November 13, 2026

To,

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

Dear Sir/Madam,

Subject: Disclosure under Regulation 30 and other applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'): Unaudited Standalone and Consolidated Financial Results for the second quarter and half year ended September 30, 2026

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Friday, November 13, 2026, inter alia, have considered and approved the Unaudited Standalone and Consolidated Financial Results for the second quarter and half year ended September 30, 2026, as recommended by the Audit Committee.

We attach the Unaudited Standalone and Consolidated Financial Results for the second quarter and half year ended September 30, 2026 along with Independent Auditor's Review Reports thereon.

The aforesaid Financial Results can also be accessed at the Company's website at www.xepmoc.in

The meeting of the Board of Directors commenced at 10:00 a.m. and concluded at 11:30 a.m.

This is for information and records

Thanking you,

Yours faithfully,

For Xelpmoc Design and Tech Limited

XELPMOC DESIGN AND TECH LIMITED

Vaishali Shetty
(Company Secretary & Compliance Officer)

Encl: as below

JHS & Associates LLP
Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

Review Report

To the Board of Directors of

Xelpmoc Design and Tech Limited

1. We have reviewed the accompanying statement of unaudited standalone Financial Results of Xelpmoc Design and Tech Limited (the "Company") for the quarter and half year ended September 30, 2026 (the "Statement"), being submitted by company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 as amended (the "Listing Regulation")

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 on 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our Review conducted as stated in above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in the term of regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which is it to be disclosed, or that it contains any material Misstatement.

For JHS Associates
Chartered Accountants
ICAI Firm's Registration no.133288W / W100099

Samad Dhanani
Partner
Membership no: 177200
UDIN: 26177200CKFERM5899
Place: Upleta
Dated: November 13, 2026

JHS & ASSOCIATES LLP * CHARTERED ACCOUNTANTS *

JHS & Associates LLP
Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

Review Report

To,

The Board of Directors of

Xelpmoc Design and Tech Limited

Opinion and Conclusion

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Xelpmoc Design and Tech Limited** ("the Parent") and its subsidiaries and its share of net loss after tax and total comprehensive loss of its associate (the Parent, its subsidiary and associate together referred to as "the Group"), for the quarter and half year ended September 30, 2026 (the "Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India(ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

JHS & ASSOCIATES LLP CHARTERED ACCOUNTANTS

4. The Statement includes the results of the following entities:

Sr.no	Name of the Entity	Relationship
1	Xelpmoc Design and Tech Limited	Parent
2	Signal Analytics Private Limited	Subsidiary Company
3	Xelpmoc Design and Tech UK Limited	Subsidiary Company* (Dissolved 13-May-2025)
4	Soultrax studios Private Limited	Step Down Subsidiary
5	Xperience India Private Limited	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of the subsidiary, included in the unaudited consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 3763 (In'000) as at September 30, 2026 and total income of Rs. 18.24 (in '000) and Rs. 42.80 ('000) for the quarter and for the half year ended September 30, 2026 respectively, total net loss after tax of Rs. 382.48 (In '000) and Rs. 761.42 (In '000) for the quarter and for the half year ended September 30, 2026, respectively, and total comprehensive loss of Rs. 382.48 (In '000) and Rs. 761.42 (In '000) for the quarter and for the half year ended September 30, 2026, respectively, as considered in the consolidated financial statement.

During the quarter, the Company has not consolidated its step-down subsidiary and has not accounted for its share in the losses of associates, as the Company's investment in these entities was fully impaired in prior periods, and the Company does not have any legal or constructive obligation to provide additional financial support. Accordingly, no further losses have been recognized in the consolidated financial result, no additional liabilities or contingent exposures exist. This has no material impact on the consolidated financial results for the quarter.

We draw attention to Note 10 of the Consolidated Financial Result, stating that Financial results of Soultrax Studios Private Limited for the quarter ended September 30, 2025, indicate that the Company has accumulated losses and its net worth has been fully eroded, the company has incurred loses till previous quarter, these conditions indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as going concern. However, the financial results of the company have been prepared on a going concern basis.

We draw attention on to Note 12 of the Consolidated Financial Result, stating that the company has evaluated the financial position and future business prospects of its subsidiary, Signal Technologies Private Limited and based on the assessment of the current financial condition and operational status of the subsidiary, certain indicators exist which may cast significant doubt on the subsidiary's ability to continue as a going concern. The management is continuously evaluating the operational and financial support requirements of the subsidiary and the consequential impact, if any, on the financial results.

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These interim financial results have been reviewed by other auditors/ management whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiaries, step down subsidiary and associate is based solely on the reports of the other auditors/management and the procedures performed by us as stated in paragraph 3 above. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of these matters.

