

February 12, 2026

To,

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

Sub: Submission of Unaudited Standalone and Consolidated Financial Results for the third quarter and nine months ended December 31, 2025

With reference to the captioned subject and in accordance with the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed copy of Unaudited Standalone & Consolidated Financial Results for the third quarter and nine months ended December 31, 2025 along with Limited Review Report thereon issued by Statutory Auditors of the Company.

Please take the above information on record.

Thanking you,

Yours faithfully,

For Xelpmoc Design and Tech Limited



Vaishali Shetty
(Company Secretary & Compliance Officer)



Encl: As above

XELPMOC DESIGN AND TECH LTD

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

Corporate Office: Plot No. 1 - 118/1/14/C, No.14, 5th Floor, DHFLVC, Silicon Towers, Hitech City Road, Kondapur, Hyderabad, Telangana - 500032

CIN NO: L72200KA2015PLC082873 | **Website:** www.xelpmoc.in | **Email:** hello@xelpmoc.in | **Mob. No:** (+91) 6364316889

Bengaluru | Hyderabad | Mumbai

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

Review Report

To the Board of Directors of

Xelpmoc Design and Tech Limited

Opinion and Conclusion

1. We have reviewed the accompanying statement of unaudited standalone Financial Results of Xelpmoc Design and Tech (the "Company") for the quarter ended on December 31, 2025 (the "Statement"), being submitted by company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 as amended (the "Listing Regulation")
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 on 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our Review conducted as stated in above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in the term of regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which is it to be disclosed, or that it contains any material Misstatement.

For JHS & Associates LLP

Chartered Accountants

ICAI Firm's Registration no.133288W / W100099

Santosh
Santosh Dhanani

Partner

Membership no: 177200

UDIN: 26177200YZLJZJ8177

Place: Mumbai

Dated: February 12, 2026



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

Review Report

To the Board of Directors of
Xelpmoc Design and Tech Limited

Opinion and Conclusion

- We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Xelpmoc Design and Tech Limited** ("the Parent") and its subsidiaries and its share of net loss after tax and total comprehensive loss of its associate (the Parent, its subsidiary and associate together referred to as "the Group"), for the quarter ended December 31, 2025 (the "Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").
- This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

- The Statement includes the results of the following entities:

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



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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of the subsidiary, included in the unaudited consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 7,857.72 (in '000) as at December 31, 2025 and total income of Rs. 19.01 (in '000) and Rs. 74.27 (in '000) for the quarter and for the nine months ended December 31, 2025 respectively, total net loss after tax of Rs. 394.98 (in '000) and Rs.2,101.61 (in '000) for the quarter and for the nine months ended December 31, 2025, respectively, and total comprehensive loss of Rs. 394.98 (in '000) and Rs.2,101.63 (in '000) for the quarter and for the nine months ended December 31, 2025, respectively, and cash outflow (net) of Rs. 597.52 (in '000) for the nine months ended December 31, 2025, as considered in the consolidated financial statement.

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

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

Our conclusion is not modified in respect of these matters.

For JHS & Associates LLP

Chartered Accountants

ICAI Firm's Registration No.133288W / W100099


Samad Dhanani

Partner

Membership No.: 177200

UDIN: 26177200NYTILB9811

Place: Mumbai

Dated: February 12, 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 nine months ended December 31, 2025

