May 29, 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'): Outcome of the Board meeting

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. Tuesday, May 29, 2026, inter alia, have considered and approved:

1. The Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2026and Audited Standalone and Consolidated Financial Statements of the Company for the financial year ended March 31, 2026, along with Auditor's Report thereon.

2. Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, has considered and approved the Appointment of Mr. Naushad Vali as a 'Chief Technology Officer' of the Company, with effect from June 01, 2026.

3. Re-appointment of M/s. Venu & Vinay, Chartered Accountants, as an Internal Auditor of the Company for financial year 2026-27.

The requisite information as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is enclosed herewith as an Annexures A.

Pursuant to Regulation 33 and other applicable provisions of the Listing Regulations, we attach the following:

i. Audited Standalone and Consolidated Financial Results for the year ended March 31, 2026; and

ii. Auditors' Reports with unmodified opinions on the aforesaid Financial Results.

XELPMOC DESIGN AND TECH LIMITED

The meeting of the Board of Directors commenced at 3:00 p.m. and concluded at 4:40 p.m.

We request you to take the above on record and disseminate the same on your website.

Thanking you,

Yours faithfully,

For Xelpmoc Design and Tech Limited

Vaishali Shetty
(Company Secretary & Compliance Officer)

Encl: as below

Annexure A

Sr. No.	Particulars	Mr. Naushad Vali	M/s. Venu & Vinay, Chartered Accountants (Internal Auditors)
1.	Reason for change viz. appointment, re-appointment ~~resignation, removal, death or otherwise~~	Appointment	Re-appointment
2.	Date of appointment/Re-appointment/~~Cessation~~ and term of appointment/re-appointment	June 01, 2026	Re-appointment on May 29, 2026 for FY 2026-2027
3.	Brief Profile (in case of appointment)	Mr. Naushad Vali is a visionary technology leader with over 20 years of experience architecting scalable software systems and steering enterprise-grade digital transformations. He brings a rare combination of deep technical expertise and strategic business acumen — from writing low-level optimised code to defining company-wide technology roadmaps. His career spans some of India's most influential tech companies including Just Dial, Reliance Entertainment, and Ibibio, and culminated in co-founding Techl33t Infosystems and currently serving as Consulting Chief Technology Officer of the Company. Mr. Naushad Vali is known for building high-performance engineering teams, introducing AI/ML and automation pipelines into production, and consistently delivering technology that creates measurable business value across sectors including e-commerce, media, healthcare, government, and fintech.	M/s. Venu & Vinay, is a registered Chartered Accountants firm was established in 2002 and having its head office in Bengaluru, Karnataka, India. M/s. Venu & Vinay is a leading firm of Chartered Accountants offering Advisory, Consulting, and Assurance services. With decades of industry experience, a nationwide presence, and global reach, the firm combines deep rooted expertise with a forward-looking approach to deliver value-driven solutions. They have branch offices in key Indian cities including Mumbai, Chennai and Vizag, enabling them to serve clients across diverse sectors with regional insight and national scale.
4.	Disclosure of Relationships between Directors (in case of appointment of Director)	Not applicable	Not applicable

XELPMOC DESIGN AND TECH LIMITED

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

To the Board of Directors of

Xelpmoc Design and Tech Limited

Opinion and Conclusion

1) We have (a) audited the Financial Results for the year ended March 31, 2026 and (b) reviewed the Financial Results for the quarter ended March 31, 2026 which were subject to limited review by us, both included in the accompanying 'Statement of Financial Results for the Quarter and Year Ended March 31, 2026' (the Statement) of Xelpmoc Design and Tech (the Company), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the LODR 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 Financial Results for the year ended March 31, 2026:

a) (i)is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

b) (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 other comprehensive income and other financial information of the Company for the year then ended.

b. Conclusion on Unaudited Financial Results for the quarter ended March 31, 2026

c) With respect to the Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2026, 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 Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. 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 Financial Results for the year ended March 31, 2026 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 and Board of Directors' Responsibilities for the Statement:

This Statement, which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2026 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2026 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 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. 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, 2026:

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31 March 2026 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.

JHS & ASSOCIATES LLP * CHARTERED ACCOUNTANTS *

- 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.

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, 2026

We conducted our review of the Standalone Financial Results for the quarter ended 31 March, 2026 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.