For JHS & Associates LLP
Chartered Accountants
ICAI Firm's Registration No.133288W / W100099





Samad Dhanani
Partner
Membership No.: 177200
UDIN: 26177200FVXEKO6146
Place: Upleta
Dated: November 13, 2026

XELPMOC DESIGN AND TECH LIMITED

Registered Office: No.57, 13th Cross, Novel Business Park, Hosur Road, Anepalya, Adugodi, Bengaluru - 560030, Karnataka, India.

CIN: L72200KA2015PLC082873

Statement of standalone financial results for the quarter and six months ended September 30, 2026

(Rupees in 1000's except per share data)

Sl. No	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	a) Revenue from Operations	8,601.47	9,615.70	7,560.31	18,217.18	15,410.25	37,353.38
	b) Other Income	722.29	2,104.05	2,032.71	2,826.34	3,392.13	7,174.64
	Total Income (a + b)	9,323.76	11,719.75	9,593.02	21,043.52	18,802.38	44,528.02
2	**Expenses**						
	a) Employee Benefits Expense	20,319.44	17,835.25	17,293.21	38,154.69	33,346.83	70,386.02
	b) Finance Costs	15.28	82.83	86.48	98.12	215.51	467.89
	c) Depreciation and Amortization Expense	2,680.40	2,692.52	2,670.41	5,372.92	5,361.42	9,590.61
	d) Other Expenses	10,824.65	8,888.62	8,741.61	19,713.26	16,841.70	36,979.34
	Total Expenses(a+b+c+d)	33,839.77	29,499.22	28,791.71	63,338.99	55,765.46	117,423.86
3	**Profit Before Exceptional Items And Tax (1-2)**	(24,516.01)	(17,779.47)	(19,198.69)	(42,295.47)	(36,963.08)	(72,895.84)
4	**Exceptional Items**	2,398.53	-	-	2,398.53	-	(2,780.75)
5	**Profit Before Tax (3+4)**	(22,117.48)	(17,779.47)	(19,198.69)	(39,896.94)	(36,963.08)	(75,676.59)
6	**Tax Expense**						
	Current taxes	-	-	-	-	-	-
	Deferred Taxes	(226.36)	4,069.20	(123.83)	3842.84	(167.04)	(1,487.64)
	Total Tax Expense	(226.36)	4,069.20	(123.83)	3842.84	(167.04)	(1,487.64)
7	**Profit/(loss) for the period (5-6)**	(21,891.12)	(21,848.67)	(19,074.86)	(43,739.78)	(36,796.04)	(74,188.95)
8	**Other Comprehensive Income**						
	Items that may be reclassified to profit or loss						
	a) Remeasurements of defined benefit plans	27.42	-	-	27.42	-	(542.41)
	b) Income tax effect	(6.90)	-	-	(6.90)	-	136.51
	Items that will not be reclassified to profit or loss						
	a) Net gain/(loss) on disposal of Equity Instruments	(43,905.62)	-	-	-	-	-
	b) Net gain/(loss) on FVTOCI equity securities	5,707.73	-	171,600.29	(43,905.62)	171,600.29	194,915.25
	c) Income tax effect		-	3,688.28	5,707.73	(9,309.88)	(19,790.57)
	Other Comprehensive Income for the period (net of taxes)	(38,177.37)	-	175,288.57	(38,177.37)	162,290.41	174,718.78
9	**Total Comprehensive Income for the period (7+8)**	(60,068.49)	(21,848.67)	156,213.71	(81,917.15)	125,494.37	100,529.83
10	Paid-up equity share capital (face value of Rs. 10 per share)	148,307.21	147,994.93	147,594.93	148,307.21	147,594.93	147,594.93
11	Reserves i.e. Other equity						596,584.07
12	Earnings per Share (EPS) *(Face Value of Rs. 10 per share)*						
	(a) Basic (Rs) (*)	(1.48)	(1.48)	(1.29)	(2.95)	(2.50)	(5.03)
	(b) Diluted (Rs) (*)	(1.44)	(1.45)	(1.28)	(2.88)	(2.47)	(4.93)

**EPS is not annualised for the quarter and half year ended September 30, 2026, September 30, 2025 and quarter ended June 30, 2026*

Please see the accompanying notes to the standalone financial results.

JHS & ASSOCIATES LLP CHARTERED ACCOUNTANTS

XELPMOC DESIGN AND TECH LTD

XELPMOC DESIGN AND TECH LIMITED

Registered Office: No.57, 13th Cross, Novel Business Park, Hosur Road, Anepalya, Adugodi, Bengaluru - 560030, Karnataka, India.

