



February 10, 2026

Listing Compliance,

**BSE Limited**

P. J. Towers, Dalal Street,

Mumbai - 400 001

(Scrip Code: 526881)

Listing Compliance,

**National Stock Exchange of India Limited**

Exchange Plaza, Bandra Kurla Complex,

Bandra (E), Mumbai – 400 051

(Scrip Code: 63MOONS)

Dear Sir / Madam,

**Sub: Unaudited Financial Results (Standalone & Consolidated) alongwith Limited Review Report for the quarter ended 31<sup>st</sup> December, 2025.**

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., 10<sup>th</sup> February 2026 inter-alia has approved the Unaudited Financial Results (Standalone and Consolidated) alongwith Limited Review Report for the quarter ended 31<sup>st</sup> December, 2025.

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

The meeting commenced at 3.00 p.m. and concluded at 5.00 p.m.

Kindly take the above information on your records and acknowledge receipt.

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 - 600 002.

T: +91 44 4395 0850 | F: +91 44 4395 0899 | CIN No.: L29142TN1988PLC015586



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

**A. STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025**

(₹ in lakhs, except per equity share data)						
Sr. No.	PARTICULARS	Quarter ended			Nine months ended	
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>A</b>	<b>Continuing Operations:</b>					
	<b>Income</b>					
1	Operating Income					
	Revenue from Operations	2,064.56	1,491.66	664.08	6,123.90	1,888.78
2	Other Income (net)	3,649.68	4,085.69	3,523.13	11,953.33	10,858.72
3	<b>Total Income (1+2)</b>	<b>5,714.24</b>	<b>5,577.35</b>	<b>4,187.21</b>	<b>18,077.23</b>	<b>12,747.50</b>
4	<b>Expenses</b>					
	a) Employee benefits expense	2,130.00	1,933.36	1,566.11	5,948.52	5,234.85
	b) Legal and professional charges	1,073.02	883.47	977.37	2,779.41	3,065.68
	c) Depreciation and amortisation expense	317.35	322.34	282.92	939.59	818.92
	d) Finance costs	20.76	21.52	12.72	57.55	38.45
	e) Other expenses	1,242.35	1,288.19	978.12	3,733.99	2,817.56
	<b>Total expenses</b>	<b>4,783.48</b>	<b>4,448.88</b>	<b>3,817.24</b>	<b>13,459.06</b>	<b>11,975.46</b>
5	<b>Profit / (Loss) before Exceptional items from continuing operations (3-4)</b>	<b>930.76</b>	<b>1,128.47</b>	<b>369.97</b>	<b>4,618.17</b>	<b>772.04</b>
6	Exceptional items	(750.00)	(623.29)	(750.00)	(2,123.29)	(3,000.00)
7	<b>Profit / (Loss) before tax from continuing operations (5+6)</b>	<b>180.76</b>	<b>505.18</b>	<b>(380.03)</b>	<b>2,494.88</b>	<b>(2,227.96)</b>
8	Tax expense / (credit)	84.40	265.11	(186.87)	434.38	(319.58)
9	<b>Net Profit/ (Loss) for the period from continuing operations (7-8)</b>	<b>96.36</b>	<b>240.07</b>	<b>(193.16)</b>	<b>2,060.50</b>	<b>(1,908.38)</b>
<b>B</b>	<b>Discontinued Operations: (Refer Note 2)</b>					
10	<b>Net Profit/ (Loss) for the period from discontinuing operations</b>	<b>-</b>	<b>(10.88)</b>	<b>323.21</b>	<b>(3.94)</b>	<b>935.40</b>
11	<b>Net Profit/ (Loss) for the period (9+10)</b>	<b>96.36</b>	<b>229.19</b>	<b>130.05</b>	<b>2,056.56</b>	<b>(972.98)</b>
12	<b>Other Comprehensive Income (net of tax)</b>					
	(i) Other Comprehensive Income from continuing operations	32.67	(60.82)	(3.97)	(51.69)	(67.72)
	(ii) Other Comprehensive Income from discontinued operations	-	(0.59)	(4.08)	(0.79)	(62.01)
	<b>Total Other Comprehensive Income</b>	<b>32.67</b>	<b>(61.41)</b>	<b>(8.05)</b>	<b>(52.48)</b>	<b>(129.73)</b>
13	<b>Total Comprehensive Income (11+12)</b>	<b>129.03</b>	<b>167.78</b>	<b>122.00</b>	<b>2,004.08</b>	<b>(1,102.71)</b>
14	<b>Paid-up equity share capital (Face value ₹ 2/- per share)</b>	<b>921.57</b>	<b>921.57</b>	<b>921.57</b>	<b>921.57</b>	<b>921.57</b>
15	<b>Reserves excluding revaluation reserves</b>					<b>2,86,352.68</b>
16	<b>Earnings per share (Face Value ₹ 2/- per share)</b>					
	Basic / Diluted (₹) (not annualised)	0.21	0.50	0.28	4.46	(2.11)

