November 04, 2026

Listing Compliance, **BSE Limited** P. J. Towers, Dalal Street, Mumbai - 400 001 (Scrip Code: 526881)	Listing Compliance, **National Stock Exchange of India Limited** Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051 (Scrip Code: 63MOONS)

Dear Sir / Madam,

Sub: Unaudited Financial Results (Standalone & Consolidated) alongwith Limited Review Report for the quarter ended 30th September, 2026.

Pursuant to the applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please be informed that the Board of Directors of the Company, at its meeting held today, i.e., 4th November 2026 inter-alia has approved the Unaudited Financial Results (Standalone and Consolidated) alongwith Limited Review Report for the quarter ended 30th September, 2026.

Copy of the Financial Results alongwith Limited Review Report is enclosed for your records.

The meeting commenced at 3:00 p.m. and concluded at 4:45 p.m.

Kindly take the above information on your records.

Thanking You,

Yours faithfully,
For 63 moons technologies limited

Hariraj Chouhan
Sr. VP & Company Secretary

Encl: a/a

63 moons technologies limited
Corporate Office: FT Tower, CTS No. 256 & 257, Suren Road, Chakala, Andheri (East), Mumbai - 400 093, India
T: +91-22-6686 8010 | F: +91-22-6686 8050 | E: info@63moons.com | W: www.63moons.com
Registered Office: Shakti Tower-II, 4th floor, Premises-J, 766, Anna Salai, Chennai - 600002.
T: +91 44 4395 0850 | F: +91 44 4395 0899 | CIN No.: L29142TN1988PLC015586

63 moons technologies limited
Regd. Office: Shakti Towers-II,J,4th Floor,766,
Anna Salai, Thousand Lights,
Chennai - 600002.
CIN - L29142TN1988PLC015586

A. STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2026

(₹ in lakhs, except per equity share data)

Sr. No.	PARTICULARS	Quarter ended			Six Months Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A	**Continuing Operations:**						
	Income						
1	Operating Income						
	Revenue from Operations	3,456.56	3,611.90	1,491.66	7,068.46	4,059.34	10,895.74
2	Other Income (net)	4,617.58	3,501.08	4,085.69	8,118.66	8,303.65	15,727.42
3	**Total Income (1+2)**	**8,074.14**	**7,112.98**	**5,577.35**	**15,187.12**	**12,362.99**	**26,623.16**
4	**Expenses**						
	a) Employee benefits expense	2,546.93	2,323.02	1,933.36	4,869.95	3,818.52	8,085.12
	b) Legal and professional charges	970.83	1,278.03	883.47	2,248.86	1,706.39	4,384.81
	c) Depreciation and amortisation expense	349.93	339.35	322.34	689.28	622.24	1,262.17
	d) Finance costs	22.44	23.85	21.52	46.29	36.79	82.18
	e) Other expenses	1,208.13	1,248.11	1,288.19	2,456.24	2,491.64	5,343.09
	Total expenses	**5,098.26**	**5,212.36**	**4,448.88**	**10,310.62**	**8,675.58**	**19,157.37**
5	**Profit / (Loss) before Exceptional items from continuing operations (3-4)**	2,975.88	**1,900.62**	**1,128.47**	**4,876.50**	**3,687.41**	**7,465.79**
6	Exceptional items	(1,500.00)	(1,500.00)	(623.29)	(3,000.00)	(1,373.29)	11,692.43
7	**Profit / (Loss) before tax from continuing operations (5+6)**	**1,475.88**	**400.62**	**505.18**	**1,876.50**	**2,314.12**	**19,158.22**
8	Tax expense / (credit)	275.60	85.74	265.11	361.34	349.98	1,688.73
9	**Net Profit/ (Loss) for the period from continuing operations (7-8)**	**1,200.28**	**314.88**	**240.07**	**1,515.16**	**1,964.14**	**17,469.49**
B	**Discontinued Operations:**						
10	**Net Profit/ (Loss) for the period from discontinuing operations**	-	-	(10.88)	-	(3.94)	(3.94)
11	**Net Profit/ (Loss) for the period (9+10)**	**1,200.28**	**314.88**	**229.19**	**1,515.16**	**1,960.20**	**17,465.55**
12	**Other Comprehensive Income (net of tax)**						
	(i) Other Comprehensive Income from continuing operations	63.16	3.54	(60.82)	66.70	(84.36)	(52.12)
	(ii) Other Comprehensive Income from discontinued operations	-	-	(0.59)	-	(0.79)	(0.79)
	Total Other Comprehensive Income	63.16	3.54	(61.41)	66.70	(85.15)	(52.91)
13	**Total Comprehensive Income (11+12)**	**1,263.44**	**318.42**	**167.78**	**1,581.86**	**1,875.05**	**17,412.64**
14	Paid-up equity share capital (Face value ₹ 2/- per share)	921.57	921.57	921.57	921.57	921.57	921.57
15	Reserves excluding revaluation reserves						3,03,212.38
16	Earnings per share (Face Value ₹ 2/- per share) Basic / Diluted (₹) (not annualised)	2.60	0.68	0.50	3.29	4.25	37.90

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(₹ in lakhs)

SR No	PARTICULARS	As at 30.09.2026	As at 31.03.2026	SR No	PARTICULARS	As at 30.09.2026	As at 31.03.2026
		Unudited	Audited			Unudited	Audited
	ASSETS				**EQUITY AND LIABILITIES**		
	Non-current assets				**Equity**		
1	Property, Plant and Equipment	20,255.19	20,328.44	1	Equity Share capital	921.57	921.57
2	Right of use assets	91.01	187.96	2	Other Equity	3,03,872.68	3,03,212.38
3	Investment Property	9,503.17	9,608.50		**Total Equity**	**3,04,794.25**	**3,04,133.95**
4	Other Intangible assets	157.65	125.64				
5	Financial Assets				**LIABILITIES**		
	(i) Investments	54,083.54	55,730.62		**Non-current liabilities**		
	(ii) Other Financial Assets	23,517.14	60,789.77	1	Financial Liabilities		
					(i) Lease Liabilities	78.80	146.86
6	Deferred tax Assets (net)	2,362.22	2,560.53		(ii) Other financial liabilities	572.67	572.67
7	Other non-current assets	2,882.49	4,112.34	2	Provisions	1,291.71	1,255.43
	Total Non-current assets	**1,12,852.41**	**1,53,443.80**		**Total Non-current liabilities**	**1,943.18**	**1,974.96**
	Current assets				**Current liabilities**		
1	Financial Assets				Financial Liabilities		
	(i) Investments	23,157.38	16,680.83	1	(i) Lease Liabilities	31.73	75.58
	(ii) Trade receivables	50.71	390.27		(ii) Trade payables :		
	(iii) Cash and cash equivalents	53,968.34	1,583.51		Due to micro and small enterprises	10.22	112.86
	(iv) Bank Balances other than (iii) above	1,00,174.99	1,36,420.65		Due to others	982.16	250.65
	(v) Loans	505.87	509.22		(iii) Other financial liabilities	15,666.79	11,758.15
	(vi) Other Financial Assets	28,133.65	4,712.50				
2	Current tax assets (net)	1,039.94	1,653.62	2	Other current liabilities	942.51	693.23
3	Other current assets	4,989.90	4,023.60	3	Provisions	502.35	418.62
	Total current assets	2,12,020.78	1,65,974.20		Total current liabilities	18,135.76	13,309.09
	Total assets	3,24,873.19	3,19,418.00		Total equity and liabilities	3,24,873.19	3,19,418.00

STATEMENT OF STANDALONE CASH FLOW:

(₹ in lakhs)

Particulars	Six Months ended Sept 30, 2026	Six months ended September 30, 2025	Year ended March 31, 2026
A. Cash flow from operating activities			
Profit / (Loss) before tax			
Continuing operations	1,876.50	2,314.12	19,158.22
Discontinuing opertions	-	(5.56)	(5.56)
Adjustments for:			
Depreciation and amortisation expense	689.28	622.69	1,262.62
Gain on Fair Valuation of Financial Assets at fair value through profit or loss	(452.50)	(505.77)	(861.84)
Net Gain on sale of business undertaking	-	(126.71)	(126.71)
Gain on sale of shares in associate company	-		(14,565.72)
Investment in subsidiary written off (net of write back of earlier provision)	3,000.00	1,500.00	3,000.00
Provisions / liabilities no longer required written back	-		(395.64)
Bad debts / advances written off (net of provision held)	5.73	5.84	22.84
Provision for doubtful trade receivables	4.33	-	123.74
Loss on write off of intangible asset	(3.71)		1.42
Finance costs	46.29	36.78	82.17
Interest income	(6,897.01)	(6,818.46)	(13,117.19)
Operating profit before working capital changes	(1,731.09)	(2,977.07)	(5,421.65)
Changes in working capital:			
Adjustments for:			
Trade receivables, loans, other financial assets and other assets	(1,864.69)	(133.27)	(904.85)
Trade payables, other financial liabilities, other liabilities and provision	4,104.13	1,336.96	(2,092.92)
Cash from / (used in) operations	508.35	(1,773.38)	(8,419.42)
Net Income Tax (paid) / refund received	1,632.07	653.02	579.47
Net cash flow from / (used in) operating activities (A)	**2,140.42**	**(1,120.36)**	**(7,839.95)**
B. Cash flow from investing activities			
Capital expenditure on Property, plant and equipment and other Intangible assets including capital advances	(572.09)	(233.82)	(918.06)
Proceeds on sale of business undertaking on slump sale basis (net of expenses)	-	126.71	126.71
Proceeds form sale of shares in associate (net of epenses)	-		16,666.59
Purchase of stake in subsidiaries	(3,000.00)	(1,500.00)	(7,500.00)
Deposit with Competenet Authority	-		(14,555.66)
Purchase of Financial assets - others	(11,649.37)	(11,900.00)	(18,624.24)
Proceeds from sale of Financial assets - others	8,172.39	7,542.74	16,345.87
Bank deposits not considered as Cash and cash equivalents (Net)	49,152.85	5,869.13	2,016.18
Interest income	8,192.02	6,085.72	13,641.43
Net cash flow from investing activities (B)	**50,295.80**	**5,990.48**	**7,198.82**
C. Cash flow from financing activities			
Payment of lease liabilities - Principal	(43.69)	(35.67)	(67.41)
Interest	(7.70)	(10.86)	(21.34)
Net cash used in financing activities (C)	**(51.39)**	**(46.53)**	**(88.75)**
Net (decrease) / increase in cash and cash equivalents (A + B + C)	**52,384.83**	**4,823.59**	**(729.88)**
Cash and cash equivalents (opening balance)	1,583.51	2,313.39	2,313.39
Cash and cash equivalents (closing balance)	53,968.34	7,136.98	1,583.51

Standalone Other Income consists of:

(₹ in lakhs)

Particulars	Quarter ended			Six Months Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
(a) Change in fair valuation of Investments	222.52	229.98	190.08	452.50	505.77	861.84
(b) Interest Income	4,055.30	2,841.72	3,550.58	6,897.02	6,818.46	13,117.17
(c) Others (net)	339.76	429.38	345.03	769.14	979.42	1,748.41
	4,617.58	**3,501.08**	**4,085.69**	**8,118.66**	**8,303.65**	**15,727.42**

Standalone exceptional items consist of:

(₹ in lakhs)

Particulars	Quarter ended			Six Months Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
(a) Investment in subsidiary written off / Expected credit loss on investment in subsidiaries (net)	(1,500.00)	(1,500.00)	(750.00)	(3,000.00)	(1,500.00)	(3,000.00)
(b) Profit on sale of business undertaking	-	-	126.71	-	126.71	126.71
(c) Net gain on sale of Sahres in Associate	-	-	-	-	-	14,565.72
Total	**(1,500.00)**	**(1,500.00)**	**(623.29)**	**(3,000.00)**	**(1,373.29)**	**11,692.43**

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B. STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2026

(₹ in lakhs, except per equity share data)

Sr. No.	PARTICULARS	Quarter Ended			Six month ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A	**Continuing Operations:**						
1	Operating Income						
	a) Revenue from Operations	15,317.16	13,632.32	2,042.21	28,949.48	5,074.85	21,062.98
	b) Other Operating Income	28.49	84.23	11.75	112.72	23.96	96.37
2	Other Income (net)	5,651.99	3,490.64	5,348.05	9,142.63	11,765.37	18,288.17
3	**Total Income (1+2)**	**20,997.64**	**17,207.19**	**7,402.01**	**38,204.83**	**16,864.18**	**39,447.52**
4	**Expenses**						
	a) Cost of goods sold	9,623.63	8,313.85	-	17,937.48	-	3,853.36
	b) Employee benefits expense	5,298.83	4,463.25	4,495.83	9,762.08	8,362.83	16,650.35
	c) Finance costs	44.18	33.29	52.60	77.47	74.13	140.41
	d) Legal and professional charges	3,135.60	2,945.42	2,474.17	6,081.02	4,486.91	9,249.33
	e) Depreciation and amortisation expense	940.57	913.58	801.10	1,854.15	1,570.40	3,258.47
	f) Other expenses	6,073.71	5,166.67	3,764.24	11,240.38	6,418.29	19,575.35
	Total expenses	**25,116.52**	**21,836.06**	**11,587.94**	**46,952.58**	**20,912.56**	**52,727.27**
5	**Profit / (Loss) before Exceptional items from continuing operations (3-4)**	**(4,118.88)**	**(4,628.87)**	**(4,185.93)**	**(8,747.75)**	**(4,048.38)**	**(13,279.75)**
6	Exceptional items	-	-	126.71	-	126.71	9,598.94
7	**Profit / (Loss) before tax from continuing operations (5+6)**	**(4,118.88)**	**(4,628.87)**	**(4,059.22)**	**(8,747.75)**	**(3,921.67)**	**(3,680.81)**
8	Tax expense	(75.64)	127.11	390.34	51.47	703.32	1,613.18
9	**Net Profit/ (Loss) for the period from continuing operations (7-8)**	**(4,043.24)**	**(4,755.98)**	**(4,449.56)**	**(8,799.22)**	**(4,624.99)**	**(5,293.99)**
10	Share of profit / (Loss) of Associate	-	-	(9.66)	-	(101.31)	(91.23)
11	Non-Controlling interest	1,169.99	787.79	1,643.70	1,957.78	2,211.79	3,145.79
12	**Net Profit / (loss) from continuing operations after taxes, minority interest and share of profit of associates (9+10+11)**	**(2,873.25)**	**(3,968.19)**	**(2,815.52)**	**(6,841.44)**	**(2,514.51)**	**(2,239.43)**
B	**Discontinued Operations:**						
13	Net Profit/ (Loss) for the period from discontinuing operations	-	-	**(10.88)**	-	**(3.94)**	**(3.94)**
14	**Net Profit / (loss) after taxes, minority interest and share of profit of associates (12+13)**	**(2,873.25)**	**(3,968.19)**	**(2,826.40)**	**(6,841.44)**	**(2,518.45)**	**(2,243.37)**
15	**Other Comprehensive Income**						
	(i) Other Comprehensive Income from continuing operations	49.60	39.33	(112.01)	88.93	(126.43)	(27.19)
	(ii) Other Comprehensive Income from discontinued operations	-	-	(0.59)	-	(0.79)	(0.79)
	Total Other Comprehensive Income (i + ii)	49.60	39.33	(112.60)	88.93	(127.22)	(27.98)
16	**Total Comprehensive Income (14+15)**	**(2,823.65)**	**(3,928.86)**	**(2,939.00)**	**(6,752.51)**	**(2,645.67)**	**(2,271.35)**
17	Paid-up equity share capital (Face value ₹ 2/- per share)	921.57	921.57	921.57	921.57	921.57	921.57
18	Reserves excluding revaluation reserves						3,54,261.85
19	Earnings per share (Face Value ₹ 2/- per share) Basic / Diluted (₹) (non annulised)	(6.24)	(8.61)	(6.13)	(14.85)	(5.47)	(4.87)

