



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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

Sr. No.	PARTICULARS	Quarter ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited*	Unaudited	Audited*	Audited	Audited
1	Income					
	Operating Income					
	a) Revenue from Operations	3,299.64	15,668.40	10,716.75	45,525.68	27,248.18
	b) Other Operating Income	0.30	0.30	0.30	1.20	1.20
2	Other Income (net)	3,665.71	3,775.47	3,276.80	13,766.53	10,241.36
3	Total Income (1+2)	6,965.65	19,444.17	13,993.85	59,293.41	37,490.74
4	Expenses					
	a) Purchase of stock-in-trade	-	-	-	300.00	-
	b) Employee benefits expense	3,702.05	3,862.55	3,318.52	14,843.07	12,304.16
	c) Legal and professional charges	953.14	1,030.17	900.11	4,578.53	4,497.58
	d) Depreciation and amortisation expense	313.80	323.37	332.24	1,287.83	1,187.26
	e) Finance costs	26.23	23.02	17.57	89.26	54.47
	f) Other expenses	1,885.18	1,849.28	1,556.27	6,392.27	5,174.63
	Total expenses	6,880.40	7,088.39	6,124.71	27,490.96	23,218.10
5	Profit / (Loss) before Exceptional items (3-4)	85.25	12,355.78	7,869.14	31,802.45	14,272.64
6	Exceptional items	(750.00)	(1,500.00)	(4,886.55)	(4,750.00)	(7,386.55)
7	Profit / (Loss) before tax (5+6)	(664.75)	10,855.78	2,982.59	27,052.45	6,886.09
8	Tax expense / (credit)	(3,622.25)	904.54	2,475.94	130.82	4,110.68
9	Net Profit/ (Loss) for the period (7-8)	2,957.50	9,951.24	506.65	26,921.63	2,775.41
10	Other Comprehensive Income	54.46	(8.81)	34.88	(52.17)	(138.51)
11	Total Comprehensive Income (9+10)	3,011.96	9,942.43	541.53	26,869.46	2,636.90
12	Paid-up equity share capital (Face value ₹ 2/- per share)	921.57	921.57	921.57	921.57	921.57
13	Reserves excluding revaluation reserves				2,86,682.77	2,60,734.88
14	Earnings per share (Face Value ₹ 2/- per share) Basic / Diluted (₹) (not annualised)	6.42	21.60	1.10	58.43	6.02

*Refer Note 10

Statement of standalone assets and liabilities

(₹ in lakhs)

SR No	PARTICULARS	As at	As at	SR No	PARTICULARS	As at	As at
		31.03.2024	31.03.2023			31.03.2024	31.03.2023
		Audited	Audited			Audited	Audited
	ASSETS				EQUITY AND LIABILITIES		
	Non-current assets				Equity		
1	Property, Plant and Equipment	20,476.77	20,469.48	1	Equity Share capital	921.57	921.57
2	Right of use assets	484.43	428.01	2	Other Equity	2,86,682.77	2,60,734.88
3	Investment Property	10,028.62	10,238.73		Total Equity	2,87,604.34	2,61,656.45
4	Other Intangible assets	89.23	207.47		LIABILITIES		
5	Financial Assets				Non-current liabilities		
	(i) Investments	62,992.00	64,901.21		Financial Liabilities		
	(ii) Loans	2.45	10.68	1	(i) Lease Liabilities	266.28	259.17
	(iii) Other Financial Assets	62,572.03	26,539.83		(ii) Other financial liabilities	484.26	484.26
6	Deferred tax Assets (net)	4,612.75	4,721.93	2	Provisions	885.96	783.19
7	Other non-current assets	4,315.38	7,180.12		Total Non-current liabilities	1,636.50	1,526.62
	Total Non-current assets	1,65,573.66	1,34,697.46		Current liabilities		
	Current assets				Financial Liabilities		
1	Financial Assets			1	(i) Lease Liabilities	250.83	161.02
	(i) Investments	12,166.58	11,312.94		(ii) Trade payables :		
	(ii) Trade receivables	942.22	915.31		Due to micro and small enterprises	114.46	92.08
	(iii) Cash and cash equivalents	4,272.14	5,686.54		Due to others	509.49	220.39
	(iv) Bank Balances other than (iii) above	1,07,203.05	1,19,533.40		(iii) Other financial liabilities	9,927.59	8,034.22
	(v) Loans	506.43	509.66	2	Current tax Liabilities (net)	-	-
	(vi) Other Financial Assets	4,580.06	4,222.70	3	Other current liabilities	3,076.24	10,751.36
2	Current tax assets (net)	5,614.29	3,270.51	4	Provisions	883.04	773.25
3	Other current assets	3,144.06	3,066.87		Total current liabilities	14,761.65	20,032.32
	Total current assets	1,38,428.83	1,48,517.93		Total equity and liabilities	3,04,002.49	2,83,215.39
	Total assets	3,04,002.49	2,83,215.39				