Other Matters

The standalone financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

JHS & ASSOCIATES LLP * CHARTERED ACCOUNTANTS *

We draw attention to the Note 6 of Standalone Financial Results, stating that the Company has received the realizable amount towards divestment of Xelpmoc Design and Tech Ltd UK, a wholly owned subsidiary, for which dissolution proceedings had commenced in the previous year. Pursuant to the receipt of the actual realizable value, the investment earlier classified as "Asset Held for Sale" in accordance with Ind AS 105 has been appropriately adjusted.

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

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

Samad Dhanani
Partner
Membership no: 177200
UDIN: 26177200XBMPAC6258
Place: Mumbai
Dated: May 29, 2026.

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

To the Board of Directors of
Xelpmoc Design and Tech Limited

Opinion and Conclusion

We have (a) audited the accompanying Statement of Consolidated Financial Results for the year ended 31 March, 2026 and (b) reviewed the Consolidated Financial Results for the quarter ended 31 March, 2026 (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, 2026' (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, 2026:

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

Name of Entity	Relationship
Xelpmoc Design and Tech Limited	Parent
Signal Analytics Pvt. Ltd.	Subsidiary Company
Xelpmoc Design and Tech UK Limited (Upto 13th May,2025)	Wholly Owned Subsidiary Company
Soultrax studios Private Limited	Step Down Subsidiary Company
Xperience India Private Limited	Associate Company

ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

iii) 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, 2026.

JHS & ASSOCIATES LLP CHARTERED ACCOUNTANTS

b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended 31 March, 2026

With respect to the Consolidated Financial Results for the quarter ended 31 March, 2026, 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 Consolidated Financial Results for the quarter ended 31 March, 2026, 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, 2026

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, 2026 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 includes the Consolidated Financial Results, is the responsibility of the Parent's Management and approved by the Parent's Board of Directors for the issuance. The Consolidated Financial Results for the year ended 31 March, 2026, has been compiled from the related audited consolidated financial statements for the quarter and year ended 31 March, 2026. 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) Audit of the Consolidated Financial Results for the year ended 31 March, 2026

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended 31 March, 2026 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.

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- 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. We are responsible for the direction, supervision and performance of the audit of financial information of entities included in the Annual Consolidated Financial Results of which we are the independent auditors. For the entity included in the Annual Consolidated Financial Results, which have been audited by the other auditor, such other auditor remains responsible for the direction, supervision and performance of the audit 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, 2026

We conducted our review of the Consolidated Financial Results for the quarter ended 31 March, 2026 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,2015, as amended, to the extent applicable.

Other Matters:

- The Statement includes the results for the Quarter ended March 31, 2026 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. 7,502.60 (In '000) as at March 31, 2026 and total income of Rs. 15.85 (In '000) and Rs. 90.12 (In '000) for the quarter and year ended March 31, 2026 respectively, total profit/(loss) after tax of Rs. -370.12 (In '000) and Rs. -2,471.74 (In '000) for the quarter and year ended March 31, 2026, respectively, and total comprehensive profit of Rs. -370.12 (In '000) and Rs. -2,471.74 (In '000) for the quarter and year ended March 31, 2026, respectively, and cash flows (net) of Rs. 313.97 (In '000) for the year ended March 31, 2026, as considered in the financial statement.

JHS & ASSOCIATES LLP CHARTERED ACCOUNTANTS

These financial statements 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 these subsidiaries and associates, is based solely on the reports of the other auditors and the procedures performed by us as stated under Auditor's Responsibilities section above.

- We draw attention to the Note 9 of the Consolidated Financial Result, the Company has received the realizable amount towards divestment of Xelpmoc Design and Tech Ltd UK, a wholly owned subsidiary, for which dissolution proceedings had commenced in the previous year. Pursuant to the receipt of the actual realizable value, the investment earlier classified as "Asset Held for Sale" in accordance with Ind AS 105 has been appropriately adjusted.

- We draw attention to the Note 10 of the Consolidated Financial Result, stating that Financial Statement of Soultrax Studios Private Limited for the year ended March 31, 2025, indicate that the Company has accumulated losses and its net worth has been fully eroded, the company has incurred loses till previous year, 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 statements of the company have been prepared on a going concern basis.

- We draw attention to the Note 11 of the Consolidated Financial Result, stating that the company has evaluated the financial position and future business prospects of its wholly owned 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 statements.

