Date: November 02, 2026

To

National Stock Exchange of India Limited **Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (East), Mumbai – 400051** **SYMBOL: XTRANET**	**BSE Limited** **Department of Corporate Services/ Listing** **Phiroze Jeejeebhoy Towers** **Dalal Street, Fort, Mumbai – 400001** **SCRIP CODE: 544838**

Subject: Outcome of Meeting of Board of Directors of the Company held today i.e. November, 02, 2026 and submission of Un-audited Financial Results (Standalone & Consolidated) for the quarter and half year ended on September 30, 2026 along with Limited Review Reports thereon.

Dear Sir/ Madam,

In continuation of our prior intimation dated October 26, 2026, and pursuant to Regulation 30 and 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby attach the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2026, along with Limited Review Reports thereon.

The said Unaudited Financial Results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company today i.e., November 02, 2026.

The Board Meeting commenced at 12.00 Noon and concluded at 04.40 P.M. (IST)

The copy of this intimation is also being available on Company's website https://xtranetindia.com and on the website of Stock Exchanges i.e. www.nseindia.com and www.bseindia.com.

This is for information and records.

Thanking you

Yours Sincerely
For Xtranet Technologies Limited

KAVITA MALIK
Digitally signed by KAVITA MALIK
Date: 2026.11.02 18:14:30 +05'30'

Kavita Malik
Company Secretary and Compliance Officer
Membership No.: ACS 24700

Encl.: A/a

Limited Review Report on unaudited standalone financial results of Xtranet Technologies Limited for the quarter and year to date results ended 30 September 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Xtranet Technologies Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Xtranet Technologies Limited (the "Company") for the quarter ended September 30, 2026 and the year to date results for the period 01 April 2026 to 30 September 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down 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 thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board Directors. 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. 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 persons 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 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 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Our conclusion is not modified in respect of this matter.

For Nagendra Pawaiya and Company
Chartered Accountants
FRN: 009541C

NAGENDRA PAWAIYA & CO. BHOPAL 009541C Chartered Accountants

Nagendra Pawaiya
Partner
M.No. 079278
UDIN: 26079278SBBHFC5779
Place: Bhopal
Date: 02nd November 2026

XtraNet Technologies Limited
CIN: L72200MP2002PLC014956

Statement of Standalone Unaudited Financial Result for the Half Year Ended September 30, 2026

Rupees in Lakhs unless otherwise specified

Particulars	Quarter Ended			Half Year Ended		Year Ended
	As at 30 September 2026	As at 30 June 2026	As at 30 September 2025	As at 30 September 2026	As at 30 September 2025	As at 31 March 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from Operations	10,036.80	4,337.65	5,966.31	14,374.45	9,923.20	33,168.44
II. Other Income	14.48	42.64	7.57	57.12	16.49	51.35
III. Total Income (I + II)	**10,051.28**	**4,380.29**	**5,973.88**	**14,431.57**	**9,939.69**	**33,219.79**
IV. Expenses						
(a) Purchase of Stock-in-Trade	6,438.68	2,519.93	3,978.41	8,958.61	6,629.13	22,218.40
(b) Changes in Inventories of Stock-in-Trade	(19.79)	57.99	4.43	38.20	125.40	177.06
(c) Enployee Benefit Expenses	596.50	545.34	525.87	1,141.84	1,001.74	2,101.37
(d) Finance Costs	174.86	156.81	126.75	331.67	192.04	547.23
(e) Depreciation and Amortization Expenses	175.43	117.00	45.01	292.43	74.29	247.05
(f) Other Expenses	855.21	268.22	604.44	1,123.43	883.58	2,967.43
Expenses (IV)	**8,220.89**	**3,665.29**	**5,284.91**	**11,886.18**	**8,906.18**	**28,258.54**
V. Profit Before Tax (III - IV)	**1,830.39**	**715.00**	**688.97**	**2,545.39**	**1,033.51**	**4,961.25**
VI. Tax Expenses						
(a) Current Tax	513.74	145.47	149.88	659.21	219.98	1,347.48
(b) Deferred Tax	(58.78)	31.48	(45.26)	(27.30)	(70.43)	(254.00)
(c) Short/Excess Provision for Earlier Years	-	-	-	-	-	-
Total Tax Expenses (VI)	**454.96**	**176.95**	**104.62**	**631.91**	**149.55**	**1,093.48**
VII. Profit After Tax (V - VI)	**1,375.43**	**538.05**	**584.35**	**1,913.48**	**883.96**	**3,867.77**
VIII. Other Comprehensive Income	**-**	**-**	**-**	**-**	**-**	**4.28**
Iterms that will not be reclassified to profit or loss						
(a) (i) Remeasurement of defined benefits (assets)/liabilities	-	-	-	-	-	5.78
(ii) Income Tax Benefits/(Expenses) on remeasurement of defined benefit plan	-	-	-	-	-	(1.50)
IX. Total Comprehensive Income for the Year (VII + VIII)	**1,375.43**	**538.05**	**584.35**	**1,913.48**	**883.96**	**3,872.05**
X. Paid-up Equity Share Capital (Face Value - ₹10/- per share)						**3,915.17**
XI. Other Equity						**9,085.04**
XII. Earnings per Equity Share (Face Value - ₹10/- per share) (₹)*						
- Basic		1.37				9.89
- Diluted		1.37				9.89

