



August 12, 2025

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: 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 hereby inform you that a meeting of the Board of Directors of Xelpmoc Design and Tech Limited was held on today i.e., August 12, 2025, at 03:45 p.m. and concluded at 4:15 p.m. and the Board has considered and approved the Unaudited Standalone and Consolidated Financial Results for the first quarter ended June 30, 2025.

We request you to take the same on record.

Thanking you,

Yours faithfully,

For Xelpmoc Design and Tech Limited

Vaishali Shetty
(Company Secretary & Compliance Officer)



XELPMOC DESIGN AND TECH LIMITED

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

Corporate Office: Suite 1, 8th Floor, Building No. 4, Raheja Mindspace, Hyderabad, Telangana 500081

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

Bengaluru | Hyderabad | Mumbai

August 12, 2025

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> |
|--|---|

Dear Sir/Madam,

Sub: Submission of Unaudited Standalone and Consolidated Financial Results for the first quarter ended June 30, 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 first quarter ended June 30, 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 LIMITED

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Bengaluru | Hyderabad | Mumbai

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

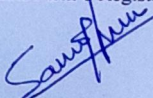
Review Report to
The Board of Directors
Xelpmoc Design and Tech Limited

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, 2025 (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. 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


Samad Dhanani
Partner

Membership No.: 177200
UDIN: 25177200BMLJVO7555

Place: Mumbai

Dated: 12th August, 2025



Registered Office
C-701, Mary Ellen,
Ceasars Cross Road,
Amboli, Andheri (W),
Mumbai - 400 058
Tel : +91 98 2005 1936

Mumbai Office
B wing 4th Floor, Unit No. 406 to 410
Navkar Chambers, A K Road,
Marol Naka Metro Station,
Mumbai - 400 059
Tel : +91 80970 95060

Bengaluru Office
Suite 2, 2nd Floor,
Stepsmart Kundhalanahalli
Bengaluru - 560037
Tel : +91 75678 60067

Vadodara Office
3rd Floor, TNW Business Centre,
Above McDonald's, Near Manisha
Cross Road, Old Padra Road,
Vadodara - 390 007
Tel : +91 26 5233 3698 / 230 4800

Kolkata Office
Suite No. 402, 4th Floor,
Vardhan Complex,
25A Camac Street,
Kolkata - 700 016
Tel : +91 98 3115 0209

Delhi Office
306, DLF Centre,
Savitri Cinema Complex,
Greater Kailash - II,
New Delhi 110048
Tel : +91 11 41437282

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 share of net loss after tax and total comprehensive loss of its subsidiaries (the Parent and its subsidiaries referred to as "the Group"), for the quarter ended June 30, 2025 (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. 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 UK Limited | Subsidiary Company* (Upto 13-May-2025) |
| 4 | Soultrax Studios Private Limited | Step Down Subsidiary |
| 5 | Xperience India Private Limited | Associate |

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306, DLF Centre,
Savitri Cinema Complex,
Greater Kailash - II,
New Delhi 110048
Tel : +91 11 41437282

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration 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 consolidated unaudited financial results, whose interim financial results reflect total Income of Rs. 37.03 (In '000), total net loss after tax of Rs. 1,281.15 (In '000) and total comprehensive loss of Rs. 1,281.15 (In '000) for the quarter ended June 30, 2025 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.

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 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/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

