{XELP}

August 14, 2026

To,

BSE Limited	National Stock Exchange of India Limited
Department of Corporate Services Listing Department P J Towers, Dalal Street, Mumbai - 400001 *Scrip Code: 542367*	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. Friday, August 14, 2026, inter alia, have considered and approved:

1. The Unaudited Standalone and Consolidated Financial Results for the first quarter ended June 30, 2026, as recommended by the Audit Committee.

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

   i. Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2026; and

   ii. Limited Review Reports of the Statutory Auditors on the aforesaid Results

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

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. Arvind Khandelwal as a 'Chief Business Officer' of the Company, with effect from August 21, 2026. Brief profile of Mr. Arvind Khandelwal attached herewith as Annexure A.

3. Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, has considered and approved the "Xelpmoc Design and Tech Limited – Employee Stock Option Scheme 2026" (the "Scheme") for the grant of stock options to eligible employees of the Company as outlined in the Scheme, subject to the approval of the shareholders of the Company in compliance with the provisions of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ("SBEB Regulations"). The requisite information as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure

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Requirements) Regulations, 2015 read with SEBI Master circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, isenclosed herewith as an Annexure B.

The meeting of the Board of Directors commenced at 3:20 p.m. and concluded at 4:00 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

Brief profile of Mr. Arvind Khandelwal

Mr. Arvind Khandelwal is a result-oriented and passionate leader with excellent communication skills and a proven track record of successful management. He is a seasoned corporate and investment banker with over 20 years of experience in banking, with expertise in managing top-tier corporate groups and overseeing corporate banking and investment banking functions.

He has also led an infrastructure company in the listed space with a topline of approximately ₹50 billion, reporting directly to the CMD. His experience spans strategic leadership, corporate relationship management, business development, and overall management of large and complex businesses.

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Annexure B

Sr. No.	Particulars	Remarks
1	Brief details of the options granted	Not Applicable as the Scheme is subject to approval of Shareholders as well as in-principle approval by the recognized stock exchanges i.e. National Stock Exchange of India Limited and BSE Limited. Any grant under the Scheme will be made only after receiving the above approvals.
2	Whether the Scheme is in terms of SEBI (SBEB) Regulations, 2021 (if applicable)	Yes, the proposed Scheme is in the compliance with SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.
3	Total number of shares covered by these options	Upto 7,41,116 (Seven Lakhs Forty One Thousand One Hundred and Sixteen) equity shares of face value Rs.10/-each of the Company.
4	Pricing Formula	'Exercise Price in case of Options' shall be the Price to be determined by Nomination & Remuneration Committee ('NRC' or 'Committee') from time to time on the date of Grant. However, the Exercise Price per Option shall not be less than the face value of the Equity shares of the Company.
5	Options Vested	Not Applicable at this stage
6	Time within which option may be exercised	The Options to be granted may be exercised by the Option Grantee at one time or at various points of time within the exercise period as determined by the Committee from time to time as per the Scheme in compliance with SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.
7	Options exercised	Not Applicable at this stage
8	Money realized by exercise of options	Not Applicable at this stage
9	The total number of shares arising as a result of exercise of option	Not Applicable at this stage
10	Options lapsed	Not Applicable at this stage
11	Variation of terms of options	Not Applicable at this stage

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12	Brief details of significant terms	i) The proposed Scheme shall be called "Xelpmoc Design and Tech Limited – Employee Stock Option Scheme 2026" or the "Scheme" or "ESOP 2026". . ii) The proposed Scheme shall be administered by the Nomination and Remuneration Committee of the Company. iii) All the Options granted on any date shall vest not earlier than the minimum vesting period of 1 (one) year from the date of the grant. iv) The Exercise period shall be determined by the Committee as per the Scheme in compliance with SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021. Exercise Price in case of Options' shall be the Price to be determined by Nomination & Remuneration Committee ('NRC' or 'Committee') from time to time on the date of Grant. However, the Exercise Price per Option shall not be less than the face value of the Equity shares of the Company. Further, the Exercise Price can be different for different sets of employees for options granted on the same/different dates. . v) The Options granted may be exercised by the Option Grantee at one time or at various points of time within the exercise period as determined by the Committee from time to time. The Vested Options shall be exercisable by the employees by a written application (or by electronic means through software) to the Company expressing his / her desire to exercise such Options in such manner and such format as may be prescribed by the Committee from time to time. The Options shall lapse if not exercised within the specified Exercise Period. vi) The Shares acquired by the Eligible Employees on the exercise of the Options shall be listed on all the Stock Exchanges where the Company's equity shares are listed and will be subject to the terms and conditions of the Scheme.
13	Subsequent changes or cancellation or exercise of such options	Not Applicable at this stage
14	Diluted earnings per share pursuant to issue of equity shares on exercise of Options.	Not Applicable at this stage

