

Date: 27 May 2026

To,

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001

Scrip Code: 544748

National Stock Exchange of India Ltd.,

Exchange Plaza, Plot No. C-1, G Block,
Bandra Kurla Complex, Bandra – East,
Mumbai – 400051.

Security Code: ONEPOINT

Subject: Outcome of the Board Meeting held on Wednesday, 27 May 2026.

Respected Sir/Madam,

This is to inform that pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”) including amendments thereto read with circulars issued by SEBI from time to time, the Board of Directors of the Company at its meeting held on Wednesday, 27 May 2026, inter-alia, considered and approved audited Standalone and Consolidated Financial Statements of the Company for the quarter and year ended 31st March 2026, copies of which are enclosed herewith along with the Statutory Auditor’s Audit Report thereon.

The meeting of the Board of Directors commenced at 11:30 a.m. and concluded at 03.35 p.m.

You are requested to kindly take the same on your record.

Thanking you,

Yours faithfully,

For One Point One Solutions Limited



Pritesh Sonawane

Company Secretary & Compliance Officer

ACS: 34943

Encl: a/a

ONE POINT ONE SOLUTIONS LIMITED

Corporate Office: C-42, TTC Industrial Area, MIDC, Village Pawane, Navi Mumbai, Maharashtra- 400 705.

T. 022 6687 3800 **F.** 022 6687 3889 **CIN:** L74900MH2008PLC182869 **website:** www.1point1.com

Reg. Office: Unit no. 501, 5th Floor, Naman Centre, G Block, C-31, Bandra Kurla Complex, Bandra (E), Mumbai, Maharashtra, India- 400051.
Mumbai. Gurgaon. Indore. Bangalore

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Security Code: ONEPOINT

Subject: Declaration under regulation 33 (3) (d) of SEBI LODR Regulations, 2015.

Dear Sir/Madam,

Pursuant to the Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time we hereby declare that M/s. SIGMAC and Co., Chartered Accountants, Statutory Auditors of the Company has issued audit report with unmodified opinion in respect of standalone and consolidated Annual Audited Financial Statements of the Company for the financial year ended 31st March 2026.

We request you to take the same on your records.

Thanking you,

Yours faithfully,

For One Point One Solutions Limited



Pritesh Sonawane

Company Secretary & Compliance Officer

ACS: 34943

Encl: a/a

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Reg. Office: Unit no. 501, 5th Floor, Naman Centre, G Block, C-31, Bandra Kurla Complex, Bandra (E), Mumbai, Maharashtra, India- 400051.
Mumbai. Gurgaon. Indore. Bangalore

Independent Auditor's Report on standalone 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 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, 2026 ("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, 2026.



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 standalone financial statements 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 the 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 standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the standalone annual financial results, the Management and 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 standalone annual financial results as a whole are 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 standalone annual financial results, 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 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.

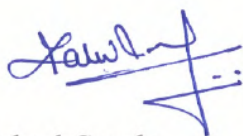
Other Matter

The Statement also includes the results for the quarter ended 31st March, 2026, 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: 27th May, 2026

Place: Mumbai

UDIN: 26135501ZFJRFM8747



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 Audited Financial Results for the Quarter & Year ended 31st March, 2026