Samad Dhanani

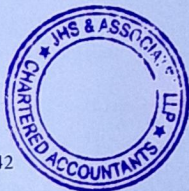
Partner

Membership No.: 177200

UDIN: 25177200BMLJVP6642

Place: Mumbai

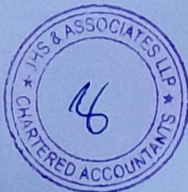
Dated: 12th August, 2025



| KELPMOC 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, 2025 | | | | | |
| SL. NO. | Particulars | (Rupees in 1000's except per share data) | | | |
| | | Quarter ended | | | Year ended |
| | | June 30, 2025 | March 31, 2025 | June 30, 2024 | March 31, 2025 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| | Income | | | | |
| 1 | a) Revenue from Operations | 7,849.94 | 9,052.41 | 6,340.20 | 39,011.88 |
| | b) Other Income | 1,371.43 | 1,627.79 | 1,792.67 | 8,651.30 |
| | Total Income (a + b) | 9,221.37 | 10,680.20 | 8,132.87 | 47,663.18 |
| | Expenses | | | | |
| 2 | a) Employee benefits expense | 16,053.62 | 15,958.00 | 18,818.30 | 63,900.98 |
| | b) Finance costs | 129.03 | 170.84 | 372.40 | 1,037.80 |
| | c) Depreciation and amortization expenses | 2,691.01 | 2,856.67 | 4,542.91 | 14,239.53 |
| | d) Other expenses | 8,112.10 | 7,645.98 | 10,466.73 | 38,651.75 |
| | Total expenses (a + b + c + d) | 26,985.76 | 26,631.49 | 34,200.34 | 117,830.06 |
| 3 | Profit / (Loss) Before Exceptional Items and Tax (1-2) | (17,764.39) | (15,951.29) | (26,067.47) | (70,166.88) |
| 4 | Exceptional Items | - | 14.35 | (9,486.76) | (15,920.78) |
| 5 | Profit / (Loss) before tax (3-4) | (17,764.39) | (15,936.94) | (35,554.23) | (86,087.66) |
| 6 | Tax Expense | | | | |
| | Current tax | - | - | - | - |
| | Deferred tax | (43.21) | (6.75) | (96.45) | 106.97 |
| | Total Tax expense | (43.21) | (6.75) | (96.45) | 106.97 |
| 7 | Profit/ (Loss) for the period (5-6) | (17,721.18) | (15,930.19) | (35,457.78) | (86,194.63) |
| 8 | Other Comprehensive income | | | | |
| | Items that will be reclassified to profit or loss | | | | |
| | a) Remeasurement of Defined benefits plan | - | 272.82 | - | 272.82 |
| | b) Income tax relating to these items | - | (68.66) | - | (68.66) |
| | Items that will not be reclassified to profit or loss | | | | |
| | a) Net gain/(loss) on disposal of Equity Instrument | - | - | 13,605.66 | 4,263.01 |
| | b) Net (loss)/gain on FVTOCI of investments | - | 46,997.01 | - | 73,520.99 |
| | c) Income tax relating to these items | (12,998.16) | (7,268.07) | - | 21,268.86 |
| | Other Comprehensive income for the period (net of taxes) | (12,998.16) | 39,933.10 | 13,605.66 | 99,257.02 |
| 9 | Total Comprehensive income for the period (7+8) | (30,719.34) | 24,002.91 | (21,852.12) | 13,062.39 |
| 10 | Paid-up equity share capital (face value of Rs. 10 per share) | 147,594.93 | 147,199.93 | 147,079.93 | 147,199.93 |
| 11 | Reserves i.e. Other equity | | | | 487,531.80 |
| 12 | Earnings Per Share (EPS) | | | | |
| | (a) Basic (Rs) | (1.20) | (1.08) | (2.41) | (5.86) |
| | (b) Diluted (Rs) | (1.19) | (1.07) | (2.37) | (5.79) |

*EPS is not annualised for the quarter ended June 30, 2025, quarter ended March 31, 2025, and quarter ended June 30, 2024

Please see the accompanying notes to the standalone financial results.



Notes:

1. The above financial results of the Company for the quarter ended June 30, 2025, have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on August 12, 2025.
2. The standalone financial results of the Company for the quarter ended June 30, 2025 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 a subsidiary and associate companies as on June 30, 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 |

*During the quarter ended June 30, 2025 company received official confirmation from the UK's Companies House that Xelpmoc Design And Tech UK Limited, Subsidiary Company has been dissolved on May 13, 2025.

5. During the quarter ended June 30, 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 quarter ended June 30, 2025, the Company granted 181,531 options to eligible employees under the Xelpmoc Design and Tech Limited Employee Stock Option Scheme, 2019.