CIN: L72200KA2015PLC082873

Statement of Standalone Assets & Liabilities as at September 30, 2026

(Rupees in 1000's)

	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I.	**ASSETS**		
	Non-current assets		
	(a) Property, Plant and Equipment	1,815.19	1,422.34
	(b) Right of use assets	456.73	6,626.25
	(c) Other Intangible assets	21,523.06	9,443.08
	(d) Intangible assets under development	4,681.81	979.00
	(e) Financial Assets		
	(i) Investments in Subsidiary	1,000.00	1,000.00
	(ii) Other Investments	536,019.27	725,761.70
	(iii) Others	2,693.77	2,625.37
	(f) Non-Current Assets (Net)	1,230.50	968.56
	Total Non-Current Assets	**569,420.33**	**748,826.30**
	Current assets		
	(a) Financial Assets		
	(i) Investments	158,057.22	56,680.78
	(ii) Trade receivables	4,366.58	10,843.06
	(iii) Cash and cash equivalents	9,556.73	9,275.62
	(iv) Others	14,602.74	14,545.88
	(b) Other current assets	16,386.36	11,643.54
	Total Current Assets	**202,969.63**	**102,988.88**
	TOTAL ASSETS	**772,389.96**	**851,815.18**
II.	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Equity Share capital	148,307.21	147,594.93
	(b) Other Equity	521,723.33	596,584.07
	Total Equity	**670,030.54**	**744,179.00**
	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Lease Liabilities	-	464.09
	(b) Provisions	8,950.95	9,717.97
	(b) Deferred tax liabilities (Net)	74,803.50	76,661.50
	Total Non-Current Liabilities	**83,754.45**	**86,843.56**
	Current liabilities		
	(a) Financial Liabilities		
	(i) Trade payables	422.84	6,434.71
	a) Total outstanding dues of micro enterprises and small enterprises	948.19	225.15
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,873.40	2,405.80
	(ii) Lease Liabilities	10,982.33	7,802.59
	(iii) Other financial liabilities		
	(b) Other current liabilities	1,866.23	1,913.46
	(c) Provisions	2,502.98	2,010.91
	Total Current Liabilities	**18,595.97**	**20,792.62**
	TOTAL EQUITY AND LIABILITIES	**772,389.96**	**851,815.18**

Please see the accompanying notes to the standalone financial results.

JHS & ASSOCIATES LLP * CHARTERED ACCOUNTANTS *

XELPMOC DESIGN AND TECH LTD

XELPMOC DESIGN AND TECH LIMITED

Registered Office: No.57, 13th Cross, Novel Business Park, Hosur Road, Anepalya, Adugodi, Bengaluru - 560030, Karnataka, India.

CIN: L72200KA2015PLC082873

Statement of Standalone Cash Flow Statement for six months ended as on September 30, 2026

(Rupees in 1000's)

		Six months ended September 30, 2026	Six months ended September 30, 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Profit Before Income Tax	(39,896.94)	(36,963.08)
	Adjustments for:		
	Depreciation and Amortization Expense	5,372.92	5,361.42
	Interest Income	(296.63)	(444.48)
	Interest cost on Lease Liability	98.12	215.51
	Unrealised / Realised (gain) / loss on short term liquid funds	(1,439.63)	(1,903.68)
	Share based payments	6,705.41	3,335.78
	Gain on early termination of lease	(454.45)	-
	Gain on Modification of Lease deposit	(53.92)	-
	Bad Debt Written Off	-	413.00
	Provision for Doubtful Debt /(Reversal of doubtful debts)	-	(413.00)
	Remeasurements of defined benefit plans	27.42	-
		9,959.24	6,564.55
	Operating Cash Flows Before Working Capital Changes	(29,937.70)	(30,398.53)
	Adjustments for:		
	(Increase)/Decrease in Others (Non-Current Financial Assets)	(68.40)	(208.73)
	(Increase)/Decrease in Trade Receivables (Current)	6,476.48	(2,762.05)
	(Increase)/Decrease in Others (Current Financial Assets)	(2.94)	(658.97)
	(Increase)/Decrease in Other Current Assets	(4,742.81)	(4,593.83)
	Increase/(Decrease) in Provisions (Non-Current)	(767.02)	611.93
	Increase/(Decrease) in Trade Payables	190.63	354.32
	Increase/(Decrease) in Other financial liabilities (Current)	3,179.74	680.12
	Increase/(Decrease) in Other current liabilities (Current)	(47.23)	818.54
	Increase/(Decrease) in Provisions (Current)	492.07	-
		4,710.52	(5,758.68)
	Cash Generated from / (used) in Operations	(25,227.18)	(36,157.21)
	Income tax refund received	-	-
	Income Taxes Paid	(261.94)	(237.09)
	Net Cash Flow from Operating Activities	(25,489.12)	(36,394.30)
B.	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Payment for Purchase of Property, Plant and Equipment	(830.23)	(114.37)
	Deletions to ROU Asset	3,091.03	-
	Additions to Intangible Asset	(13,937.05)	-
	Proceeds from redemption of Mutual Fund	45,900.00	30,602.08
	Intangible Assets under development	(3,702.81)	(2,263.15)
	Interest Received	296.63	444.48
	Investments in Short Term Mutual Funds	-	(85,500.00)
	Amount received on asset classified as held for sale	-	14.35
	Sale of Investments	-	99,997.60
	Net Cash Flow from Investing Activities	30,817.57	43,180.99
C.	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Payment of Lease liabilities	(6,021.50)	(4,928.25)
	Share application money received on exercise of options	1,072.28	750.50
	Interest Expenses	(98.12)	(215.51)
	Net Cash Inflow/ (Outflow) From Financing Activities	(5,047.34)	(4,393.26)
D.	**Net Increase/(Decrease) in Cash and Cash Equivalents**	281.11	2,393.43
	Cash and cash equivalents at the beginning of the year	9,275.62	5,517.18
	Cash and cash equivalents at the end of the year	9,556.73	7,910.61