**Standalone Other Income consists of:**

(₹ in lakhs)

Particulars	Quarter ended			Nine months ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
(a) Change in fair valuation of Investments	220.22	190.08	204.88	725.99	715.74	975.73
(b) Interest Income	3,207.59	3,550.58	2,988.12	10,026.05	9,142.09	13,121.02
(c) Others (net)	221.87	345.03	330.13	1,201.29	1,000.89	1,512.28
	<b>3,649.68</b>	<b>4,085.69</b>	<b>3,523.13</b>	<b>11,953.33</b>	<b>10,858.72</b>	<b>15,609.03</b>

**Standalone exceptional items consist of:**

(₹ in lakhs)

Particulars	Quarter ended			Nine months ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
(a) Investment in subsidiary written off / Expected credit loss on investment in subsidiaries (net)	(750.00)	(750.00)	(750.00)	(2,250.00)	(3,000.00)	(4,500.00)
(b) Profit on sale of business	-	126.71	-	126.71	-	14,270.26
(c) Write off of investment in bonds / debentures (Refer Note 2 & 3)	-	-	-	-	-	(11,920.55)
<b>Total</b>	<b>(750.00)</b>	<b>(623.29)</b>	<b>(750.00)</b>	<b>(2,123.29)</b>	<b>(3,000.00)</b>	<b>(2,150.29)</b>