6. During the period ended June 30, 2025, the Company sold a part of its investment in equity on May 30, 2025. The cumulative fair value gain (FVTOCI) of Rs. 99,985.82 ('000s) recognised up to March 31, 2025, was reversed, and an equivalent realised gain was transferred from OCI to retained earnings in the current period. Accordingly, the net impact of this transaction on the results for the period is nil.

Further, the transaction also resulted in a reversal of deferred tax impact of Rs. 12,998.16 ('000s), recognised earlier in accordance with Ind AS 12 – Income Taxes.

7. Retirement and Other staff benefits are provided for the quarter ended June 30, 2025 and 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 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.
9. 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

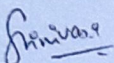


information as required under Ind AS 108 is available directly from the financial results, hence no separate disclosure on segment information is given in these standalone financial results.

10. 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.
11. The company does not have any exceptional items to report for the above period.
12. The statutory auditors of the Company have issued an unmodified review report for the quarterly standalone results of the company.
13. The figures for the quarter ended June 30, 2025, and June 30, 2024, were subjected to limited review. The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures for the full financial year ended March 31, 2025 and the unaudited published year to date figure upto December 31, 2024.
14. The Board of Directors at their meeting have not recommend any dividend.
15. Previous quarter/ year figures are regrouped and reclassified wherever necessary.
16. Investor complaints:

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

For and on behalf of the Board of Directors of
Xelpmoc Design and Tech Limited



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



Place: Hyderabad
Date: August 12, 2025

| 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, 2025 | | | | | |
| SL. NO. | Particulars | (Rupees in 1000's except per share data) | | | |
| | | Quarter ended | | Year ended | |
| | | June 30, 2025 | March 31, 2025 | June 30, 2024 | March 31, 2025 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| | Income | | | | |
| 1 | a) Revenue from Operations | 7,849.94 | 7,062.41 | 7,283.21 | 38,984.73 |
| | b) Other Income | 1,408.46 | 1,130.28 | 1,897.10 | 9,044.61 |
| | Total Income (a + b) | 9,258.40 | 8,192.69 | 9,180.32 | 48,029.34 |
| | Expenses | | | | |
| | a) Employee benefits expense | 16,803.16 | 15,948.27 | 22,368.08 | 71,995.94 |
| 2 | b) Finance costs | 129.03 | 170.84 | 372.40 | 1,037.80 |
| | c) Depreciation and amortization expenses | 2,878.09 | 2,427.73 | 4,888.34 | 14,904.80 |
| | d) Other expenses | 8,310.43 | 6,494.06 | 12,989.06 | 40,661.53 |
| | Total expenses (a + b + c + d) | 28,120.71 | 25,040.90 | 40,617.87 | 128,600.07 |
| 3 | Profit/(loss) before Exceptional Items, share of net profits of investments accounted for using equity method and tax (1-2) | (18,862.31) | (16,848.21) | (31,435.56) | (80,570.73) |
| 4 | Share of Net Profit / (Loss) of Associates and Joint Ventures accounted using Equity method | - | - | (8.60) | - |
| 5 | Profit/(loss) before Exceptional Items and Tax (3+4) | (18,862.31) | (16,848.21) | (31,444.16) | (80,570.73) |
| 6 | Exceptional Items | - | (1,594.91) | (7,947.34) | - |
| 7 | Profit/(loss) Before Tax (5+6) | (18,862.31) | (18,443.12) | (39,393.50) | (80,570.73) |
| 8 | Tax Expense | | | | |
| | Current tax | - | - | - | - |
| | Deferred tax | (43.21) | (6.75) | (96.45) | 106.97 |
| | Total Tax expense | (43.21) | (6.75) | (96.45) | 106.97 |
| 9 | Profit/(loss) for the period from continuing operations (7-8) | (18,819.10) | (18,436.37) | (39,297.05) | (80,677.70) |
| 10 | Profit/(loss) from discontinued operations | - | (132.29) | - | (132.29) |
| 11 | Profit/(loss) for the period (9+10) | (18,819.10) | (18,568.66) | (39,297.05) | (80,809.99) |
| 12 | Other Comprehensive income | | | | |
| | Items that will be reclassified to profit or loss | | | | |
| | a) Remeasurement of Defined benefits plan | - | 272.82 | - | 272.82 |
| | b) Income tax relating to these items | - | (68.66) | - | (68.66) |
| | c) Exchange differences on translation of Foreign Operations | - | (950.94) | 0.54 | - |
| | Items that will not be reclassified to profit or loss | | | | |
| | a) Net gain/(loss) on disposal of Equity Instrument | - | - | 13,605.66 | 4,689.15 |
| | b) Net (loss)/gain on FVTOCI of investments | - | 47,005.61 | - | 73,520.99 |
| | c) Income tax relating to these items | (12,998.16) | (7,268.07) | - | 21,268.86 |
| | Other Comprehensive income for the period (net of taxes) | (12,998.16) | 38,990.76 | 13,606.20 | 99,683.16 |
| 13 | Total Comprehensive income for the period (11+12) | (31,817.26) | 20,422.10 | (25,690.85) | 18,873.17 |
| 14 | Profit / (Loss) attributable to | | | | |
| | Owner of Company | (18,819.10) | (18,568.66) | (39,085.44) | (80,809.99) |
| | Non- Controlling interests | - | - | (211.60) | - |
| | | (18,819.10) | (18,568.66) | (39,297.04) | (80,809.99) |
| 15 | Total Comprehensive Income attributable to | | | | |
| | Owner of Company | (31,817.26) | 20,422.10 | (25,479.25) | 18,873.17 |
| | Non- Controlling interests | - | - | (211.60) | - |
| | | (31,817.26) | 20,422.10 | (25,690.85) | 18,873.17 |
| 16 | Paid-up equity share capital (face value of Rs. 10 per share) | 147,594.93 | 147,199.93 | 147,079.93 | 147,199.93 |
| 17 | Reserves i.e. Other equity | | | | 493,189.87 |
| 18 | Earnings Per Share (EPS) | | | | |
| | (a) Basic (Rs) | (1.28) | (1.26) | (2.67) | (5.50) |
| | (b) Diluted (Rs) | (1.26) | (1.25) | (2.63) | (5.43) |

