



May 18, 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: Audited Financial Results for the F.Y. 2025-26**

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., 18<sup>th</sup> May 2026 inter-alia has approved the Standalone and Consolidated Audited Financial Results of the Company for the F.Y. 2025-26. Please find enclosed herewith the following:

- Audited Standalone and Consolidated Financial Results for the F.Y. 2025-26;
- Auditors report on Standalone and Consolidated Financial Results and
- Statement on impact of Audit Qualifications on Annual Standalone and Consolidated Financial Results for the year ended March 31, 2026.

The meeting commenced at 2.30 p.m. and concluded at 5.00 p.m.

Kindly acknowledge receipt and 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**

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Registered Office: Shakti Tower-II, 4<sup>th</sup> floor, Premises-J, 766, Anna Salai, Chennai - 600002.  
T: +91 44 4395 0850 | F: +91 44 4395 0899 | CIN No.: L29142TN1988PLC015586

**A. STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

(₹ in lakhs, except per equity share data)

Sr. No.	PARTICULARS	Quarter ended		Year Ended		
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited*	Unaudited	Audited*	Audited	Audited
<b>A</b>	<b>Continuing Operations:</b>					
	<b>Income</b>					
1	Operating Income					
	Revenue from Operations	4,771.84	2,064.56	843.68	10,895.74	2,732.46
2	Other Income (net)	3,774.09	3,649.68	4,750.31	15,727.42	15,609.03
3	<b>Total Income (1+2)</b>	<b>8,545.93</b>	<b>5,714.24</b>	<b>5,593.99</b>	<b>26,623.16</b>	<b>18,341.49</b>
4	<b>Expenses</b>					
	a) Employee benefits expense	2,136.60	2,130.00	1,528.21	8,085.12	6,763.06
	b) Legal and professional charges	1,605.40	1,073.02	1,468.84	4,384.81	4,534.52
	c) Depreciation and amortisation expense	322.58	317.35	280.25	1,262.17	1,099.17
	d) Finance costs	24.63	20.76	16.95	82.18	55.40
	e) Other expenses	1,609.10	1,242.35	1,228.49	5,343.09	4,046.05
	<b>Total expenses</b>	<b>5,698.31</b>	<b>4,783.48</b>	<b>4,522.74</b>	<b>19,157.37</b>	<b>16,498.20</b>
5	<b>Profit / (Loss) before Exceptional items from continuing operations (3-4)</b>	<b>2,847.62</b>	<b>930.76</b>	<b>1,071.25</b>	<b>7,465.79</b>	<b>1,843.29</b>
6	Exceptional items	13,815.72	(750.00)	849.71	11,692.43	(2,150.29)
7	<b>Profit / (Loss) before tax from continuing operations (5+6)</b>	<b>16,663.34</b>	<b>180.76</b>	<b>1,920.96</b>	<b>19,158.22</b>	<b>(307.00)</b>
8	Tax expense / (credit)	1,254.35	84.40	193.48	1,688.73	(126.10)
9	<b>Net Profit/ (Loss) for the period from continuing operations (7-8)</b>	<b>15,408.99</b>	<b>96.36</b>	<b>1,727.48</b>	<b>17,469.49</b>	<b>(180.90)</b>
<b>B</b>	<b>Discontinued Operations:</b>					
10	<b>Net Profit/ (Loss) for the period from discontinuing operations</b>	-	-	(159.65)	(3.94)	775.75
11	<b>Net Profit/ (Loss) for the period (9+10)</b>	<b>15,408.99</b>	<b>96.36</b>	<b>1,567.83</b>	<b>17,465.55</b>	<b>594.85</b>
12	<b>Other Comprehensive Income (net of tax)</b>					
	(i) Other Comprehensive Income from continuing operations	(0.43)	32.67	67.19	(52.12)	(0.53)
	(ii) Other Comprehensive Income from discontinued operations	-	-	59.17	(0.79)	(2.84)
	<b>Total Other Comprehensive Income</b>	<b>(0.43)</b>	<b>32.67</b>	<b>126.36</b>	<b>(52.91)</b>	<b>(3.37)</b>
13	<b>Total Comprehensive Income (11+12)</b>	<b>15,408.56</b>	<b>129.03</b>	<b>1,694.19</b>	<b>17,412.64</b>	<b>591.48</b>
14	Paid-up equity share capital (Face value ₹ 2/- per share)	921.57	921.57	921.57	921.57	921.57
15	Reserves excluding revaluation reserves				3,03,212.38	2,86,352.68
16	Earnings per share (Face Value ₹ 2/- per share)					
	Basic / Diluted (₹) (not annualised)	33.44	0.21	3.40	37.90	1.29

\*Refer Note 13

**Statement of standalone assets and liabilities**

(₹ in lakhs)

SR No	PARTICULARS	As at	As at	SR No	PARTICULARS	As at	As at
		31.03.2026	31.03.2025			31.03.2026	31.03.2025
		Audited	Audited			Audited	Audited
	<b>ASSETS</b>				<b>EQUITY AND LIABILITIES</b>		
	<b>Non-current assets</b>				<b>Equity</b>		
1	Property, Plant and Equipment	20,328.44	20,504.10	1	Equity Share capital	921.57	921.57
2	Right of use assets	187.96	186.18	2	Other Equity	3,03,212.38	2,86,352.68
3	Investment Property	9,608.50	9,818.56		<b>Total Equity</b>	<b>3,04,133.95</b>	<b>2,87,274.25</b>
4	Other intangible assets	125.64	32.50				
5	<b>Financial Assets</b>				<b>LIABILITIES</b>		
	(i) Investments	55,730.62	53,973.87		<b>Non-current liabilities</b>		
	(ii) Loans	-	-	1	<b>Financial Liabilities</b>		
	(iii) Other Financial Assets	60,789.77	25,948.55		(i) Lease Liabilities	146.86	162.81
6	Deferred tax Assets (net)	2,560.53	4,498.88		(ii) Other financial liabilities	572.67	224.24
7	Other non-current assets	4,112.34	3,642.26	2	Provisions	1,255.43	1,168.37
	<b>Total Non-current assets</b>	<b>1,53,443.80</b>	<b>1,18,604.90</b>		<b>Total Non-current liabilities</b>	<b>1,974.96</b>	<b>1,555.42</b>
	<b>Current assets</b>				<b>Current liabilities</b>		
1	<b>Financial Assets</b>				<b>Financial Liabilities</b>		
	(i) Investments	16,680.83	12,898.26	1	(i) Lease Liabilities	75.58	48.52
	(ii) Trade receivables	390.27	304.57		(ii) Trade payables :		
	(iii) Cash and cash equivalents	1,583.51	2,313.39		Due to micro and small enterprises	112.86	45.22
	(iv) Bank Balances other than (iii) above	1,36,420.65	1,58,734.41		Due to others	250.65	404.28
	(v) Loans	509.22	509.77		(iii) Other financial liabilities	11,758.15	11,136.34
	(vi) Other Financial Assets	4,712.50	5,219.35	2	Current tax Liabilities (net)	-	-
2	Current tax assets (net)	1,653.62	2,450.67	3	Other current liabilities	693.23	3,561.72
3	Other current assets	4,023.60	3,326.24	4	Provisions	418.62	313.36
	Assets classified as held for sale	-	23.03	5	Liabilities directly associated with assets classified as held for sale	-	45.48
4	<b>Total current assets</b>	<b>1,65,974.20</b>	<b>1,85,729.69</b>		<b>Total current liabilities</b>	<b>13,309.09</b>	<b>15,554.92</b>
	<b>Total assets</b>	<b>3,19,418.00</b>	<b>3,04,384.59</b>		<b>Total equity and liabilities</b>	<b>3,19,418.00</b>	<b>3,04,384.59</b>