* Basic and Diluted EPS for all periods, except for the year ended March 31, 2026 are not annualised.

For XtraNet Technologies Limited

Sukhbir Singh Kukreja
Managing Director
DIN: 00411525

Date: November 2, 2026
Place: Bhopal

XTRANET TECHNOLOGIES LIMITED ★ BHOPAL ★

XtraNet Technologies Limited

CIN: L72200MP2002PLC014956

Statement of Standalone Unaudited Balance Sheet for the Half Year Ended September 30, 2026

Rupees in Lakhs unless otherwise specified

Particulars	Half Year Ended	Year Ended
	As at 30 September 2026	As at 31 March 2026
	Unaudited	Audited
I. ASSETS		
1. NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	2,321.41	3,146.94
(b) Capital Work-in-Progress	1,505.38	1,430.51
(c) Right of Use Assets	15.68	15.68
(d) Other Intangible Assets	398.10	340.88
(e) Financial Assets		
(i) Investments	4,592.80	609.01
(iii) Other Financial Assets	3,656.61	3,477.76
(f) Deferred Tax Assets (Net)	175.38	216.29
(g) Other Non-Current Assets	169.10	6.22
TOTAL NON-CURRENT ASSETS	**12,834.46**	**9,243.29**
2. CURRENT ASSETS		
(a) Inventories	7,731.16	7,769.36
(b) Financial Assets		
(i) Trade Receivables	13,767.94	11,133.06
(ii) Cash and Cash Equivalents	5,111.42	104.65
(iii) Loans	3,038.74	2,736.39
(iv) Other Financial Assets	85.93	72.33
(c) Other Current Assets	3,919.97	1,726.49
TOTAL CURRENT ASSETS	**33,655.16**	**23,542.28**
TOTAL ASSETS	**46,489.62**	**32,785.57**
II. EQUITY AND LIABILITIES		
1. EQUITY		
(a) Equity Share Capital	5,228.57	3,915.17
(b) Other Equity	24,655.06	9,085.04
TOTAL EQUITY	**29,883.63**	**13,000.21**
2. LIABILITIES		
2.1 NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	2,085.78	3,930.65
(ii) Lease Liabilities	16.19	16.19
(iii) Other Financial Liabilities	39.55	39.55
(b) Provisions	60.20	55.22
(c) Deferred Tax Liabilities (Net)	-	-
TOTAL NON-CURRENT LIABILITIES	**2,201.72**	**4,041.61**
2.2 CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	3,829.31	4,203.37
(iii) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	2,010.59	3,251.54
Total outstanding dues of creditor other than micro enterprises and small enterprises	5,820.10	5,593.32
(iv) Other Financial Liabilities	-	228.56
(b) Current Tax Liabilities	2,006.69	1,358.64
(c) Other Current Liabilities	732.40	1,103.14
(d) Provisions	5.18	5.18
TOTAL CURRENT LIABILITIES	**14,404.27**	**15,743.75**
TOTAL EQUITY AND LIABILITIES	**46,489.62**	**32,785.57**

