

**Wednesday, June 26, 2024**

To,  
The Board of Directors  
T-762, Tower - 7,  
6th Floor,  
International Infotech Park,  
Vashi, Thane,  
Maharashtra, India, 400703

Dear Sir,

**Subject: Report on Valuation of equity shares for preferential issue of Equity Shares under Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.**

I, Suman Kumar Verma, having a place of business at RZ-26P/205E, Lane No.10, Indra Park, Palam Colony, New Delhi-110045, Registered Valuer under the Companies Act, 2013 and having its IBBI Regn. No. IBBI/RV/05/2019/12376 (hereinafter referred to as (“**Registered Valuer**”) has been mandate by the Board of Directors on behalf of the Company M/s One Point One Solutions Limited, bearing corporate identity number L74900MH2008PLC182869, having its Registered Office located at T-762, Tower - 7, 6th Floor, International Infotech Park, Vashi, Thane - 400703, Maharashtra, India, , a company incorporated under the provisions of the Companies Act, 1956 (“**Company**”) for valuation of its Equity Shares for the purpose of Preferential issue of Equity shares and Equity Warrants in accordance with the requirement of the Companies Act, 2013, and the provisions of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (“SEBI ICDR Regulations”).

The scope of services is to conduct the valuation of Equity Shares to determine the value in accordance with internationally accepted valuation standards / ICAI Valuation Standards for the limited purpose of compliance under the Companies Act, 2013 and SEBI ICDR Regulations, and may not be used for any other purpose. Even though the proposed here is said to true and fair as per underlying guidelines of valuation, but the valuation done here is not in accordance with rule 11UA of Income tax rules.

Based on the discussion with the management, we have considered the valuation cut-off date as closure of business hours of June 18, 2024. However, the last trading day was June 14, 2024 hence that is considered as preceding trading day.

**(I) Scope of the Report:**

Our scope of services under this letter is restricted to the services specified in scope of work as above and does not cover any other services including, illustratively, the following:

- Legal advice, opinion and representation in any form;
- Accounting and taxation matters, opinion and representation in any form;
- Any other certification services. Reliance would be placed on the information that may be provided by the Company. We will not independently verify the accuracy of data provided to us for review. The valuation in the present case involves valuation of Equity Share of the Company is not envisaged pursuant to the Scheme. Therefore, this valuation is performed on a limited scope basis.

**(II) Company Background information:**

The Company was incorporated in the year 2008 as a Private Limited Company under the provisions of the Companies Act, 1956.

The company is having its registered office at Regd. T-762, Tower - 7, 6th Floor, International Infotech Park, Vashi, Thane, Maharashtra, India, 400703.



As per MCA site following information are showing (Company Master Data)

CIN	L74900MH2008PLC182869
Company Name	ONE POINT ONE SOLUTIONS LIMITED
ROC Code	ROC Mumbai
Registration Number	182869
Company Category	Company limited by Shares
Company Subcategory	Non-govt company
Class of Company	Public
Authorised Capital (Rs)	50,00,00,000
Paid up Capital (Rs)	43,66,86,840
Date of Incorporation	30/05/2008
Registered Address	T-762, Tower - 7, 6th Floor, International Infotech Park, Vashi, Thane, Vashi, Maharashtra, India, 400703
Address other than R/o where all or any books of account and papers are maintained	C 42 MIDC PAWANE VILLAGE NEAR SAVITA CHEMICALS, TURBHE, NAVI MUMBAI, Maharashtra, India, 400705
Email Id	pritesh.sonawane@lpointl.in
Whether listed or not	Listed
ACTIVE compliance	ACTIVE compliant
Suspended at stock exchange	-
Date of last AGM	22/09/2023
Date of Balance Sheet	31/03/2023
Company Status (for efilling)	Active

Directors/Signatory Details:

DIN/PAN	Name of the Director	Begin date
07023708	Arjun Sanjeev Bhatia	12/03/2015
00958197	Akshay Chhabra	16/08/2017
07060993	Akashanand Arun Karnik	10/02/2015
07929673	Chandrasekher Yerramalli	01/09/2017
00073508	Shalini Mukesh Pritamdasani	31/03/2022
06775913	Rushabh Hemant Vyas	11/08/2023

**(III) Sources of Information:**

For the purpose of arriving at the Valuation, we have essentially relied on the information of M/S One Point One Solutions Limited, which we believe to be reliable, and our conclusions are dependent on such information being complete and accurate in all material respect.

