

May 29, 2022

BSE Limited Department of Corporate Services Listing Department P J Towers, Dalal Street, Mumbai - 400001 <i>Scrip Code: 542367</i>	National Stock Exchange of India Limited Listing Department Exchange Plaza Plot no. C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai - 400051 <i>Scrip Symbol: XELPMOC</i>
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Dear Sir/Madam,

Sub: Submission of Standalone and Consolidated Unaudited Financial Results for the quarter ended March 31, 2022 and Standalone and Consolidated Audited Financial Results of the Company for the year ended March 31, 2022

With reference to the captioned subject and in accordance with the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed copy of Standalone & Consolidated Unaudited Financial Results for the quarter ended March 31, 2022 and Standalone & Consolidated Audited Financial Results for the year ended March 31, 2022 along with Auditor's Report thereon issued by Statutory Auditors of the Company.

Please take the above information on record.

Thanking you,

Yours faithfully,

For Xelpmoc Design and Tech Limited



Vaishali Kondbhar
Company Secretary

Encl: As above

Independent Auditors' Report on Audit of Annual Standalone Financial Results and Review of Quarterly Financial Results of Xelpmoc Design and Tech Limited (formerly known as Xelpmoc Design and Tech Private Limited) pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

**To the Board of Directors of
Xelpmoc Design and Tech Limited**

Opinion and Conclusion

We have (a) audited the accompanying Standalone Financial Results for the year ended 31 March, 2022 and (b) reviewed the Standalone Financial Results for the quarter ended 31 March, 2022 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying 'Statement of Standalone Financial Results for the Quarter and Year Ended 31 March, 2022' (the Statement) of Xelpmoc Design and Tech Limited (the "Company"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the standalone Financial Result for the year ended 31 March, 2022:

- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended 31 March, 2022

With respect to the Standalone Financial Results for the quarter ended 31 March, 2022, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended 31 March, 2022, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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Basis for Opinion on the Audited Standalone Financial Results for the year ended 31 March, 2022:

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards 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 Results 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results:

This Statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited standalone financial statements for the quarter and the year ended 31 March, 2022. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, 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 financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended 31 March, 2022:

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results 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 Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone 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 financial controls 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 through a separate report on the complete set of annual financial statements on whether the company has adequate internal financial control with reference to financial statements in place and the operating effectiveness on such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the 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 ability of the Company 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 Annual Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results 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 Annual Standalone Financial Results.

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.

(b) Review of the Standalone Financial Results for the quarter ended 31 March, 2022

We conducted our review of the Standalone Financial Results for the quarter ended 31 March, 2022 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 ICAI. 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 SA specified under section 143(10) of the Act 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 Listing Regulations, to the extent applicable.

Other Matters:

The standalone financial results include the results for the quarter ended 31 March 2022 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 subject to limited review by us.

Our report on the Statement is not modified in respect of this matter.

For JHS & Associates LLP

Chartered Accountants

Firm's Registration No.133288W / W100099

Huzeifa Unwala

Partner

Membership No.105711

UDIN: 22105711AJVJTM3235

Mumbai

Dated: May 29, 2022



Independent Auditors' Report on Audit of Annual Consolidated Financial Results and Review of Quarterly Financial Results of Xelpmoc Design and Tech Limited (formerly known as Xelpmoc Design and Tech Private Limited) pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

**To the Board of Directors of
Xelpmoc Design and Tech Limited**
(Formerly known as Xelpmoc Design and Tech Private Limited)

Opinion and Conclusion

We have (a) audited the accompanying Statement of Consolidated Financial Results for the year ended 31 March, 2022 and (b) reviewed the Consolidated Financial Results for the quarter ended 31 March, 2022 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying 'Statement of Consolidated Financial Results for the Quarter and Year Ended 31 March, 2022' (the Statement) of Xelpmoc Design and Tech Limited ("the Parent") and its Subsidiary (herein together referred to as the "the Group"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us and based on our consideration of report of other auditors on separate financial statements of the Subsidiary and associate referred to in Other Matters section below, the Consolidated Financial Results for the year ended 31 March, 2022:

- 1) includes the results / share of profit or (loss) of the following entities:

Name of Entity	Relationship
Signal Analytics Pvt. Ltd.	Wholly Owned Subsidiary
Xelpmoc Design and Tech UK Limited (registered on November 22, 2021)	Wholly Owned Subsidiary

- 2) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- 3) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the year ended 31 March, 2022.