XELPMOC DESIGN AND TECH LIMITED

INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

Review Report to
The Board of Directors
Xelpmoc Design and Tech Limited

Opinion and Conclusion

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Xelpmoc Design and Tech Limited** (the "Company") for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 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, "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 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 paragraph 3 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 applicable Indian Accounting Standards ('Ind AS') 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 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.

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

JHS & ASSOCIATES LLP * CHARTERED ACCOUNTANTS *

Samad Dhanani
Partner
Membership No.: 177200
UDIN: **26177200VYDHCD4938**
Place: Mumbai
Dated: 14th August, 2026

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

Review Report to
The Board of Directors
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 (the Parent and its subsidiaries referred to as "the Group") and its share of net loss after tax and total comprehensive loss of its associates for the quarter ended June 30, 2026 (the "Statement") attached herewith, 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, (Ind AS 34) "Interim Financial Reporting" 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 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, "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(1) 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.

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 Limited (upto 13th May, 2025)	Subsidiary Company
4	Soultrax Studios Private Limited	Step Down Subsidiary
5	Xperience India Private Limited	Associate

5. Attention is drawn to the fact that the figures for the three months ended 31 March 2026 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 7 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

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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.

7. We did not review the interim financial results of the subsidiary, included in the consolidated unaudited financial results, whose interim financial results reflect total Income of Rs. 24.57 (In '000), total net loss after tax of Rs. 378.94 (In '000) and total comprehensive loss of Rs. 378.94 (In'000) for the quarter ended June 30, 2026 in respect of the subsidiary, as considered in the consolidated unaudited financial results.

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 9 of the Consolidated Financial Result, stating that Financial results of Soultrax Studios Private Limited for the quarter ended June 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 10 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.

These interim financial results have been reviewed by other auditors/certified by the management whose reports have been furnished to us by the Management and our conclusion on the results, 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/management and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter, with respect to our reliance on the work performed by and the reports of the other auditors/ management.

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

JHS & ASSOCIATES LLP ★ CHARTERED ACCOUNTANTS ★

Samad Dhanani
Partner
Membership No.: 177200
UDIN: **26177200HYAJML2390**
Place: Mumbai
Dated: 14th August, 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 ended June 30, 2026

SL. NO.	Particulars	*(Rupees in 1000's except per share data)*			
		Quarter ended			Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**				
	a) Revenue from Operations	9,615.70	10,791.35	7,849.94	37,353.38
	b) Other Income	2,104.05	1,800.02	1,371.43	7,174.64
	Total Income (a +b)	**11,719.75**	**12,591.37**	**9,221.37**	**44,528.02**
2	**Expenses**				
	a) Employee benefits expense	17,835.25	19,042.44	16,053.62	70,386.02
	b) Finance costs	82.83	130.62	129.03	467.89
	c) Depreciation and amortization expenses	2,692.52	2,050.91	2,691.01	9,590.61
	d) Other expenses	8,888.62	9,666.66	8,112.10	36,979.34
	Total expenses (a + b + c + d)	**29,499.22**	**30,890.63**	**26,985.76**	**117,423.86**
3	**Profit / (Loss) Before Exceptional Items and Tax (1-2)**	**(17,779.47)**	**(18,299.26)**	**(17,764.39)**	**(72,895.84)**
4	Exceptional Items – Impact of New Labour Code (Refer Note 10)	-	-	-	(2,780.75)
5	**Profit / (Loss) before tax (3-4)**	**(17,779.47)**	**(18,299.26)**	**(17,764.39)**	**(75,676.59)**
6	**Tax Expense**				
	Current tax	-	-	-	-
	Deferred tax	4,069.20	(694.67)	(43.21)	(1,487.64)
	Total Tax expense	**4,069.20**	**(694.67)**	**(43.21)**	**(1,487.64)**
7	**Profit/ (Loss) for the period (5-6)**	**(21,848.67)**	**(17,604.59)**	**(17,721.18)**	**(74,188.95)**
8	**Other Comprehensive income**				
	Items that will be reclassified to profit or loss				
	a) Remeasurement of Defined benefits plan	-	(654.03)	-	(542.41)
	b) Income tax effect	-	164.61	-	136.51
	Items that will not be reclassified to profit or loss				
	a) Net gain/(loss) on disposal of Equity Instrument	-	-	-	-
	b) Net (loss)/gain on FVTOCI of investments	-	23,314.96	-	194,915.25
	c) Income tax effect	-	(10,480.69)	(12,998.16)	(19,790.57)
	Other Comprehensive income for the period (net of taxes)	-	**12,344.85**	**(12,998.16)**	**174,718.78**
9	**Total Comprehensive income for the period (7+8)**	**(21,848.67)**	**(5,259.74)**	**(30,719.34)**	**100,529.83**
10	Paid-up equity share capital (face value of Rs. 10 per share)	147.994.93	147.594.93	147.594.93	147.594.93
11	Reserves i.e. Other equity				596,584.07
12	Earnings Per Share (EPS)				
	(a) Basic (Rs)	(1.48)	(1.19)	(1.20)	(5.03)
	(b) Diluted (Rs)	(1.45)	(1.17)	(1.19)	(4.93)