In particular, we were provided with the following information by the management of the Company for the purpose of our value analysis:

1. Charter Documents such as Memorandum and Articles of Association;
2. Certificate of Incorporation.
3. Projected Financial statement for FY 2024-25 to FY 2028-29
4. Audited Financial Statement for FY 2023-24
5. Price Information Available at NSE



In addition to the above, we have also obtained explanations and other information considered necessary by us for our exercise from the management of the Company.

**(IV) Valuation Methodology and Approach**

Valuation of a business is not an exact science and ultimately depends upon what it is worth to a serious investor or buyer who may be prepared to pay substantial goodwill. This exercise may be carried out using various methodologies, the relative emphasis of each often varying with:

- whether the entity is listed on a stock exchange
- industry to which the Company belongs
- past track record of the business and the ease with which the growth rate in cash flows to perpetuity can be estimated
- extent to which industry and comparable company information are available.

The results of this exercise could vary significantly depending upon the basis used, the specific circumstances and professional judgment of the valuer.

**Asset Approach:**

The value arrived at under this approach is based on the recent audited financial statements of the business and may be defined as Shareholders' Funds or Net Assets owned by the business. The balance sheet values are adjusted to their fair value or for any contingent liabilities that are likely to materialise.

Keeping in mind the context and purpose of the Report, we have used the NAV method as to calculate the fair value of equity of the Company based on the Provisional financial prepared by the Management of the Company.

**Valuation as per NAV method is as follows:**

<b>One Point One Solutions Limited</b>	
<b>(Amount in Lakhs)</b>	
<b>Net Asset Value</b>	
<b>Particular</b>	<b>Amount</b>
Total Adjusted Book Value of Assets	25298.66
Total Adjusted Book Value of Liabilities	11333.27
Enterprise Value	13965.39
Add/(Less): Adjustment	
Contingent Liability	-
Total Value attributable to the Current Equity Shareholders of the Company	13965.39
No. of Equity Shares	21,35,88,420
<b>Value per Equity Shares</b>	<b>6.54</b>

**Note:**

1. The Valuation of the shares is arrived at on the basis of 31<sup>st</sup> March 2024
2. We understand that there are no contingent liabilities and accordingly, no adjustment is made in this regards.
3. We have considered the Consolidated audited financial statement as on 31/03/2024 being the latest available financial statement for this purpose.





### Market Approach:

In accordance with the provisions of Regulation 164 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, the equity shares of the Company are frequently traded as per following basis.

Therefore, based on our analysis of the company and read with the assumption, caveats, limitation and disclaimers, as mentioned in our reports, the value of equity shares should be ₹55.71/- per share.

The Value of Equity Shares of ₹ 55.71/- as Market Price Method is as under:

Particulars of Offer Price	Prices Determined	Highest Price
ICDR - 90 Trading Days	₹55.71	₹55.71
ICDR - 10 Trading Days	₹55.51	

*Considering the Relevant Date As June 18, 2024, (Valuation Date) the calculations Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, have been carried out as on June 14, 2024, being the last traded day, preceding the relevant date.*

### Income Approach:

(Discounted Cash Flows "DCF")

DCF uses the future free cash flows of the company discounted by the firm's weighted average cost of capital (the average cost of all the capital used in the business, including debt and equity), plus a risk factor measured by beta, to arrive at the present value.