Sl. No	Particulars	(Rupees in 1000's except per share data)					
		Quarter ended			Nine months ended		Year ended
		December 31, 2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2025 (Unaudited)	December 31, 2024 (Unaudited)	March 31, 2025 (Audited)
1	Income						
	a) Revenue from Operations	11,151.79	7,560.31	8,293.82	26,562.03	29,959.47	39,011.88
	b) Other Income	1,982.49	2,032.71	1,695.19	5,374.62	7,030.54	8,651.30
	Total Income (a + b)	13,134.28	9,593.02	9,989.01	31,936.65	36,990.01	47,663.18
	Expenses						
2	a) Employee Benefits Expense	17,996.75	17,293.21	14,573.94	51,343.58	47,942.99	63,900.98
	b) Finance Costs	121.76	86.48	210.80	337.27	866.96	1,037.80
	c) Depreciation and Amortization Expense	2,178.28	2,670.41	2,848.34	7,539.69	11,382.87	14,239.53
	d) Other Expenses	10,470.98	8,741.61	11,038.21	27,312.68	31,012.80	38,651.75
	Total Expenses(a+b+c+d)	30,767.77	28,791.71	28,671.29	86,533.22	91,205.62	117,830.06
3	Profit Before Exception Items and Tax (1-2)	(17,633.49)	(19,198.69)	(18,682.28)	(54,596.57)	(54,215.61)	(70,166.88)
4	Exceptional Items	(2,780.75)	-	-	(2,780.75)	(25,421.89)	(15,920.78)
5	Profit Before Tax (3+4)	(20,414.24)	(19,198.69)	(18,682.28)	(57,377.32)	(79,637.50)	(86,087.66)
6	Tax Expense						
	Current taxes	-	-	-	-	-	-
	Deferred Taxes	(625.93)	(123.83)	(166.84)	(792.96)	113.72	106.97
	Total Tax Expense	(625.93)	(123.83)	(166.84)	(792.96)	113.72	106.97
7	Profit/(loss) for the period (5-6)	(19,788.31)	(19,074.86)	(18,515.44)	(56,584.36)	(79,751.22)	(86,194.63)
8	Other Comprehensive Income						
	Items that may be reclassified to profit or loss						
	a) Remeasurements of defined benefit plans	111.62	-	-	111.62	-	272.82
	b) Income tax effect	(28.09)	-	-	(28.09)	-	(68.66)
	Items that will not be reclassified to profit or loss						
	a) Net gain/(loss) on disposal of Equity Instruments	-	-	-	-	-	4,263.01
	b) Net gain/(loss) on FVTOCI equity securities	-	171,600.29	167.99	171,600.29	30,786.99	73,520.99
	c) Income tax effect	-	3,688.28	-	(9,309.88)	28,536.93	21,268.86
	Other Comprehensive Income for the period (net of taxes)	83.53	175,288.57	167.99	162,373.94	59,323.92	99,257.02
9	Total Comprehensive Income for the period (7+8)	(19,704.78)	156,213.71	(18,347.45)	105,789.58	(20,427.30)	13,062.39
10	Paid-up equity share capital (face value of Rs. 10 per share)	147,594.93	147,594.93	1,47,139.93	147,594.93	1,47,139.93	147,199.93
11	Reserves i.e Other equity						487,531.80
12	Earnings per Share (EPS) (Face Value of Rs. 10 per share)						
	(a) Basic (Rs) (**)	(1.34)	(1.29)	(1.26)	(3.84)	(5.43)	(5.86)
	(b) Diluted (Rs) (**)	(1.33)	(1.28)	(1.24)	(3.80)	(5.35)	(5.79)

**EPS is not annualised for the quarter and nine months ended December 31, 2025, December 31, 2024 and quarter ended September 30, 2025

Please see the accompanying notes to the standalone financial results.



Notes:

1. The above financial results of the Company for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 12, 2026.
2. The standalone financial results of the Company for the quarter and nine months ended December 31, 2025 are available on the National Stock Exchange website (URL: www.nscindia.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 31-December 2025. 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	Subsidiary Company (Upto 13-May-2025)
3	Soultrax Studios Private Limited	Step Down Subsidiary
4	Xperience India Private Limited	Associate

5. During the quarter and nine months ended December 31, 2025, 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 nine months ended December 31, 2025, 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 staff benefits are provided for the quarter ended December 31, 2025, has been calculated on an estimated basis.
7. 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.
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.
11. The statutory auditors of the Company have carried out limited review of the standalone financial results for the current quarter and have issued an unmodified opinion.
12. The Board of Directors at their meeting have not recommend any dividend.
13. Previous quarter/ nine months/ 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