For XtraNet Technologies Limited

Sukhbir Singh Kukreja
Managing Director
DIN: 00411525

XTRANET TECHNOLOGIES LIMITED XtraNet BHOPAL

Date: November 2, 2026
Place: Bhopal

Statement of Standalone Unaudited Cash Flow Statement for the half year ended 30 September 2026

Particulars	2026-2027	2025-2026
I. Cash flows from operating activities		
Profit before tax	**2,545.39**	**4,961.25**
Adjustments for:		
Interest income	(57.12)	(49.38)
Provision for Gratuity	-	4.20
Interest expenses	331.67	547.23
Depreciation/ Amortization expenses	292.43	247.05
	3,112.37	**5,710.35**
Movements in working capital:		
(Increase)/Decrease in trade and other receivables	(2,634.88)	5,289.23
(Increase)/Decrease in other financial assets	(13.60)	111.25
(Increase)/Decrease in inventories	38.20	177.06
(Increase)/Decrease in other assets	(2,356.36)	(503.07)
Increase/(Decrease) in trade payables and other liabilities	(1,608.49)	(7,472.72)
Cash flows from operations	(3,462.76)	3,312.10
Income taxes paid (net)	(11.16)	(608.59)
Net Cash used in operating activities	**(3,473.92)**	**2,703.51**
II. Cash flows from investing activities		
Loan (given)/repaid to/(by) subsidiaries	(302.35)	(1,070.50)
Investment in equity instrument	(3,983.79)	(194.51)
(Increase)/Decrease in other financial assets (Non-Current)	(178.85)	(1,525.75)
Interest received	57.12	49.38
Purchase of Property, Plant and Equipment	401.01	(3,847.71)
Proceeds from sale of Property, Plant and Equipment	-	-
Net Cash used in investing activities	**(4,006.86)**	**(6,589.09)**
III. Cash flows from financing activities		
Proceeds/(repayments) of borrowings	(2,218.93)	4,472.32
Issue of Shares	1,313.40	-
Additional Securities Premium on issue of shares	13,724.75	-
Share issue expenses	-	-
Interest paid	(331.67)	(547.23)
Net Cash generated from financing activities	**12,487.55**	**3,925.09**
Net increase in cash and cash equivalents (I + II + III)	**5,006.77**	**39.51**
Cash and cash equivalents at the beginning of the year	104.65	65.14
Cash and cash equivalents at the end of the year (Refer note 15)	**5,111.42**	**104.65**

Significant accounting policies and notes forming part of the Standalone Financial Statements

1. Statement of Cash Flows has been prepared under the indirect method as set out in the Indian Accounting Standard (Ind AS) 7 "Statement
2. Property, plant and equipment, and intangible assets adjusted for movement of (a) capital work-in-progress for property, plant and
3. Previous Year's figures have been regrouped/reclassified wherever necessary to correspond current year's classification/disclosure.

For XtraNet Technologies Limited

Sukhbir Singh Kukreja
Managing Director
DIN: 00411525

Date: November 2, 2026
Place: Bhopal

Limited Review Report on Unaudited Consolidated Financial results of Xtranet Technologies Limited for the quarter and Year to date results ended 30th September 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Xtranet Technologies Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Xtranet Technologies Limited ("the Parent"), and its subsidiaries its associates and jointly controlled entities (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30th September, 2026 and the year to date results for the period 01 April 2026 to 30 September 2026 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,2015, as amended ('Listing Regulations').