**B. STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025**

<div>(₹ in lakhs, except per equity share data)</div>						
Sr. No.	PARTICULARS	Quarter Ended			Nine months ended	
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
<b>A</b>	<b>Continuing Operations:</b>					
1	Operating Income					
	a) Revenue from Operations	2,664.02	2,042.21	1,174.66	7,738.87	3,309.52
	b) Other Operating Income	22.16	11.75	2.95	46.12	8.85
2	Other Income (net)	4,091.63	5,348.05	4,082.25	15,857.00	12,773.73
3	<b>Total Income (1+2)</b>	<b>6,777.81</b>	<b>7,402.01</b>	<b>5,259.86</b>	<b>23,641.99</b>	<b>16,092.10</b>
4	<b>Expenses</b>					
	a) Employee benefits expense	4,405.11	4,495.83	2,999.70	12,767.94	8,989.37
	b) Finance costs	34.02	52.60	13.76	108.15	42.49
	c) Legal and professional charges	2,306.88	2,474.17	2,361.21	6,793.79	6,382.17
	d) Depreciation and amortisation expense	816.69	801.10	753.83	2,387.09	2,232.68
	e) Other expenses	2,340.11	3,764.24	1,944.21	8,758.40	5,585.05
	<b>Total expenses</b>	<b>9,902.81</b>	<b>11,587.94</b>	<b>8,072.71</b>	<b>30,815.37</b>	<b>23,231.76</b>
5	<b>Profit / (Loss) before Exceptional items from continuing operations (3-4)</b>	<b>(3,125.00)</b>	<b>(4,185.93)</b>	<b>(2,812.85)</b>	<b>(7,173.38)</b>	<b>(7,139.66)</b>
6	Exceptional items	-	126.71	-	126.71	-
7	<b>Profit / (Loss) before tax from continuing operations (5+6)</b>	<b>(3,125.00)</b>	<b>(4,059.22)</b>	<b>(2,812.85)</b>	<b>(7,046.67)</b>	<b>(5,535.60)</b>
8	Tax expense	57.76	390.34	(181.59)	761.08	(303.82)
9	<b>Net Profit/ (Loss) for the period from continuing operations (7-8)</b>	<b>(3,182.76)</b>	<b>(4,449.56)</b>	<b>(2,631.26)</b>	<b>(7,807.75)</b>	<b>(6,835.84)</b>
10	Share of profit / (Loss) of Associate	10.08	(9.66)	(12.18)	(91.23)	59.57
11	Non-Controlling interest	1,198.00	1,643.70	652.32	3,409.79	1,424.28
12	<b>Net Profit / (loss) from continuing operations after taxes, minority interest and share of profit of associates (9+10+11)</b>	<b>(1,974.68)</b>	<b>(2,815.52)</b>	<b>(1,991.12)</b>	<b>(4,489.19)</b>	<b>(5,351.99)</b>
<b>B</b>	<b>Discontinued Operations:</b>					
13	Net Profit/ (Loss) for the period from discontinuing operations	-	(10.88)	323.21	(3.94)	935.40
14	<b>Net Profit / (loss) after taxes, minority interest and share of profit of associates (12+13)</b>	<b>(1,974.68)</b>	<b>(2,826.40)</b>	<b>(1,667.91)</b>	<b>(4,493.13)</b>	<b>(4,416.59)</b>
15	<b>Other Comprehensive Income</b>					
	(i) Other Comprehensive Income from continuing operations	39.92	(112.01)	(8.81)	(86.51)	6.98
	(ii) Other Comprehensive Income from discontinued operations	-	(0.59)	(4.08)	(0.79)	(62.01)
	<b>Total Other Comprehensive Income (i + ii )</b>	<b>39.92</b>	<b>(112.60)</b>	<b>(12.89)</b>	<b>(87.30)</b>	<b>(55.03)</b>
16	<b>Total Comprehensive Income (14+15)</b>	<b>(1,934.76)</b>	<b>(2,939.00)</b>	<b>(1,680.80)</b>	<b>(4,580.43)</b>	<b>(4,471.62)</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					3,40,511.97
19	Earnings per share (Face Value ₹ 2/- per share)					
	Basic / Diluted (₹) (non annulised)	(4.29)	(6.13)	(3.62)	(9.75)	(9.58)
						(7.20)

**Consolidated Other Income consists of:**

(₹ in lakhs)

Particulars	Quarter Ended			Nine months ended		Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
(a) Change in fair valuation of Investments	259.50	1,128.90	221.66	3,309.88	776.39	2,410.50
(b) Interest Income	3,648.16	3,904.00	3,300.18	11,187.14	9,861.59	14,273.39
(c) Others (net)	183.97	315.15	560.41	1,359.98	2,135.75	2,243.16
	<b>4,091.63</b>	<b>5,348.05</b>	<b>4,082.25</b>	<b>15,857.00</b>	<b>12,773.73</b>	<b>18,927.05</b>

**Consolidated Exceptional Item consists of:**

(₹ in lakhs)

Particulars	Quarter Ended			Nine months ended		Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
(a) Gain on sale of business undertakings	-	126.71	-	126.71	-	14,270.26
(b) Write off of investment in bonds ( refer note 2 and 3)	-	-	-	-	-	(11,920.55)
	-	<b>126.71</b>	-	<b>126.71</b>	-	<b>2,349.71</b>