## Standalone Statement of Cash Flow :-

(₹ in lakhs)

Particulars	Year ended 31.03.2026		Year ended 31.03.2025	
<b>A. Cash flow from operating activities</b>				
Profit / (Loss) before tax				
Continuing operations		19,158.22		(307.00)
Discontinuing operations		(5.56)		1,094.46
<b>Adjustments for:</b>				
Depreciation and amortisation expense	1,262.62		1,406.14	
Gain on fair valuation of financial assets at fair value through profit or loss	(861.84)		(975.73)	
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		4,500.00	
Net Gain on sale of business undertaking	(126.71)		(14,270.26)	
Impairment / Write off of investment in bonds / debentures	-		11,920.55	
Provisions / liabilities no longer required written back	(395.64)		(142.47)	
Bad debts / advances written off (net of provision held)	22.84		15.98	
Provision for doubtful trade receivables / advances	123.74		-	
Loss on write off of intangible asset	1.42		-	
Finance costs	82.17		93.86	
Interest income	(13,117.19)	(24,574.31)	(13,121.02)	(10,572.95)
<b>Operating profit / (loss) before working capital changes</b>		(5,421.65)		(9,785.49)
<b>Changes in working capital:</b>				
<b>Adjustments for:</b>				
Trade receivables, loans, other financial assets and other assets	(904.85)		(1,402.65)	
	(2,092.92)	(2,997.77)	4,036.58	2,633.93
Trade payables, other financial liabilities, other liabilities and provision				
<b>Cash used in operations</b>		(8,419.42)		(7,151.56)
Net Income Tax - (paid) / refund received		579.47		3,722.38
<b>Net cash flow from operating activities (A)</b>		(7,839.95)		(3,429.18)
<b>B. Cash flow from investing activities</b>				
Capital expenditure on Property, plant and equipment and other intangible assets including capital advances		(918.06)		(1,026.46)
Proceeds on sale of business undertaking on slump sale basis (net of expenses)		126.71		12,571.84
Proceeds from sale of shares in associate (net of expenses)		16,666.59		-
Purchase of stake in subsidiaries		(7,500.00)		(7,500.00)
Proceeds from sale of Financial assets - others		16,345.87		2,339.31
Purchase of Financial assets - others		(18,624.24)		(1,500.00)
Deposit with Competent Authority		(14,555.66)		(9,800.00)
Bank deposits not considered as Cash and cash equivalents				
- Placed		(2,02,946.29)		(1,39,585.42)
- Matured		2,04,962.47		1,31,457.84
Interest income		13,641.43		11,828.78
<b>Cash flow from Investing activities</b>		7,198.82		(1,214.11)
Income tax paid		-		-
<b>Net cash flow from Investing activities (B)</b>		7,198.82		(1,214.11)
<b>C. Cash flow from financing activities</b>				
Repayment of lease liabilities - Principal		(67.41)		(288.89)
- Interest		(21.34)		(53.74)
<b>Net cash used in financing activities (C)</b>		(88.75)		(342.63)
<b>Net increase in cash and cash equivalents (A + B + C)</b>		(729.88)		(4,985.92)
Cash and cash equivalents (opening balance)		2,313.39		7,299.31
Cash and cash equivalents (closing balance)		1,583.51		2,313.39

## Standalone Other Income consists of:

(₹ in lakhs)

Particulars	Quarter ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
(a) Change in fair valuation of Investments	135.85	220.22	259.99	861.84	975.73
(b) Interest Income	3,091.12	3,207.59	3,978.93	13,117.17	13,121.02
(c) Others (net)	547.12	221.87	511.39	1,748.41	1,512.28
<b>Total</b>	<b>3,774.09</b>	<b>3,649.68</b>	<b>4,750.31</b>	<b>15,727.42</b>	<b>15,609.03</b>

## Standalone exceptional items consist of:

(₹ in lakhs)

Particulars	Quarter ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
(a) Investment in subsidiary written off / Expected credit loss on investment in subsidiaries (net)	(750.00)	(750.00)	(1,500.00)	(3,000.00)	(4,500.00)
(b) Profit on sale of business undertaking (Note No. 5)	-	-	14,270.26	126.71	14,270.26
(c) Net gain on sale of Shares in Associate	14,565.72	-	-	14,565.72	-
(d) Write off of investment in bonds / debentures (Refer Note 2 & 3)	-	-	(11,920.55)	-	(11,920.55)
<b>Total</b>	<b>13,815.72</b>	<b>(750.00)</b>	<b>849.71</b>	<b>11,692.43</b>	<b>(2,150.29)</b>