Beta is an adjustment that uses historic stock market data to measure the sensitivity of the company's cash flow to market indices, for example, through business cycles.

The DCF method is a strong valuation tool, as it concentrates on cash generation potential of a business. This valuation method is based on the capability of a company to generate cash flows in the future. The free cash flows are projected for a certain number of years and then discounted at a discount rate that reflects a company's cost of capital and the risk associated with the cash flows it generates. DCF analysis is based mainly on the following elements:

- We have considered Projection received from Management for Financial Year 2025 to Financial Year 2029
- Audited Financial Statement for 31<sup>st</sup> March 2024
  - The cost of capital to discount the projected cash flows
  - Keeping in mind the context and purpose of the Report, we have used the DCF method as it captures the growth potential of the business going forward. We have used this method to calculate the fair value of equity of the Company based on the financial projections prepared by the Management of the Company.

### Discount Rate:

The weighted average cost of capital (WACC) is a calculation of the company's cost of capital, in which each type of capital is proportionally weighted. All capital sources - equity and debt - are included in the WACC calculation.

Using these cash flows and a discount rate of 13.26 %, we estimate the value of the Company at Rs. 32,221.22/- Lakhs as on the valuation date and Rs. 15.09/- per share value.

### Opinion of Value

**Based on the Analysis of the company, in our Assessment, the value of shares based on 18<sup>th</sup> June 2024 Financial Statements is as follows:**

Valuation Summary			
Approaches	Valuation per share	Weight	Weighted Value



<b><u>Market Approach</u></b>			
Volume Weighted Average Price	55.71	100%	55.71
<b><u>Income Approach</u></b>			
Discounted Cashflow Method	15.09	-*	-
<b><u>Asset Approach</u></b>			
Net Asset Value	6.54	-*	-
<b>Relative Value</b>			55.71

(\*The Company is a listed on NSE India and its Equity shares are Frequently Traded. Accordingly, the equity shares of the Company are valued in accordance with Regulation 164 (1) of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018. It may be noted that the floor price is required to be determined as per SEBI Regulation and Accordingly, Market Method has been given 100% weightage and no other valuation method has been considered while valuing the Equity shares of the company.)

**Equity Value (per share): Rs. 55.71/-**

The Company is a listed on NSE India and its equity shares are frequently traded the floor price is required to be determined as per the SEBI Regulation and accordingly, we have given the highest weightage to Market Method.

Our Valuation Analysis should not be construed as investment advice; specifically, we do not express any opinion on the suitability of or otherwise of entering into any transaction with the Company.

**(V) Caveats/ Disclaimer/ Limitations on the Valuation of Equity Shares of M/S One Point One Solutions Limited**

Our report is subject to the scope of limitations detailed hereinafter. As such the report is to be read in totality and not in parts. This report has been prepared solely for the purpose set out in this report and should not be made available to any other person, distributed, published or reproduced (in part or otherwise) in any other document whatsoever, without our written consent save and except for the limited purpose of this report.

Our study did not include the following: -

- Any audit of the financial statements supplied by management and available at MCA site.
- Carrying out a market survey/ technical and financial feasibility for the Business of M / S One Point One Solutions Limited.
- Financial and Legal due diligence of One Point One Solutions Limited.
- Any other assurance advisory services in connection with the cash flow and valuation.

Our valuation is based on the premise that the information provided to us being complete and accurate in all material aspect.

Our value analysis is based on the information made available to us by the management of the Company and the information obtained by us from NSE website as mentioned in the report. Any subsequent changes/modifications/revisions (either positive or negative) to the financial parameters and other information provided to us, may alter the result of value analysis set out in this report, positively or negatively.

Our work did not constitute an audit in accordance with Indian GAAP/ International Financial Reporting Standards and all other applicable accounting practices and procedures and examination/review of internal controls or other attestation or review services. Accordingly, we do not express an opinion on the information presented.