(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended 31 March, 2022

With respect to the Consolidated Financial Results for the quarter ended 31 March, 2022, based on our review conducted and procedures performed as stated in paragraph (b) of



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Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended 31 March, 2022, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended 31 March, 2022

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those Standards 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 (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended 31 March, 2022 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results:

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the audited consolidated financial statements for the quarter and year ended 31 March, 2022. The Parent's Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Boards of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 respective financial results 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 this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities 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 Boards of



Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities

(a) Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended 31 March, 2022 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 this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated 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 financial controls 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 through a separate report on the complete set of annual consolidated financial statements on whether the group 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 in the consolidated financial result made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the 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 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 Consolidated Financial Results 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 Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the annual Standalone Financial Results of the entities within the Group to express an opinion on the Annual Consolidated Financial Results. For the entities included in the Annual Consolidated Financial Results, 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 Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results 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 Annual Consolidated Financial Results.

We communicate with those charged with governance of the Company of which we are the independent auditors 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.

(b) Review of the Consolidated Financial Results for the quarter ended 31 March, 2022

We conducted our review of the Consolidated Financial Results for the quarter ended 31 March, 2022 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 ICAI. 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 SA specified under section 143(10) of the Act 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.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.



We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters:

- The Statement includes the results for the Quarter ended March 31, 2022 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.
- We did not audit the financial statements of a subsidiary included in the consolidated financial results, whose financial statements reflect total assets of Rs. 52,611.21 (In '000) as at March 31, 2022 and total income of Rs. 446.58 (In '000) and Rs. 608.39 (In '000) for the quarter and year ended March 31, 2022 respectively, total profit after tax of Rs. 279.94 (In '000) and Rs. 376.56 (In '000) for the quarter and year ended March 31, 2022, respectively, and total comprehensive profit of Rs. 279.94 (In '000) and Rs. 376.56 (In '000) for the quarter and year ended March 31, 2022, respectively, and cash flows (net) of Rs. 404.84 (In '000) for the year ended March 31, 2022, as considered in the financial statement.
- We did not audit the financial statements of the recently registered foreign subsidiary included in the consolidated financial results, whose management certified financial statements reflect total assets of Rs. 432.21 (In '000) as at March 31, 2022 and total income of Rs. NIL (In '000) and Rs. NIL (In '000) for the quarter and period ended March 31, 2022 respectively, total net (loss) after tax of Rs. 275.99 (In '000) and Rs. 275.99 (In '000) for the quarter and period ended March 31, 2022, respectively, and total comprehensive loss of Rs. 275.99 (In '000) and Rs. 275.99 (In '000) for the quarter and period ended March 31, 2022, respectively, and cash flows (net) of Rs. NIL (In '000) for the period ended March 31, 2022, as considered in the financial statement.

These financial statement has been audited by 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 subsidiary, is based solely on the reports of the other auditors/management certified financials and the procedures performed by us as stated under Auditor's Responsibilities section above.

Our Opinion on the Statement is not modified in respect of the above matters.

For JHS & Associates LLP

Chartered Accountants

Firm's Registration No.133288W / W100099

Huzeifa Unwala

Partner

Membership No.105711

UDIN: 22105711AJVJUB8528

Mumbai

Dated: May 29, 2022



XELPMOC DESIGN AND TECH LIMITED

Registered Office: #17, 4th Floor, Agies Building, 1st 'A' Cross, 5th Block, Koramangala, Bengaluru – 560 034, Karnataka, India.

CIN: L72200KA2015PLC082873

Statement of standalone financial results for the quarter and year ended March 31, 2022