Particulars	Quarter ended			Year ended	
	31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
	Audited	Unaudited	Audited	Audited	Audited
Income					
Revenue from Operations	5,849.20	5,845.59	5,247.69	22,794.91	20,143.99
Other Income	497.40	354.42	577.41	1,717.87	1,128.22
Total Income	6,346.60	6,200.01	5,825.10	24,512.78	21,272.21
Expenses					
Employees costs/benefits expenses	3,444.21	3,413.14	3,030.90	13,538.07	11,302.84
Other expenditure	1,058.04	901.84	1,155.85	3,680.12	3,310.58
Total Expenses	4,502.25	4,314.98	4,186.75	17,218.19	14,613.42
Earnings before Interest, Tax, Depreciation and Amortization	1,844.35	1,885.03	1,638.35	7,294.59	6,658.80
Depreciation & Amortisation Expenses	651.69	662.25	642.20	2,626.86	2,519.02
Finance Costs	155.44	150.82	137.12	645.48	604.94
Profit/(loss) before Exceptional Items	1,037.22	1,071.97	859.03	4,022.25	3,534.83
Exceptional Items	-	37.67	-	37.67	-
Profit/(loss) before Tax	1,037.22	1,034.29	859.03	3,984.58	3,534.83
Tax Expense					
Current Tax	436.96	272.16	(33.80)	1,046.34	578.31
Deferred Tax	(210.47)	(30.23)	167.78	(163.94)	195.61
Tax for earlier years	2.21	81.90	-	83.31	-
Total Tax expense	228.70	323.83	133.98	965.71	773.91
Profit for the period	808.52	710.46	725.05	3,018.87	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	(38.54)	5.41	(9.92)	(69.23)	(38.41)
(ii) Income tax relating to above	9.70	(1.36)	2.50	17.42	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')	(28.84)	4.05	(7.43)	(51.81)	(28.74)
Total comprehensive income for the year (comprising profit and OCI for the year)	779.68	714.51	717.62	2,967.06	2,732.18
Paid up equity share capital	5,258.74	5,258.42	5,249.94	5,258.74	5,249.94
(Face value of Rs. 2 each, fully paid up)					
Earnings per share: (in Rs.)					
(1) Basic	0.31*	0.27*	0.28*	1.15	1.15
(2) Diluted	0.31*	0.27*	0.27*	1.14	1.12

*not annualised



ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869

Standalone Balance Sheet as at March 31, 2026

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

Particulars	March 31,2026	March 31,2025
ASSETS		
Non-Current Assets		
(i) Property, Plant And Equipment	4,186.19	3,585.03
(ii) Other Intangible Assets	2,333.83	3,193.55
Intangible Assets under Development	-	
(iii) Right To Use	2,272.62	3,545.91
(iv) Financial Assets		
-Investments	18,727.13	28,143.62
-Other Financial Assets	15,000.92	1,381.69
(v) Deferred Tax Assets	309.38	240.99
Current Assets		
(i) Financial Assets		
-Trade Receivables	7,800.75	6,001.56
-Cash And Cash Equivalents	330.20	94.70
-Bank Balances Other Than Above	198.64	66.76
-Loans	487.29	-
-Other Financial Assets	429.85	165.14
(ii) Other Current Assets	254.01	2,188.10
TOTAL ASSETS	52,330.81	48,607.06
EQUITY AND LIABILITIES		
EQUITY		
(i) Equity Share Capital	5,258.74	5,249.94
(ii) Other Equity	38,619.44	35,682.17
LIABILITIES		
Non-Current Liabilities		
(i) Financial Liabilities		
-Borrowings	130.88	148.85
-Lease Liability	1,469.51	2,614.61
-Other Financial Liabilities	1,490.27	1,420.67
(ii) Provisions	202.13	123.08
(iii) Other Non-Current Liabilities	10.37	155.64
Current Liabilities		
(i) Financial Liabilities		
-Borrowings	1,549.45	259.62
-Lease Liability	1,143.89	1,165.16
-Trade Payables		
(A) Total Outstanding Dues Of Micro Enterprises And Small Enterprises	40.02	146.47
(B) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises	431.79	248.86
-Other Current Financial Liabilities	1,564.36	1,035.04
(ii) Other Current Liabilities	288.92	266.79
(iii) Provisions	131.05	90.16
TOTAL EQUITY AND LIABILITIES	52,330.81	48,607.06



ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869

Standalone Statement of Cashflow for the Year ended March 31, 2026

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

Particulars	31st March, 2026		31st March, 2025	
A. Cash flow from operating activities				
Net Profit before tax		3,984.58		3,534.83
<i>Adjustments for:</i>				
Depreciation	2,626.86		2,519.02	
Profit on sale of Assets / Investments	(747.22)		(701.40)	
Interest Expenses(Net of Income)	272.81		204.19	
Dividend Income	(0.04)		(0.04)	
Employee benefit expenses	50.72		17.12	
Foreign Exchange Loss/Profit	(42.66)		(25.27)	
Expected Credit Loss	34.01		8.09	
Modification of Lease Liability	-	2,194.48	(4.59)	2,017.12
<i>Operating profit before working capital changes</i>		6,179.06		5,551.95
<i>Changes in working capital:</i>				
<i>Adjustments for Decrease / (increase) in operating assets:</i>				
Trade Receivable	(1,777.27)		(521.86)	
Other Current & Non Current Financial Assets	(242.03)		(41.52)	
Other Current Assets	1,934.08		(1,265.55)	
<i>Adjustments for increase / (decrease) in operating</i>				
Trade Payables	70.05		113.27	
Other Current & Non Current Financial Liabilities	598.93		227.48	
Other Current & Non Current Liabilities	(123.14)	460.63	(892.43)	(2,380.61)
		6,639.69		3,171.34
Cash flow from extraordinary items				
Cash generated from operations		6,639.69		3,171.34
Net income tax paid		(1,129.65)		(578.31)
Net cash flow from operating activities (A)		5,510.04		2,593.04
B. Cash flow from investing activities				
Purchase of Property, Plant And Equipment and Other Intangible Assets	(2,610.13)		(2,415.14)	
Sale of Property, Plant And Equipment and Other Intangible Assets	1,493.94		488.15	
Advance Given	(14,136.06)		-	
Purchase of Investments	(5,332.40)		(29,293.52)	
Sale of Investments	15,517.31		8,975.49	
Dividend Income	0.04		0.04	
Interest received	171.32	(4,895.97)	244.94	(22,000.03)
Net cash flow used in investing activities (B)		(4,895.97)		(22,000.03)
C. Cash flow from financing activities				
Proceeds from issue of equity shares	91.95		22,913.48	
Repayment of long-term borrowings	(17.97)		(650.68)	
Proceeds from short-term borrowings	1,289.82		-	
Repayment of short-term borrowings	-		(1,700.72)	
Repayment of Lease Liability	(1,490.88)		(1,461.05)	
Finance Cost	(119.63)	(246.71)	(118.69)	18,982.36
Net cash flow from/(used in) financing activities (C)		(246.71)		18,982.36
Net increase in Cash and cash equivalents (A+B+C)		367.36		(424.64)
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		528.84		161.46
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents at the end of the year *		528.84		161.46
* Comprises:				
(a) Cash on hand		5.24		7.97
(b) Balances with banks				
(i) Schedule banks current accounts		523.60		153.49
		528.84		161.46



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 27th May, 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. Further, the payment timeline for the aforesaid liability has been mutually extended.

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 year ended March 31, 2026. The Company continues to monitor the finalisation of rules by the central and state government, 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)

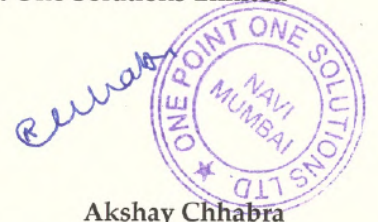
Particulars	India	Outside India	Total
Revenue			
Rendering of Services	19,489.26	3,305.65	22,794.91

5. As on 31st Mar, 2026, ESOP grants vested were 11,32,818.
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.



8. The Results for the quarter and year ended March, 2026 are available on the National Stock Exchange of India Limited Website (URL: www.nseindia.com), Bombay Stock Exchange Website (www.bseindia.com) and Company's Website (URL: www.1point1.com).