2. This Statement, which is the responsibility of the Parent's management and approved by the parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting' ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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. 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 persons 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 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 Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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

   a. Xtranet Technologies Limited (Parent)
   b. Subsidiaries:
      i. Xtranet BPO Private Limited – Subsidiary
      ii. Xtratrust Digisign Private Limited – Subsidiary
      iii. Xtrasynergy Solutions Private Limited - Subsidiary

5. Based on our review conducted and procedures performed 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 aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

NAGENDRA PAWAIYA & CO. BHOPAL 095410 Chartered Accountants

6. We have reviewed the interim financial information of Three subsidiaries (as mentioned in point i., ii., and iii. mentioned in paragraph 4 above) included in the consolidated unaudited financial statement, whose interim financial information reflects total revenues of ₹932.13 Lacs, total net profit/(loss) after tax of (₹3.89) Lacs and total comprehensive income/(loss) of ₹Nil, for the quarter ended 30th September 2026, as considered in the unaudited consolidated financial results. This unaudited interim financial information has been furnished to us by the Parent's management and not reviewed by us and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is solely based on the financial information provided by management.

7. Our conclusion on the Statement is not modified in respect of the above matter.

8. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Nagendra Pawaiya and Company
Chartered Accountants
FRN: 009541C

NAGENDRA PAWAIYA & CO. BHOPAL 09541C Chartered Accountants

Nagendra Pawaiya
Partner
M.No. 079278
UDIN: 26079278VPBQHO3822

Place: Bhopal
Date: 02nd November 2026

XtraNet Technologies Limited
CIN: L72200MP2002PLC014956

Statement of Consolidated Unaudited Financial Result for the Quarter Ended June 30, 2026

Rupees in Lakhs unless otherwise specified

Particulars	Quarter Ended			Hallf Year Ended		Year Ended
	September 30, 2026 Unaudited	June 30, 2026 Unaudited	September 30, 2025 Unaudited	September 30, 2026 Unaudited	September 30, 2025 Unaudited	March 31, 2026 Audited
I. Revenue from Operations	10,968.93	5,045.90	6,742.75	16,014.83	11,308.81	36,528.74
II. Other Income	14.61	45.66	7.73	60.27	16.88	72.45
III. Total Income (I + II)	**10,983.54**	**5,091.56**	**6,750.48**	**16,075.10**	**11,325.69**	**36,601.19**
IV. Expenses						
(a) Purchase of Stock-in-Trade	6,487.29	2,488.04	3,999.12	8,975.33	6,563.98	22,318.77
(b) Changes in Inventories of Stock-in-Trade	(121.18)	116.15	0.58	(5.03)	165.19	115.50
(c) Enplovee Benefit Expenses	850.75	723.00	744.32	1,573.75	1,432.32	3,012.05
(d) Finance Costs	178.76	172.22	130.22	350.98	201.91	574.41
(e) Depreciation and Amortization Expenses	295.18	168.00	45.01	463.18	118.52	588.54
(f) Other Expenses	1,510.38	680.02	1,076.33	2,190.40	1,675.40	4,791.73
Expenses (IV)	**9,201.18**	**4,347.43**	**5,995.58**	**13,548.61**	**10,157.32**	**31,401.00**
V. Profit Before Tax (III - IV)	**1,782.36**	**744.13**	**754.90**	**2,526.49**	**1,168.37**	**5,200.19**
VI. Share of Profit/(Loss) of Associate and Joint Venture	-	-	-	-	-	12.42
V. Profit Before Tax (III - IV)	**1,782.36**	**744.13**	**754.90**	**2,526.49**	**1,168.37**	**5,212.61**
VI. Tax Expenses						
(a) Current Tax	473.18	186.03	149.88	659.21	253.25	1,386.87
(b) Deferred Tax	(62.36)	(45.64)	(45.26)	(108.00)	(74.52)	(247.02)
(c) Short/Excess Provision for Earlier Years	-	-	-	-	-	-
Total Tax Expenses (VI)	**410.82**	**140.39**	**104.62**	**551.21**	**178.73**	**1,139.85**
VII. Profit After Tax (V - VI)	**1,371.54**	**603.74**	**650.28**	**1,975.28**	**989.64**	**4,072.76**
VIII. Other Comprehensive Income	-	-	-	-	-	**6.57**
Iterms that will not be reclassified to profit or loss						
(a) (i) Remeasurement of defined benefits (assets)/liabilities	-	-	-	-	-	8.88
(ii) Income Tax Benefits/(Expenses) on remeasurement of defined benefit plan	-	-	-	-	-	(2.31)
IX. Total Comprehensive Income for the Year (VII + VIII)	**1,371.54**	**603.74**	**650.28**	**1,975.28**	**989.64**	**4,079.33**
XII. Profit attributable to:						
Owners of the Company	1,465.95	607.05	673.71	2,073.00	1,021.99	4,025.52
Non-Controlling Interest	(94.41)	(3.31)	(23.42)	(97.72)	(32.35)	47.24
Profit for the Year	**1,371.54**	**603.74**	**650.29**	**1,975.28**	**989.64**	**4,072.76**
XIII. Other Comprehensive Income attributable to:						
Owners of the Company	-	-	-	-	-	5.63
Non-Controlling Interest	-	-	-	-	-	0.94
Other Comprehensive Income for the Year	-	-	-	-	-	**6.57**
XIV. Total Comprehensive Income attributable to:						
Owners of the Company	1,465.95	607.05	673.71	2,073.00	1,021.99	4,031.15
Non-Controlling Interest	(94.41)	(3.31)	(23.42)	(97.72)	(32.35)	48.18
Total Comprehensive Income for the Year	**1,371.54**	**603.74**	**650.29**	**1,975.28**	**989.64**	**4,079.33**
X. Paid-up Equity Share Capital (Face Value - ₹10/- per share)						**5,228.57**
XI. Other Equity						**25,223.06**