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

Samad Dhanani
Partner
Membership No.: 177200
UDIN: 26177200GBNQET7284
Place: Mumbai
Dated: May 29, 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 year ended March 31, 2026

(Rupees in '000 except per share data)

Sl. No	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Income					
1	a) Revenue from Operations	10,791.35	11,151.79	9,052.41	37,353.38	39,011.88
	b) Other Income	1,800.02	1,982.49	1,627.79	7,174.64	8,651.30
	Total Income (a + b)	**12,591.37**	**13,134.28**	**10,680.20**	**44,528.02**	**47,663.18**
	Expenses					
	a) Employee Benefits Expense	19,042.44	17,996.75	15,958.00	70,386.02	63,900.98
2	b) Finance Costs	130.62	121.76	170.84	467.89	1,037.80
	c) Depreciation and Amortization Expense	2,050.91	2,178.28	2,856.67	9,590.61	14,239.53
	d) Other Expenses	9,666.66	10,470.98	7,645.98	36,979.34	38,651.75
	Total Expenses (a+b+c+d)	**30,890.63**	**30,767.77**	**26,631.49**	**117,423.86**	**117,830.06**
3	**Profit before tax (1-2)**	**(18,299.26)**	**(17,633.49)**	**(15,951.29)**	**(72,895.84)**	**(70,166.88)**
4	Exceptional Items	-	(2,780.75)	14.35	(2,780.75)	(15,920.78)
5	**Profit Before Tax (3+4)**	**(18,299.26)**	**(20,414.24)**	**(15,936.94)**	**(75,676.59)**	**(86,087.66)**
	Tax Expense					
6	Current taxes	-	-	-	-	-
	Deferred Taxes	(694.67)	(625.93)	(6.75)	(1,487.64)	106.97
	Total Tax Expense	**(694.67)**	**(625.93)**	**(6.75)**	**(1,487.64)**	**106.97**
7	**Profit for the period (5-6)**	**(17,604.59)**	**(19,788.31)**	**(15,930.19)**	**(74,188.95)**	**(86,194.63)**
8	**Other Comprehensive Income**					
	Items that may be reclassified to profit or loss					
	(a) Remeasurements of defined benefit plans	(654.03)	111.62	272.82	(542.41)	272.82
	(b) Income tax effect	164.61	(28.09)	(68.66)	136.51	(68.66)
	Items that will not be reclassified to profit or loss					
	(a) Net (loss)/gain on disposal of equity instruments	-	-	-	-	4,263.01
	(b) Net (loss)/gain on FVTOCI equity securities	23,314.96	-	46,997.01	194,915.25	73,520.99
	(c) Income tax effect	(10,480.69)	-	(7,268.07)	(19,790.57)	21,268.86
	Other Comprehensive income for the period (net of taxes)	**12,344.85**	**83.53**	**39,933.10**	**174,718.78**	**99,257.02**
9	**Total Comprehensive income for the period (7+8)**	(5,259.74)	(19,704.78)	24,002.91	100,529.83	13,062.39
10	Paid-up equity share capital (face value of Rs. 10 per share)	147,594.93	147,594.93	147,199.93	147,594.93	147,199.93
11	Reserves i.e. Other equity				596,584.07	487,531.80
12	**Earnings Per Share (EPS)**					
	(a) Restated Basic (Rs)	(1.19)	(1.34)	(1.08)	(5.03)	(5.86)
	(b) Restated Diluted (Rs)	(1.17)	(1.33)	(1.07)	(4.93)	(5.79)

**EPS is not annualised for the quarter ended March 31, 2026, quarter ended December 31, 2025, and quarter ended March 31, 2025.*

Please see the accompanying notes to the standalone financial results.

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 and Liabilities as at March 31, 2026