**Consolidated Segment-wise Revenue and results:-**

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Nine months ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
<b>A</b>	<b>CONTUNUED OPERATIONS</b>						
<b>1</b>	<b>Segment Revenue :</b>						
	Software services / Solutions	2,528.97	1,934.48	1,150.53	7,289.87	2,858.99	4,050.90
	Others	162.46	124.73	32.61	510.87	510.13	710.23
	<b>Total</b>	<b>2,691.43</b>	<b>2,059.21</b>	<b>1,183.14</b>	<b>7,800.74</b>	<b>3,369.12</b>	<b>4,761.13</b>
	Less: Inter segment Revenue	5.25	5.25	5.53	15.75	50.75	79.09
	<b>Net Sales /Income From Operations</b>	<b>2,686.18</b>	<b>2,053.96</b>	<b>1,177.61</b>	<b>7,784.99</b>	<b>3,318.37</b>	<b>4,682.04</b>
<b>2</b>	<b>Segment Results :</b>						
	Software services / Solutions	(2,246.52)	(5,034.34)	(2,697.68)	(9,394.01)	(5,546.26)	(7,556.01)
	Others	(1,200.95)	(1,313.92)	(1,861.56)	(3,634.03)	(5,693.82)	(7,241.83)
	<b>Total</b>	<b>(3,447.47)</b>	<b>(6,348.26)</b>	<b>(4,559.24)</b>	<b>(13,028.04)</b>	<b>(11,240.08)</b>	<b>(14,797.84)</b>
	Less: Eliminations	(74.02)	(65.94)	(56.85)	(208.17)	(180.79)	(259.58)
	<b>Net Segment Results</b>	<b>(3,373.45)</b>	<b>(6,282.32)</b>	<b>(4,502.39)</b>	<b>(12,819.87)</b>	<b>(11,059.29)</b>	<b>(14,538.26)</b>
	Less: Finance Cost	34.02	52.60	13.76	108.15	42.49	66.88
	Add : Unallocable Income	4,091.62	5,348.06	4,082.25	15,857.00	12,773.73	18,927.05
	Less: Unallocable Expenses	3,809.15	3,199.07	2,378.95	10,102.36	8,811.62	12,207.22
	Add: Exceptional Item	-	126.71	-	126.71	-	2,349.71
	<b>Profit / (loss) before tax of continued operations</b>	<b>(3,125.00)</b>	<b>(4,059.22)</b>	<b>(2,812.85)</b>	<b>(7,046.67)</b>	<b>(7,139.67)</b>	<b>(5,535.60)</b>
<b>B</b>	<b>DISCONTUNUED OPERATIONS</b>						
	Profit / (loss) before tax of discontinued operations	-	(15.35)	455.99	(5.56)	863.69	1,094.46
<b>C</b>	<b>Net Profit / (loss) before tax for the period / year</b>	<b>(3,125.00)</b>	<b>(4,074.57)</b>	<b>(2,356.86)</b>	<b>(7,052.23)</b>	<b>(6,275.98)</b>	<b>(4,441.14)</b>

- 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.
- Software services / Solutions segment represents an integrated mix of various products, projects and activities incidental thereto. Other segment represents process management, Shared Business Support Services, IT Infrastructure Sharing and NBFC related services.
- Due to diversified nature of business, significant assets are interchangeably used between segments and the management believes that it is currently not practicable to provide segment disclosure relating to capital employed since a meaningful segregation is not possible.

**Notes:**

- 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 February 10, 2026.
- 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 Company filed its claim and filed legal cases against specified parties before the appropriate forums. The Ld NCLAT directed ITNL to make an interim distribution to the creditors, pursuant to which ITNL made partial interim distribution to the creditors including the Company. In view of the uncertainty on further distribution, without prejudice to its rights, adopting conservative approach, the Company has impaired and written off an amount of ₹ 13,557.10 lakhs till March 31, 2025 which was included under Exceptional items in financial results of the respective periods.
- The Company 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 Company originally challenged the aforesaid decision of the Administrator of Yes Bank before the Hon'ble Madras High Court and later got transferred before the Hon'ble Bombay High Court. 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. 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 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.

On filing of an application before the National Company Law Tribunal, Mumbai ("NCLT") by NSEL, the Ld. NCLT vide order dated April 08 2025 directed NSEL 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 Company was informed by NSEL that as per the report dated May 19 2025 received from the Scrutinizer appointed by the NCLT, 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. One of the traders challenged the NCLT Order dated November 28, 2025 before Ld. National Company Law Appellate Tribunal ("NCLAT") and the same has been dismissed by the Ld. NCLAT vide order dated January 15 2026. The same trader has now challenged the said NCLAT order before the Hon'ble Supreme Court and necessary steps have been taken by the Company.