Sl. No	Particulars	(Rupees in '000 except per share data)				
		Quarter ended			Year ended	
		March 31, 2022	December 31, 2021	March 31, 2021	March 31, 2022	March 31, 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Income					
1	a) Revenue from Operations	18,553.21	18,295.72	35,391.62	80,548.23	1,40,489.02
	b) Other Income	3,742.92	2,506.73	879.84	12,067.66	11,386.35
	Total Income (a + b)	22,296.13	20,802.45	36,271.46	92,615.89	1,51,875.37
	Expenses					
2	a) Employee Benefits Expense	33,936.23	37,137.38	20,024.49	1,39,507.50	56,353.13
	b) Finance Costs	-	-	66.57	-	470.57
	c) Depreciation and Amortization Expense	299.42	218.73	1,247.53	893.15	5,000.56
	d) Other Expenses	43,291.74	14,760.46	17,816.22	87,142.85	49,058.30
	Total Expenses (a+b+c+d)	77,527.39	52,116.56	39,154.81	2,27,543.50	1,10,882.56
3	Profit before tax (1-2)	(55,231.26)	(31,314.11)	(2,883.35)	(1,34,927.61)	40,992.81
4	Tax Expense					
	Current taxes	-	-	-	-	-
	Deferred Taxes	(5,747.32)	(1,267.71)	(826.43)	(6,347.13)	532.16
	Total Tax Expense	(5,747.32)	(1,267.71)	(826.43)	(6,347.13)	532.16
5	Profit for the period (3-4)	(49,483.94)	(30,046.40)	(2,056.92)	(1,28,580.48)	40,460.65
6	Other Comprehensive Income					
	Items that may be reclassified to profit or loss					
	(a) Remeasurements of defined benefit plans	(345.92)	-	288.79	(345.92)	288.79
	(b) Income tax effect	87.06	-	(72.68)	87.06	(72.68)
	Items that will not be reclassified to profit or loss					
	(a) Net (loss)/gain on disposal of equity instruments	-	-	-	4,732.39	-
	(b) Net (loss)/gain on FVTOCI equity securities	8,191.42	-	30,947.06	1,29,097.48	1,15,470.10
	(c) Income tax effect	(1,711.01)	-	(6,389.96)	(26,298.72)	(23,647.81)
	Other Comprehensive income for the period (net of taxes)	6,221.55	-	24,773.21	1,07,272.29	92,038.40
7	Total Comprehensive income for the period (5+6)	(43,262.39)	(30,046.40)	22,716.29	(21,308.19)	1,32,499.05
8	Paid-up equity share capital (face value of Rs. 10 per share)	1,44,784.13	1,44,664.13	1,37,052.98	1,44,784.13	1,37,052.98
9	Reserves i.e. Other equity				7,75,809.31	4,54,779.60
10	Earnings Per Share (EPS)					
	(a) Restated Basic (Rs)	(3.42)	(2.08)	(0.15)	(9.08)	2.95
	(b) Restated Diluted (Rs)	(3.28)	(2.02)	(0.15)	(8.82)	2.94

*EPS is not annualised for the quarter ended March 31, 2022, quarter ended December 31, 2021 and quarter ended March 31, 2021.

Please see the accompanying notes to the standalone financial results.



XELPMOC DESIGN AND TECH LIMITED

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CIN : L72200KA2015PLC082873

Statement of Standalone Assets and Liabilities as at March 31, 2022

		<i>Rupees in '000</i>	
		As at March 31, 2022 (Audited)	As at March 31, 2021 (Audited)
I. ASSETS			
Non-current assets			
(a) Property, Plant and Equipment		1,886.83	1,263.58
(b) Capital Work-in-progress		197.40	-
(c) Other Intangible assets		49.86	129.21
(d) Intangible assets under development		-	1,761.83
(e) Financial Assets			
(i) Investments in Subsidiary		1,009.97	1,000.00
(ii) Investments in Associates and Joint Ventures		-	577.77
(iii) Other Investments		6,22,562.61	4,75,172.17
(iv) Others		3,106.28	3,134.43
(f) Non-Current Assets (Net)		3,870.00	11,744.45
Total Non-Current Assets		6,32,682.95	4,94,783.44
Current assets			
(a) Financial Assets			
(i) Investments		2,68,943.69	1,15,506.37
(ii) Trade receivables		17,460.74	29,380.95
(iii) Cash and cash equivalents		1,16,135.59	7,793.11
(iv) Other Bank Balances		-	20,999.48
(v) Others		21,013.29	28,270.82
(b) Other current assets		4,183.62	1,347.60
Total Current Assets		4,27,736.93	2,03,298.33
TOTAL ASSETS		10,60,419.88	6,98,081.77
II. EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital		1,44,784.13	1,37,052.98
(b) Other Equity		7,75,809.31	4,54,779.60
Total Equity		9,20,593.44	5,91,832.58
Liabilities			
Non-current liabilities			
(a) Provisions		2,290.66	1,441.64
(b) Deferred tax liabilities (Net)		1,09,969.95	90,105.41
Total Non-Current Liabilities		1,12,260.61	91,546.95
Current liabilities			
(a) Financial Liabilities			
(i) Trade payables			
a) Total outstanding dues of micro enterprises and small enterprises		344.28	205.73
b) Total outstanding dues of creditors other than micro enterprises and small enterprises		3,982.04	1,383.58
(ii) Other financial liabilities		18,953.89	11,463.74
(b) Other current liabilities		3,883.72	1,446.14
(c) Provisions		401.90	203.05
Total Current Liabilities		27,565.83	14,702.24
TOTAL EQUITY AND LIABILITIES		10,60,419.88	6,98,081.77

Please see the accompanying notes to the standalone financial results