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



Place: Navi Mumbai
Date: 27th May, 2026

Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)

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 Annual Financial Results

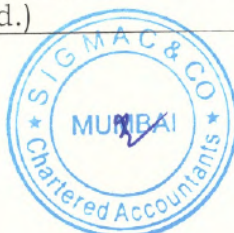
Opinion

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, 2026 ("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 reports of the 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
ITCube Solutions INC (Wholly owned subsidiary of IT Cube Solutions Pvt. Ltd.)	Subsidiary
One Point One Singapore Pte Ltd. (Consolidated)	Subsidiary
Itinity Pte Ltd. (Subsidiary of One Point One Singapore Pte Ltd.)	Subsidiary



One Point One USA INC	Subsidiary
One Point One Solutions UK Ltd.	Subsidiary
One Point One Technology Labs Private Limited	Subsidiary
One Point One Solutions MENA Holdings Ltd. (Consolidated)	Subsidiary
Netcom Business Contact Center, S.A. Panama (Wholly owned subsidiary of One Point One Solutions MENA Holdings Ltd.)	Subsidiary
Netcom Business Contact Center S.A.S. Colombia (Wholly owned subsidiary of One Point One Solutions MENA Holdings Ltd.)	Subsidiary
Netcom Business Contact Center S.A. Costa Rica (Wholly owned subsidiary of One Point One Solutions MENA Holdings Ltd.)	Subsidiary

- 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, 2026.

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



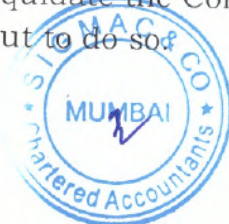
referred to in sub- paragraph of "Other Matters" below, is sufficient and appropriate to provide a basis for our audit opinion.

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 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 Management and 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 consolidated annual financial results, the respective Management and the 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.

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 and Board of Directors.
- 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 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 No CIR/CFD/CMD1/44/2019 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 (before consolidation) include total assets of Rs. 7,849.73 Lakhs as at 31st March, 2026, total income of Rs. 1,428.38 Lakhs and Rs. 5,128.03 Lakhs, net profit after tax of Rs. 58.71 Lakhs and 281.45 Lakhs, for the quarter and the year ended 31st March, 2026 respectively and net cash flow of Rs. 104.69 Lakhs for the year ended 31st March, 2026, 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 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 financial results of one subsidiary whose financial results (before consolidation) include total assets of Rs. 1,668.42 Lakhs as at 31st March, 2026, total income of Rs. Nil and Rs. Nil, net loss after tax of Rs. 4.20 Lakhs and 11.12 Lakhs, for the quarter and the year ended 31st March, 2026 respectively and net cash flow of Rs. 6.21 Lakhs for the year ended 31st March, 2026, 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 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 includes the audited consolidated financial results (before consolidation) of one subsidiary located outside India whose consolidated financial results include total assets of Rs. 36,859.48 Lakhs as at 31st March, 2026, total income of Rs. 2,080.31 Lakhs and Rs. 2,080.31 Lakhs, net profit after tax of Rs. 38.37 Lakhs and Rs. 38.37 Lakhs, for the quarter and the period ended 31st March, 2026 respectively, and net cash flow of Rs. 23.86 Lakhs for the period ended 31st March, 2026, 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 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.
- iv. The Statement includes the audited financial results (before consolidation) of one subsidiary located outside India whose financial results include total assets of Rs. 2,060.36 Lakhs as at 31st March, 2026, total income of Rs. 1,727.28 Lakhs and Rs. 6,155.27 Lakhs, net profit after tax of Rs. 336.01 Lakhs and Rs. 770.09 Lakhs, for the quarter and the year ended 31st March, 2026 respectively, and net cash flow of Rs. 350.79 Lakhs for the year ended 31st March, 2026, 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 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.
- v. The Statement includes the unaudited consolidated financial results (before consolidation) of one subsidiary located outside India whose unaudited consolidated financial results include total assets of Rs. 8,145.91 Lakhs as at 31st March, 2026, total income of Rs. 16.35 Lakhs and Rs. 307.30 Lakhs, net loss after tax of Rs. 151.02 Lakhs and Rs. 207.78 Lakhs, for the quarter and the year ended 31st March, 2026 respectively, and net cash flow of Rs. 8.85 Lakhs for the year ended 31st March, 2026, 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 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.