**B. STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

Sr. No.	PARTICULARS	Quarter Ended			Year ended	
		31.03.2026*	31.12.2025	31.03.2025*	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
<b>A</b>	<b>Continuing Operations:</b>					
1	Operating Income					
	a) Revenue from Operations	13,324.11	2,664.02	1,354.29	21,062.98	4,663.81
	b) Other Operating Income	50.25	22.16	9.38	96.37	18.23
2	Other Income (net)	2,431.17	4,091.63	6,153.32	18,288.17	18,927.05
3	<b>Total Income (1+2)</b>	<b>15,805.53</b>	<b>6,777.81</b>	<b>7,516.99</b>	<b>39,447.52</b>	<b>23,609.09</b>
4	<b>Expenses</b>					
	a) Purchases of stock-in-trade	3,853.36	-	-	3,853.36	-
	b) Employee benefits expense	3,882.41	4,405.11	3,020.33	16,650.35	12,009.70
	c) Finance costs	32.26	34.02	24.39	140.41	66.88
	d) Legal and professional charges	2,455.54	2,306.88	2,697.12	9,249.33	9,079.29
	e) Depreciation and amortisation expense	871.38	816.69	689.94	3,258.47	2,922.62
	f) Other expenses	10,816.95	2,340.11	1,830.86	19,575.35	7,415.91
	<b>Total expenses</b>	<b>21,911.90</b>	<b>9,902.81</b>	<b>8,262.64</b>	<b>52,727.27</b>	<b>31,494.40</b>
5	<b>Profit / (Loss) before Exceptional items from continuing operations (3-4)</b>	<b>(6,106.37)</b>	<b>(3,125.00)</b>	<b>(745.65)</b>	<b>(13,279.75)</b>	<b>(7,885.31)</b>
6	Exceptional items	9,472.23	-	2,349.71	9,598.94	2,349.71
7	<b>Profit / (Loss) before tax from continuing operations (5+6)</b>	<b>3,365.86</b>	<b>(3,125.00)</b>	<b>1,604.06</b>	<b>(3,680.81)</b>	<b>(5,535.60)</b>
8	Tax expense	852.10	57.76	391.81	1,613.18	87.99
9	<b>Net Profit/ (Loss) for the period from continuing operations (7-8)</b>	<b>2,513.76</b>	<b>(3,182.76)</b>	<b>1,212.25</b>	<b>(5,293.99)</b>	<b>(5,623.59)</b>
10	Share of profit / (Loss) of Associate	-	10.08	61.18	(91.23)	120.75
11	Non-Controlling interest	(264.00)	1,198.00	(14.23)	3,145.79	1,410.05
12	<b>Net Profit / (loss) from continuing operations after taxes, minority interest and share of profit of associates (9+10+11)</b>	<b>2,249.76</b>	<b>(1,974.68)</b>	<b>1,259.20</b>	<b>(2,239.43)</b>	<b>(4,092.79)</b>
<b>B</b>	<b>Discontinued Operations:</b>					
13	Net Profit/ (Loss) for the period from discontinuing operations	-	-	(159.65)	(3.94)	775.75
14	<b>Net Profit / (loss) after taxes, minority interest and share of profit of associates (12+13)</b>	<b>2,249.76</b>	<b>(1,974.68)</b>	<b>1,099.55</b>	<b>(2,243.37)</b>	<b>(3,317.04)</b>
15	<b>Other Comprehensive Income</b>					
	(i) Other Comprehensive Income from continuing operations	59.32	39.92	0.97	(27.19)	7.95
	(ii) Other Comprehensive Income from discontinued operations	-	-	59.17	(0.79)	(2.84)
	Total Other Comprehensive Income (i + ii)	59.32	39.92	60.14	(27.98)	5.11
16	<b>Total Comprehensive Income (14+15)</b>	<b>2,309.08</b>	<b>(1,934.76)</b>	<b>1,159.69</b>	<b>(2,271.35)</b>	<b>(3,311.93)</b>
17	Paid-up equity share capital (Face value ₹ 2/- per share)	921.57	921.57	921.57	921.57	921.57
18	Reserves excluding revaluation reserves				3,54,261.85	3,40,511.97
19	Earnings per share (Face Value ₹ 2/- per share)					
	Basic / Diluted (₹) (non annulised)	4.88	(4.29)	2.39	(4.87)	(7.20)

\*Refer note 13

**Consolidated Other Income consists of:**

(₹ in lakhs)

Particulars	Quarter Ended			Year ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
(a) Change in fair valuation of Investments	(1,581.60)	259.50	1,634.11	1,728.28	2,410.50
(b) Interest Income	3,516.02	3,648.16	4,411.80	14,703.16	14,273.39
(c) Others (net)	496.75	183.97	107.41	1,856.73	2,243.16
	<b>2,431.17</b>	<b>4,091.63</b>	<b>6,153.32</b>	<b>18,288.17</b>	<b>18,927.05</b>

**Consolidated Exceptional Item consists of:**

(₹ in lakhs)

Particulars	Quarter Ended			Year ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
(a) Gain on sale of business undertakings	-	-	14,270.26	126.71	14,270.26
(b) Gain on sale of investment in associates (Note No. 5)	9,472.23	-	-	9,472.23	-
(c) Write off of investment in bonds (refer note 2 and 3)	-	-	(11,920.55)	-	(11,920.55)
	<b>9,472.23</b>	<b>-</b>	<b>2,349.71</b>	<b>9,598.94</b>	<b>2,349.71</b>



## Statement of Consolidated Assets and Liabilities

(₹ in lakhs)

SR No	PARTICULARS	As at	As at	SR No	PARTICULARS	As at	As at
		31.03.2026	31.03.2025			31.03.2026	31.03.2025
		Audited	Audited			Audited	Audited
	<b>ASSETS</b>				<b>EQUITY AND LIABILITIES</b>		
<b>A</b>	<b>Non-current assets</b>			<b>A</b>	<b>Equity</b>		
1	Property, Plant and Equipment	22,576.85	20,783.52	1	Equity Share capital	921.57	921.57
2	Capital work-in-progress	650.55	-	2	Other Equity	3,54,261.85	3,40,511.97
3	Right to use Assets	285.23	292.44	3	Non-controlling interests	9,768.82	2,122.41
4	Investment Properties	9,608.50	9,818.56		<b>Total Equity</b>	<b>3,64,952.24</b>	<b>3,43,555.95</b>
5	Other Intangible assets	3,219.76	4,068.87		<b>LIABILITIES</b>		
6	<b>Financial Assets</b>			<b>B</b>	<b>Zero Coupon Convertible Debentures</b>	256.94	-
i)	Investments	30,410.51	38,104.21	<b>C</b>	<b>Non-current liabilities</b>		
ii)	Loans	-	-	1	<b>Financial Liabilities</b>		
iii)	Other Financial Assets	78,456.49	43,017.83	i)	Lease liability for asset on rent	176.85	163.11
7	Deferred tax assets	2,718.53	4,521.22	ii)	Other financial liabilities	572.67	224.24
8	Other non-current assets	8,442.32	7,779.24	2	Provisions	1,869.38	1,528.52
	<b>Total Non-current assets</b>	<b>1,56,368.74</b>	<b>1,28,385.89</b>	3	Deferred tax liabilities (net)	224.63	191.33
<b>B</b>	<b>Current assets</b>			4	Other long term liabilities	6.54	15.50
1	<b>Financial Assets</b>				<b>Total Non-current liabilities</b>	<b>3,107.01</b>	<b>2,122.70</b>
i)	Investments	27,916.40	15,240.52	<b>D</b>	<b>Current liabilities</b>		
ii)	Trade receivables	6,624.67	296.58	1	<b>Financial Liabilities</b>		
iii)	Cash and cash equivalents	6,661.76	6,500.18	i)	Lease liability for asset on rent	108.43	121.69
iv)	Bank Balances other than (iii) above	1,61,016.36	1,86,025.11	ii)	Trade payables		
v)	Loans	6,043.99	737.44	Due to micro and small enterprise	192.57	102.02	
vi)	Other Financial Assets	12,126.51	19,718.69	Due to others	1,321.82	1,091.42	
2	Current Tax Assets (Net)	2,236.02	2,576.77	iii)	Other financial liabilities	15,182.75	14,608.29
3	Other current assets	9,664.07	8,349.96	2	Provisions	537.96	374.07
	<b>Total current assets</b>	<b>2,32,289.78</b>	<b>2,39,445.25</b>	3	Current Tax liabilities	-	0.08
<b>C</b>	<b>Assets classified as held for sale</b>	-	23.03	4	Other current liabilities	3,255.74	5,832.47
	<b>Total assets</b>	<b>3,88,658.52</b>	<b>3,67,854.17</b>		<b>Total current liabilities</b>	<b>20,599.27</b>	<b>22,130.04</b>
				<b>E</b>	<b>Liabilities classified as held for sale</b>	-	45.48
					<b>Total equity and liabilities</b>	<b>3,88,658.52</b>	<b>3,67,854.17</b>