It may be noted that in carrying out our work we have relied on the integrity of the information provided to us by the management of M/S One Point One Solutions Limited and other than reviewing the consistency of such





information, we have not sought to carry out an independent verification, thereof.

We have reviewed the information made available to us for overall consistency and have not carried out any detailed tests in the nature of audit to establish the accuracy of such statements and information. Accordingly, we assume no responsibility and make no representations with respect to the accuracy or completeness of any information provided by management of the Company

We have not carried out any independent verification of the accuracy and completeness of all information as stated above. We have not reviewed any other documents of M/S One Point One Solutions Limited other than those stated above. We have not made any independent verification of the physical assets of M/S One Point One Solutions Limited and accept no responsibility for the same.

It should be noted that for the purpose of determining Market Value of Equity Shares of M/S One Point One Solutions Limited as on Valuation date, we have not considered the impact of any events on the valuation of M/S One Point One Solutions Limited, which have occurred post the date of the valuation except mentioned in this report.

Our scope of work does not include verification of data submitted by the management of M/S One Point One Solutions Limited and has been relied upon by us as such.

We understand that the management of M/S One Point One Solutions Limited, during our discussions with them, would have drawn our attention to all such information and matters, which may have had an impact on our valuation. In this report we have included all such information and matters as was received by us from the management of M/S One Point One Solutions Limited. This valuation report should not be regarded as a recommendation to invest in or deal in any form of securities of the M/S One Point One Solutions Limited and should also not be considered as its final equity value.

The Management or related parties of the M/S One Point One Solutions Limited its Shareholders and its subsidiaries/ associates/ group companies are prohibited from using this report other than for its sole limited purpose and not to make a copy of this report available to any party other than those required by statute for carrying out the limited purpose of this report.

We have not verified the authenticity of the actual purpose for obtaining this valuation report and have done a pure mathematical calculation based on the information provided to us by the management of M/S One Point One Solutions Limited This report is issued at the request of BOD for the purpose as mentioned in the first Para of this report.

We will receive a fee for our services in connection with the delivery of this Valuation Report from M/S One Point One Solutions Limited and our fee is not contingent upon the result of proposed transaction and suitability of valuation to the company and other stakeholders.

This report is not meant for meeting any other regulatory or disclosure requirements, save and except as specified as above, under any Indian or Foreign Law, Statute, Act, Guidelines or similar instructions. We would not be responsible for any litigation or other actual or threatened claims.

In no event, will valuer and its employees, be liable to any party for any indirect, incidental, consequential, special or exemplary damages (even if such party has been advised of the possibility of such damages) arising from any provision of this engagement



**SUMAN KUMAR VERMA**  
(Registered Valuer)  
IBBI Regn- IBBI/RV/05/2019/12376  
Date: 26th June 2024  
Place: NEW DELHI  
UDIN: 2428453ZZUZEM3YDFW