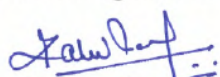
- vi. The Statement also includes unaudited financial results (before consolidation) of one subsidiary located outside India, whose unaudited financial results reflect total assets of Rs. 5,902.41 Lakhs, as at 31st March, 2026, total income of Rs. 0.99 Lakhs and Rs. 1.82 Lakhs, total net profit/(loss) after tax of Rs. 0.04 Lakhs and Rs. (3.69) Lakhs, for the quarter and the year ended 31st March, 2026, and net cash flow of Rs. 76.53 Lakhs (cash used) for the year ended 31st March, 2026 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 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.
- vii. The Statement also include the result of the quarter ended 31st March 2026, 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 & C O

Chartered Accountants

Firm Reg No. 116351W



Rahul Sardar

Partner

ICAI M No. 135501

Date: 27th May, 2026

Place: Mumbai

UDIN: 26135501KQPVG7407



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 Audited Financial Results for the Quarter & Year ended 31st March, 2026

Particulars	Quarter ended			Year ended	
	31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
	Audited	Unaudited	Audited	Audited	Audited
Income					
Revenue from Operations	9,620.44	7,729.65	6,704.68	31,338.08	25,635.66
Other Income	350.82	397.06	657.03	1,765.12	1,381.23
Total Income	9,971.26	8,126.71	7,361.71	33,103.19	27,016.89
Expenses					
Employees costs/benefits expenses	5,949.84	4,618.64	3,985.46	19,109.89	14,929.71
Other expenditure	1,497.55	1,225.73	1,492.45	4,958.56	4,512.04
Total Expenses	7,447.39	5,844.37	5,477.92	24,068.45	19,441.75
Earnings before Interest, Tax, Depreciation and Amortization	2,523.87	2,282.34	1,883.79	9,034.74	7,575.14
Depreciation & Amortisation Expenses	797.43	691.27	671.67	2,860.89	2,637.93
Finance Costs	300.47	176.82	176.05	837.45	669.77
Profit/(loss) before Exceptional Items	1,425.97	1,414.25	1,036.07	5,336.41	4,267.43
Exceptional Items	-	147.06	-	147.06	-
Profit/(loss) before Tax	1,425.97	1,267.19	1,036.07	5,189.34	4,267.43
Tax Expense					
Current Tax	615.19	385.37	(6.86)	1,504.50	741.78
Deferred Tax	(218.94)	(64.99)	167.31	(219.88)	185.43
Tax for earlier years	2.21	82.78	2.01	84.19	24.55
Total Tax expense	398.47	403.16	162.46	1,368.80	951.76
Profit for the period	1,027.50	864.03	873.61	3,820.54	3,315.67
Other comprehensive income					
(A) Items that will not be reclassified to profit or loss in subsequent periods:					
(a)(i) Re-measurement gains/ (losses) on defined benefit obligation	(27.32)	10.51	1.52	(81.55)	(42.29)
(ii) Income tax relating to above	6.88	(2.65)	(0.38)	20.53	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	457.78	80.33	32.67	793.04	57.50
(ii) Income tax relating to above	(115.21)	(20.22)	(8.22)	(199.59)	(14.47)
Total other comprehensive income ('OCI')	322.12	67.98	25.59	532.42	11.38
Total comprehensive income for the year (comprising profit and OCI for the year)	1,349.62	932.01	899.20	4,352.96	3,327.05
Net Profit attributable to :					
Owners of the Company	1,032.15	864.03	873.61	3,825.19	3,315.67
Non-Controlling Interests	(4.65)	-	-	(4.65)	-
Other Comprehensive Income attributable to:					
Owners of the Company	322.12	67.98	25.59	532.42	11.38
Non-Controlling Interests	-	-	-	-	-
Paid up equity share capital	5,258.74	5,258.42	5,249.94	5,258.74	5,249.94
(Face value of Rs. 2 each, fully paid up)					
Earnings per share: (in Rs.)					
(1) Basic	0.39*	0.33*	0.34*	1.46	1.39
(2) Diluted	0.39*	0.33*	0.33*	1.45	1.35