## Consolidated Segment-wise Revenue and results:-

(₹ in lakhs)

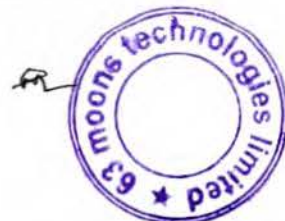
Sr. No.	Particulars	Quarter Ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
<b>A</b>	<b>CONTUNUED OPERATIONS</b>					
1	<b>Segment Revenue :</b>					
	Software services / Solutions	8,703.12	2,528.97	1,191.91	15,992.99	4,050.90
	Trading	4,167.91	-	-	4,167.91	-
	Others	698.22	162.46	200.10	1,209.09	710.23
	<b>Total</b>	<b>13,569.25</b>	<b>2,691.43</b>	<b>1,392.01</b>	<b>21,369.99</b>	<b>4,761.13</b>
	Less: Inter segment Revenue	194.89	5.25	28.34	210.64	79.09
	<b>Net Sales /Income From Operations</b>	<b>13,374.36</b>	<b>2,686.18</b>	<b>1,363.67</b>	<b>21,159.35</b>	<b>4,682.04</b>
2	<b>Segment Results :</b>					
	Software services / Solutions	3,819.97	(2,246.52)	(2,009.75)	(5,574.04)	(7,556.01)
	Trading	160.18	-	-	160.18	-
	Others	(7,930.24)	(1,200.95)	(1,548.01)	(11,564.27)	(7,241.83)
	<b>Total</b>	<b>(3,950.09)</b>	<b>(3,447.47)</b>	<b>(3,557.76)</b>	<b>(16,978.13)</b>	<b>(14,797.84)</b>
	Less: Eliminations	(66.27)	(74.02)	(78.79)	(274.44)	(259.58)
	<b>Net Segment Results</b>	<b>(3,883.82)</b>	<b>(3,373.45)</b>	<b>(3,478.97)</b>	<b>(16,703.69)</b>	<b>(14,538.26)</b>
	Less: Finance Cost	32.26	34.02	24.39	140.41	66.88
	Add : Unallocable Income	2,431.20	4,091.62	6,153.32	18,288.20	18,927.05
	Less: Unallocable Expenses	4,621.49	3,809.15	3,395.60	14,723.85	12,207.22
	Add: Exceptional Item	9,472.23	-	2,349.71	9,598.94	2,349.71
	<b>Profit / (loss) before tax of continued operations</b>	<b>3,365.86</b>	<b>(3,125.00)</b>	<b>1,604.06</b>	<b>(3,680.81)</b>	<b>(5,535.60)</b>
<b>B</b>	<b>DISCONTUNUED OPERATIONS</b>					
	Profit / (loss) before tax of discontinued operations	-	-	(225.21)	(5.56)	1,094.46
<b>C</b>	<b>Net Profit / (loss) before tax for the period / year</b>	<b>3,365.86</b>	<b>(3,125.00)</b>	<b>1,378.84</b>	<b>(3,686.37)</b>	<b>(4,441.14)</b>

- 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. Trading segment represents sale of goods (including computer hardware / software) of third parties. Other segment represents process management, , Shared Business Support Services, IT Infrastructure Sharing and NBFC related services.



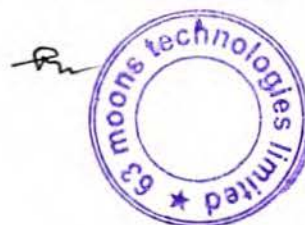
- c) Due to diversified nature of business, significant assets are interchangeably used between segments and the management believes that it is currently not practicable to provide segment disclosure relating to capital employed since a meaningful segregation is not possible.

Consolidated Statement of Cash Flow		(₹ in lakhs)	
Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025	
	Audited	Audited	
<b>A. Cash flow from operating activities</b>			
Profit / (Loss) before tax from:			
Continuing operations	(3,680.81)	(5,535.60)	
Discontinuing operations	(5.56)	1,094.46	
<b>Adjustments for:</b>			
Depreciation and amortisation expense	3,258.92	3,229.59	
Gain on Fair Valuation of Financial Assets	(1,728.28)	(2,410.50)	
Write off of investment in bonds / debentures	-	11,920.55	
Gain on disposal of Investments in Associates	(9,472.23)	-	
Expense on Employee Stock Option Scheme	-	30.61	
Bad trade receivables / advances written off (net of provision held)	6,715.71	280.48	
Provision / liabilities no longer required written back	(414.82)	(1,095.63)	
Net gain on sale of business undertaking	(126.71)	(14,270.26)	
Dividend income	(221.10)	(83.97)	
Finance costs	47.64	56.26	
Exchange rate fluctuations- (Gain) \ loss	-	-	
Interest income	(14,703.16)	(14,273.39)	
<b>Operating profit before working capital changes</b>	<b>(20,330.40)</b>	<b>(21,057.40)</b>	
<b>Changes in working capital:</b>			
<b>Adjustments for:</b>			
Trade receivable, loans , other financial assets and other assets	(8,001.79)	1,841.96	
Trade payables, other financial liabilities, other liabilities and provision	(1,009.23)	1,276.19	
<b>Cash used in operations</b>	<b>(29,341.43)</b>	<b>(17,939.26)</b>	
Net income tax - (paid) / refund	44.19	3,660.98	
<b>Net cash flow from operating activities</b>	<b>(29,297.24)</b>	<b>(14,278.28)</b>	
<b>B. Cash flow from investing activities</b>			
Capital expenditure on Property, plant and equipment and other Intangible assets including capital advances	(4,277.55)	(1,127.23)	
Proceeds from sale of shares in associate (net of expenses)	16,666.59	-	
Purchase of Financial assets others	(48,140.32)	-	
Proceeds from sale of Financial assets - others	37,600.83	1,983.91	
Net gain on sale of business undertaking	93.53	12,571.84	
Deposit with Competenet Authority	(14,555.66)	(9,800.00)	
Decrease / (Increase) in fixed deposit with banks	5,507.13	(20,509.63)	
Inter corporate deposits placed	(4,850.00)	(650.00)	
Interest income	15,700.88	12,672.40	
Dividend income	221.10	83.97	
<b>Net cash used in investing activities</b>	<b>3,966.54</b>	<b>(4,774.74)</b>	
<b>C. Cash flow from financing activities</b>			
Proceeds from issue of share capital in Subsidiaries	25,254.94	16,870.53	
Proceeds of borrowing by subsidiary	375.00	-	
Lease Payment	(152.14)	(400.26)	
<b>Cash generated from / (used in) financing activities</b>	<b>25,477.80</b>	<b>16,470.27</b>	
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>147.10</b>	<b>(2,582.75)</b>	
Cash and cash equivalents (opening balance)	7,002.23	9,584.98	
Cash and cash equivalents (closing balance)	7,149.33	7,002.23	