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XELPMOC DESIGN AND TECH LTD

Notes:

1. The above financial results of the Company for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on November 13, 2026.

2. The standalone financial results of the Company for the quarter and half year ended September 30, 2026 are available on the National Stock Exchange website (URL: www.nseindia.com), the BSE Limited (URL: www.bseindia.com), and on the Company's website (URL: www.xelpmoc.in).

3. The Standalone financial results has been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013 and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

4. The Company confirms that it has a subsidiary and associate companies as on September 30, 2026. Accordingly, separate consolidated financial statements have been prepared, incorporating the financial results of the subsidiary. These standalone financial results do not include the subsidiary's financial performance. Investors are advised to refer to the consolidated financial statements for a comprehensive view of the Company's financial position. Given below the list of subsidiary and associate companies

Sl. No.	Name of the Company	Subsidiary/Associate/Joint venture
1	Signal Analytics Private Limited	Subsidiary Company
2	Xelpmoc Design and Tech Limited UK (upto 13th May 2025)	Subsidiary Company
3	Soultrax studios Private Limited	Step Down Subsidiary
4	Xperience India Private Limited	Associate

5. During the half year ended September 30, 2026, the Company has issued and allotted 71,228 Equity Shares upon conversion of Stock Options granted pursuant to Xelpmoc Design and Tech Limited Employees Stock Option Scheme 2019. Consequent to this allotment the Paid-up Capital of the Company stand increased to Rs.14,83,07,210 comprising of 1,48,30,721 Equity Shares of face value Rs.10/- each.

   Further, during the quarter and half year ended September 30, 2026, the Company granted 2,65,000 options to eligible employees under the Xelpmoc Design and Tech Limited Employee Stock Option Scheme, 2020.

6. During the period, the Company revised its salary structure in line with the applicable provisions of the Code on Social Security, 2020. Consequent to the revision in salary structure, the past service cost previously recognised for gratuity was reassessed based on the actuarial valuation report, resulting in a reversal of Rs.23,98,527. The reversal has been recognised as an exceptional item in the Statement of Profit and Loss for the quarter and period ended September 30, 2026.

7. The investment in equity instruments of Woovly India Private Limited, which was previously classified under non-current investments, has been reclassified as a current investment during the quarter, considering the sale of the investment in October 2026. Accordingly, the carrying value of the investment was recognised at its realisable value for the period ended September 30, 2026.

8. In view of the ongoing dispute with Inqube Innoventures Private Limited and the unavailability of updated financial information, the Company has assessed the fair value of its investment based on the available information. Accordingly, the fair value of the investment remains unchanged as at September 30, 2026.

9. Retirement and Other staff benefits are provided for the quarter ended September 30, 2026, has been calculated on an estimated basis.

10. The Company is required to disclose segment information based on the 'management approach' as defined in Ind AS 108 - Operating Segments, which in how the Chief Operating Decision Maker (CODM) evaluates

JHS & ASSOCIATES LLP CHARTERED ACCOUNTANTS

XELPMOC DESIGN AND TECH LTD

the Company's performance and allocates resources based on the analysis of the various performance indicators. In the case of the Company, the CODM reviews the results of the Company as a whole as the Company is primarily engaged in the business of software development services. Accordingly, the Company is a single CGU, hence single segment. The information as required under Ind AS 108 is available directly from the financial results, hence no separate disclosure on segment information is given in these standalone financial results.

11. The principal business of the company is to provide technology services and solutions, the company does not fall in to the definition of Non-Banking Finance Company as per the Reserve Bank of India Act, 1934.