Rupees in '000

		As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
I.	**ASSETS**		
	Non-current assets		
	(a) Property, Plant and Equipment	1,422.34	1,598.84
	(b) Right of use assets	6,626.25	7,475.91
	(c) Other Intangible assets	9,443.08	12.93
	(d) Intangible assets under development	979.00	3,020.13
	(e) Financial Assets		
	(i) Investments in Subsidiaries	1,000.00	1,000.00
	(ii) Other Investments	725,761.70	630,844.37
	(iii) Others	2,625.37	6,240.57
	(f) Non-Current Assets (Net)	968.56	2,151.35
	Total Non-Current Assets	**748,826.30**	**652,344.10**
	Current assets		
	(a) Financial Assets		
	(i) Investments	56,680.78	28,185.07
	(ii) Trade receivables	10,843.06	10,207.94
	(iii) Cash and cash equivalents	9,275.62	5,517.18
	(v) Others	14,545.88	11,756.99
	(b) Other current assets	11,643.54	9,458.41
	Total Current Assets	**102,988.88**	**65,125.59**
	Assets Classified as Held For Sale	-	14.35
	TOTAL ASSETS	**851,815.18**	**717,484.04**
II.	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Equity Share capital	147,594.93	147,199.93
	(b) Other Equity	596,584.07	487,531.80
	Total Equity	**744,179.00**	**634,731.73**
	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Lease Liabilities	464.09	855.78
	(b) Provisions	9,717.97	5,218.95
	(c) Deferred tax liabilities (Net)	76,661.50	58,495.08
	Total Non-Current Liabilities	**86,843.56**	**64,569.81**
	Current liabilities		
	(a) Financial Liabilities		
	(i) Lease Liabilities	6,434.71	6,837.50
	(ii) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	225.15	359.02
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,405.80	1,279.23
	(iii) Other financial liabilities	7,802.59	6,756.77
	(b) Other current liabilities	1,913.46	1,732.48
	(c) Provisions	2,010.91	1,217.50
	Total Current Liabilities	**20,792.62**	**18,182.50**
	TOTAL EQUITY AND LIABILITIES	**851,815.18**	**717,484.04**

Please see the accompanying notes to the standalone financial results

XELPMOC DESIGN AND TECH LIMITED

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

CIN: L72200KA2015PLC082873

Standalone Statement of Cash Flows

Rupees in '000

		Year ended March 31, 2026	Year ended March 31, 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Profit Before Income Tax	(75,676.59)	(86,087.66)
	Adjustments for:		
	Depreciation and Amortization Expense	9,590.61	14,239.53
	Interest Income	(857.08)	(911.07)
	Interest cost on Lease Liability	467.89	1,037.80
	Unrealised /Realised(gain)/ loss on mutual funds	(3,713.11)	(3,393.69)
	Share based payments	8,166.93	451.80
	Bad Debt Written Off	12,514.55	-
	Provision for Diminution in value of Investments	(12,514.55)	1,750.00
	Coporate Loan written off	500.00	-
	Reversal of Provision for Corporate Loan	(500.00)	-
	Provision for Corporate Loan	-	500.00
	Gain on Sale of assets	-	(165.56)
	Asset written off	-	(23.58)
	Excess provision written back	-	(2,069.04)
	Investment in subsidiary written off	-	15,920.78
	Remeasurements of defined benefit plans	(542.41)	272.82
		13,112.83	**27,609.79**
	Operating Cash Flows Before Working Capital Changes	**(62,563.76)**	**(58,477.87)**
	Adjustments for:		
	(Increase)/Decrease in Other Financial Assets (Non-Current)	3,615.20	(51.42)
	(Increase)/Decrease in Trade Receivables (Current)	(635.09)	1,542.36
	(Increase)/Decrease in Other Financial Assets (Current)	(2,788.90)	20,921.36
	(Increase)/Decrease in Other Current Assets	(2,185.14)	7,267.68
	Increase/(Decrease) in Provisions (Non-Current)	4,499.02	892.20
	Increase/(Decrease) in Trade Payables (Current)	992.70	(485.80)
	Increase/(Decrease) in Other financial liabilities (Current)	1,045.82	(3,943.51)
	Increase/(Decrease) in Other current liabilities (Current)	180.98	(4,454.09)
	Increase/(Decrease) in Provisions (Current)	793.41	296.33
		5,518.00	**21,985.11**
	Cash Generated from / (used) in Operations	**(57,045.76)**	**(36,492.76)**
	Income tax refund received	1,512.54	1,669.86
	Income Taxes Paid	(329.75)	(1,532.91)
	Net Cash Flow from Operating Activities	**(55,862.97)**	**(36,355.81)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Payment for Purchase of Property, Plant and Equipment and ROU Asset	(8,551.49)	(4,368.81)
	Proceeds Intangible Assets under development	(7,401.96)	-
	Proceeds from sale of fixed assets	-	388.67
	Proceeds from redemption of Mutual Fund / Bonds	67,706.59	76,188.88
	Deposits withdrawn/ (Placed)	-	243.14
	Interest Received	857.07	592.29
	Investments in Mutual Funds / Bonds	(92,489.19)	(33,914.21)
	Investment made	-	(12,066.11)
	Amount received on asset classified as held for sale	14.35	-
	Sale of Investments	99,997.92	24,963.82
	Net Cash Flow from Investing Activities	**60,133.29**	**52,027.67**
C.	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Payment of Lease liabilities	(794.49)	(14,452.20)
	Proceeds from allotment of shares under ESOP scheme (including pending allotment)	750.50	228.00
	Interest expenses	(467.89)	(1,037.80)
	Net Cash Inflow/ (Outflow) From Financing Activities	**(511.88)**	**(15,262.00)**
D.	**Net Increase/(Decrease) in Cash and Cash Equivalents**	3,758.44	409.86
	Cash and cash equivalents at the beginning of the year	5,517.18	5,107.32
	Cash and cash equivalents at the end of the year	**9,275.62**	**5,517.18**