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 May 18, 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. Subsequent to year end, the Company has received further interim distribution of ₹ 1,050.49 lakhs, aggregating to the total interim distribution of ₹ 7,228.49 lakhs.
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. The Hon'ble Bombay High Court quashed and set aside the decision of the Administrator which has been challenged by Yes Bank and RBI before the Hon'ble Supreme Court where the matter has been stayed subject to the final order of the Hon'ble Supreme Court. The arguments have been completed by the parties, and the matter has been reserved for order. In view of the uncertainty prevailing in the matter and irrespective of the final decision in the case, the Company expects an impairment. Hence, adopting a conservative approach, the Company has impaired and written off amount of ₹ 10,000.00 lakhs during the previous year ended March 31, 2025, which was included under Exceptional items in financial results.
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. 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 entails payment of a Settlement Amount of ₹1,950 Crore by the Company to the Specified Creditors in proportion to their outstanding claims as on July 31 2024. 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.



National Company Law Tribunal, Mumbai ("NCLT") on application filed by NSEL, directed to convene a meeting of Specified Creditors through postal ballot with a facility of voting through electronic means (e-voting) for the purpose of considering, and, if thought fit, approving the proposed scheme. The Scheme has been duly approved in number 92.81% of Specified Creditors and value 91.35% in accordance with section 230 of the Companies Act 2013 and the relevant provisions. This approval exceeds the statutory majority required by Section 230(6) of the Companies Act 2013, that is a majority in number representing three-fourths in value. NSEL filed a Company Petition before the Ld. NCLT seeking approval of the Scheme, which 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. one of the trader challenged the said dismissal NCLAT order before the Hon'ble Supreme Court ; however, 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.

5. During the quarter ended March 31, 2026, pursuant to Hon'ble MPID court's order, the Company has sold its residual equity shares in NTT Data Payment Services India Pvt Limited (an Associate of the Company) and resultant gain in standalone financial statements of ₹ 14,565.72 lakhs is disclosed as exceptional item. As directed by the MPID court, the said consideration amount, after deducting applicable taxes, has been deposited by the Company, in the designated bank account of the Competent Authority – NSEL MPID as security in lieu of attachment.
6. 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 2024-25 aggregating to ₹ 9,307.86 lakhs. The said civil suit has been withdrawn with liberty for restoration in terms of the Scheme

On May 18, 2026, the Board of Directors of the Company have proposed a final dividend of ₹ 2/- per share in respect of the year ended March 31, 2026 subject to the approval of shareholders at the Annual General Meeting and such other approvals as may be necessary. If approved, it would result in a cash outflow of ₹ 921.57 lakhs.

7. a) The 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 matter is pending before the Designated MPID Court. The Company has filed applications for release of its properties pursuant to the Scheme and the same are pending.

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. 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 Scheme an application filed by the Company was allowed by the Hon'ble Bombay High Court by passing an order for the release of attached properties.

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 the Court.

8. 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 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.

9. During the quarter ended March 31, 2026, the Company has made additional long-term investments aggregating ₹ 750.00 lakhs in subsidiary, viz National Spot Exchange Ltd (NSEL) which has been written off during the quarter.



10. The Statutory Auditors vide their Independent Auditors Report dated May 18, 2026 issued the qualified opinion on the audited standalone financial results for quarter and year ended March 31, 2026 and basis for qualified opinion 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. 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 NSEL Settlement scheme, the Company has filed applications to appropriate judicial forums for disposal of the said suits and releasing of its properties. Orders for disposal/dismissal/withdrawal have been passed in certain suits/ matters in terms of the scheme

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 subject to NSEL Settlement Scheme 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 year ended 31 March 2026.

Management Response: Refer Note 7 above.

11. The Statutory Auditors vide their Independent Auditors Report dated May 18, 2026 issued the qualified opinion on the audited consolidated financial results for financial results quarter and year ended March 31, 2026 and basis for qualified opinion thereto are as disclosed: -

- I. Basis for qualified opinion pertaining to the Company and management response thereto, Refer Note no 10 above.
- II. Basis for qualified opinion by the Independent Auditors of National Spot Exchange Limited (NSEL) vide their Audit Report on the audited consolidated financial results for quarter and year ended March 31,2026 of NSEL, are reproduce hereunder:
  - a) NSEL has been served with notices/ letters/ summons from various statutory authorities/ regulators/ Government departments and some purported aggrieved parties. The Group is party to many proceedings filed by / or against the Group which are pending before different forum pertaining to the period prior to suspension of the exchange related operations from 31st July 2013. 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.

There are some writ petitions, public interest litigations, civil suits including in representative capacity filed by and against the Group. 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 enquires or suits which may arise at a later date.

In the light of the above, the outcome of which is not presently known and is uncertain at this stage, hence we are not able to comment on the current or consequential impact if any, in respect of the same on these Consolidated Financial Statements. Also, the matters stated above could also have a consequential impact on the measurement and disclosure of information provided, but not limited to, Balance Sheet, Statement of profit/(loss) account, cash flow statement, statement of change in equity (SOCIE) and earnings per share (EPS) for the year ended and as at March 31, 2026 in these Consolidated Financial Statements.

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/potential settlements involving the Company directly or indirectly, which may require adjustments in the Consolidated Ind AS Financial Statements .

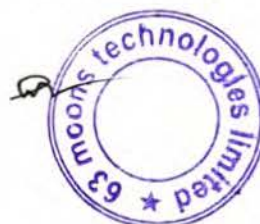
- b) The trade receivables, other receivables are subject to confirmation and reconciliation. The management, however, does not expect any material changes on account of such reconciliation/confirmation from parties. In many cases legal notices have been sent to the parties in earlier years; however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

NSEL Management Response:

Majority value of the trade and other receivables etc. are under litigation/subject to court orders. Company has already made provision for majority of the values or disclosed the reason for non-provisioning. Company is making full efforts for recovery of the amounts.