12. The statutory auditors of the Company have carried out limited review of the standalone financial results for the current quarter and have issued an unmodified opinion.

13. The Board of Directors at their meeting have not recommend any dividend.

14. Previous quarter/ six months/ year figures are regrouped and reclassified wherever necessary.

15. Investor complaints:

    Investor Complaints pending at the beginning of the quarter – Nil,
    Received during the quarter – Nil,
    Disposed during the quarter – Nil, and
    Remaining unresolved at the end of the quarter – Nil.

For and on behalf of the Board of Directors of

Xelpmoc Design and Tech Limited

XELPMOC DESIGN AND TECH LTD

Srinivas Koora
Whole Time Director & Chief Financial Officer
(DIN: 072275784)

Place: Hyderabad
Date: November 13, 2026

JHS & ASSOCIATES LLP CHARTERED ACCOUNTANTS

XELPMOC DESIGN AND TECH LIMITED

Registered Office: No.57, 13th Cross, Novel Business Park, Hosur Road, Anepalya, Adugodi, Bengaluru - 560030, Karnataka, India.

CIN: L72200KA2015PLC082873

Statement of Consolidated financial results for the quarter and six months ended September 30, 2026

(Rupees in 1000's except per share data)

		Quarter ended			Six months ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**						
	a) Revenue from Operations	8,601.47	9,615.70	7,560.31	18,217.18	15,410.25	37,353.38
	b) Other Income	740.53	2,128.61	2,050.94	2,869.14	3,447.39	7,264.76
	Total Income (a + b)	9,342.00	11,744.31	9,611.25	21,086.32	18,857.64	44,618.14
2	**Expenses**						
	a) Employee Benefits Expense	20,319.44	17,835.26	17,293.21	38,154.69	34,096.37	71,135.56
	b) Finance Costs	15.28	82.83	86.48	98.12	215.51	467.89
	c) Depreciation and Amortization Expense	2,848.67	2,862.83	2,861.57	5,711.51	5,739.65	10,292.63
	d) Other Expenses	10,873.87	8,938.60	8,810.94	19,812.46	17,109.35	37,356.72
	Total Expenses(a+b+c+d)	34,057.26	29,719.52	29,052.20	63,776.78	57,160.88	119,252.80
3	**Profit Before Share of Profits of Investment accounted for using equity method and tax (1-2)**	(24,715.26)	(17,975.21)	(19,440.95)	(42,690.46)	(38,303.24)	(74,634.66)
4	Share of Net Profit of Associates and Joint Ventures accounted using Equity method	-	-	-	-	-	-
5	**Profit/(loss) before Exceptional Items and Tax (3+4)**	(24,715.26)	(17,975.21)	(19,440.95)	(42,690.46)	(38,303.24)	(74,634.66)
6	Exceptional Items	2,398.53	-	-	2,398.53	-	(2,780.75)
7	**Profit Before Tax (5+6)**	(22,316.73)	(17,975.21)	(19,440.95)	(40,291.93)	(38,303.24)	(77,415.41)
8	**Tax Expense**						
	Current taxes	-	-	-	-	-	-
	Deferred Taxes	(226.36)	4,069.20	(123.83)	3,842.84	(167.04)	(1,487.63)
	Total Tax Expense	(226.36)	4,069.20	(123.83)	3,842.84	(167.04)	(1,487.63)
9	**Profit/(loss) for the Period from continuing operations (7-8)**	(22,090.37)	(22,044.41)	(19,317.12)	(44,134.77)	(38,136.20)	(75,927.78)
10	Profit/(loss) from discontinued operations	-	-	-	-	-	-
11	**Profit/(loss) for the Period (9+10)**	(22,090.37)	(22,044.41)	(19,317.12)	(44,134.77)	(38,136.20)	(75,927.78)
12	**Other Comprehensive Income**						
	Items that may be reclassified to profit or loss						
	(a) Remeasurements of defined benefit plans	27.42	-	-	27.42	-	(542.41)
	(b) Income tax relating to these items	(6.90)	-	-	(6.90)	-	136.51
	(c) Exchange differences on translation of foreign operations	-	-	-	-	-	-
	Items that will not be reclassified to profit or loss						
	(a) Net gain/(loss) on disposal of Equity Instrument that cannot be reclassified back to Profit and Loss	-	-	-	-	-	-
	(b) Net gain/(loss) on FVTOCI equity securities	(43,905.62)	-	171,600.29	(43,905.62)	171,600.29	194,915.25
	(c) Income tax relating to these items	5,707.73	-	3,688.28	5,707.73	(9,309.88)	(19,790.57)
	Other Comprehensive Income for the period (net of taxes)	(38,177.37)	-	175,288.57	(38,177.37)	162,290.41	174,718.78
13	**Total Comprehensive Income for the year (11+12)**	(60,267.74)	(22,044.41)	155,971.45	(82,312.14)	124,154.21	98,791.00
14	**Profit/Loss attribute to**						
	Owner of company	(22,090.37)	(22,044.41)	(19,317.12)	(44,134.77)	(38,136.20)	(75,927.78)
	Non Controlling interests	-	-	-	-	-	-
		(22,090.37)	(22,044.41)	(19,317.12)	(44,134.77)	(38,136.20)	(75,927.78)
15	**Total Comprehensive income attribute to**						
	Owner of company	(60,267.74)	(22,044.41)	155,971.45	(82,312.14)	124,154.21	98,791.00
	Non Controlling interests	-	-	-	-	-	-
		(60,267.74)	(22,044.41)	155,971.45	(82,312.14)	124,154.21	98,791.00
16	Paid-up equity share capital) (face Value of Rs. 10 per share)	148,394.71	147,994.93	147,594.93	148,394.71	147,594.93	147,594.93
17	Reserves i.e Other equity						600,517.66
18	**Earnings Per Share(EPS) (face Value of Rs. 10 per share)**						
	(a) Basic (Rs)(*)	(1.49)	(1.49)	(1.31)	(2.98)	(2.59)	(5.15)
	(b) Diluted (Rs) (*)	(1.45)	(1.46)	(1.30)	(2.91)	(2.56)	(5.05)