*not annualised



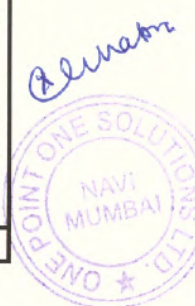
ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869

Consolidated Balance Sheet as at March 31, 2026

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

Particulars	March 31, 2026	March 31, 2025
ASSETS		
Non-Current Assets		
(i) Property, Plant And Equipment	5,259.56	3,741.27
(ii) Right To Use	5,502.65	3,768.31
(iii) Goodwill on Consolidation	31,596.24	3,524.40
(iv) Intangible Assets	2,350.27	3,212.64
(v) Capital Work In Progress	7,292.68	-
(vi) Investment Property		
(vii) Financial Assets		
- Investments	5,929.77	19,884.28
- Other Financial Assets	1,059.43	1,421.11
(viii) Other Non-Current Assets	-	-
(ix) Deferred Tax Assets	237.41	309.56
Current Assets		
(i) Inventories		
(ii) Financial Assets		
- Trade Receivables	9,728.50	7,376.69
- Cash And Cash Equivalents	5,501.44	910.89
- Bank Balances Other Than Above	594.26	439.03
- Other Financial Assets	4,633.50	165.14
- Loans	487.29	-
(iii) Other Current Assets	3,508.53	5,332.10
TOTAL ASSETS	83,681.51	50,085.43
EQUITY AND LIABILITIES		
EQUITY		
(i) Equity Share Capital	5,258.74	5,249.94
(ii) Other Equity	39,401.60	35,247.92
(iii) Non-Controlling Interest	1,581.24	-
LIABILITIES		
Non-Current Liabilities		
(i) Financial Liabilities		
- Borrowings	14,122.94	148.85
- Lease Liability	3,812.82	2,787.29
- Other Financial Liabilities	8,611.51	1,765.67
(ii) Provisions	555.61	321.62
(iii) Other Non-Current Liabilities	1,082.16	155.64
Current Liabilities		
(i) Financial Liabilities		
- Borrowings	1,849.64	559.65
- Lease Liability	2,245.03	1,243.09
- Trade Payables		
(A) Total Outstanding Dues Of Micro Enterprises And Small Enterprises	124.57	212.61
(B) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises	828.51	249.40
- Other Current Financial Liabilities	1,824.95	1,035.04
(ii) Other Current Liabilities	2,034.63	823.61
(iii) Provisions	347.52	285.09
TOTAL EQUITY AND LIABILITIES	83,681.51	50,085.43