Notes:

1. The above financial results for the quarter and year ended March 31, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on May 29, 2026. The Statutory Auditor of the Company have issued audit report with unmodified opinion on the above results.

2. The standalone financial results of the Company for the quarter and year ended March 31, 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 March 31, 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 UK Limited	Wholly Owned Subsidiary Company (Upto 13-May-2025)
3	Soultrax studios Private Limited	Step Down Subsidiary
4	Xperience India Private Limited	Associate

5. During the year ended March 31 2026, the Company has issued and allotted 39,500 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.14,75,94,930 comprising of 1,47,59,493 Equity Shares of face value Rs.10/- each.

   Further, during the year ended March 31, 2026, the Company granted 181,531 options to eligible employees under the Xelpmoc Design and Tech Limited Employee Stock Option Scheme, 2019.

6. During the current period, the Company has received the realizable amount towards divestment of Xelpmoc Design and Tech Ltd UK, a wholly owned subsidiary, for which dissolution proceedings had commenced in the previous year. Pursuant to the receipt of the actual realizable value, the investment earlier classified as "Asset Held for Sale" in accordance with Ind AS 105 has been appropriately adjusted.

7. Effective November 21, 2025, the Code on Social Security, 2020 amended the definition of "Wages" for the purpose of gratuity calculations. As per Ind AS 19, revisions to gratuity benefits arising from changes in labour laws are treated as plan amendments and recognised as past service costs. Accordingly, the Company has recognised a one-time past service cost of INR. 2,780.75 ('000s) as an Exceptional Item in the Statement of Profit and Loss for the quarter and nine months ended December 31, 2025.

8. Retirement and Other long term staff benefits are provided for the quarter ended March 31, 2026 has been calculated on an actuarial basis.

9. 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 Company 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.

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

13. Previous quarter/ year figures are regrouped and reclassified wherever necessary.

14. 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

Mr. Srinivas Koora
Whole-time Director & Chief Financial Officer
(DIN: 072275784)

Place: Hyderabad
Date: May 29, 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 Consolidated financial results for the quarter and year ended March 31, 2026

(Rupees in '000 except per share data)