**EPS is not annualised for the quarter and half year ended September 30, 2026, September 30, 2025 and quarter ended June 30, 2026.*

Please see the accompanying notes to the consolidated financial results

JHS & ASSOCIATES LLP CHARTERED ACCOUNTANTS

XELPMOC DESIGN AND TECH LTD

XELPMOC DESIGN AND TECH LIMITED

Registered Office: No.57, 13th Cross, Novel Business Park, Hosur Road, Anepalya, Adugodi, Bengaluru - 560030, Karnataka, India.

CIN: L72200KA2015PLC082873

Statement of Consolidated Assets & Liabilities as at September 30, 2026

(Rupees in 1000's)

	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I.	**ASSETS**		
	Non-current assets		
	(a) Property, Plant and Equipment	1,831.02	1,451.43
	(b) Right of use assets	456.73	6,626.25
	(c) Other Intangible assets	23,083.40	11,328.77
	(d) Intangible assets under development	4,681.81	979.00
	(e) Financial Assets		
	(i) Investments in Associates and Joint Ventures	-	-
	(ii) Other Investments	536,019.27	725,761.70
	(iii) Loans	-	-
	(iv) Others	3,106.42	3,038.02
	(f) Non-Current Assets (Net)	1,230.50	968.56
	Total Non Current Assets	**570,409.15**	**750,153.73**
	Current assets		
	(a) Financial Assets		
	(i) Investments	158,917.91	57,511.67
	(ii) Trade receivables	4,367.17	10,843.66
	(iii) Cash and cash equivalents	9,796.93	9,589.60
	(iv) Others	14,622.94	14,553.09
	(b) Other current assets	18,276.00	13,525.40
	Total Current Assets	**205,980.95**	**106,023.42**
	TOTAL ASSETS	**776,390.10**	**856,177.15**
II.	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Equity Share capital	148,394.71	147,682.43
	(b) Other Equity	525,270.92	600,517.66
	Total Equity attributable to the equity shareholders of the company	673,665.63	748,200.09
	Total Equity	**673,665.63**	**748,200.09**
	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Lease Liabilities	-	464.09
	(b) Provisions	8,950.95	9,717.97
	(c) Deferred tax liabilities (Net)	74,803.51	76,661.50
	Total Non-Current Liabilities	**83,754.46**	**86,843.56**
	Current liabilities		
	(a) Financial Liabilities		
	(i) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	948.19	225.15
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,901.55	2,431.87
	(ii) Lease liabilities	422.84	6,434.71
	(iii) Other financial Liabilities	11,328.22	8,117.40
	(b) Other current liabilities	1,866.23	1,913.46
	(c) Provisions	2,502.98	2,010.91
	Total Current Liabilities	**18,970.01**	**21,133.50**
	TOTAL EQUITY AND LIABILITIES	**776,390.10**	**856,177.15**

Please see the accompanying notes to the consolidated financial results

JHS & ASSOCIATES LLP CHARTERED ACCOUNTANTS

XELPMOC DESIGN AND TECH LTD

XELPMOC DESIGN AND TECH LIMITED

Registered Office: No.57, 13th Cross, Novel Business Park, Hosur Road, Anepalya, Adugodi, Bengaluru - 560030, Karnataka, India.