12. On November 21 , 2025, the Government of India notified the four labour codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to .as "the Labour Codes"). The implementation of the Labour Codes has resulted in an increase of Rs.144.65 Lakhs and Rs.266.18 lakhs in the provision for defined benefit obligation in standalone and consolidated financials respectively, which has been recognised as an employee benefit expense in the current reporting period. The Company continues to monitor the finalization of Central and State Rules, as well as Government clarifications on other aspects of the Labour Codes, and will incorporate appropriate accounting treatment based on these developments as required

13. The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the current financial year.



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

Place: Mumbai  
Date: May 18, 2026



For 63 moons technologies limited

S Rajendran  
Managing Director & CEO  
DIN- 2686150

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



# Chaturvedi Sohan & Co.

## Chartered Accountants

FRN - 118424W

**Independent Auditor's Report on standalone financial results of 63 Moons Technologies Limited for the quarter and year ended 31 March 2026, pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

TO

**The Board of Directors**

**63 MOONS TECHNOLOGIES LIMITED**

CIN: L29142TN1988PLC015586

Mumbai.

### Qualified Opinion

1. We have audited the accompanying quarterly and annual financial results of **63 MOONS TECHNOLOGIES LIMITED** (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026, together with the notes thereon (The Statement), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Security and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations™").
2. In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for *Qualified Opinion* section of our report, the statement:
  - A. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
  - B. give a true and fair View in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and financial information of the Company for the quarter and year ended March 31, 2026.

### Basis for qualified opinion

*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. 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 NSEL Settlement scheme, the Company has filed applications to appropriate judicial forums for disposal of the said suits and releasing of its properties. Orders for disposal/dismissal/withdrawal have been passed in certain suits/ matters in terms of the scheme.*

*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 subject to NSEL Settlement Scheme 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 year ended 31 March 2026.*

3. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the CAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

#### **Emphasis of matters**

4. We draw attention to the Note 2 to the statement which describe that 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. Subsequent to year end, the Company has received further interim distribution of ₹ 1,050.49 lakhs, aggregating to the total interim distribution of ₹ 7228.49Lakhs
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. The Hon'ble Bombay High Court quashed and set aside the decision of the Administrator which has been challenged by Yes Bank and RBI before the Hon'ble Supreme Court where the matter has been stayed subject to the final order of the Hon'ble Supreme Court. The arguments have been completed by the parties, and the matter has been reserved for order. In view of the uncertainty prevailing in the matter and irrespective of the final decision in the case, the Company expects an impairment. Hence, adopting a conservative approach, the Company has impaired and written off amount of ₹ 10,000.00 lakhs during the previous year ended March 31, 2025, which was included under Exceptional items in financial results.

6. We draw attention to Note 4 to the Statement which describe 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. 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 entails payment of a Settlement Amount of ₹1,950 Crore by the Company to the Specified Creditors in proportion to their outstanding claims as on July 31, 2024. 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.

National Company Law Tribunal, Mumbai ("NCLT") on application filed by NSEL, directed to convene a meeting of Specified Creditors through postal ballot with a facility of voting through electronic means (e-voting) for the purpose of considering, and, if thought fit, approving the proposed scheme. The Scheme has been duly approved in number 92.81% of Specified Creditors and value 91.35% in accordance with section 230 of the Companies Act 2013 and the relevant provisions. This approval exceeds the statutory majority required by Section 230(6) of the Companies Act 2013, that is a majority in number representing three-fourths in value. NSEL filed a Company Petition before the Ld. NCLT seeking approval of the Scheme, which 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. one of the trader challenged the said dismissal NCLAT order before the Hon'ble Supreme Court; however, 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.



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

**Management's Responsibilities for the Financial Results**

7. The Statement has been prepared on the basis of the standalone financial statement. The Company's Board of Directors are responsible for the preparation of the Statement that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.
8. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give true and fair view and is free from material misstatement, whether due to fraud or error.
9. In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
10. The Board of Directors are responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Results**

11. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.
12. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
  - A. Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
  - C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
  - D. Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our opinion are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
  - E. Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
13. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
14. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to independence, and where applicable, related safeguards.

#### Other matters

15. The statement includes the results for the quarter ended 31<sup>st</sup> March 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to 9 months ended 31<sup>st</sup> December 2025 of the current financial year which was subjected to review by us.

Our opinion is not modified in respect of these other matters

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

Vivekanand Chaturvedi  
Partner

M.No.: 106403

UDIN : 26106403TKCPJRC604



Date: 18<sup>th</sup> May, 2026

Place: Mumbai



# Chaturvedi Sohan & Co.

## Chartered Accountants

FRN - 118424W

Independent Auditor's Report on consolidated financial results of 63 moons technologies limited for the quarter and year ended 31 March 2026, pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

### Qualified Opinion

1. We have audited the accompanying statement of consolidated financial results of **63 moons technologies limited** ("the Parent" or "the Holding Company") and its subsidiaries (the Parent and Subsidiaries together referred to as "the Group"), which includes its share of profit /(loss) for the quarter and year ended 31 March 2026 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on financial statements/ financial information (separate/consolidated) of subsidiaries and its associate, *except for the effects of the matter described in the Basis for Qualified Opinion section of our report*, the Statement:
  - A. includes the financial results of the entities as per Annexure A to this report
  - B. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
  - C. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of net loss and other comprehensive income and other financial information of the Group for the quarter and year ended 31 March 2026.

### Basis for qualified opinion

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

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*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. 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 (EO W), 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 NSEL Settlement scheme, the Company has filed applications to appropriate judicial forums for disposal of the said suits and releasing of its properties. Orders for disposal/dismissal/withdrawal have been passed in certain suits/ matters in terms of the scheme.*

*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 subject to NSEL Settlement Scheme 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 year ended 31 March 2026.*

4. We reproduce hereunder the Basis for Qualified Opinion issued by the independent auditor(s) of a subsidiary viz. National Spot Exchange Limited ('NSEL') vide their audit report on the consolidated Ind AS 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 opinion in our audit report on the accompanying Statement of the Group:

*(a) "As stated in note nos. 36,38,39,40,43 and 46 to the Consolidated Financial Statement, the Group has been served with notices/ letters/ summons from various statutory authorities/ regulators/ Government departments and some purported aggrieved parties. The Group is party to many proceedings filed by / or against the Group which are pending before different forum pertaining to the period prior to suspension of the exchange related operations from 31<sup>st</sup> July 2013. 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.*

*There are some writ petitions, public interest litigations, civil suits including in representative capacity filed by and against the Group. 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 enquires or suits which may arise at a later date.*

*In the light of the above, the outcome of which is not presently known and is uncertain at this stage, hence we are not able to comment on the current or consequential impact if any, in respect of the same on these Consolidated Financial Statements. Also, the matters stated above could also have a consequential impact on the measurement and disclosure of information provided, but not limited to, Balance Sheet, Statement of profit/(loss) account, cash flow statement, statement of change in equity (SOCIE) and earnings per share (EPS) for the year ended and as at 31<sup>st</sup> March, 2026 in these Consolidated Financial Statements.*

*(b) The trade receivables, other receivables 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."*

5. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group and its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our qualified opinion.