SL. NO.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	**Income**					
	a) Revenue from Operations	10,791.35	11,151.79	7,062.41	37,353.38	38,984.73
	b) Other Income	1,815.87	2,001.49	1,130.28	7,264.76	9,044.61
	Total Income (a + b)	**12,607.22**	**13,153.28**	**8,192.69**	**44,618.14**	**48,029.34**
2	**Expenses**					
	a) Employee Benefits Expense	19,042.44	17,996.75	15,948.27	71,135.56	71,995.94
	b) Finance Costs	130.62	121.76	170.84	467.89	1,037.80
	c) Depreciation and Amortization Expense	2,212.89	2,340.08	2,427.73	10,292.63	14,904.80
	d) Other Expenses	9,707.46	10,539.90	6,494.06	37,356.72	40,661.53
	Total Expenses (a + b + c + d)	**31,093.41**	**30,998.49**	**25,040.90**	**119,252.80**	**128,600.07**
3	**Profit before Exceptional Items, share of net profits of investments accounted for using equity method and tax (1-2)**	**(18,486.19)**	**(17,845.21)**	**(16,848.21)**	**(74,634.66)**	**(80,570.73)**
4	**Share of Net Profit / (Loss) of Associates and Joint Ventures accounted using Equity method**	-	-	-	-	-
5	**Profit/(loss) before Exceptional Items and Tax (3+4)**	**(18,486.19)**	**(17,845.21)**	**(16,848.21)**	**(74,634.66)**	**(80,570.73)**
6	**Exceptional Items**	-	(2,780.75)	(1,594.91)	(2,780.75)	-
7	**Profit Before Tax (5+6)**	**(18,486.19)**	**(20,625.96)**	**(18,443.12)**	**(77,415.41)**	**(80,570.73)**
8	**Tax Expense**					
	Current taxes	-	-	-	-	-
	Deferred Taxes	(694.67)	(625.93)	(6.75)	(1,487.63)	106.97
	Total Tax Expense	**(694.67)**	**(625.93)**	**(6.75)**	**(1,487.63)**	**106.97**
9	**Profit/(loss) for the period from continuing operations (7-8)**	**(17,791.52)**	**(20,000.03)**	**(18,436.37)**	**(75,927.78)**	**(80,677.70)**
10	Profit/(loss) from discontinued operations	-	-	(132.29)	-	(132.29)
11	**Profit/(loss) for the Year (9+10)**	**(17,791.52)**	**(20,000.03)**	**(18,568.66)**	**(75,927.78)**	**(80,809.99)**
12	**Other Comprehensive Income**					
	Items that may be reclassified to profit or loss					
	a) Remeasurements of defined benefit plans	(654.03)	111.62	272.82	(542.41)	272.82
	b) Income tax effect	164.61	(28.09)	(68.66)	136.51	(68.66)
	c) Exchange differences on translation of Foreign Operations	-	-	(950.94)	-	-
	Items that will not be reclassified to profit or loss					
	a) Net (loss)/ gain on disposal of equity instruments	-	-	-	-	4,689.15
	b) Net (loss)/gain on FVTOCI equity securities	23,314.96	-	47,005.61	194,915.25	73,520.99
	c) Income tax effect	(10,480.69)	-	(7,268.07)	(19,790.57)	21,268.86
	Other Comprehensive Income for the period (net of taxes)	**12,344.85**	**83.53**	**38,990.76**	**174,718.78**	**99,683.16**
13	**Total Comprehensive income for the period (11+12)**	**(5,446.67)**	**(19,916.50)**	**20,422.10**	**98,791.00**	**18,873.17**
14	**Profit / (Loss) attributable to**					
	Owner of Company	(17,791.52)	(20,000.03)	(18,568.66)	(75,927.78)	(80,809.99)
	Non- Controlling interests	-	-	-	-	-
		(17,791.52)	**(20,000.03)**	**(18,568.66)**	**(75,927.78)**	**(80,809.99)**
15	**Total Comprehensive Income attributable to**					
	Owner of Company	(5,446.67)	(19,916.50)	20,422.10	98,791.00	18,873.17
	Non- Controlling interests	-	-	-	-	-
		(5,446.67)	**(19,916.50)**	**20,422.10**	**98,791.00**	**18,873.17**

16	Paid-up equity share capital (face value of Rs. 10 per share)	147,594.93	147,594.93	147,199.93	147,594.93	147,199.93
17	Reserves i.e. Other equity				600,517.66	493,189.87
18	**Earnings per Equity Share *(EPS)**** (a) Restated Basic (Rs) (b) Restated Diluted (Rs)	 (1.21) (1.18)	 (1.36) (1.34)	 (1.26) (1.25)	 (5.15) (5.05)	 (5.50) (5.43)

**EPS is not annualised for the quarter ended March 31, 2026, quarter ended December 31, 2025, and quarter ended March 31, 2025.*

Please see the accompanying notes to the consolidated financial results

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 and Liabilities as at March 31, 2026