5. Based on a civil suit filed by one of the investors affected by the NSEL payment default before the Hon'ble Bombay High Court , a Notice of Motion was filed against the Company to restrain the Company to pay any dividends to the shareholders without approval of the Hon'ble High Court. The Hon'ble Bombay High Court passed an ad interim order inter alia restraining the Company from distributing any dividend or depositing the same in the dividend distribution account in accordance with the provisions of the Companies Act, 1956 (to be read as Companies Act, 2013) pending the final hearing and disposal of the Notice of Motion. In compliance to the said order, the Company has not distributed the final dividend approved by the shareholders for the financial years 2014-15, 2016-17 to 2020-21, 2022-23 to 2024-25 aggregating to ₹ 9,307.86 lakhs. All the Notice of Motions and the Contempt Petitions filed against the Company have been tagged together and are pending for hearing. The distribution of dividend is subject to appropriate orders of the Hon'ble Court.
6. The Union of India, through the Ministry of Corporate Affairs ("MCA"), filed a Company Petition before the Company Law Board, inter-alia seeking removal and supersession of the Board of Directors of the Company. Thereafter, in 2016, after the constitution of NCLT, the matter was transferred to NCLT. The NCLT Delhi as an interim arrangement directed formation of a five member MCA 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.

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

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 .

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.

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. During the quarter ended December 31, 2025, 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.

9. 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.184.13 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.

10. The Statutory Auditors vide their Independent Auditors Limited Review Report dated February 10, 2026 issued the qualified conclusion on the unaudited standalone financial results for quarter and nine months ended December 31, 2025 and basis for qualified conclusion and Management responses thereto are as under: -

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

- (A) As stated by the Management of the Company in Note 7 (a) to the Statement, Civil Suits have been filed against the Company in relation to event occurred on National Spot Exchange Limited trading platform. These matters are pending at various stages of adjudication. As stated in the said note, the management of the Company does not foresee that the parties who have filed Civil Suits would be able to sustain any claim against the Company. 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.

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

Accordingly, in view of above representations regarding legal matters at various stages of adjudication and ongoing investigations/ matters, the outcome of which is not known and is uncertain at this stage, we are unable to comment on the consequential impact in respect of the same on the results for the quarter and nine months ended 31st December 2025.

Management Response: Refer Note 7 above.

11. The Statutory Auditors vide their Independent Auditors Limited Review Report dated February 10, 2026 issued the qualified conclusion on the unaudited consolidated financial results for financial results quarter and nine months ended December 31, 2025 and basis for qualified conclusion thereto are as disclosed: -
- Basis for qualified conclusion pertaining to the Company and management response thereto, Refer Note no 10 above.
- I. Basis for qualified conclusion by the Independent Auditors of National Spot Exchange Limited (NSEL) vide their Audit Report on the unaudited consolidated financial results for quarter and nine months ended December 31, 2025 of NSEL, are reproduce hereunder:
- a) There are some writ petitions, public interest litigations, civil suits including in representative capacity filed by and against the Group and served with notices/letters/summons from various statutory authorities/regulators/government departments and some purported aggrieved parties. Such matters against the Company are sub-judice before different forums. The Group may be exposed to civil/criminal liabilities in case of any adverse outcome of these investigations/enquiries or legal cases or any other investigations as referred above enquires or suits which may arise later. The management of the Group does not foresee that the parties who have filed Civil suits against the Group will be able to sustain any claim against the Group.



In the light of the above representations regarding the ongoing investigations and matters, the outcome of which is not known and is uncertain at this stage, we are unable to comment on the consequential impact in respect of the same on the results for quarter and nine months ended December 31, 2025.