CIN: L72200KA2015PLC082873

Statement of Consolidated Cash Flow Statement for six months ended as on September 30, 2026

Rupees in 1000's

		Six months ended September 30, 2026	Six months ended September 30, 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Profit Before Income Tax	(40,291.94)	(38,303.24)
	Adjustments for:		
	Depreciation and Amortization Expense	5,711.52	5,739.66
	Interest Income	(309.62)	(458.06)
	Interest cost on Lease Liability	98.12	215.51
	Unrealised/Realised (gain)/loss on Mutual funds	(1,469.44)	(1,945.36)
	Share based payments	6,705.41	3,335.78
	Gain on early termination of lease	(454.45)	-
	Gain on Modification of Lease deposit	(53.92)	-
	Bad Debt Written Off	-	413.00
	Provision for Doubtful Debt /(Reversal of doubtful debts)	-	(413.00)
	Amount Realised on Disposal of Asset	-	14.35
	Remeasurements of defined benefit plans	27.42	-
		10,255.04	**6,901.88**
	Operating Cash Flows Before Working Capital Changes	(30,036.90)	(31,401.36)
	Adjustments for:		
	(Increase)/Decrease in Other Financial Assets (Non-Current)	(68.40)	(178.83)
	(Increase)/Decrease in Trade Receivables (Current)	6,476.49	(2,762.05)
	(Increase)/Decrease in Other Financial Assets (Current)	(15.93)	(672.55)
	(Increase)/Decrease in Other Current Assets	(4,750.59)	(4,535.30)
	Increase/(Decrease) in Provisions (Non-Current)	(767.02)	611.92
	Increase/(Decrease) in Trade Payables	192.72	310.88
	Increase/(Decrease) in Other financial liabilities (Current)	3,210.82	306.18
	Increase/(Decrease) in Other current liabilities (Current)	(47.23)	750.00
	Increase/(Decrease) in Provisions (Current)	492.07	-
		4,722.93	**(6,169.75)**
	Cash Generated from / (used) in Operations	**(25,313.97)**	**(37,571.11)**
	Income tax refund received	-	-
	Income Taxes Paid	(261.94)	(237.09)
	Net Cash Flow from Operating Activities	**(25,575.91)**	**(37,808.20)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Payment for Purchase of Property, Plant and Equipment and Intangible assets	(830.23)	(114.37)
	Deletions to ROU Asset	3,091.03	-
	Additions to Intangible Asset	(13,937.04)	-
	Proceeds from redemption of Mutual Fund / Bonds	45,900.00	31,452.07
	Intangible Assets under development	(3,702.81)	(2,263.15)
	Interest Received	309.62	458.06
	Investments in Mutual Funds / Bonds	-	(85,500.00)
	Preference Dividend	-	(0.01)
	Sale of Investments	-	99,997.60
	Net Cash Flow From Investing Activities	**30,830.57**	**44,030.20**
C.	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Payment of Lease liabilities	(6,021.50)	(4,928.25)
	Share application money received on exercise of options	1,072.28	750.50
	Interest expenses	(98.12)	(215.51)
	Net Cash Inflow/ (Outflow) From Financing Activities	**(5,047.34)**	**(4,393.26)**
D.	**Net Increase/(Decrease) in Cash and Cash Equivalents**	**207.32**	**1,828.74**
	Cash and cash equivalents at the beginning of the year	9,589.61	6,455.49
	Cash and cash equivalents at the end of the year	**9,796.93**	**8,284.23**

JHS & ASSOCIATES LLP CHARTERED ACCOUNTANTS

XELPMOC DESIGN AND TECH LTD

Notes:

1. The unaudited consolidated financial results of the Group for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on November 13, 2026.

2. The unaudited consolidated financial results of the Group for the quarter and half year ended September 30, 2026 are available on the National Stock Exchange website (URL: www.nseindia.com), the BSE Limited (URL: www.bseindia.com), and on the Company's website (URL: www.xelpmoc.in).

3. The consolidated unaudited financial results of the Company, its subsidiaries and associates (the 'Group') have been prepared in accordance with Ind AS 110.

4. The Consolidated financial results has been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 and as specified in Section 133 of the Companies Act, 2013 and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

5. During the half year ended September 30, 2026, the parent company has issued and allotted 71,228 Equity Shares upon conversion of Stock Options granted pursuant to Xelpmoc Design and Tech Limited Employees Stock Option Scheme 2019. Consequent to this allotment the Paid-up Capital of the Company stand increased to Rs.14,83,07,210 comprising of 1,48,30,721 Equity Shares of face value Rs.10/- each.