#### **Emphasis of matters**

6. We draw attention to Note 2 to the statement which describe that 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. Subsequent to year end, the Company has received further interim distribution of ₹ 1,050.49 lakhs, aggregating to the total interim distribution of ₹ 7228.49Lakhs



7. 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. The Hon'ble Bombay High Court quashed and set aside the decision of the Administrator which has been challenged by Yes Bank and RBI before the Hon'ble Supreme Court where the matter has been stayed subject to the final order of the Hon'ble Supreme Court. The arguments have been completed by the parties, and the matter has been reserved for order. In view of the uncertainty prevailing in the matter and irrespective of the final decision in the case, the Company expects an impairment. Hence, adopting a conservative approach, the Company has impaired and written off amount of ₹ 10,000.00 lakhs during the previous year ended March 31, 2025, which was included under Exceptional items in financial results.
8. We draw attention to Note 4 to the Statement which describe 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. 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 entails payment of a Settlement Amount of ₹1,950 Crore by the Company to the Specified Creditors in proportion to their outstanding claims as on July 31, 2024. 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.

National Company Law Tribunal, Mumbai ("NCLT") on application filed by NSEL, directed to convene a meeting of Specified Creditors through postal ballot with a facility of voting through electronic means (e-voting) for the purpose of considering, and, if thought fit, approving the proposed scheme. The Scheme has been duly approved in number 92.81% of Specified Creditors and value 91.35% in accordance with section 230 of the Companies Act 2013 and the relevant provisions. This approval exceeds the statutory majority required by Section 230(6) of the



Companies Act 2013, that is a majority in number representing three-fourths in value. NSEL filed a Company Petition before the Ld. NCLT seeking approval of the Scheme, which 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. one of the trader challenged the said dismissal NCLAT order before the Hon'ble Supreme Court ; however, 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.

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

### **Management's responsibilities for the consolidated financial results**

9. The Statement has been prepared on the basis of the consolidated financial statements. The Holding Company's Board of Directors are responsible for the preparation of the Statement that give a true and fair view of the consolidated total comprehensive income (comprising of net profit/loss and other comprehensive income and other financial information of the Group including its associates in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associate for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
10. In preparing the Statement, the respective Board of Directors of companies included in the Group and of its associate are responsible for assessing the ability of the Group and of its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Companies included in the group and its associate or to cease operations, or has no realistic alternative but to do so.
11. The respective Board of Directors of the Companies included in the group are also responsible for overseeing the financial reporting process of the Group and its associates.



## Auditor's responsibilities for the audit of the consolidated financial results

12. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.
13. As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - A. Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
  - C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
  - D. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going-concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our opinion is based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
  - E. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



F. Obtain sufficient appropriate audit evidence regarding the financial results/financial information (separate/consolidated) of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

14. We communicate with those charged with governance of the Holding Company and such other entities included in Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit
15. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
16. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

#### **Other matters**

17. The Statement includes the financial statements (standalone/consolidated) of three domestic subsidiaries and its step down subsidiaries included in the Statement have been audited by their respective independent auditors and it reflects total assets of Rs. 73360.98 lakhs as at 31<sup>st</sup> March 2026; as well as the Revenue from Operation of Rs 10368.69 lakhs, total net profit/(loss) after tax of Rs (19803.56) lakhs, other comprehensive income of Rs.24.93 Lakhs and net cash flow of Rs 663.57 lakhs for the year then ended. These financial statements have been audited by their respective independent auditor whose audit reports have been furnished to us by the Management of holding company and our opinion on the consolidated financial result in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of such auditor and the procedures performed by us as stated in paragraph 5 above.
18. The Statement also includes the financial statements (standalone/ consolidated) of four foreign subsidiaries, which reflects total assets of Rs.18558.15 lakhs as at 31 March 2026; as well as the Revenue from operation of Rs.291.65 lakhs, total net profit/(loss) after tax of Rs.(1086.74) lakhs, other comprehensive income of Rs. Nil and net cash flow of Rs 1123.74 lakhs for the year then ended. These financial statements have been audited by their respective independent auditor whose audit reports have been furnished to us by the Management of holding company and our opinion on the consolidated financial result in so far as it relates to the amounts and disclosures

included in respect of these subsidiaries, is based solely on the report of such auditor and the procedures performed by us as stated in paragraph 5 above.

19. The Statement also includes the Group's share of loss of Rs.91.22 lakhs for the year ended 31 March 2026, in respect of an associate. These Financial Information have been furnished to us by the Parent's management. our opinion on the consolidated financial result in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the Management Representation and the procedures performed by us as stated in paragraph 5 above.
20. Certain subsidiaries are located outside India and their 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 Opinion 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.
21. The statement includes the results for the quarter ended 31<sup>st</sup> March 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to 9 months ended 31<sup>st</sup> December 2025 of the current financial year which was subjected to review by us.

Our opinion is not modified in respect of these other matters

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

Vivekanand Chaturvedi  
Partner  
M.No.: 106403  
UDIN : 26106403MMFVRV5519



Date: 18<sup>th</sup> May 2026  
Place: Mumbai

**Annexure A to the Independent Auditors' Limited Review Report on unaudited consolidated financial results of 63 moons technologies limited for quarter and year ended 31<sup>st</sup> March, 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	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
	<b>Name of Associate Company</b>	
1	NTT Data Payment Services India Pvt. Ltd. (Formerly Atom Technologies Limited (Atom )Upto 18 <sup>th</sup> Feb 2026	Domestic
	<b>List of Subsidiaries which are under liquidation</b>	
1.	IBS Forex Limited (IBS)	Domestic



Statement on Impact of Audit Qualifications on Annual Standalone Audited Financial Results for year ended March 31, 2026

₹ lakhs

I.	Sr. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Total income *	26,671.55	26,671.55
	2.	Total Expenses*	19,211.32	19,211.32
	3.	Exceptional items*	11,692.43	11,692.43
	4.	Net Profit/(Loss)*	17,465.55	17,465.55
	5.	Earnings Per Share*	37.90	37.90
	6.	Total Assets	3,19,418.00	3,19,418.00
	7.	Total Liabilities	15,284.05	15,284.05
	8.	Net Worth	3,04,133.95	3,04,133.95
* Aggregate of continued and discontinued operations				
II.	Audit Qualification:			
A.	Qualification			
Basis for Qualifications pertaining to the Company and management response thereto :				
1	<p>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. 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.</p> <p>Pursuant to NSEL Settlement scheme, the Company has filed applications to appropriate judicial forums for disposal of the said suits and releasing of its properties. Orders for disposal/dismissal/withdrawal have been passed in certain suits/ matters in terms of the scheme.</p>			