* Basic and Diluted EPS for all periods, except for the year ended March 31, 2026 are not annualised.

For XtraNet Technologies Limited

Sukhbir Singh Kukreja
Managing Director
DIN: 00411525

Date: November 2, 2026
Place: Bhopal

XTRANET TECHNOLOGIES LIMITED XtraNet BHOPAL

XtraNet Technologies Limited
CIN: L72200MP2002PLC014956

Statement of Consolidated Unaudited Balance Sheet for the Half Year Ended September 30, 2026

Rupees in Lakhs unless otherwise specified

Particulars	As at 30 September 2026	As at 31 March 2026
	Unaudited	Audited
I. ASSETS		
1. NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	5,924.90	4,793.26
(b) Capital Work-in-Progress	2,859.09	2,526.32
(c) Right of Use Assets	15.68	15.68
(d) Goodwill	140.68	140.68
(d) Other Intangible Assets	1,113.14	1,075.62
(e) Financial Assets		
(i) Investments	156.08	156.08
(ii) Loans	-	-
(iii) Other Financial Assets	3,917.17	3,685.28
(f) Deferred Tax Assets (Net)	118.91	274.91
(g) Other Non-Current Assets	324.99	164.40
TOTAL NON-CURRENT ASSETS	**14,570.64**	**12,832.23**
2. CURRENT ASSETS		
(a) Inventories	7,886.17	7,881.13
(b) Financial Assets		
(i) Trade Receivables	13,881.46	11,443.66
(ii) Cash and Cash Equivalents	6,717.21	145.75
(iii) Loans	-	-
(iv) Other Financial Assets	88.44	72.33
(c) Other Current Assets	4,390.38	1,821.98
TOTAL CURRENT ASSETS	**32,963.66**	**21,364.85**
TOTAL ASSETS	**47,534.30**	**34,197.08**
II. EQUITY AND LIABILITIES		
1. EQUITY		
(a) Equity Share Capital	5,228.57	3,915.17
(b) Other Equity	25,154.85	9,686.01
TOTAL EQUITY	**30,383.42**	**13,601.18**
Non-Controlling Interests	(68.71)	(29.52)
TOTAL EQUITY	**30,314.71**	**13,571.66**
2. LIABILITIES		
2.1 NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	2,364.62	4,148.49
(ii) Lease Liabilities	16.19	16.19
(iii) Other Financial Liabilities	44.05	44.05
(b) Provisions	97.17	85.34
(c) Deferred Tax Liabilities (Net)	-	-
TOTAL NON-CURRENT LIABILITIES	**2,522.03**	**4,294.07**
2.2 CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	3,864.74	4,396.33
(ii) Lease Liabilities	-	-
(iii) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	2,012.24	3,257.49
Total outstanding dues of creditor other than micro enterprises and small enterprises	5,907.02	5,760.04
(iv) Other Financial Liabilities	180.26	381.10
(b) Current Tax Liabilities	1,945.08	1,359.18
(c) Other Current Liabilities	782.35	1,171.34
(d) Provisions	5.87	5.87
TOTAL CURRENT LIABILITIES	**14,697.56**	**16,331.35**
TOTAL EQUITY AND LIABILITIES	**47,534.30**	**34,197.08**