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(₹ in lakhs)

SR No	PARTICULARS	As at 30.09.2026	As at 31.03.2026	SR No	PARTICULARS	As at 30.09.2026	As at 31.03.2026
		Unaudited	Audited			Unaudited	Audited
	ASSETS				**EQUITY AND LIABILITIES**		
A	**Non-current assets**			A	**Equity**		
1	Property, Plant and Equipment	22,752.44	22,576.85	1	Equity Share capital	921.57	921.57
2	Capital work-in-progress	1,681.98	650.55	2	Other Equity	3,49,127.60	3,54,261.85
3	Right to use Assets	146.28	285.23	3	Non-controlling interests	8,519.83	9,768.82
4	Investment Properties	9,503.18	9,608.50		**Total Equity**	**3,58,569.00**	**3,64,952.24**
5	Other Intangible assets	2,264.96	3,219.76		**LIABILITIES**		
				B	**Borrowings**	699.53	256.94
6	Financial Assets			C	**Non-current liabilities**		
	i) Investments	28,434.02	30,410.51	1	Financial Liabilities		
	ii) Other Financial Assets	36,949.26	78,456.49		i) Lease liability for asset on rent	91.06	176.85
					ii) Other financial liabilities	572.67	572.67
7	Deferred tax assets	2,768.32	2,718.53	2	Provisions	1,848.41	1,869.38
				3	Deferred tax liabilities (net)	141.81	224.63
8	Other non-current assets	7,943.87	8,442.32	4	Other long term liabilities	3.00	6.54
	Total Non-current assets	**1,12,444.31**	**1,56,368.74**		**Total Non-current liabilities**	**3,356.48**	**3,107.01**
B	**Current assets**			D	**Current liabilities**		
				1	Borrowings	5.00	-
1	Financial Assets			2	Financial Liabilities		
	i) Investments	26,769.69	27,916.40		i) Lease liability for asset on rent	64.52	108.43
	ii) Trade receivables	20,704.75	6,624.67		ii) Trade payables		
	iii) Cash and cash equivalents	57,228.95	6,661.76		Due to micro and small enterprise	3,717.56	192.57
	iv) Bank Balances other than (iii) above	1,28,862.79	1,61,016.36		Due to others	9,027.15	1,321.82
	v) Loans	5,255.93	6,043.99		iii) Other financial liabilities	21,159.22	15,182.75
	vi) Other Financial Assets	32,746.45	12,126.51	3	Provisions	754.47	537.96
2	Current Tax Assets (Net)	1,377.09	2,236.02	4	Current Tax liabilities	0.10	-
3	Other current assets	15,147.19	9,664.07	5	Other current liabilities	3,883.65	3,255.74
	Total current assets	**2,88,092.84**	**2,32,289.78**		**Total current liabilities**	**38,611.67**	**20,599.27**
	Total assets	**4,00,537.15**	**3,88,658.52**		**Total equity and liabilities**	**4,00,537.15**	**3,88,658.52**

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moons technologies limited

STATEMENT OF CONSOLIDTAED CASH FLOW:

(₹ in lakhs)

Particulares	Year Ended 30.09.2026 Unaudited	Year Ended 30.09.2025 Unaudited	Year Ended 31.03.2026 Audited
A. Cash flow from operating activities			
Profit / (Loss) before tax from:			
Continuing operations	**(8,747.75)**	**(3,921.67)**	(3,680.81)
Discontinuing operations	-	**(5.56)**	(5.56)
Adjustments for:			
Depreciation and amortisation expense	1,854.15	1,570.85	3,258.92
Gain on Fair Valuation of Financial Assets	(723.52)	(3,050.38)	(1,728.28)
Gain on disposal of Investments in Associates	-	-	(9,472.23)
Expense on Employee Stock Option Scheme	300.09	-	-
Bad trade receivables / advances written off (net of provision held)	3,263.02	16.72	6,715.71
Provision / liabilities no longer required written back	(12.90)	(52.23)	(414.82)
Net gain on sale of business undertaking	-	(126.71)	(126.71)
Dividend income	(132.17)	(207.00)	(221.10)
Finance costs	25.17	23.42	47.64
Interest income	(7,684.76)	(7,538.98)	(14,703.15)
Operating profit before working capital changes	**(11,858.67)**	**(13,291.54)**	**(20,330.39)**
Changes in working capital:			
Adjustments for:			
Trade receivable, loans , other financial assets and other assets	(21,224.48)	(4,079.75)	(8,001.79)
Trade payables, other financial liabilities, other liabilities and provisior	17,218.05	3,458.44	(1,009.22)
Cash used in operations	**(15,865.10)**	**(13,912.86)**	**(29,341.41)**
Net Income Tax - (paid) / refund received	1,315.96	568.81	44.19
Net cash flow from operating activities	**(14,549.14)**	**(13,344.04)**	**(29,297.22)**
B. Cash flow from investing activities			
Capital expenditure on Property, plant and equipment and other Intangible assets including capital advances	(2,137.41)	(292.96)	(4,277.55)
Proceeds from sale of shares in associate (net of expenses)	-	-	16,666.59
Purchase of Financial assets others	(14,505.51)	(33,562.26)	(48,140.32)
Proceeds from sale of Financial assets - others	19,252.22	13,779.22	37,600.83
Proceeds on sale of business undertaking on slump sale basis (net of expenses)	-	93.53	93.53
Deposit with Competent Authority	-	-	(14,555.66)
Decrease / (Increase) in fixed deposit with banks	49,397.56	9,696.98	5,507.13
Inter corporate deposits repayment received / (placed) (net)	750.00	-	(4,850.00)
Interest income	8,981.08	7,034.91	15,700.87
Dividend income	132.17	207.00	221.10
Cash used in investing activities	61,870.11	(3,043.57)	3,966.52
Net income tax paid	-	-	-
Net cash used in investing activities	**61,870.11**	**(3,043.57)**	**3,966.53**
C. Cash flow from financing activities			
Proceeds from issue of share capital in Subsidiaries	5,682.16	19,071.37	25,254.94
Payment for acquisition of additional interest in subsidiary	(2,999.24)	-	-
Proceeds of borrowing by subsidiaries	612.50	375.00	375.00
Lease Payment	(71.93)	(50.03)	(152.14)
Cash generated from / (used in) financing activities	**3,223.49**	**19,396.34**	**25,477.80**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**50,544.46**	**3,008.72**	147.11
Cash and cash equivalents (opening balance)	7,149.33	7,002.23	7,002.23
Cash and cash equivalents (closing balance)	57,693.79	10,010.95	7,149.34