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

Place: Hyderabad
Date: February 12, 2026



XELPMOC DESIGN AND TECH LIMITED

Registered Office: No 57, 13th Cross, Novel Business Park, Hosur Road, Anepalya, Adugodi, Bengaluru - 560030, Karnataka, India
CIN: I 72200KA2015PLC 082873

Statement of Consolidated financial results for the quarter and nine months ended December 31, 2025

(Rupees in 1000's except per share data)

		Quarter ended					
		December			September		
		31, 2025	30, 2025	31, 2024	31, 2025	31, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income						
	a) Revenue from Operations	11,151.79	7,560.31	8,293.82	26,562.03	31,922.32	38,984.73
	b) Other Income	2,001.49	2,050.94	2,280.49	5,448.88	7,876.51	9,044.61
	Total Income (a + b)	13,153.28	9,611.25	10,574.31	32,010.91	39,798.83	48,029.34
2	Expenses						
	a) Employee Benefits Expense	17,996.75	17,293.21	16,881.67	52,093.12	56,047.68	71,995.94
	b) Finance Costs	121.76	86.48	210.80	337.27	866.96	1,037.80
	c) Depreciation and Amortization Expense	2,340.08	2,861.57	3,222.72	8,079.73	12,477.06	14,904.80
	d) Other Expenses	10,539.90	8,810.94	11,298.87	27,649.29	34,125.51	40,661.53
	Total Expenses(a+b+c+d)	30,998.49	29,052.20	31,614.06	88,159.41	103,517.21	128,600.07
3	Profit Before Share of Profits of Investment accounted for using equity method and tax (1-2)	(17,845.21)	(19,440.95)	(21,039.75)	(56,148.50)	(63,718.38)	(80,570.73)
4	Share of Net Profit of Associates and Joint Ventures accounted using Equity method	-	-	-	-	(8.60)	-
5	Profit Before Exception Items and Tax (3+4)	(17,845.21)	(19,440.95)	(21,039.75)	(56,148.50)	(63,726.98)	(80,570.73)
6	Exception Items	(2,780.75)	-	-	(2,780.75)	(7,465.34)	-
7	Profit Before Tax (5+6)	(20,625.96)	(19,440.95)	(21,039.75)	(58,929.25)	(71,192.32)	(80,570.73)
8	Tax Expense						
	Current taxes	-	-	-	-	-	-
	Deferred Taxes	(625.93)	(123.83)	(166.84)	(792.96)	113.72	106.97
	Total Tax Expense	(625.93)	(123.83)	(166.84)	(792.96)	113.72	106.97
9	Profit/(loss) for the Period (7-8)	(20,000.03)	(19,317.12)	(20,872.91)	(58,136.29)	(71,306.04)	(80,677.70)
10	Profit/(loss) from discontinued operations	-	-	-	-	-	(132.29)
11	Profit/(loss) for the Period (9+10)	(20,000.03)	(19,317.12)	(20,872.91)	(58,136.29)	(71,306.04)	(80,809.99)
12	Other Comprehensive Income						
	Items that may be reclassified to profit or loss						
	(a) Remeasurements of defined benefit plans	111.62	-	-	111.62	-	272.82
	(b) Income tax relating to these items	(28.09)	-	-	(28.09)	-	(68.66)
	(c) Exchange differences on translation of foreign operations	-	-	1,255.44	-	1,259.00	-
	Items that will not be reclassified to profit or loss						
	(a) Net gain/(loss) on disposal of Equity Instrument that cannot be reclassified back to Profit and Loss	-	-	-	-	13,605.66	4,689.15
	(b) Net gain/(loss) on FVTOCI equity securities	-	171,600.29	167.99	171,600.29	26,668.08	73,520.99
	(c) Income tax relating to these items	-	3,688.28	-	(9,309.88)	28,536.93	21,268.86
	Other Comprehensive Income for the period (net of taxes)	83.53	175,288.57	1,423.43	162,373.94	70,069.67	99,683.16
13	Total Comprehensive Income for the year (11+12)	(19,916.50)	155,971.45	(19,449.48)	104,237.65	(1,236.37)	18,873.17
14	Profit/Loss attribute to						
	Owner of company	(20,000.03)	(19,317.12)	(20,557.33)	(58,136.29)	(71,306.04)	(80,809.99)
	Non Controlling interests	-	-	(315.58)	-	-	-
		(20,000.03)	(19,317.12)	(20,872.91)	(58,136.29)	(71,306.04)	(80,809.99)
15	Total Comprehensive income attribute to						
	Owner of company	(19,916.50)	155,971.45	(19,133.89)	104,237.65	(1,236.37)	18,873.17
	Non Controlling interests	-	-	(315.58)	-	-	-
		(19,916.50)	155,971.45	(19,449.48)	104,237.65	(1,236.37)	18,873.17
16	Paid-up equity share capital) (face Value of Rs. 10 per share)	147,594.93	147,594.93	147,139.93	147,594.93	147,139.93	147,199.93
17	Reserves i.e Other equity						493,189.87
18	Earnings Per Share(EPS) (face Value of Rs. 10 per share)						
	(a) Basic (Rs)(**)	(1.36)	(1.31)	(1.42)	(3.94)	(4.85)	(5.50)
	(b) Diluted (Rs) (**)	(1.34)	(1.30)	(1.40)	(3.90)	(4.79)	(5.43)