**Annexures 1: 90 Trading Days Calculation**

No of Days	Date	VOLUME	VALUE
1	Friday, 14 June, 2024	14,47,835	₹8,44,12,261.68
2	Thursday, 13 June, 2024	7,69,297	₹4,37,48,880.25
3	Wednesday, 12 June, 2024	6,58,316	₹3,70,32,180.35
4	Tuesday, 11 June, 2024	9,67,550	₹5,41,76,512.56
5	Monday, 10 June, 2024	2,88,545	₹1,56,66,824.86
6	Friday, 7 June, 2024	7,23,439	₹3,98,77,417.60
7	Thursday, 6 June, 2024	3,36,412	₹1,81,46,283.45
8	Wednesday, 5 June, 2024	9,13,942	₹4,72,19,675.35
9	Tuesday, 4 June, 2024	3,27,752	₹1,71,40,555.70
10	Monday, 3 June, 2024	6,85,457	₹3,77,54,134.40
11	Friday, 31 May, 2024	5,51,585	₹3,00,94,614.10
12	Thursday, 30 May, 2024	7,72,407	₹4,35,17,868.30
13	Wednesday, 29 May, 2024	6,01,715	₹3,34,23,734.60
14	Tuesday, 28 May, 2024	14,67,114	₹8,26,05,999.85
15	Monday, 27 May, 2024	9,65,684	₹5,53,07,963.35
16	Friday, 24 May, 2024	6,78,479	₹3,97,20,417.60
17	Thursday, 23 May, 2024	12,12,754	₹7,24,17,551.75
18	Wednesday, 22 May, 2024	5,04,590	₹2,91,64,586.80
19	Tuesday, 21 May, 2024	12,08,596	₹7,07,72,496.00
20	Saturday, 18 May, 2024	5,07,439	₹2,94,88,016.90
21	Friday, 17 May, 2024	16,17,106	₹9,26,31,426.90
22	Thursday, 16 May, 2024	7,11,902	₹3,96,19,964.70
23	Wednesday, 15 May, 2024	7,42,453	₹4,12,06,988.10
24	Tuesday, 14 May, 2024	9,67,543	₹5,15,07,655.70
25	Monday, 13 May, 2024	6,26,864	₹3,19,01,574.80
26	Friday, 10 May, 2024	6,59,580	₹3,27,52,260.25
27	Thursday, 9 May, 2024	4,37,218	₹2,23,05,789.20
28	Wednesday, 8 May, 2024	4,75,521	₹2,43,36,677.15
29	Tuesday, 7 May, 2024	9,50,899	₹4,96,21,243.75
30	Monday, 6 May, 2024	5,46,156	₹2,93,88,695.90
31	Friday, 3 May, 2024	4,71,286	₹2,55,12,239.60
32	Thursday, 2 May, 2024	3,31,269	₹1,81,88,631.55
33	Tuesday, 30 April, 2024	6,02,363	₹3,38,28,274.70
34	Monday, 29 April, 2024	10,74,649	₹6,17,59,432.75
35	Friday, 26 April, 2024	7,23,173	₹4,06,04,932.00
36	Thursday, 25 April, 2024	49,10,026	₹27,28,25,909.40
37	Wednesday, 24 April, 2024	15,79,782	₹8,58,07,905.90
38	Tuesday, 23 April, 2024	2,71,925	₹1,43,39,901.80
39	Monday, 22 April, 2024	1,84,493	₹98,25,481.55
40	Friday, 19 April, 2024	3,35,625	₹1,75,48,203.65