**EPS is not annualised for the quarter ended June 30, 2026, quarter ended March 31, 2026, and quarter ended June 30, 2025*

Please see the accompanying notes to the standalone financial results.

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XELPMOC DESIGN AND TECH LTD

Notes:

1. The above financial results of the Company for the quarter ended June 30, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on August 14, 2026.

2. The standalone financial results of the Company for the quarter ended June 30, 2026 are available on the National Stock Exchange website (URL: www.nseindia.com), the BSE (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 subsidiaries and an associate company as on June 30, 2026. Accordingly, separate consolidated financial statements have been prepared, incorporating the financial results of the subsidiaries. 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 quarter ended June 30, 2026, the Company has issued and allotted 40,000 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.14,79,94,930 comprising of 1,47,99,493 Equity Shares of face value Rs.10/- each.

6. Further, during the quarter ended June 30, 2026, the Company granted 135,681 options to eligible employees under the Xelpmoc Design and Tech Limited Employee Stock Option Scheme, 2019.

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

8. 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.

9. 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.

10. 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.

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XELPMOC DESIGN AND TECH LTD *

11. The statutory auditors of the Company have issued an unmodified review report for the quarterly standalone results of the company.

12. The figures for the quarter ended June 30, 2026, and June 30, 2025, were subjected to limited review. The figures for the quarter ended March 31,2026 are the balancing figures between audited figures for the full financial year ended March 31, 2026 and the unaudited published year to date figure upto December 31, 2025.

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

14. Previous quarter/ 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

JHS & ASSOCIATES LLP CHARTERED ACCOUNTANTS

Srinivas Koora
Whole Time Director & Chief Financial Officer
(DIN: 07227584)

Place: Hyderabad
Date: August 14, 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 ended June 30, 2026

(Rupees in 1000's except per share data)