**NSEL Management Response:**

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

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

**NSEL Management Response:**

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

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

Place: Mumbai

Date: February 10, 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





Partners :  
Sohan Chaturvedi FCA  
Chaturvedi V N FCA  
Noshir B Captain FCA  
Rajiv Chauhan FCA  
Neha Chauhan ACA  
Shristi Chaturvedi ACA  
Prakash Mistry FCA



# Chaturvedi Sohan & Co.

## Chartered Accountants

FRN - 118424W

**Independent Auditor's Limited Review Report on the quarterly and year to date Unaudited Standalone Financial Results of 63 Moons Technologies Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended**

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

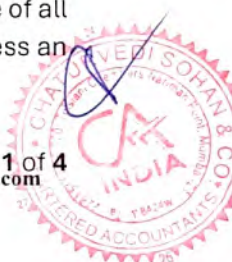
### Introduction

1. We have reviewed the accompanying statement of standalone unaudited financial results of 63 moons technologies limited ("the Company") for the quarter and nine months ended 31<sup>st</sup> December 2025 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulation 2015") as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors on 10<sup>th</sup> February, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*interim Financial Reporting*" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other recognised accounting practices and policies generally accepted in India and Regulation 33 of the SEBI Regulation 2015, as amended. Our responsibility is to express a conclusion on the Statement based on our review.

### Scope of review

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "*Review of interim Financial Information Performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.





### **Basis of Qualified Opinions**

3. As stated by the Management of the Company in Note 7(a) to the Statement, Civil Suits have been filed against the Company in relation to event occurred on National Spot Exchange Limited trading platform. These matters are pending at various stages of adjudication. As stated in the said note, the management of the Company does not foresee that the parties who have filed Civil Suits would be able to sustain any claim against the Company. 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.

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

Accordingly, in view of above representations regarding legal matters at various stages of adjudication and ongoing investigations/ matters, the outcome of which is not known and is uncertain at this stage, we are unable to comment on the consequential impact in respect of the same on the results for the quarter and nine months ended 31<sup>st</sup> December 2025.

### **Qualified conclusion**

4. Except for the possible effects of the matter specified under "Basis for Qualified Conclusion", and based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 as prescribed under section 133 of the Act and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI Regulation 2015 ,as amended ,including the manner in which it is to be disclosed, or that it contains any material misstatement.

### **Emphasis of matter**

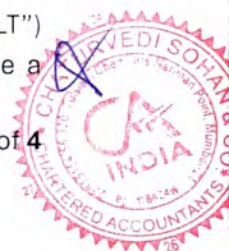
5. We draw attention to the Note 2 to the statement which describes that the Company invested ₹ 20,000 Lakhs (face value) in Secured Non-Convertible Debentures issued by IL&FS Transportation Networks Ltd (ITNL), a subsidiary of Infrastructure Leasing & Finance Ltd (IL&FS). A Resolution process was initiated under Sections 241 and 242 of the Companies Act, 2013 under the supervision of National Company Law Appellate Tribunal (NCLAT). The Company filed its claim and also took various measures including filing legal cases against specified parties before the appropriate forum. The Hon'ble NCLAT directed ITNL to make interim distribution to the creditors, pursuant to which ITNL





made partial interim distribution to the creditors including the Company. In view of the uncertainty about further distribution, without prejudice to its rights, adopting conservative approach, the Company has impaired and written off amount of ₹13,557.10 lakhs till March 31, 2025, which was included under Exceptional items in financial results of the respective periods.

6. 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 Company originally challenged the aforesaid decision of the Administrator of Yes Bank before the Hon'ble Madras High Court and later got transferred before the Hon'ble Bombay High Court. 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. 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 year ended March 31, 2025, which was included under Exceptional items in financial results.
7. We draw attention to Note 4 to the Statement which describes that The Board of Directors of the Company, in its meeting held on February 18, 2025, approved the participation and support of the Company to the Scheme of Arrangement between National Spot Exchange Limited ("NSEL") and the Specified Creditors i.e., traders having outstanding claims above 10 lakhs). The Board also approved the payment of ₹1,950 Crore ("Settlement Amount"), in accordance with the terms of the Scheme, towards settlement of the claims of ₹4610 Cr. Approx. to 5682 Specified Creditors. 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. On filing of an application before the National Company Law Tribunal, Mumbai ("NCLT") by NSEL, the Ld. NCLT vide order dated April 08, 2025, directed NSEL 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 Company was informed by NSEL that as per the report dated May 19, 2025, received from the Scrutinizer appointed by the NCLT, 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. One of the traders challenged the NCLT Order dated November 28, 2025, before Ld. National Company Law Appellate Tribunal ("NCLAT") and the same has been dismissed by the Ld. NCLAT vide order dated January 15, 2026. The same trader has now challenged the said NCLAT order before the Hon'ble Supreme Court and necessary steps have been taken by the Company.