For XtraNet Technologies Limited

Sukhbir Singh Kukreja
Managing Director
DIN: 00411525

Date: November 2, 2026
Place: Bhopal

XTRANET TECHNOLOGIES LIMITED XtraNet BHOPAL

XtraNet Technologies Limited
CIN: L72200MP2002PLC014956

Statement of Consolidated Unaudited Cash Flow Statement for the half year ended 30 September 2026

Particulars	2026-2027	2025-2026
I. Cash flows from operating activities		
Profit before tax	**2,526.49**	**5,212.61**
Adjustments for:		
Interest income	(60.27)	-
Share of Profit/Loss of Equity Accounted Investment	-	(12.42)
Provision for Gratuity	-	13.26
Interest expenses	350.98	589.15
Depreciation/Amortization expenses	463.18	588.54
	3,280.38	**6,391.14**
Movements in working capital:		
(Increase)/Decrease in trade and other receivables	(2,437.80)	4,790.73
(Increase)/Decrease in other financial assets	(16.11)	111.26
(Increase)/Decrease in inventories	(5.04)	115.50
(Increase)/Decrease in other assets	(2,728.99)	(735.42)
Increase/(Decrease) in trade payables and other liabilities	(1,676.27)	(7,275.94)
Cash flows from operations	(3,583.83)	3,397.27
Income taxes paid (net)	(73.31)	(639.88)
Net Cash used in operating activities	**(3,657.14)**	**2,757.39**
II. Cash flows from investing activities		
(Increase)/Decrease in other financial assets (Non-Current)	(231.89)	(1,555.23)
Interest received	60.27	-
Cash Outflow on account of Business Combination	58.53	(194.50)
Purchase of Property, Plant and Equipment	(1,965.11)	(5,002.20)
Proceeds from sale of Property, Plant and Equipment	-	-
Net Cash used in investing activities	**(2,078.20)**	**(6,751.93)**
III. Cash flows from financing activities		
Proceeds/(repayments) of borrowings	(2,315.46)	4,620.79
Issue of Shares	1,313.40	-
Additional Securities Premium on issue of shares	13,659.84	-
Interest paid	(350.98)	(589.15)
Net Cash generated from financing activities	**12,306.80**	**4,031.64**
Net increase in cash and cash equivalents (I + II + III)	**6,571.46**	**37.10**
Cash and cash equivalents at the beginning of the year	145.75	108.65
Cash and cash equivalents at the end of the year (Refer note 15)	**6,717.21**	**145.75**

For XtraNet Technologies Limited

Sukhbir Singh Kukreja
Managing Director
DIN: 00411525

Date: November 2, 2026
Place: Bhopal