SL. NO.	Particulars	Quarter ended			Year ended
		June 30, 2026	**March 31, 2026**	**June 30, 2025**	**March 31, 2026**
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**				
	a) Revenue from Operations	9,615.70	10,791.35	7,849.94	37,353.38
	b) Other Income	2,128.61	1,815.87	1,408.46	7,264.76
	Total Income (a +b)	**11,744.31**	**12,607.22**	**9,258.40**	**44,618.14**
2	**Expenses**				
	a) Employee benefits expense	17,835.26	19,042.44	16,803.16	71,135.56
	b) Finance costs	82.83	130.62	129.03	467.89
	c) Depreciation and amortization expenses	2,862.83	2,212.89	2,878.09	10,292.63
	d) Other expenses	8,938.60	9,707.46	8,310.43	37,356.72
	Total expenses (a + b + c + d)	**29,719.52**	**31,093.41**	**28,120.71**	**119,252.80**
3	**Profit/(loss) before Exceptional Items, share of net profits of investments accounted for using equity method and tax (1-2)**	**(17,975.21)**	**(18,486.19)**	**(18,862.31)**	**(74,634.66)**
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)**	**(17,975.21)**	**(18,486.19)**	**(18,862.31)**	**(74,634.66)**
6	**Exceptional Items** – Impact of New Labour Code (Refer Note 14)	-	-	-	(2,780.75)
7	**Profit/(loss) Before Tax (5+6)**	**(17,975.21)**	**(18,486.19)**	**(18,862.31)**	**(77,415.41)**
8	**Tax Expense**				
	Current tax	-	-	-	-
	Deferred tax	4,069.20	(694.67)	(43.21)	(1,487.63)
	Total Tax expense	**4,069.20**	**(694.67)**	**(43.21)**	**(1,487.63)**
9	**Profit/(loss) for the period from continuing operations (7-8)**	**(22,044.41)**	**(17,791.52)**	**(18,819.10)**	**(75,927.78)**
10	Profit/(loss) from discontinued operations	-	-	-	-
11	**Profit/(loss) for the period (9+10)**	**(22,044.41)**	**(17,791.52)**	**(18,819.10)**	(75,927.78)
12	**Other Comprehensive income**				
	Items that will be reclassified to profit or loss				
	a) Remeasurement of Defined benefits plan	-	(654.03)	-	(542.41)
	b) Income tax relating to these items	-	164.61	-	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	-	-	-	-
	b) Net (loss)/gain on FVTOCI of investments	-	23,314.96	-	194,915.25
	c) Income tax relating to these items	-	(10,480.69)	(12,998.16)	(19,790.57)
	Other Comprehensive income for the period (net of taxes)	-	**12,344.85**	**(12,998.16)**	**174,718.78**
13	**Total Comprehensive income for the period (11+12)**	**(22,044.41)**	**(5,446.67)**	**(31,817.26)**	**98,791.00**
14	**Profit / (Loss) attributable to**				
	Owner of Company	(22,044.41)	(17,791.52)	(18,819.10)	(75,927.78)
	Non- Controlling interests	-	-	-	-
		(22,044.41)	**(17,791.52)**	**(18,819.10)**	**(75,927.78)**
15	**Total Comprehensive Income attributable to**				
	Owner of Company	(22,044.41)	(5,446.67)	(31,817.26)	98,791.00
	Non- Controlling interests	-	-	-	-
		(22,044.41)	**(5,446.67)**	**(31,817.26)**	**98,791.00**
16	Paid-up equity share capital (face value of Rs. 10 per share)	147,994.93	147,594.93	147,594.93	147,594.93
17	Reserves i.e. Other equity				600,517.66
18	Earnings Per Share (EPS)				
	(a) Basic (Rs)	(1.49)	(1.21)	(1.28)	(5.15)
	(b) Diluted (Rs)	(1.46)	(1.18)	(1.26)	(5.05)

**EPS is not annualised for the quarter ended June 30, 2026, quarter ended March 31, 2026, and quarter ended June 30, 2025*

Please see the accompanying notes to the consolidated financial results

JHS & ASSOCIATES LLP * CHARTERED ACCOUNTANTS *

XELPMOC DESIGN AND TECH LTD *

Notes:

1. The unaudited consolidated financial results of the Group for the quarter ended June 30, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on August 14, 2026.

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

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

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 quarter ended June 30, 2026, the parent Company has issued and allotted 40,000 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.14,79,94,930 comprising of 1,47,99,493 Equity Shares of face value Rs.10/- each.

6. Further, during the quarter ended June 30, 2026, the Company granted 135,681 options to eligible employees under the Xelpmoc Design and Tech Limited Employee Stock Option Scheme, 2019.

7. Restricted Consolidation of the Subsidiary:-

   For the period ended June 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.

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 June 30, 2026, and the same has no material impact on the financial results of the Company.

9. Financial results of Soultrax Studios Private limited for the quarter ended June 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.

10. The Company has evaluated the financial position and future business prospects of its 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.

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XELPMOC DESIGN AND TECH LTD *

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

12. The Group is required to disclose segment information based on the 'management approach' as defined in Ind AS 108 - Operating Segments, which is 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.

13. 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.

14. 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.

15. The statutory auditors of the Group have issued an unmodified report for the quarterly consolidated results of the Group.

16. The figures for the quarter ended June 30, 2026 and June 30, 2025, were subjected to limited review. The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures for the full financial year ended March 31, 2026 and the unaudited published year to date figure upto December 31, 2025.

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

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

19. 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

JHS & ASSOCIATES LLP CHARTERED ACCOUNTANTS

Srinivas Koora
Whole Time Director & Chief Financial Officer
(DIN: 07227584)

Place: Hyderabad
Date: August 14, 2026