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

**For Chaturvedi Sohan & Co.**

Chartered Accountants

FRN: 118424W



**Vivekanand Chaturvedi**

Partner

Membership No.106403

UDIN: 26106403 PG PYHX 3091

Date: 10<sup>th</sup> February, 2026

Place: Mumbai



Partners :  
Sohan Chaturvedi FCA  
Chaturvedi V N FCA  
Noshir B Captain FCA  
Rajiv Chauhan FCA  
Neha Chauhan ACA  
Shristi Chaturvedi ACA  
Prakash Mistry FCA



# Chaturvedi Sohan & Co.

## Chartered Accountants

FRN - 118424W

**Independent Auditor's Limited Review Report on the quarterly and year to date Unaudited Consolidated Financial Results of 63 Moons Technologies Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended**

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

### Introduction

1. We have reviewed the accompanying statement of consolidated financial results of **63 moons technologies limited** ("the Parent" or "the Company") and its subsidiaries (the Parent and Subsidiaries together referred to as "the Group") and its share of net profit /(loss) after tax and total comprehensive income/(loss) of its associate for the quarter and nine months ended 31<sup>st</sup> December, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors on 10<sup>th</sup> February, 2026 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "*Interim Financial Reporting*" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, ("the Act") and other recognized accounting practices and policies generally accepted in India and Regulation 33 of the SEBI Regulation 2015, as amended. Our responsibility is to express a conclusion on the Statement based on our review.

### Scope of review

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of





the act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI Regulations, 2015, as amended, to the extent applicable.

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

#### **Basis for qualified Conclusion**

5. As stated by the Management of the Holding Company in Note 7 (a) to the Statement, Civil Suits have been filed against the Holding 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 Holding Company. In addition, as stated by the management in Note 7 (b, c, d, e) to the Statement, 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

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.

6. We reproduce hereunder the 'Basis for Qualified Conclusion' issued by the independent auditor(s) of a subsidiary viz. National Spot Exchange Limited ('NSEL') vide their limited review report dated January 22, 2026 on the consolidated financial statement of NSEL, to the extent the same are found significant as per the Guidance issued by the Institute of Chartered Accountants of India, from time to time and which also forms the basis for qualified conclusion in our limited review report on the accompanying Statement of the Group:

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





*In the light of the above, representations regarding the ongoing investigations and matters, the outcome of which is not known and is uncertain at this stage, we are unable to comment on the consequential impact in respect of the same on the results for the quarter ended 31<sup>st</sup> December 2025.*

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

### **Qualified conclusion**

7. Except for the possible effects of the matters specified under "Basis for qualified conclusion", and based on our review conducted and procedures performed as stated in "Scope of review" paragraph above and based on the consideration of the review reports of other auditors referred to in "Other matters" paragraph below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

### **Emphasis of matters**

8. We draw attention to the Note 2 to the statement which describes that the Company invested Rs.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 Company filed its claim and also took various measures including filing legal cases against specified parties before the appropriate forum. The Hon'ble NCLAT directed ITNL to make interim distribution to the creditors, pursuant to which ITNL made partial interim distribution to the creditors including the Company. In view of the uncertainty about further distribution, without prejudice to its rights, adopting conservative approach, the Company has impaired and written off amount of Rs.13,557.10 lakhs till March 31, 2025 which was included under Exceptional items in financial results of the respective periods.
9. 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 Rs.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 Rs.8,415 crores were written down permanently which led to legal actions by the trustees and by the Company. The Company originally challenged the aforesaid decision of the Administrator of Yes Bank before the Hon'ble





Madras High Court and later got transferred before the Hon'ble Bombay High Court. 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. 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 Rs.10,000.00 lakhs during the year ended March 31, 2025, which was included under Exceptional items in financial results.