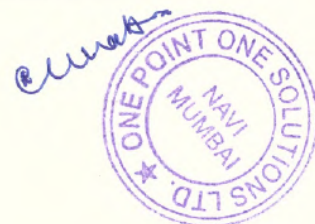


ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869

Consolidated Statement of Cashflow for the period ended March 31, 2026
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	31st March, 2026		31st March, 2025	
A. Cash flow from operating activities				
Net Profit before tax		5,189.34		4,267.43
<u>Adjustments for:</u>				
Depreciation	2,860.89		2,637.93	
Loss (Profit) on sale of Assets/ Investments	(742.72)		(704.31)	
Interest Expenses(Net of Income)	(322.40)		9.10	
Foreign Currency Translation Reserve	790.47		(95.82)	
Dividend Income	(0.04)		(0.04)	
Employee benefit expenses	216.88		13.86	
Foreign Exchange Gain	(187.29)		(25.27)	
Expected Credit Loss	34.01		8.09	
		2,649.80		1,843.53
Operating profit / (loss) before working capital changes		7,839.15		6,110.96
Changes in working capital:				
Adjustments for Decrease / (increase) in operating assets:				
Trade Receivable	(183.50)		(441.06)	
Other Current & Non Current Financial Assets	255.45		(112.03)	
Other Current Assets	2,352.22		(1,271.86)	
Adjustments for increase / (decrease) in operating liabilities:				
Trade Payables	(4,463.19)		59.70	
Other Current & Non Current Financial Liabilities	7,148.47		134.44	
Provision Others	(2.01)		154.49	
Other Current & Non Current Liabilities	789.38		(1,084.20)	
		5,896.81		(2,560.52)
		13,735.96		3,550.45
Cash generated from operations		13,735.96		3,550.45
Net income tax (paid) / refunds		(1,642.38)		(766.33)
Net cash flow from / (used in) operating activities (A)		12,093.58		2,784.12
B. Cash flow from investing activities				
Purchase of Property, Plants & Equipments & Other Intangible Assets	(3,250.08)		(2,438.46)	
Sale of Property, Plants & Equipments & Other Intangible Assets	75.63		491.92	
Purchase of Investments	(794.38)		(29,931.27)	
Sale of Investment	15,517.31		8,975.49	
Advances Given	(4,371.14)			
Goodwill on Acquisition of Subsidiaries	(27,619.33)		-	
Dividend Income	0.04		0.04	
Interest received	798.06	(19,643.89)	463.45	(22,438.82)
Net cash flow from / (used in) investing activities (B)		(19,643.89)		(22,438.82)
C. Cash flow from financing activities				
Proceeds from issue of equity shares	91.95		22,913.48	
Proceeds from long-term borrowings	13,002.06		(650.68)	
Proceeds from short-term borrowings	1,289.98		(1,401.49)	
Capital contribution from non-controlling interests	40.40		-	
Repayment of Lease Liability	(2,008.71)		(1,548.35)	
Finance Cost	(119.63)	12,296.05	(118.69)	19,194.27
Net cash flow from / (used in) financing activities (C)		12,296.05		19,194.27
Net Increase / (decrease) in Cash and cash equivalents (A+B+C)		4,745.77		(460.45)
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		6,095.70		1,349.93
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents at the end of the year *		6,095.70		1,349.93
* Comprises:				
(a) Cash on hand	6.58		8.92	
(b) Balances with banks	6,089.12		1,341.01	
(i) Schedule banks current accounts		6,095.70		1,349.93



Notes to Consolidated Financial Results:

1. The above audited 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 27th May, 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.), One Point One Solutions MENA Holdings Ltd., Netcom Business Contact Center S.A.S. Colombia (Wholly owned subsidiary of One Point One Solutions MENA Holdings Ltd), Netcom Business Contact Center S.A. Panama (Wholly owned subsidiary of One Point One Solutions MENA Holdings Ltd), Netcom Business Contact Center S.A.S. Costa Rica (Wholly owned subsidiary of One Point One Solutions MENA Holdings Ltd). The Statement is prepared by applying Ind AS 110- "Consolidated Financial Statements".

During the year, One Point One Singapore Pte. Ltd. acquired a 73.68% 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. Further, the payment timeline for the aforesaid liability has been mutually extended.
4. During the year, One Point One Solutions MENA Holdings Ltd. has acquired control over the Netcom Group with effect from 28th February, 2026 vide agreement dated 19th December, 2025. Pursuant to the terms of the aforesaid agreement, shares transferred in the name of One Point One Solutions MENA Holdings Ltd have been recognised accordingly, and the consideration payable for the balance acquisition has been recognised at its present value in the financial statements.
5. 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 year ended March 31, 2026. The Group continues to monitor the finalisation of rules by Central and State Government, including clarifications/ additional guidance from authorities and will continue to assess the accounting implications basis such developments/ guidance.

6. 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	19,562.51	11,775.57	31,338.08

7. As on 31st March, 2026, total outstanding ESOP grants vested were 11,32,818.
8. 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.
9. Figures for previous periods have been regrouped / reclassified wherever necessary to facilitate comparison with the figures of the current period.
10. The Results for the quarter and year months ended, March, 2026 are available on the National Stock Exchange of India Limited Website (URL: www.nseindia.com), Bombay Stock Exchange Website (URL: www.bseindia.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: 27th May, 2026