Rupees in '000

		As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
I.	**ASSETS**		
	Non-current assets		
	(a) Property, Plant and Equipment	1,451.43	1,683.06
	(b) Right of use assets	6,626.25	7,475.91
	(c) Goodwill	-	-
	(d) Other Intangible assets	11,328.77	2,545.51
	(e) Intangible assets under development	979.00	3,020.13
	(f) Financial Assets		
	(i) Other Investments	725,761.70	630,844.37
	(ii) Others	3,038.02	6,634.60
	(g) Non-Current Assets (Net)	968.56	2,151.35
	Total Non-Current Assets	**750,153.73**	**654,354.93**
	Current assets		
	(a) Financial Assets		
	(i) Investments	57,511.66	29,802.55
	(ii) Trade receivables	10,843.66	10,208.54
	(iii) Cash and cash equivalents	9,589.60	6,455.49
	(iv) Others	14,553.09	11,771.00
	(b) Other current assets	13,525.41	11,438.62
	Total Current Assets	**106,023.42**	**69,676.20**
	TOTAL ASSETS	**856,177.15**	**724,031.13**
II.	**EQUITY AND LIABILITIES**		
	1. Equity		
	(a) Equity Share capital	147,594.93	147,199.93
	(b) Instruments entirely Equity in nature	87.50	87.50
	(c) Other Equity	600,517.66	493,189.87
	Total Equity	**748,200.09**	**640,477.30**
	2. Liabilities		
	Non-current liabilities		
	(a) Borrowings		
	(i) Lease Liabilities	464.09	855.78
	(a) Provisions	9,717.97	5,218.95
	(b) Deferred tax liabilities (Net)	76,661.50	58,495.08
	Total Non-Current Liabilities	**86,843.56**	**64,569.81**
	(a) Financial Liabilities		
	(i) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	225.15	359.02
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,431.87	1,349.09
	(ii) Lease Liabilities	6,434.71	6,837.50
	(iii) Other financial liabilities	8,117.40	7,419.89
	(b) Other current liabilities	1,913.46	1,801.02
	(c) Provisions	2,010.91	1,217.50
	Total Current Liabilities	**21,133.50**	**18,984.02**
	TOTAL EQUITY AND IABILITIES	**856,177.15**	**724,031.13**

Please see the accompanying notes to the consolidated financial result

XELPMOC DESIGN AND TECH LTD

CHARTERED ACCOUNTANTS JHS & ASSOCIATES LLP

XELPMOC DESIGN AND TECH LIMITED

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

L72200KA2015PLC082873

Consolidated Statement of Cash Flows

Rupees in '000

	Year ended March 31, 2026	Year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit Before Income Tax	(77,415.41)	(80,570.73)
Adjustments for:		
Depreciation and Amortization Expense	10,292.63	14,904.82
Interest Income	(883.80)	(937.07)
Interest cost on Lease Liability	467.89	1,037.80
Realised / Unrealised Gain on Mutual funds	(3,776.51)	(3,856.69)
Share based payments	8,166.93	451.80
(Profit) / Loss on sale of assets	-	(165.56)
Adjustment on account of Loss of control	-	(416.71)
Bad Debt Written Off	12,514.55	-
Provision for Doubtful Debt /(Reversal of doubtful debts)	(12,514.55)	1,750.00
Coporate Loan written off	500.00	-
Reversal of Provision for Corporate Loan	(500.00)	-
Provision for Corporate Loan	-	500.00
Asset written off	-	(23.58)
Excess provision written back	14.35	(2,069.04)
Remeasurements of defined benefit plans	(542.40)	272.82
	13,739.09	**11,448.59**
Operating Cash Flows Before Working Capital Changes	**(63,676.32)**	**(69,122.14)**
Adjustments for:		
(Increase)/Decrease in Others (Non-Current Financial Assets)	3,596.58	(51.42)
(Increase)/Decrease in Trade Receivables (Current)	(635.12)	1,542.06
(Increase)/Decrease in Others (Current Financial Assets)	(2,782.09)	20,921.36
(Increase)/Decrease in Other Current Assets	(2,086.79)	7,165.68
Increase/(Decrease) in Provisions (Non-Current)	4,499.02	892.20
Increase/(Decrease) in Trade Payables (Current)	948.91	(1,177.80)
Increase/(Decrease) in Other financial liabilities (Current)	697.51	(4,706.51)
Increase/(Decrease) in Other current liabilities (Current)	112.44	(4,454.09)
Increase/(Decrease) in Provisions (Current)	793.41	149.33
	5,143.87	**20,280.81**
Cash Generated from / (used) in Operations	**(58,532.45)**	**(48,841.33)**
Income tax refund received	1,512.54	1,669.86
Income Taxes Paid	(329.75)	(1,532.91)
Net Cash Flow from Operating Activities	**(57,349.66)**	**(48,704.37)**
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Payment for Purchase of Property, Plant and Equipment	(8,551.49)	(4,527.86)
Intangibles under development	(7,401.96)	-
Preference Dividend	(0.01)	(0.01)
Proceeds from sale of fixed assets	-	389.00
Investment in Mutual Fund/ Bonds	(92,489.19)	(33,914.00)
Deposits withdrawn/ (Placed)	-	243.00
Proceeds from redemption of Mutual Fund/ Bonds	68,556.58	76,189.00
Proceeds on disposal of Asset	-	24.35
Interest Received	883.80	618.29
Investment made	-	(12,127.00)
Sale of Investments	99,997.92	37,363.00
Net Cash Flow from Investing Activities	**60,995.65**	**64,257.77**
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Payment of Lease liabilities	(794.49)	(14,453.00)
Proceeds from allotment of shares under ESOP scheme (including pending allotment)	750.50	228.00
Interest expenses	(467.89)	(1,037.80)
Net Cash Inflow/ (Outflow) From Financing Activities	**(511.88)**	**(15,262.80)**
D. Net Increase/(Decrease) in Cash and Cash Equivalents	**3,134.11**	**290.60**
Cash and cash equivalents at the beginning of the year	6,455.49	6,164.89
Cash and cash equivalents at the end of the year	**9,589.60**	**6,455.49**

