

Limited Review Report on unaudited consolidated financial results of Xtranet Technologies Limited for the quarter ended 30 June 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 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 June 30, 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 (the '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. Xtra synergy 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 and Company
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 ₹708.24 Lacs, total net profit/(loss) after tax of ₹65.69 Lacs and total comprehensive income/(loss) of ₹Nil, for the quarter ended 30th June 2026, as considered in the unaudited consolidated financial results. This unaudited interim financial information have 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
Partner
M.No. 079278
UDIN:26079278LCKFBJ3834

Place: Bhopal
Date: 19th August 2026



Xtranet Technologies Limited
(Previously known as Xtranet Technologies Private Limited)
CIN: U72200MP2002PLC014956
Web : www.xtranetindia.com, Email : complinace@xtranetindia.com
Tel.: +91-755- 4223295

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

Rupees in Lakhs unless otherwise specified

Particulars	Quarter Ended			Year Ended March 31, 2026 Audited
	June 30, 2026 Unaudited	March 31, 2026 Unaudited	June 30, 2025 Unaudited	
I. Revenue from Operations	5,045.89	16,096.29	4,566.06	36,528.74
II. Other Income	45.67	39.01	9.16	72.45
III. Total Income (I + II)	5,091.56	16,135.30	4,575.21	36,601.19
IV. Expenses				
(a) Purchase of Stock-in-Trade	2,488.04	9,834.83	2,564.86	22,318.77
(b) Changes in Inventories of Stock-in-Trade	116.15	(248.49)	164.61	115.50
(c) Employee Benefit Expenses	723.00	753.00	688.00	3,012.05
(d) Finance Costs	172.22	182.71	71.69	574.41
(e) Depreciation and Amortization Expenses	168.00	259.15	73.51	588.54
(f) Other Expenses	680.02	2,236.83	599.07	4,791.73
Expenses (IV)	4,347.43	13,018.03	4,161.74	31,401.00
V. Profit Before Tax (III - IV)	744.13	3,117.27	413.47	5,200.19
VI. Share of Profit/(Loss) of Associate and Joint Venture	-	12.42	-	12.42
V. Profit Before Tax (III - IV)	744.13	3,129.69	413.47	5,212.61
VI. Tax Expenses				
(a) Current Tax	186.03	782.42	103.37	1,386.87
(b) Deferred Tax	(45.64)	(75.32)	(29.26)	(247.02)
(c) Short/Excess Provision for Earlier Years	-	-	-	-
Total Tax Expenses (VI)	140.39	707.10	74.11	1,139.85
VII. Profit After Tax (V - VI)	603.74	2,422.59	339.36	4,072.76
VIII. Other Comprehensive Income	-	6.57	-	6.57
Items that will not be reclassified to profit or loss				
(a) (i) Remeasurement of defined benefits (assets)/liabilities	-	8.88	-	8.88
(ii) Income Tax Benefits/(Expenses) on remeasurement of defined benefit plan	-	(2.31)	-	(2.31)
(b) (i) Net fair value (loss)/ gain on investments in equity instruments through OCI	-	-	-	-
(ii) Income Tax Benefits/(Expenses) on net fair value gain on investments in equity instruments through OCI	-	-	-	-
IX. Total Comprehensive Income for the Year (VII + VIII)	603.74	2,429.16	339.36	4,079.33
XII. Profit attributable to:				
Owners of the Company	607.05	2,409.38	348.28	4,025.52
Non-Controlling Interest	(3.31)	13.21	(8.93)	47.24
Profit for the Year	603.74	2,422.59	339.35	4,072.76
XIII. Other Comprehensive Income attributable to:				
Owners of the Company	-	5.72	-	5.63
Non-Controlling Interest	-	0.85	-	0.94
Other Comprehensive Income for the Year	-	6.57	-	6.57
XIV. Total Comprehensive Income attributable to:				
Owners of the Company	607.05	2,415.10	348.28	4,031.15
Non-Controlling Interest	(3.31)	14.06	(8.93)	48.18
Total Comprehensive Income for the Year	603.74	2,429.16	339.35	4,079.33
X. Paid-up Equity Share Capital (Face Value - ₹10/- per share)				3,915.17
XI. Other Equity				9,686.01
XII. Earnings per Equity Share (Face Value - ₹10/- per share) (₹)*				
- Basic	1.55	6.15	0.90	10.28
- Diluted	1.55	6.15	0.90	10.28

* 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



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Xtranet Technologies Limited

(Previously known as Xtranet Technologies Private Limited)

CIN: U72200MP2002PLC014956

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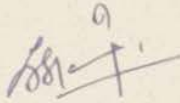
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Notes to the Statement of Consolidated Unaudited Financial Results for the Quarter Ended June 30, 2026

1. The above statement of consolidated unaudited financial results of Xtranet Technologies Limited ("the Company") have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") 34 - "Interim Financial Reporting" 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The standalone unaudited financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on August 19, 2026. The Statutory Auditors of the Company carried out the review of the standalone unaudited financial results for the quarter ended June 30, 2026.
3. The Company operates in a single operating segment. The Board of Directors is the Chief Operating Decision Maker (the "CODM") of the Company and makes operating decisions, assesses financial performance and allocates resources based upon discrete financial information. Since the Company operates in a single operating segment, separate segment reporting has not been made under Indian Accounting Standard ("Ind AS") 108 - "Operating Segment".
4. The figures of the previous period have been regrouped/rearranged wherever necessary to make them comparable with those of the current period.

For and on behalf of Board of Directors

Xtranet Technologies Limited



Sukhbir Singh Kukreja
Managing Director
DIN: 00411525

Date: 19th August 2026
Place: Bhopal