Consolidated Other Income consists of:

(₹ in lakhs)

Particulars	Quarter Ended			Six month ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
(a) Change in fair valuation of Investments	864.88	(141.36)	1,128.90	723.52	3,050.38	1,728.28
(b) Interest Income	4,436.11	3,248.65	3,904.00	7,684.76	7,538.98	14,703.16
(c) Others (net)	351.00	383.35	315.15	734.35	1,176.01	1,856.73
	5,651.99	**3,490.64**	**5,348.05**	**9,142.63**	**11,765.37**	**18,288.17**

Consolidated Exceptional Item consists of:

(₹ in lakhs)

Particulars	Quarter Ended			Six month ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
(a) Gain on sale of business undertakings	-	-	126.71	-	126.71	126.71
(b) Gain on sale of investment in associates (Note No. 5)	-	-	-	-	-	9,472.23
	-	-	**126.71**	-	**126.71**	**9,598.94**

Consolidated Segment-wise Revenue and results:- (₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Six month ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
A	**CONTUNUED OPERATIONS**						
1	**Segment Revenue :**						
	Software services / IT Solutions	15,147.01	12,817.17	1,934.48	27,964.18	4,760.90	19,971.26
	Others	203.89	904.63	124.73	1,108.52	348.41	1,209.09
	Total	**15,350.90**	**13,721.80**	**2,059.21**	**29,072.70**	**5,109.31**	**21,180.35**
	Less: Inter segment Revenue	5.25	5.25	5.25	10.50	10.50	21.00
	Net Sales /Income From Operations	**15,345.65**	**13,716.55**	**2,053.96**	**29,062.20**	**5,098.81**	**21,159.35**
2	**Segment Results :**						
	Software services / IT Solutions	(2,640.89)	(502.59)	(5,034.34)	(3,143.48)	(7,147.49)	(5,413.86)
	Others	(3,296.80)	(3,010.58)	(1,313.92)	(6,307.38)	(2,433.08)	(11,564.27)
	Total	**(5,937.69)**	**(3,513.17)**	**(6,348.26)**	**(9,450.86)**	**(9,580.57)**	**(16,978.13)**
	Less: Eliminations	(70.07)	1,278.03	(65.94)	1,207.96	(134.15)	(274.44)
	Net Segment Results	**(5,867.62)**	**(4,791.20)**	**(6,282.32)**	**(10,658.82)**	**(9,446.42)**	**(16,703.69)**
	Less: Finance Cost	44.18	33.29	52.60	77.47	74.13	140.41
	Add : Unallocable Income	5,651.99	3,490.64	5,348.06	9,142.63	11,765.38	18,288.17
	Less: Unallocable Expenses	3,859.07	3,295.02	3,199.07	7,154.09	6,293.21	14,723.82
	Add: Exceptional Item	-	-	126.71	-	126.71	9,598.94
	Profit / (loss) before tax of continued operations	**(4,118.88)**	**(4,628.87)**	**(4,059.23)**	**(8,747.75)**	**(3,921.67)**	**(3,680.81)**
B	**DISCONTUNUED OPERATIONS**						
	Profit / (loss) before tax of discontinued operations	-	-	**(15.35)**	-	**(5.56)**	**(5.56)**
C	Net Profit / (loss) before tax for the period / year	**(4,118.88)**	**(4,628.87)**	**(4,074.58)**	**(8,747.75)**	**(3,927.23)**	**(3,686.37)**

a) Segments have been identified in accordance with the Ind AS 108 "Segment Reporting" considering the organization structure and the return/risk profiles of the business.

b) Software services / Solutions segment represents an integrated mix of various products, projects and activities incidental thereto. Other segment represents process management, Shared Business Support Services, IT Infrastructure Sharing and NBFC related services.

c) Due to diversified nature of business, significant assets are interchangeably used between segments and the management believes that it is currently not practicable to provide segment disclosure relating to capital employed since a meaningful segregation is not possible.

Notes:

1. These above financial results have been reviewed and recommended by the Audit Committee. The same have been approved by the Board of Directors of the Company at its meeting held on November 4, 2026.

2. The Company had invested ₹ 20,000 Lakhs (face value) in Secured Non-Convertible Debentures issued by IL&FS Transportation Networks Ltd (ITNL), a subsidiary of Infrastructure Leasing & Finance Ltd (IL&FS). A Resolution process was initiated under Sections 241 and 242 of the Companies Act, 2013 under the supervision of National Company Law Appellate Tribunal (NCLAT). The Ld NCLAT directed ITNL to make an interim distribution to the creditors, pursuant to which ITNL made partial interim distribution to the creditors including the Company. In view of the uncertainty on further distribution, without prejudice to its rights, adopting conservative approach, the Company has impaired and written off an amount of ₹ 13,557.10 lakhs till March 31, 2025 which was included under Exceptional items in financial results of the respective periods. the Company has received further interim distribution of ₹ 1,050.49 lakhs during the previous quarter, aggregating to the total interim distribution of ₹ 7,228.49 lakhs. The Company is hopeful that the remaining carrying amount of ₹ 870.06 lakhs will be recovered fully in future interim / final distributions.

3. The Company had invested in 9% Yes Bank Perpetual Additional Tier I (AT-1) Bonds amounting to ₹ 30,000 Lakhs (face value). The Final Reconstruction Scheme of Yes Bank by Government of India had excluded the writing off AT-1 bonds. However, Yes Bank through its Administrator informed the stock exchanges that Additional Tier I Bonds for an amount of ₹ 8,415 crores were written down permanently which led to legal actions by the trustees and by the Company. On conservative basis, in earlier years, the Company has written off ₹ 10,000 lakhs, which was included under exceptional items in financial results. The Hon'ble Bombay High Court quashed and set aside the decision of the Administrator, which was challenged by Yes Bank and RBI before the Hon'ble Supreme Court.

The Hon'ble Supreme Court vide order dated October 15 2026 dismissed the appeals by Yes Bank and RBI and upheld the order passed by the Hon'ble Bombay High Court. Yes Bank has communicated that the Bank is assessing all available options and suitable actions / steps going forward in respect of the judgement and under the terms of AT-1 Bonds, the Bank retains the right to exercise coupon discretion in respect of the Bonds. Since Yes Bank is yet to initiate action pursuant to the order of the Hon'ble Supreme Court, the Company has not reversed the write-off or factored any interest income in the financial results for the quarter and half year ended 30 September, 2026.

4. The Board of Directors of the Company, in its meeting held on February 18, 2025 approved the participation and support of the Company to the Scheme of Arrangement between National Spot Exchange Limited ("NSEL") and the Specified Creditors i.e., traders having outstanding claims above 10 lakhs). The Board also approved the payment of ₹1,950 Crore ("Settlement Amount"), in accordance with the terms of the Scheme, towards settlement of the claims of ₹4610 Cr. Approx. to 5682 Specified Creditors, in proportion to their outstanding claims as on July 31 2024. This Scheme of Arrangement between NSEL and the Specified Creditors ("Scheme") came into place on the initiative of an investors' association called NSEL Investors Forum ("NIF") who came up with a proposal for a One-Time Full and Final Settlement ("OTS") between the traders, NSEL and the Company to bring an end to all the litigations and to settle the claims of the traders. The Scheme envisages that on payment of the Settlement Amount, it would result in closure of proceedings against the Company and the Persons in 63 moons Group (as defined in the Scheme) and release and discharge the Company and the Persons in 63 moons Group from the Specified Creditors' Claims and removal of restraints in dealing with its properties. The Scheme entails assignment of Specified Creditors' Claims to the Company on payment of the Settlement Amount. The Scheme seeks a structured resolution through a statutory mechanism provided by the Companies Act, 2013.