*EPS is not annualised for the quarter ended June 30, 2025, quarter ended March 31, 2025, and quarter ended June 30, 2024



Please see the accompanying notes to the consolidated financial results

Notes:

1. The unaudited consolidated financial results of the Group for the quarter ended June 30, 2025, have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on August 12, 2025.
2. The unaudited consolidated financial results of the Group for the quarter ended June 30, 2025 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. Restricted Consolidation of the Subsidiary:-

For the period ended June 30, 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 ended June 30, 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 quarter ended June 30, 2025, the Company granted 181,531 options to eligible employees under the Xelpmoc Design and Tech Limited Employee Stock Option Scheme, 2019.

7. During the period ended June 30, 2025, the Company sold a part of its investment in equity on May 30, 2025. The cumulative fair value gain (FVTOCI) of Rs. 99,985.82 ('000s) recognised up to March 31, 2025, was reversed, and an equivalent realised gain was transferred from OCI to retained earnings in the current period. Accordingly, the net impact of this transaction on the results for the period is nil.

Further, the transaction also resulted in a reversal of deferred tax impact of Rs. 12,998.16 ('000s), recognised earlier in accordance with Ind AS 12 – Income Taxes.

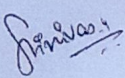
8. Retirement and Other staff benefits are provided for the quarter ended June 30 2025 has been calculated on an estimated basis.
9. The Code on Social Security, 2020 ("Code") relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. 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 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.



10. 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.
11. 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.
12. The Group does not have any exceptional items to report for the above period.
13. The statutory auditors of the Group have issued an unmodified report for the quarterly consolidated results of the Group.
14. The figures for the quarter ended June 30, 2025 and June 30, 2024, were subjected to limited review. The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures for the full financial year ended March 31, 2025 and the unaudited published year to date figure upto December 31, 2024.
15. The Board of Directors at their meeting have not recommend any dividend.
16. Previous quarter/ year figures are regrouped and reclassified wherever necessary.
17. Investor complaints:

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

For and on behalf of the Board of Directors of
Xelpmoc Design and Tech Limited


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



Place: Hyderabad
Date: August 12, 2025