   Further, during the quarter and half year ended September 30, 2026, the parent Company granted 265,000 options to eligible employees under the Xelpmoc Design and Tech Limited Employee Stock Option Scheme, 2020.

6. During the period, the parent company revised its salary structure in line with the applicable provisions of the Code on Social Security, 2020. Consequent to the revision in salary structure, the past service cost previously recognised for gratuity was reassessed based on the actuarial valuation report, resulting in a reversal of Rs.23,98,527. The reversal has been recognised as an exceptional item in the Statement of Profit and Loss for the quarter and period ended September 30, 2026.

7. The investment in equity instruments of Woovly India Private Limited, which was previously classified under non-current investments, has been reclassified as a current investment during the quarter, considering the sale of the investment in October 2026. Accordingly, the carrying value of the investment was recognised at its realisable value for the period ended September 30, 2026.

8. In view of the ongoing dispute with Inqube Innoventures Private Limited and the unavailability of updated financial information, the parent company has assessed the fair value of its investment based on the available information. Accordingly, the fair value of the investment remains unchanged as at September 30, 2026.

9. Restricted Consolidation of the Subsidiary:-

   For the half year period ended September 30, 2026, the Company has restricted the consolidation of the step-down subsidiary Soultrax Studios Private Limited.

   As per Ind AS 110, when a parent has no present obligation to absorb further losses and the subsidiaries' cumulative losses exceed the carrying amount of investment, further consolidation may be restricted. The Company's investment in the entity has been fully impaired in prior periods, with no legal or constructive obligation to provide additional financial support.
   Accordingly:
   - No further losses have been recognized in the consolidated financial results.
   - No additional liabilities or contingent exposures exist.
   - This has no material impact on the consolidated financial results for the period.

   The Company continues to monitor the financial position of the subsidiary and will reassess consolidation if required in future periods.

10. Financial results of Soultrax Studios Private limited for the half year ended September 30, 2026, indicate that the company has accumulated losses and its net worth has been fully eroded. The Company has incurred losses till previous quarter, this condition indicate the existence of a material uncertainty that may cast a significant doubt about the Company's ability to continue as going concern. However, the financial results of the company have been prepared on a going concern assumption basis.

JHS & ASSOCIATES LLP ★ CHARTERED ACCOUNTANTS ★

XELPMOC DESIGN AND TECH LTD

11. Restricted Recognition of Associate:-
The Company has discontinued / restricted the recognition of further losses relating to Xperience India Private Limited in accordance with Ind AS 28, as the investment in the associate has already been fully impaired in earlier periods and no further financial obligation exists. Accordingly, no additional share of losses has been recognized during the half-year ended September 30, 2026, and the same has no material impact on the financial results of the Company.

12. The Company has evaluated the financial position and future business prospects of its wholly owned subsidiary, Signal Analytics Private Limited and based on the assessment of the current financial condition and operational status of the subsidiary, certain indicators exist which may cast significant doubt on the subsidiary's ability to continue as a going concern. The management is continuously evaluating the operational and financial support requirements of the subsidiary and the consequential impact, if any, on the financial results.

13. Retirement and Other staff benefits provided for the quarter ended September 30 2026, has been calculated on an estimated basis.

14. The Code on Social Security, 2020 ("Code") relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India However, the date on which the Code will come into effect has not been notified. The Group will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.

15. The Group is required to disclose segment information based on the 'management approach' as defined in Ind AS 108 – Operating Segments, which in how the Chief Operating Decision Maker (CODM) evaluates the Group's performance and allocates resources based on the analysis of the various performance indicators. In the case of the Group, the CODM reviews the results of the Group as a whole as the Group is primarily engaged in the business of software development services. Accordingly, the Group is a single CGU, hence single segment. The information as required under Ind AS 108 is available directly from the financial results, hence no separate disclosure on segment information is given in these standalone financial results.

16. The principal business of the Group is to provide technology services and solutions, the Group does not fall into the definition of Non-Banking Finance Company as per the Reserve Bank of India Act, 1934.

17. The Group does not have any exceptional items to report for the above period.

18. The statutory auditors of the Group have carried out limited review of consolidated financial results for the current quarter and have issued an unmodified opinion.

19. The Board of Directors at their meeting have not recommend any dividend.

20. Previous quarter/ six months/ year figures are regrouped and reclassified wherever necessary.

21. Investor complaints:

Investor Complaints pending at the beginning of the quarter – Nil,
Received during the quarter – Nil,
Disposed during the quarter – Nil, and
Remaining unresolved at the end of the quarter – Nil.

For and on behalf of the Board of Directors of

Xelpmoc Design and Tech Limited

Srinivas Koora
Whole Time Director & Chief Financial Officer
(DIN: 07227578 4)

Place: Hyderabad
Date: November 13, 2026