   The Scheme was sanctioned by Ld. NCLT vide order dated November 28, 2025. Some of the traders challenged the NCLT Order sanctioning Scheme, before Ld. National Company Law Appellate Tribunal ("NCLAT") and the same has been dismissed by the Ld. NCLAT. Further, traders challenged the said dismissal NCLAT order before the Hon'ble Supreme Court. The same was dismissed by the Hon'ble Supreme Court. The Company is presently taking the necessary steps before the appropriate courts/tribunal to give effect to the Scheme.

   Pursuant to the provisions of the Scheme read with the orders of the Designated Court under the MPID Act, certain fixed deposits held by the Competent Authority and other institution in respect of attached assets amounting to Rs. 25,255.66 lakhs were realised and proceeds transferred to Settlement Account. Interest realized in respect of such deposits amounting to ₹ 1,544.05 Lakhs has been considered in the interest income for the quarter ended September 30, 2026.

5. Based on a civil suit filed by one of the investors affected by the NSEL payment default before the Hon'ble Bombay High Court , a Notice of Motion was filed against the Company to restrain the Company to pay any dividends to the shareholders without approval of the Hon'ble High Court. The Hon'ble Bombay High Court passed an ad interim order inter alia restraining the Company from distributing any dividend or depositing the same in the dividend distribution account in accordance with the provisions of the Companies Act, 1956 (to be read as Companies Act, 2013) pending the final hearing and disposal of the Notice of Motion. In compliance to the said order, the Company has not distributed the final dividend approved by the shareholders for the financial years 2014-15, 2016-17 to 2020-21, 2022-23 to 2025-26 aggregating to ₹ 10,229.44 lakhs. In view of the Scheme, the said civil suit has been withdrawn with liberty for restoration in terms of the Scheme.

6. The Union of India, through the Ministry of Corporate Affairs ("MCA"), filed a Company Petition before the Company Law Board, inter-alia seeking removal and supersession of the Board of Directors of the Company. Thereafter, in 2016, after the constitution of NCLT, the matter was transferred to NCLT. The NCLT Delhi as an

CHATURVEDI SOHAN & CO. CHARTERED ACCOUNTANTS CA INDIA
63 moons technologies limited

interim arrangement directed formation of a five member a committee for certain matters of the Company. In the Appeal, NCLT Chennai dismissed the prayer of MCA for removal and supersession of the entire Board of the Company and ordered MCA to nominate three directors on the board of the Company. The NCLAT was pleased to uphold the NCLT Order with respect to appointment of 3 nominee directors. The Company filed civil appeal before Hon'ble Supreme Court challenging the orders passed by NCLAT & NCLT. In the interim, Hon'ble Supreme Court granted stay on appointment of nominee directors on the board of the Company and the matter is pending for final hearing. The Company filed an application in view of the Scheme, the Hon'ble Supreme Court has kept the impugned orders in abeyance to facilitate implementation of the Scheme.

7. a) Post July-2013, civil suits have been filed against the Company in relation to the counter party payment default on the exchange platform of NSEL, wherein the Company was also been made a party. In these proceedings certain reliefs have been claimed against the Company, inter-alia, on the ground that the Company is the holding company of NSEL. These matters are pending before the Hon'ble Bombay High Court for adjudication. The Company has always denied the claims and contentions in its reply. There is no privity of contract between the Company and the Plaintiffs therein. The management is of the view that the parties who have filed the Civil Suits would not be able to sustain any claim against the Company. Pursuant to the Scheme, the Company has filed applications for disposal of the said suits.; Orders for disposal/dismissal/withdrawal have been passed in respective suits.

   b) Pursuant to the payment default on NSEL platform, First Information Report (FIR) was registered against various parties, including the Company, with the Economic Offences Wing, Mumbai (EOW) in connection with the counter party payment default on NSEL platform. After investigation, EOW, filed various charge-sheets in the matter and inter-alia arrayed the Company. The State Government attached various assets of the Company under MPID Act by issuing Gazette Notifications. The Company has filed applications for release of its properties pursuant to the Scheme and same have been allowed.

   c) The SFIO filed a complaint with the Hon'ble Sessions Court under IPC and the Companies Act, against several persons/entities including the Company relating to NSEL payment default. The Company challenged the issuance of process order before the Hon'ble Bombay High Court and the proceedings in the matter has been stayed by the Hon'ble High Court. The matter is pending for hearing before Hon'ble Bombay High Court.

   d) The Enforcement Directorate('ED') attached certain assets of the Company vide Provisional Attachment Orders under the provisions of the Prevention of Money Laundering Act, 2002(PMLA). The Hon'ble Appellate Tribunal while quashing the provisional attachment orders imposed certain conditions. The Company filed appeal before the Hon'ble Bombay High Court for the limited purpose for challenging the conditions put by the Hon'ble Appellate Tribunal. The Hon'ble Court was pleased to admit the appeal. ED also filed a cross appeal, which is tagged with the Company's appeal. The matters are pending for hearing. Meanwhile, ED filed a prosecution complaint before the Spl. PMLA Court, Mumbai against the Company and the same is pending for trial. Pursuant to the approval of the Scheme by the NCLT, Mumbai, the Company filed an application seeking the release of assets in accordance with the terms of the Scheme. The Hon'ble Court, allowed the said application.

   e) CBI also filed charge-sheets against various persons and entities including the Company in connection with the counterparty payment default on NSEL platform based on the FIRs filed by the public sector undertakings - PEC Ltd. & MMTC Ltd for alleged loss suffered by PEC Ltd. & MMTC Ltd on NSEL platform and aforesaid cases are pending for trial before Court.





8. During the quarter ended September 30, 2026, the Company has made additional long-term investments aggregating ₹ 1500.00 lakhs in subsidiary, viz National Spot Exchange Ltd (NSEL) which has been written off during the quarter.

9. The Statutory Auditors vide their Independent Auditors Limited Review Report dated November 04, 2026 and issued the qualified conclusion on the unaudited standalone financial results for quarter and six months ended September 30, 2026 and basis for qualified conclusion and Management responses thereto are as under: -

   Note Number 7 to the Statement forms the basis for our qualified conclusion, which are as follows:

   (A) As stated by the Management of the Company in Note 7 (a) to the Statement, Civil Suits have been filed against the Company in relation to event occurred on National Spot Exchange Limited trading platform. These matters are pending at various stages of adjudication. As stated in the said note, the management of the Company does not foresee that the parties who have filed Civil Suits would be able to sustain any claim against the Company. Pursuant to the approval of the Scheme by the NCLT, Mumbai, the Company has filed applications for disposal of the said suits; Orders for disposal/dismissal/withdrawal have been passed in respective suits. In addition, as stated by the management in Note 7 (b, c, d, e) to the Statement, there are First Information Reports ("FIR") / complaints / charge-sheets / orders / notices registered / received against various parties including the Company from / with the Economic Offences Wing of the Mumbai Police (EOW), Central Bureau of Investigation (CBI), Home Department - Government of Maharashtra under MPID Act, the Directorate of Enforcement and the Serious Fraud Investigation Office (SFIO). Above matters are pending at various stages of adjudication / investigation. Pursuant to the approval of the Scheme by the NCLT, Mumbai, the Company has filed applications for the release of assets under the provisions of the MPID Act and Prevention of Money Laundering Act, 2002(PMLA) and the Hon'ble Court, allowed the said applications seeking release of assets.