41	Thursday, 18 April, 2024	1,59,063	₹82,96,237.60
42	Tuesday, 16 April, 2024	2,17,347	₹1,13,69,619.05
43	Monday, 15 April, 2024	5,61,892	₹2,93,60,354.65
44	Friday, 12 April, 2024	2,97,778	₹1,60,74,838.50
45	Wednesday, 10 April, 2024	2,58,811	₹1,42,32,837.90
46	Tuesday, 9 April, 2024	3,03,221	₹1,66,94,325.00
47	Monday, 8 April, 2024	3,99,374	₹2,17,79,280.90
48	Friday, 5 April, 2024	2,50,335	₹1,35,06,096.25
49	Thursday, 4 April, 2024	2,18,820	₹1,17,73,010.90
50	Wednesday, 3 April, 2024	2,87,358	₹1,56,27,250.60
51	Tuesday, 2 April, 2024	3,31,622	₹1,82,57,394.80
52	Monday, 1 April, 2024	6,23,667	₹3,37,13,757.65
53	Thursday, 28 March, 2024	42,56,201	₹21,53,76,574.75
54	Wednesday, 27 March, 2024	4,20,836	₹2,14,01,324.20
55	Tuesday, 26 March, 2024	5,15,299	₹2,59,97,025.00
56	Friday, 22 March, 2024	5,79,797	₹2,82,59,208.85
57	Thursday, 21 March, 2024	7,78,559	₹3,72,13,212.55
58	Wednesday, 20 March, 2024	8,78,970	₹3,97,15,636.75
59	Tuesday, 19 March, 2024	2,58,182	₹1,23,04,286.65
60	Monday, 18 March, 2024	2,46,557	₹1,19,40,890.95
61	Friday, 15 March, 2024	4,64,743	₹2,30,57,448.30
62	Thursday, 14 March, 2024	10,47,298	₹5,15,33,228.95
63	Wednesday, 13 March, 2024	6,22,356	₹3,10,62,829.80
64	Tuesday, 12 March, 2024	1,51,506	₹79,09,428.25
65	Monday, 11 March, 2024	4,91,122	₹2,71,99,912.30
66	Thursday, 7 March, 2024	5,68,313	₹3,29,78,972.25
67	Wednesday, 6 March, 2024	20,34,883	₹11,15,59,999.95
68	Tuesday, 5 March, 2024	7,48,873	₹4,15,24,569.60
69	Monday, 4 March, 2024	28,20,383	₹15,63,22,762.20
70	Saturday, 2 March, 2024	5,76,234	₹3,35,63,542.05
71	Friday, 1 March, 2024	3,52,000	₹2,16,97,711.50
72	Thursday, 29 February, 2024	2,40,041	₹1,48,14,013.45
73	Wednesday, 28 February, 2024	4,34,261	₹2,72,61,303.50
74	Tuesday, 27 February, 2024	2,37,165	₹1,54,70,683.20
75	Monday, 26 February, 2024	3,01,284	₹2,01,75,195.70
76	Friday, 23 February, 2024	6,38,160	₹4,27,54,368.60
77	Thursday, 22 February, 2024	9,16,288	₹6,16,03,934.35
78	Wednesday, 21 February, 2024	11,82,291	₹7,68,26,773.10
79	Tuesday, 20 February, 2024	1,81,425	₹1,12,40,659.05
80	Monday, 19 February, 2024	2,68,900	₹1,66,91,486.20
81	Friday, 16 February, 2024	2,36,196	₹1,43,40,594.40
82	Thursday, 15 February, 2024	2,55,136	₹1,57,46,956.35
83	Wednesday, 14 February, 2024	1,52,638	₹93,99,419.45


  
 Sanjay Kumar Verma
   
 18/03/2024



84	Tuesday, 13 February, 2024	4,00,891	₹2,43,28,871.70
85	Monday, 12 February, 2024	8,66,632	₹5,60,10,433.10
86	Friday, 9 February, 2024	9,21,455	₹5,83,51,928.75
87	Thursday, 8 February, 2024	5,59,695	₹3,46,36,710.40
88	Wednesday, 7 February, 2024	3,69,435	₹2,34,97,629.85
89	Tuesday, 6 February, 2024	5,64,357	₹3,47,63,452.95
90	Monday, 5 February, 2024	4,76,989	2,97,09,728.25
<b>TOTAL</b>		<b>6,47,33,380</b>	<b>₹3,60,61,28,875.80</b>
<b>AVERAGE 90 TRADING DAYS</b>			<b>₹55.71</b>

#### Annexures 2: 10 Trading Days Calculation

No. of Days	Date	Volume	Value
1	Friday, 14 June 2024	14,47,835	₹8,44,12,261.68
2	Thursday, 13 June 2024	7,69,297	₹4,37,48,880.25
3	Wednesday, 12 June 2024	6,58,316	₹3,70,32,180.35
4	Tuesday, 11 June 2024	9,67,550	₹5,41,76,512.56
5	Monday, 10 June 2024	2,88,545	₹1,56,66,824.86
6	Friday, 7 June 2024	7,23,439	₹3,98,77,417.60
7	Thursday, 6 June 2024	3,36,412	₹1,81,46,283.45
8	Wednesday, 5 June 2024	9,13,942	₹4,72,19,675.35
9	Tuesday, 4 June 2024	3,27,752	₹1,71,40,555.70
10	Monday, 3 June 2024	6,85,457	₹3,77,54,134.40
<b>Total</b>		<b>71,18,545</b>	<b>₹39,51,74,726.20</b>
<b>Volume Weighted Average Price</b>		<b>₹55.51</b>	