10. We draw attention to Note 4 to the Statement which describes that the Board of Directors of the Company, in its meeting held on February 18, 2025, approved the participation and support of the Company to the Scheme of Arrangement between National Spot Exchange Limited ("NSEL") and the Specified Creditors i.e., traders having outstanding claims above 10 lakhs). The Board also approved the payment of Rs.1,950 Crore ("Settlement Amount"), in accordance with the terms of the Scheme, towards settlement of the claims of Rs.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 Rs.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.

On filing of an application before the National Company Law Tribunal, Mumbai ("NCLT") by NSEL, the Ld. NCLT vide order dated April 08, 2025, directed NSEL 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 Company was informed by NSEL that as per the report dated May 19, 2025, received from the Scrutinizer appointed by the NCLT, 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. One of the traders challenged the NCLT Order dated November 28, 2025, before Ld. National Company Law Appellate Tribunal ("NCLAT") and the same has been dismissed by the Ld. NCLAT vide order dated January 15, 2026. The same trader has now challenged the said NCLAT order before the Hon'ble Supreme Court and necessary steps have been taken by the Company

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

#### Other matters

11. The Statement includes (standalone/consolidated) financial results/ financial information of three domestic subsidiaries included in the Statement which have been reviewed by their respective independent auditors and it reflects total revenue of Rs 852.14 lakhs and Rs 5163.45 lakhs for the quarter and nine months ended 31<sup>st</sup> December, 2025 respectively, total net profit/ (Loss) is Rs (3947.76) lakhs and Rs (11493.10) for the quarter and nine months ended 31<sup>st</sup> December, 2025 respectively, and total comprehensive income/ (loss) is Rs (7.26) lakhs and Rs (34.82) lakhs for the quarter and nine months ended 31<sup>st</sup> December, 2025. These interim consolidated financial results have been reviewed by their respective independent auditors whose review reports have been furnished to us by the Parent's management. Our conclusion on the accompanying result, to the extent it has been derived from such interim consolidated financial result is based solely on the reports of such other auditors and the procedures performed by us as stated above.
12. The Statement includes interim financial results (separate/consolidated) financial information of four domestic subsidiaries, four foreign subsidiaries and an associate which have not been reviewed by their respective independent auditors and is certified by the respective Company's management. These interim financial statements (separate/consolidated)/ financial information reflects total revenue of Rs 346.51 lakhs and Rs 738.55 lakhs for the quarter and nine months ended 31<sup>st</sup> December, 2025 respectively, total net profit/(loss) after tax of Rs (165.06) lakhs and Rs (771.91) lakhs for the quarter and nine months ended 31<sup>st</sup> December, 2025, other comprehensive income/ (loss) of Rs Nil and Rs Nil for the quarter and nine months ended 31<sup>st</sup> December, 2025. The Statement also includes the Group's share of profit/(loss) of Rs (10.08) lakhs and Rs (91.22) lakhs for the quarter and nine months ended 31<sup>st</sup> December, 2025, in respect of an associate. Our conclusion on the accompanying Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and an associate is based solely on these management certified interim financial statements (separate/consolidated)/ financial information, to the extent applicable, as stated above. According to the information and explanations given to us by the Parent Company's management, these interim financial statements (separate/consolidated)/ financial information are not material to the Group.

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

**For Chaturvedi Sohan & Co.**

Chartered Accountants

FRN: 118424W



**Vivekanand Chaturvedi**

Partner

Membership No.106403

UDIN: 26106403DHSH LN 3045

Date: 10<sup>th</sup> February, 2026

Place: Mumbai



**Annexure A to the Independent Auditors' Limited Review Report on unaudited consolidated financial results of 63 moons technologies limited for the quarter and nine months ended 31<sup>st</sup> December, 2025.**

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