   In this regard, the Management and those charged with Governance have represented to us that other than as stated in the said notes to the Statement, there are no claims, litigations which require adjustments to/disclosures in the Statement.

   Accordingly, in view of above representations regarding legal matters at various stages of adjudication and ongoing investigations/ matters, the outcome of which is not known and is uncertain at this stage, we are unable to comment on the consequential impact in respect of the same on the results for the quarter and six months ended 30 September 2026.

   Management Response: Refer Note 7 above.

10. The Statutory Auditors vide their Independent Auditors Limited Review Report dated November 04, 2026 issued the qualified conclusion on the unaudited consolidated financial results for financial results quarter and six months ended September 30, 2026 and basis for qualified conclusion thereto are as disclosed: -

    I. Basis for qualified conclusion pertaining to the Company and management response thereto, Refer Note no 9 above.

    II. Basis for qualified conclusion by the Independent Auditors of National Spot Exchange Limited (NSEL) vide their Audit Report on the unaudited consolidated financial results for quarter and six months ended September 30,2026 of NSEL, are reproduce hereunder:

        a) There are some writ petitions, public interest litigations, civil suits including in representative capacity filed by and against the Group and served with notices/letters/summons from various statutory

authorities/regulators/government departments and some purported aggrieved parties. Such matters against the Company are sub-judice before different forums. The Group may be exposed to civil/criminal liabilities in case of any adverse outcome of these investigations/enquiries or legal cases or any other investigations as referred above enquires or suits which may arise later. The management of the Group does not foresee that the parties who have filed Civil suits against the Group will be able to sustain any claim against the Group.

In the light of the above representations regarding the ongoing investigations and matters, the outcome of which is not known and is uncertain at this stage, we are unable to comment on the consequential impact in respect of the same on the results for the half year ended September 30, 2026.

NSEL Management Response:
NSEL is taking all steps to defend its position, however since all matters are sub-judice, the Company is unable to quantify the impact, if any, of such legal proceedings on the financial statements of the Company. There are no claims/litigations which may require adjustments in the Consolidated Ind AS Financial Statements.

b) The other receivables, loans and advances and deposits are subject to confirmation and reconciliation. The management, however, does not expect any material changes on account of such reconciliation/ confirmation from parties. In many cases legal notices have been sent to the parties in earlier years; however, we are unable to form any opinion on the recoverability of the outstanding balances of such parties.

NSEL Management Response:
Majority in value of the other receivables, loans and advances etc. are under litigation/subject to court orders. Where amount is doubtful for recovery, Company has either made provision or disclosed the reason for non-provisioning. Company is making full efforts for recovery of the amounts.

11. Previous year/period figures have been regrouped/reclassified, wherever necessary, to conform to current period's presentation.

For 63 moons technologies limited

S Rajendran
Managing Director & CEO
DIN- 2686150

Place: Mumbai
Date: November 04, 2026

Corporate Office: FT Tower, CTS No 256-257, Suren Road, Chakala, Andheri (East), Mumbai – 400093

INDIA

Chaturvedi Sohan & Co.

Chartered Accountants

FRN - 118424W

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of 63 Moons Technologies Limited for the Quarter and Six Months Ended on September 30, 2026, Pursuant to Regulation 33 Of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended.

To,
The Board of Directors
63 moons technologies limited
CIN: L29142TN1988PLC015586
Mumbai

Introduction

1. We have reviewed the accompanying statement of standalone unaudited financial results of 63 moons technologies limited ("the Company") for the quarter and six months ended 30th September 2026 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulation 2015") as amended.

   This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors on 4th November 2026, 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 ("the Act") and other recognised accounting practices and policies generally accepted in India and Regulation 33 of the SEBI Regulation 2015, as amended. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of review

2. 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 specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of

320, Tulsiani Chambers, Nariman Point, Mumbai 400 021. India. Tel: +91 22 2281 5154 /56,
Dept. E-Mail: Group: chaturvn@gmail.com / Billing: accounts@cachaturvedi.com / Audit: audit@cachaturvedi.com
Tax: tax@cachaturvedi.com / Finance: finance@cachaturvedi.com / Website: www.cachaturvedi.com

all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis of Qualified Opinions

3. As stated by the Management of the Company in Note 7 (a) to the Statement, Civil Suits have been filed against the Company in relation to event occurred on National Spot Exchange Limited trading platform. These matters are pending at various stages of adjudication. As stated in the said note, the management of the Company does not foresee that the parties who have filed Civil Suits would be able to sustain any claim against the Company. Pursuant to the approval of the Scheme by the NCLT, Mumbai, the Company has filed applications for disposal of the said suits; Orders for disposal/dismissal/withdrawal have been passed in respective suits. In addition, as stated by the management in Note 7 (b, c, d, e) to the Statement, there are First Information Reports ("FIR") / complaints / charge-sheets / orders / notices registered / received against various parties including the Company from / with the Economic Offences Wing of the Mumbai Police (EOW), Central Bureau of Investigation (CBI), Home Department - Government of Maharashtra under MPID Act, the Directorate of Enforcement and the Serious Fraud Investigation Office (SFIO). Above matters are pending at various stages of adjudication / investigation. Pursuant to the approval of the Scheme by the NCLT, Mumbai, the Company has filed applications for the release of assets under the provisions of the MPID Act and Prevention of Money Laundering Act, 2002(PMLA) and the Hon'ble Court, allowed the said applications seeking release of assets.

   In this regard, the Management and those charged with Governance have represented to us that other than as stated in the said notes to the Statement, there are no claims, litigations which require adjustments to/disclosures in the Statement.

   Accordingly, in view of above representations regarding legal matters at various stages of adjudication and ongoing investigations/ matters, the outcome of which is not known and is uncertain at this stage, we are unable to comment on the consequential impact in respect of the same on the results for the quarter and six months ended 30th September 2026.

Qualified conclusion

4. Except for the possible effects of the matter specified under "Basis for Qualified Conclusion", and based on our review conducted as stated 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 Ind AS 34 as prescribed under section 133 of the Act and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be

disclosed in terms of Regulation 33 of the SEBI Regulation 2015 ,as amended ,including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of matter

5. We draw attention to Note 3 to the Statement which describes that the Company had invested in 9% Yes Bank Perpetual Additional Tier I (AT-1) Bonds amounting to ₹ 30,000 Lakhs (face value). The Final Reconstruction Scheme of Yes Bank by Government of India had excluded the writing off AT-1 bonds. However, Yes Bank through its Administrator informed the stock exchanges that Additional Tier I Bonds for an amount of ₹ 8,415 crores were written down permanently which led to legal actions by the trustees and by the Company. On conservative basis, in earlier years, the Company has written off ₹ 10,000 lakhs, which was included under exceptional items in financial results. The Hon'ble Bombay High Court quashed and set aside the decision of the Administrator, which was challenged by Yes Bank and RBI before the Hon'ble Supreme Court. The Hon'ble Supreme Court vide order dated October 15, 2026, dismissed the appeals by Yes Bank and RBI and upheld the order passed by the Hon'ble Bombay High Court. Yes Bank has communicated that the Bank is assessing all available options and suitable actions / steps going forward in respect of the judgement and under the terms of AT-1 Bonds, the Bank retains the right to exercise coupon discretion in respect of the Bonds. Since Yes Bank is yet to initiate action pursuant to the order of the Hon'ble Supreme Court, the Company has not reversed the write-off or factored any interest income in the financial results for the quarter and half year ended 30 September, 2026.