#### Annexure 3: DCF

(Amount in Lakhs)

Calculation of Free Cash Flow to Firm and Terminal Value of Cash Flow					
Year	2024-25	2025-26	2026-27	2027-28	2028-29
PAT	1,487.36	1,658.77	2,448.06	2,751.36	3,631.14
Dividend	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortisation	897.56	1,041.59	801.33	951.72	874.35
Finance Cost (Net of Taxes)	545.73	583.84	494.57	452.38	372.75
Capex	-1,052.84	-165.85	0.00	-394.14	0.00
Changes in working Capital	-550.58	-145.34	-314.51	-726.71	-138.02
<b>Free cash flow to Firm</b>	<b>1,327.23</b>	<b>2,973.00</b>	<b>3,429.45</b>	<b>3,034.61</b>	<b>4,740.22</b>
<b>Terminal Value of Cash Flow</b>					<b>47,596.51</b>



Estimated Future Cash Flow and Share Valuation Calculations (Amount in lakhs)				
Years	Cash Flow	WACC	Present Value Factor	Discounted Cash Flow
2024-25	1,327.23	13.26%	0.8829	1,171.86
2025-26	2,973.00	13.26%	0.7796	2,317.70
2026-27	3,429.45	13.26%	0.6883	2,360.58
2027-28	3,034.61	13.26%	0.6078	1,844.29
2028-29	4,740.22	13.26%	0.5366	2,543.64
Terminal Value of Cash Flow	47,596.51	13.26%	0.5366	25,540.63
Total Value of Firm				35,778.70
Total Debt as on 31-03-24				3,665.08
Cash and Cash Equivalent Balance as on 31-03-24				107.60
Total Value of Equity share holders				32,221.22
Outstanding number of Equity Shares				2135.88
<b>Fair Market Value per Equity share in Rs</b>				<b>15.09</b>

**Note:**

*(There is a significant increase in projected PAT on a year-to-year basis due to, The Company has recently acquired ITCUBE Solutions Private Limited, which is a premier global Information Technology service providers with customers, partners & offices spread across the world. IT Cube has a proven track record of delivering innovative and robust software solutions. The Company is planning to further expand its international operations thorough Inorganic growth by way of merger/acquisition of company having global presence. The company is planning Investment in technology by development of new software 's/solutions/platforms.)*

Calculation of Weighted Average Cost of Capital			
Particulars		Weights	
Cost of Equity	15.80%	0.63	9.91%
Risk free Return (10 years GOI Bond Yield as at March 31, 2024)	7.09%		
Excess over RF from BSE Sensex return since April 1, 1979	8.72%		
Beta	1.00		
<b>Cost of Equity</b>			<b>9.91%</b>
<b>Cost of Debt (1-TR) (ASSUMED)</b>	8.98%	0.37	3.35%
<b>WACC</b>			<b>13.26%</b>
<b>Growth Rate (ASSUMED)</b>			<b>3.00%</b>





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Unique Document Identification Number (UDIN)	<b>2428453ZZUZEM3YDFW</b>
Member Details	Suman Kumar Verma (28453)
Document Type	Certificate
Type of Certificate	Other Certificate
Date of Signing of Document	26/06/2024
Financial Figures / Particulars	55.71: RELATIVE VALUE (PER SHARE) 47596.51: TERMINAL VALUE OF CASH FLOW (in Lakhs)
Document Description	Valuation of One Point One Solutions Limited
Status	Active

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