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	<p>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</p> <p>Accordingly, in view of above representations regarding legal matters at various stages of adjudication and subject to NSEL Settlement Scheme 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 year ended 31 March 2026.</p>
<b>B.</b>	<b>Type of Audit Qualification:</b>
	Qualified Opinion
<b>C.</b>	<b>Frequency of observation</b>
	Qualification stated in paragraphs A 1 - since year 2012-13.
<b>D.</b>	<b>For Audit Qualification(s) where the impact is not quantified by the auditor:</b>
<b>(i)</b>	<b>Management's reason for unable to estimation on the impact of audit qualification</b>
	<p>(1) For qualification referred in Sr. No. A 1 above,</p> <p>i) a) The 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.</p> <p>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 matter is pending before the Designated MPID Court. The Company has filed applications for release of its properties pursuant to the Scheme and the same are pending.</p>

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	<p>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.</p> <p>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. 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 Scheme an application filed by the Company was allowed by the Hon'ble Bombay High Court by passing an order for the release of attached properties.</p> <p>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. &amp; MMTC Ltd for alleged loss suffered by PEC Ltd. &amp; MMTC Ltd on NSEL platform and aforesaid cases are pending for trial before the Court.</p> <p>In the light of the above ongoing investigations and matters, the outcome of which is not known and is uncertain at this stage, we are unable to quantify the impact.</p>
(ii)	<b>Auditors' Comments :</b>
	Quantification is not possible.

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**For 63 moons technologies limited**



**Chitkala Zutshi**  
Chairman Audit Committee



**S. Rajendran**  
Managing Director & CEO



**Devendra Agrawal**  
Whole Time Director & CFO

Place : Mumbai  
Date : May 18, 2026.

In terms of our Report issued under Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015.

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



**Vivekanand Chaturvedi**

Partner

M.No.: 106403

UDIN : 26106403IT0YVG1487

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Statement on Impact of Audit Qualifications on Annual Consolidated Audited Financial Results for year ended March 31, 2026.

₹ lakhs

I.	Sr. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Total income *	39,495.91	39,495.91
	2.	Total Expenses*	52,781.22	52,781.22
	3.	Exceptional items*	9,598.94	9,598.94
	4.	Net Profit/(Loss)*	(2,243.37)	(2,243.37)
	5.	Earnings Per Share*	(4.87)	(4.87)
	6.	Total Assets	3,88,658.52	3,88,658.52
	7.	Total Liabilities	23,706.28	23,706.28
	8.	Net Worth	3,55,183.42	3,55,183.42
		*Aggregate of continued and discontinued operations		
II.	Audit Qualification:			
A.	Qualification			
	Basis for Qualifications pertaining to the Company and management response thereto :			
1.	<p>(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. 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 (EQ W), 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.</p> <p>Pursuant to NSEL Settlement scheme, the Company has filed applications to appropriate judicial forums for disposal of the said suits and releasing of its properties. Orders for disposal/dismissal/withdrawal have been passed in certain suits/ matters in terms of the scheme.</p>			

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	<p>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.</p> <p>Accordingly, in view of above representations regarding legal matters at various stages of adjudication and subject to NSEL Settlement Scheme 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 year ended 31 March 2026.</p>
2	<p>We reproduce hereunder the Basis for Qualified Opinion issued by the independent auditor(s) of a subsidiary viz. National Spot Exchange Limited ('NSEL') vide their audit report on the consolidated Ind AS 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 opinion in our audit report on the accompanying Statement of the Group.</p>
	<p>(a) "As stated in note nos. 36,38,39,40,43 and 46 to the Consolidated Financial Statement, the Group has been served with notices/ letters/ summons from various statutory authorities/ regulators/ Government departments and some purported aggrieved parties. The Group is party to many proceedings filed by / or against the Group which are pending before different forum pertaining to the period prior to suspension of the exchange related operations from 31st July 2013. 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.</p> <p>There are some writ petitions, public interest litigations, civil suits including in representative capacity filed by and against the Group. 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 enquires or suits which may arise at a later date.</p> <p>In the light of the above, the outcome of which is not presently known and is uncertain at this stage, hence we are not able to comment on the current or consequential impact if any, in respect of the same on these Consolidated Financial Statements. Also, the matters stated above could also have a consequential impact on the measurement and disclosure of information provided, but not limited to, Balance Sheet, Statement of profit/(loss) account, cash flow statement,</p>

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	<p>statement of change in equity (SOCIE) and earnings per share (EPS) for the year ended and as at 31st March, 2026 in these Consolidated Financial Statements.</p> <p>(b) "The trade receivables, other receivables 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."</p>
<b>B.</b>	<b>Type of Audit Qualification:</b>
	Qualified Opinion
<b>C.</b>	<b>Frequency of observation</b>
	Qualification stated in paragraphs A1(a), A2(a), A2(b) above – since year 2012-13.
<b>D.</b>	<b>For Audit Qualification(s) where the impact is not quantified by the auditor:</b>
<b>(i)</b>	<b>Management's reason for unable to estimation on the impact of audit qualification</b>
	<p>1. For qualification referred in Sr. No. A 1 (a) above,</p> <p>i) a) The 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.</p> <p>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 matter is pending before the Designated MPID Court. The</p>

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Company has filed applications for release of its properties pursuant to the Scheme and the same are pending.

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. 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 Scheme an application filed by the Company was allowed by the Hon'ble Bombay High Court by passing an order for the release of attached properties.

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 the Court.

In the light of the above ongoing investigations and matters, the outcome of which is not known and is uncertain at this stage, we are unable to quantify the impact.

2. For qualification referred in Sr. No. A 2(a) above,

The Company 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/potential settlements involving the Company directly or indirectly, which may require adjustments in the Consolidated Ind AS Financial Statements .

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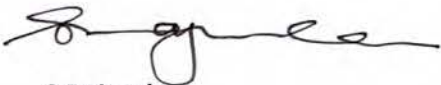
	<p>3. For qualification referred in Sr. No. A 2 (b) above:</p> <p>The trade receivables, other receivables are subject to confirmation and reconciliation. The management, however, does not expect any material changes on account of such reconciliation/ confirmation from parties. In many cases legal notices 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.</p>
(ii)	<p><b>Auditors' Comments:</b></p> <p>Quantification is not possible.</p>

**For 63 moons technologies limited**



**Chitkala Zutshi**  
Chairman Audit Committee

In terms of our Report issued under Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015.



**S Rajendran**  
Managing Director & CEO

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



**Devendra Agrawal**  
Whole Time Director & CFO

**Vivekanand Chaturvedi**  
Partner

M.No.: 106403

UDIN : 26106403HVVEY29111



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