6. We draw attention to Note 4 to the Statement which describes that The Board of Directors of the Company, in its meeting held on February 18, 2025 approved the participation and support of the Company to the Scheme of Arrangement between National Spot Exchange Limited ("NSEL") and the Specified Creditors i.e., traders having outstanding claims above 10 lakhs). The Board also approved the payment of ₹1,950 Crore ("Settlement Amount"), in accordance with the terms of the Scheme, towards settlement of the claims of ₹4610 Cr. Approx. to 5682 Specified Creditors, in proportion to their outstanding claims as on July 31 2024. This Scheme of Arrangement between NSEL and the Specified Creditors ("Scheme") came into place on the initiative of an investors' association called NSEL Investors Forum ("NIF") who came up with a proposal for a One-Time Full and Final Settlement ("OTS") between the traders, NSEL and the Company to bring an end to all the litigations and to settle the claims of the traders. The Scheme envisages that on payment of the Settlement Amount, it would result in closure of proceedings against the Company and the Persons in 63 moons Group (as defined in the Scheme) and release and discharge the Company and the Persons in 63 moons Group from the Specified Creditors' Claims and removal of restraints in dealing with its properties. The Scheme entails assignment of Specified Creditors' Claims to the Company on payment of the Settlement Amount. The Scheme seeks a structured resolution through a statutory mechanism provided by the Companies Act, 2013.

   The Scheme was sanctioned by Ld. NCLT vide order dated November 28, 2025. Some of the traders challenged the NCLT Order sanctioning Scheme, before Ld. National Company Law Appellate Tribunal ("NCLAT") and the same has been dismissed by the

Ld. NCLAT. Further, traders challenged the said dismissal NCLAT order before the Hon'ble Supreme Court. The same was dismissed by the Hon'ble Supreme Court. The Company is presently taking the necessary steps before the appropriate courts/tribunal to give effect to the Scheme.

Pursuant to the provisions of the Scheme read with the orders of the Designated Court under the MPID Act, certain fixed deposits held by the Competent Authority and other institution in respect of attached assets amounting to Rs. 25,255.66 lakhs were realised and proceeds transferred to Settlement Account. Interest realized in respect of such deposits amounting to ₹ 1,544.05 Lakhs has been considered in the interest income for the quarter ended September 30, 2026

Our conclusion is not modified in respect of emphasis of matters mentioned above.

For Chaturvedi Sohan & Co.
Chartered Accountants
FRN: 118424W

Vivekanand Chaturvedi
Partner
Membership No.106403
UDIN: 26106403XOJKEQ3464

Date:4th November, 2026
Place: Mumbai

INDIA

Chaturvedi Sohan & Co.

Chartered Accountants

FRN - 118424W

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results of 63 Moons Technologies Limited for the Quarter and Six Months Ended on September 30, 2026, Pursuant to Regulation 33 Of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended.

To,
THE BOARD OF DIRECTORS
63 MOONS TECHNOLOGIES LIMITED
CIN: L29142TN1988PLCO15586
Mumbai.

Introduction

1. We have reviewed the accompanying statement of consolidated financial results of **63 moons technologies limited** ("the Parent" or "the Company") and its subsidiaries (the Parent and Subsidiaries together referred to as "the Group") and its share of net profit /(loss) after tax and total comprehensive income/(loss) for the quarter and six months ended 30th September 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. The Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors on 4th November, 2026, 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, ("the Act") and other recognized accounting `practices and policies generally accepted in India and Regulation 33 of the SEBI Regulation 2015, as amended. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of 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

320, Tulsiani Chambers, Nariman Point, Mumbai 400 021. India. Tel: +91 22 2281 5154 /56,
Dept. E-Mail: Group: chaturvn@gmail.com / Billing: accounts@cachaturvedi.com / Audit: audit@cachaturvedi.com
Tax: tax@cachaturvedi.com / Finance: finance@cachaturvedi.com / Website: www.cachaturvedi.com

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 specified under section 143(10) of the act 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 SEBI under Regulation 33 (8) of the SEBI Regulations, 2015, as amended, to the extent applicable.

4. 'The Statement' includes the results of the entities mentioned in Annexure A.

Basis for qualified Conclusion

5. As stated by the Management of the Company in Note 7 (a) to the Statement, Civil Suits have been filed against the Company in relation to event occurred on National Spot Exchange Limited trading platform. These matters are pending at various stages of adjudication. As stated in the said note, the management of the Company does not foresee that the parties who have filed Civil Suits would be able to sustain any claim against the Company. Pursuant to the approval of the Scheme by the NCLT, Mumbai, the Company has filed applications for disposal of the said suits; Orders for disposal/dismissal/withdrawal have been passed in respective suits. In addition, as stated by the management in Note 7 (b, c, d, e) to the Statement, there are First Information Reports ("FIR") / complaints / charge-sheets / orders / notices registered / received against various parties including the Company from / with the Economic Offences Wing of the Mumbai Police (EOW), Central Bureau of Investigation (CBI), Home Department - Government of Maharashtra under MPID Act, the Directorate of Enforcement and the Serious Fraud Investigation Office (SFIO). Above matters are pending at various stages of adjudication / investigation. Pursuant to the approval of the Scheme by the NCLT, Mumbai, the Company has filed applications for the release of assets under the provisions of the MPID Act and Prevention of Money Laundering Act, 2002(PMLA) and the Hon'ble Court, allowed the said applications seeking release of assets.

   In this regard, the Management and those charged with Governance have represented to us that other than as stated in the said notes to the Statement, there are no claims, litigations which require adjustments to / disclosures in the Statement.

   Accordingly in the view of above representations regarding legal matters at various stages of adjudication and ongoing investigations/matters, the outcome of which is not known and is uncertain at this stage, we are unable to comment on the consequential impact in

respect of the same on the results for the quarter and six months ended 30th September 2026.

6. We reproduce hereunder the 'Basis for Qualified Conclusion' issued by the independent auditor(s) of a subsidiary viz. National Spot Exchange Limited ('NSEL') vide their limited review report on the consolidated financial statement of NSEL, to the extent the same are found significant as per the Guidance issued by the Institute of Chartered Accountants of India, from time to time and which also forms the basis for qualified conclusion in our limited review report on the accompanying Statement of the Group:

   a) *"There are some writ petitions, public interest litigations, civil suits including in representative capacity filed by and against the Group and served with notices/letters/ summons from various statutory authorities/ regulators/ Government departments and some purported aggrieved parties. Such matters against the Group are sub-judice before different forums. The Group may be exposed to civil/criminal liabilities in case of any adverse outcome of these investigations/enquiries or legal cases or any other investigations as referred above enquiries or suits which may arise later. The management of the Group does not foresee that the parties who have filed Civil suits against the Group will be able to sustain any claim against the Group.*

      In the light of the above representations regarding the ongoing investigations and matters, the outcome of which is not known and is uncertain at this stage, we are unable to comment on the consequential impact in respect of the same on the results for the half year ended 30th September 2026.

   b) *The other receivables, loans and advances and deposits are subject to confirmation and reconciliation. The management, however, does not expect any material changes on account of such reconciliation/confirmation from parties. In many cases legal notices have been sent to the parties in earlier years; however, we are unable to form any opinion on the recoverability of the outstanding balances of such parties".*

Qualified conclusion

7. Except for the possible effects of the matters specified under "Basis for qualified conclusion", and based on our review conducted and procedures performed as stated in "Scope of review" paragraph above and based on the consideration of the review reports of other auditors referred to in "Other matters" paragraph below, 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 Ind AS 34 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 Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of matters