**EPS is not annualised for the quarter and nine months ended December 31, 2025, December 31, 2024 and quarter ended September 30, 2025.

Please see the accompanying notes to the consolidated financial results



Notes:

1. The unaudited consolidated financial results of the Group for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 12, 2026.
2. The unaudited consolidated financial results of the Group for the quarter and nine months ended December 31, 2025 are available on the National Stock Exchange website (URL: www.nseindia.com), the BSE Limited (URL: www.bseindia.com), and on the Company's website (URL: www.xelpmoc.in).
3. The consolidated unaudited financial results of the Company, its subsidiaries and associates (the 'Group') have been prepared in accordance with Ind AS 110.
4. The Consolidated financial results has been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 and as specified in Section 133 of the Companies Act, 2013 and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
5. Restricted Consolidation of the Subsidiary:-

For the Quarter and nine months ended December 31, 2025, 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.

6. During the quarter and nine months ended December 31, 2025, 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 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 nine months ended December 31, 2025, the Company granted 181,531 options to eligible employees under the Xelpmoc Design and Tech Limited Employee Stock Option Scheme, 2019.
7. Retirement and Other staff benefits provided for the quarter ended December 31, 2025 has been calculated on an estimated basis.
8. 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.
9. The Group is required to disclose segment information based on the 'management approach' as defined in Ind AS 108 – Operating Segments, which in how the Chief Operating Decision Maker (CODM) evaluates the Group's performance and allocates resources based on the analysis of the various performance indicators. In the case of the Group, the CODM reviews the results of the Group as a whole, as the Group is primarily engaged in the business of software development services. Accordingly, the Group is a single CGU, hence single segment. The information as required under Ind AS 108 is available directly from the financial results, hence no separate disclosure on segment information is given in these standalone financial results.



10. The principal business of the Group is to provide technology services and solutions, the Group does not fall into the definition of Non-Banking Finance Company as per the Reserve Bank of India Act, 1934.
11. The statutory auditors of the Parent company have carried out limited review of consolidated financial results for the current quarter and have issued an unmodified opinion.
12. 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.
13. The Board of Directors at their meeting have not recommend any dividend.
14. Previous quarter/ nine months/ year figures are regrouped and reclassified wherever necessary.
15. Investor complaints:

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

For and on behalf of the Board of Directors of

Xelpmoc Design and Tech Limited



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

Place: Hyderabad
Date: February 12, 2026

