



XSL/SE/2025-26/41

January 23, 2026

The Secretary  
Listing Department  
BSE Limited  
PJ Towers,  
Dalal Street,  
Mumbai - 400 001  
Script Code: 532616

The Secretary  
Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza, 5<sup>th</sup> Floor,  
Plot No. C/1, G Block, Bandra Kurla  
Complex, Bandra (East), Mumbai 400051  
Script Code: XCHANGING

**Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").**

Dear Sir/Madam,

**Xchanging Solutions Limited, a DXC  
Technology Company**

CIN: L72200KA2002PLC030072  
Registered Office: HP Avenue, 39/40,  
Electronic City, Hosur Main Road, Bengaluru  
560 100, Karnataka, India  
**T** +91 80 6972 9602  
www.dxc.com  
**URL:** <https://dxc.com/in/en/about-us/xchanging-solutions-limited-investor-relations>  
Email: xchangingcompliance@dxc.com

Pursuant to Regulation 30 of SEBI Listing Regulations, this is to inform you that the Company has received an Order u/s 92CA (3) of Income Tax Act 1961, from the Income Tax Authority for the Assessment year 2023-24.

The required information, in compliance with the clause 20 of Para A of Part A of Schedule III of the SEBI Listing Regulations, is enclosed herewith as **Annexure - A**.

This is for your information and records.

Thanking You,

Yours Sincerely,  
For **Xchanging Solutions Limited**

**Radhika Khurana**  
**Company Secretary & Compliance Officer**  
**Membership No. A32557**

**Annexure - A**

**Details as required under Regulation 30 read with Clause 20 of Para A of Part A of Schedule III of the SEBI Listing Regulations read with Master SEBI circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November 2024**

| <b>Sl. No.</b> | <b>Particulars</b>  | <b>Information</b>  |
|----------------|---|---|
| a.             | Name of the Authority   | Income Tax Authority  |
| b.             | nature and details of the action(s) taken, or order(s) passed;  | Order under Section 92CA(3) of Income-tax Act, 1961 for Assessment Year 2023-24   |
| c.             | date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority; | January 22, 2026  |
| d.             | details of the violation(s)/contravention(s) committed or alleged to be committed   | The Company has received an order under Section 92CA(3) of the Income-tax Act, 1961 wherein the office of the DC/ACIT TP 2(2)(2) Bangalore has computed the transfer pricing adjustments under Section 92CA amounting to INR 23.88 crores (approx.) for the transactions of interest on loans provided to Associated Enterprises and in respect of interest on delayed receivables from Associated Enterprises. |
| e.             | impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.   | <p>The impact on the financial statements is yet to be determined, as the final tax demand (if any), including any applicable penalties, will be determined as part of the assessment order.</p> <p>The Company intends to file its objections/response with the Income Tax Appellate Authorities within the prescribed timelines.</p>  |