8. We draw attention to Note 3 to the Statement which describes that the Company had invested in 9% Yes Bank Perpetual Additional Tier I (AT-1) Bonds amounting to ₹ 30,000 Lakhs (face value). The Final Reconstruction Scheme of Yes Bank by Government of India had excluded the writing off AT-1 bonds. However, Yes Bank through its Administrator informed the stock exchanges that Additional Tier I Bonds for an amount of ₹ 8,415 crores were written down permanently which led to legal actions by the trustees and by the Company. On conservative basis, in earlier years, the Company has written off ₹ 10,000 lakhs, which was included under exceptional items in financial results. The Hon'ble Bombay High Court quashed and set aside the decision of the Administrator, which was challenged by Yes Bank and RBI before the Hon'ble Supreme Court. The Hon'ble Supreme Court vide order dated October 15, 2026, dismissed the appeals by Yes Bank and RBI and upheld the order passed by the Hon'ble Bombay High Court. Yes Bank has communicated that the Bank is assessing all available options and suitable actions / steps going forward in respect of the judgement and under the terms of AT-1 Bonds, the Bank retains the right to exercise coupon discretion in respect of the Bonds. Since Yes Bank is yet to initiate action pursuant to the order of the Hon'ble Supreme Court, the Company has not reversed the write-off or factored any interest income in the financial results for the quarter and half year ended 30 September, 2026.

9. We draw attention to Note 4 to the Statement which describes that The Board of Directors of the Company, in its meeting held on February 18, 2025 approved the participation and support of the Company to the Scheme of Arrangement between National Spot Exchange Limited ("NSEL") and the Specified Creditors i.e., traders having outstanding claims above 10 lakhs). The Board also approved the payment of ₹1,950 Crore ("Settlement Amount"), in accordance with the terms of the Scheme, towards settlement of the claims of ₹4610 Cr. Approx. to 5682 Specified Creditors, in proportion to their outstanding claims as on July 31 2024. This Scheme of Arrangement between NSEL and the Specified Creditors ("Scheme") came into place on the initiative of an investors' association called NSEL Investors Forum ("NIF") who came up with a proposal for a One-Time Full and Final Settlement ("OTS") between the traders, NSEL and the Company to bring an end to all the litigations and to settle the claims of the traders. The Scheme envisages that on payment of the Settlement Amount, it would result in closure of proceedings against the Company

and the Persons in 63 moons Group (as defined in the Scheme) and release and discharge the Company and the Persons in 63 moons Group from the Specified Creditors' Claims and removal of restraints in dealing with its properties. The Scheme entails assignment of Specified Creditors' Claims to the Company on payment of the Settlement Amount. The Scheme seeks a structured resolution through a statutory mechanism provided by the Companies Act, 2013.

The Scheme was sanctioned by Ld. NCLT vide order dated November 28, 2025. Some of the traders challenged the NCLT Order sanctioning Scheme, before Ld. National Company Law Appellate Tribunal ("NCLAT") and the same has been dismissed by the Ld. NCLAT. Further, traders challenged the said dismissal NCLAT order before the Hon'ble Supreme Court. The same was dismissed by the Hon'ble Supreme Court. The Company is presently taking the necessary steps before the appropriate courts/tribunal to give effect to the Scheme.

Pursuant to the provisions of the Scheme read with the orders of the Designated Court under the MPID Act, certain fixed deposits held by the Competent Authority and other institution in respect of attached assets amounting to Rs. 25,255.66 lakhs were realised and proceeds transferred to Settlement Account. Interest realized in respect of such deposits amounting to ₹ 1,544.05 Lakhs has been considered in the interest income for the quarter ended September 30, 2026

Our conclusion is not modified in respect of these matters of emphasis

Other matters

10. The Statement includes the financial statements (standalone/consolidated) of three domestic subsidiaries included in the Statement which have been reviewed by their respective independent auditors and it reflects total assets of Rs.91537.66 lakhs as at 30th September 2026; as well as the total revenue of Rs.23312.54 lakhs, total net profit/(loss) after tax of Rs. (11460.50) lakhs and other comprehensive income of Rs. 22.22 Lakhs for the quarter ended 30th September 2026. These interim consolidated financial statements have been reviewed by their respective independent auditors whose review reports have been furnished to us by the Parent's management. Our conclusion on the accompanying Statement, to the extent it has been derived from such interim consolidated financial statements is based solely on the reports of such other auditors and the procedures performed by us as stated above.

11. The Statement includes interim financial statements (separate/consolidated) financial information of four domestic subsidiaries and four foreign subsidiaries which have not been reviewed by their respective independent auditors and is certified by the respective Company's management. These interim financial statements (separate/consolidated)/

financial information reflect total assets of Rs.23323.64 lakhs as of 30th September 2026, total revenue of Rs.217.92 lakhs, total net profit/(loss) after tax of Rs. (672.94) lakhs, other comprehensive income of Rs. Nil for the quarter ended 30th September 2026. Our conclusion on the accompanying Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and an associate is based solely on these management certified interim financial statements (separate/consolidated)/ financial information, to the extent applicable, as stated above. According to the information and explanations given to us by the Parent Company's management, these interim financial statements (separate/consolidated)/ financial information are not material to the Group.

12. Four subsidiaries are located outside India and their interim financial statements(separate/consolidated)/ financial information have been prepared in accordance with accounting principles generally accepted in their respective countries. The Parent Company's management has converted these interim financial statements(separate/consolidated)/ financial information from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent Company's management. Our conclusion in so far as it relates to the balances and affairs of these subsidiaries located outside India is based on the management certified information and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

For Chaturvedi Sohan & Co.
Chartered Accountants
FRN: 118424W

Vivekanand Chaturvedi
Partner
Membership No.106403
UDIN: 26106403SKARJX4933

Date: 4th November 2026
Place: Mumbai

Annexure A to the Independent Auditors' Limited Review Report on unaudited consolidated financial results of 63 moons technologies limited for the quarter and six months ended 30th September, 2026.

Sr. No.	Name of Subsidiaries	Domestic/ Foreign Company
1.	Ticker Limited (Former known as Ticker Plant Limited)	Domestic
1A.	3.0 Verse Limited (subsidiary of Ticker Limited)	Domestic
1B.	Three 0 Verse Global IT Services L.L.C (subsidiary of Ticker Limited)	Foreign
1C.	Ticker Data Limited (subsidiary of Ticker Limited)	Domestic
1D.	Quantblock Technovation Private Limited (Subsidiary of Ticker Ltd.)	Domestic
2.	Financial Technologies Communications Limited (FTCL)	Domestic
3.	Apian Finance & Investment Limited (Apian)	Domestic
4.	FT Projects Limited. (FTPL)	Domestic
5.	63SATS Cybertech Limited (Formerly known as 63SATS Global Cyber Technologies Networks Limited (63SATS)	Domestic
6.	FT Knowledge Management Company Limited (FTKMCL)	Domestic
7.	Knowledge Assets Pvt. Limited (KAPL)	Foreign
8.	National Spot Exchange Limited (NSEL)	Domestic
8A.	Indian Bullion Market Association Limited (IBMA) (subsidiary of NSEL)	Domestic
8B.	Farmer Agricultural Integrated Development Alliance Limited (FAIDA) (subsidiary of NSEL)	Domestic
8C.	Western Ghats Agro Growers Company Limited (WGAGL) (subsidiary of NSEL)	Domestic
9.	FT Group Investments Pvt. Limited. (FTGIPL)	Foreign
10.	Financial Technologies Singapore Pte Limited (FTSPL)	Foreign
11.	ICX Platform (Pty) Limited (ICX)	Foreign
	List of Subsidiaries which are under liquidation	
1.	IBS Forex Limited (IBS)	Domestic