Notes:

1. The audited consolidated financial results of the Group for the year ended March 31, 2026 and unaudited consolidated financial results of the Group for the quarter ended March 31, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 29, 2026. The Statutory Auditor of the Company have issued audit report with unmodified opinion on the above results.

2. The audited consolidated financial results of the Group for the year ended March 31, 2026 and unaudited consolidated financial results of the Group for the quarter ended March 31, 2026 are available on the National Stock Exchange website (URL: www.nseindia.com), the BSE Limited (URL: www.bseindia.com), and on the Parent company's website (URL: www.xelpmoc.in).

3. The consolidated financial results of the Company and 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 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 year ended March 31, 2026, the Parent Company has issued and allotted 39,500 Equity Shares upon conversion of Stock Options granted pursuant to Xelpmoc Design and Tech Limited Employees Stock Option Scheme 2019. Consequent to these allotments the Paid-up Capital of the Company stand increased to Rs.14,75,94,930 comprising of 1,47,59,493 Equity Shares of face value Rs.10/- each.

   Further, during the year ended March 31, 2026, the Company granted 181,531 options to eligible employees under the Xelpmoc Design and Tech Limited Employee Stock Option Scheme, 2019.

6. Retirement and Other long term staff benefits are provided for the year ended March 31, 2026 has been calculated on actuarial basis.

7. Restricted Consolidation of the Subsidiary:-
   For the year ended March 31, 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.

8. 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 year ended March 31, 2026, and the same has no material impact on the financial results of the Company.

9. During the current period, the Company has received the realizable amount towards divestment of Xelpmoc Design and Tech Ltd UK, a wholly owned subsidiary, for which dissolution proceedings had commenced in the previous year. Pursuant to the receipt of the actual realizable value, the investment earlier classified as "Asset Held for Sale" in accordance with Ind AS 105 has been appropriately adjusted.

10. Financial Statement of Soultrax Studios Private limited for the year ended March 31, 2026, indicate that the company has accumulated losses and its net worth has been fully eroded. The Company has incurred losses till previous year.

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 statement of the company have been prepared on a going concern assumption basis.

11. The Company has evaluated the financial position and future business prospects of its wholly owned 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 statements.

12. 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.

13. 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 consolidated financial results.

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

15. Effective November 21, 2025, the Code on Social Security, 2020 amended the definition of "Wages" for the purpose of gratuity calculations. As per Ind AS 19, revisions to gratuity benefits arising from changes in labour laws are treated as plan amendments and recognised as past service costs. Accordingly, the parent company has recognised a one-time past service cost of INR. 2,780.75 ('000s) as an Exceptional Item in the Statement of Profit and Loss for the quarter and nine months ended December 31, 2025.

16. The Board of Directors at their meeting have not recommended any dividend.

17. Previous quarter/ year figures are regrouped and reclassified wherever necessary.

18. 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: 07227584)

JHA & ASSOCIATES LLP CHARTERED ACCOUNTANTS

Place: Hyderabad
Date: May 29, 2026