Standalone Cash Flow Statement: -
(₹ in lakhs)

Particulars	Year ended 31.03.2024		Year ended 31.03.2023	
A. Cash flow from operating activities				
Profit / (Loss) before tax		27,052.45		6,886.09
Adjustments for:				
Depreciation and amortisation expense	1,287.83		1,187.26	
Gain on fair valuation of financial assets at fair value through profit or loss	(855.88)		(536.81)	
Impairment / allowance for expected credit loss on debentures	-		14,344.83	
Less: Reversal of allowance for expected credit loss - debentures	-		(10,208.28)	
Allowance for expected credit loss on investment in subsidiaries	4,750.00		3,500.00	
Allowance for credit loss on loans to subsidiaries made earlier written back	-		(250.00)	
Bad debts / advances written off (net of provision held)	11.68		36.22	
Provision for doubtful trade receivables / advances	0.19		99.22	
Finance costs	89.27		54.47	
Interest income	(11,862.33)	(6,579.24)	(8,671.01)	(444.10)
Operating profit / (loss) before working capital changes		20,473.21		6,441.99
Changes in working capital:				
Adjustments for:				
Trade receivables, loans, other financial assets and other assets	(218.32)		(198.98)	
Trade payables, other financial liabilities, other liabilities and provision	(6,526.11)	(6,744.43)	8,290.96	8,091.98
Cash used in operations		13,728.78		14,533.97
Net Income Tax paid		392.31		-
Net cash flow from operating activities (A)		14,121.09		14,533.97
B. Cash flow from investing activities				
Capital expenditure on Property, plant and equipment and other Intangible assets including capital advances		(382.57)		(455.69)
Purchase of stake in subsidiaries		(4,750.00)		(3,507.50)
Proceeds from sale of Financial assets - others		1,911.48		10,270.61
Loan repaid by subsidiary company		-		250.00
Bank deposits not considered as Cash and cash equivalents				
- Placed		(1,72,212.67)		(2,43,624.44)
- Matured		1,48,526.32		2,17,208.20
Interest income		11,620.03		7,748.53
Cash flow from investing activities		(15,287.41)		(12,110.29)
Income tax paid (net of refund)		-		917.87
Net cash flow from investing activities (B)		(15,287.41)		(11,192.42)
C. Cash flow from financing activities				
Repayment of lease liabilities - Principal		(195.33)		(98.36)
- Interest		(52.76)		(26.07)
Net cash used in financing activities (C)		(248.09)		(124.43)
Net increase in cash and cash equivalents (A + B + C)		(1,414.41)		3,217.12
Cash and cash equivalents (opening balance)		8,713.72		5,496.60
Cash and cash equivalents (closing balance)		7,299.31		8,713.72

Standalone Other Income consists of:
(₹ in lakhs)

Particulars	Quarter ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
(a) Change in fair valuation of Investments	237.07	174.19	163.47	855.88	536.81
(b) Interest Income	3,164.88	3,339.09	2,856.30	11,862.33	8,671.02
(c) Others (net)	263.76	262.19	257.03	1,048.32	1,033.53
	3,665.71	3,775.47	3,276.80	13,766.53	10,241.36

Standalone exceptional items consists of:
(₹ in lakhs)

Particulars	Quarter ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
(a) Investment in subsidiary written off / Expected credit loss on investment in subsidiaries (net)	(750.00)	(1,500.00)	(1,000.00)	(4,750.00)	(3,500.00)
(b) Impairment / Allowance for expected credit loss on debentures (net)	-	-	(4,136.55)	-	(4,136.55)
(c) Reversal of credit loss on loan given to subsidiary	-	-	250.00	-	250.00
	(750.00)	(1,500.00)	(4,886.55)	(4,750.00)	(7,386.55)



B. STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(₹ in lakhs, except per equity share data)						
Sr. No.	PARTICULARS	Quarter Ended			Year ended	
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
		Audited*	Unaudited	Audited*	Audited	Audited
1	Operating Income					
	a) Revenue from Operations	3,743.78	16,065.24	11,150.85	47,176.26	28,967.78
	b) Other Operating Income	9.02	7.77	9.25	34.50	39.04
2	Other Income (net)	3,712.43	4,179.97	3,475.76	14,797.19	11,170.06
3	Total Income (1+2)	7,465.23	20,252.98	14,635.86	62,007.95	40,176.88
4	Expenses					
	a) Purchases of stock-in-trade	-	-	-	300.00	-
	b) Employee benefits expense	4,805.56	4,919.11	4,323.81	19,157.38	16,493.24
	c) Finance costs	29.96	23.12	21.54	97.11	63.15
	d) Legal and professional charges	2,377.67	2,076.20	1,790.63	8,919.01	7,102.22
	e) Depreciation and amortisation expense	750.92	761.80	1,424.07	3,029.12	2,338.98
	f) Other expenses	2,787.74	2,541.61	2,223.23	9,115.42	8,087.94
	Total expenses	10,751.85	10,321.84	9,783.28	40,618.04	34,085.53
5	Profit / (loss) before Exceptional items (3-4)	(3,286.62)	9,931.14	4,852.58	21,389.91	6,091.35
6	Exceptional items	-	-	(4,136.55)	-	(4,136.55)
7	Profit / (loss) before tax (5+6)	(3,286.62)	9,931.14	716.03	21,389.91	1,954.80
8	Tax expense	(3,615.15)	910.35	2,473.23	154.84	4,136.16
9	Net Profit / (loss) after taxes (7-8)	328.53	9,020.79	(1,757.20)	21,235.07	(2,181.36)
10	Share of profit / (Loss) of Associate	53.83	(79.18)	(852.66)	(259.13)	(483.01)
11	Non-Controlling interest	419.82	330.81	232.09	1,274.65	1,033.49
12	Net Profit / (loss) after taxes, minority interest and share of profit of associates (9+10+11)	802.18	9,272.42	(2,377.77)	22,250.59	(1,630.88)
13	Other Comprehensive Income	33.60	(26.60)	59.98	(53.35)	(123.06)
14	Total Comprehensive Income (12+13)	835.78	9,245.82	(2,317.79)	22,197.24	(1,753.94)
15	Paid-up equity share capital (Face value ₹ 2/- per share)	921.57	921.57	921.57	921.57	921.57
16	Reserves excluding revaluation reserves				3,33,815.07	3,10,579.27
17	Earnings per share (Face Value ₹ 2/- per share)					
	Basic / Diluted (₹) (non annulised)	1.74	20.12	(5.16)	48.29	(3.54)

*Refer note 10

Statement of Consolidated Assets and Liabilities

(₹ in lakhs)

SR No	PARTICULARS	As at	As at	SR No	PARTICULARS	As at	As at
		31.03.2024	31.03.2023			31.03.2024	31.03.2023
		Audited	Audited			Audited	Audited
	ASSETS				EQUITY AND LIABILITIES		
	Non-current assets				Equity		
1	Property, Plant and Equipment	20,756.04	20,702.51	1	Equity Share capital	921.57	921.57
2	Capital work-in-progress	51.71	33.92	2	Other Equity	3,33,815.07	3,10,579.27
3	Right to use Assets	484.43	428.01	3	Non-controlling interests	(2,925.77)	(2,450.13)
4	Investment Properties	10,028.62	10,238.73		Total Equity	3,31,810.87	3,09,050.72
5	Other Intangible assets	5,661.22	7,304.51		LIABILITIES		
6	Financial Assets				Non-current liabilities		
	i) Investments	50,163.33	52,079.34	1	Financial Liabilities		
	ii) Loans	2.45	10.68		i) Lease liability for asset on rent	266.28	259.17
	iii) Other Financial Assets	75,959.33	39,463.08		ii) Other financial liabilities	484.26	484.26
7	Deferred tax assets	4,640.03	4,752.42	2	Provisions	1,195.53	1,276.73
8	Other non-current assets	8,391.81	10,685.88	3	Other long term liabilities	9.48	10.05
	Total Non-current assets	1,76,138.97	1,45,699.07		Total Non-current liabilities	1,955.55	2,030.21
	Current assets				Current liabilities		
1	Financial Assets			1	Financial Liabilities		
	i) Investments	14,056.93	13,692.00		i) Lease liability for asset on rent	250.83	161.02
	ii) Trade receivables	4,530.58	4,413.15		ii) Trade payables		
	iii) Cash and cash equivalents	6,063.76	9,179.34		Due to micro and small enterprise	124.60	122.45
	iv) Bank Balances other than (iii) above	1,22,218.40	1,34,576.37		Due to others	2,725.60	2,254.62
	v) Loans	216.49	385.18		iii) Other financial liabilities	20,676.41	18,701.80
	vi) Other Financial Assets	27,957.21	27,814.52		Provisions	945.46	615.42
2	Current Tax Assets (Net)	5,734.22	3,390.10	3	Current Tax liabilities	1.86	0.51
3	Other current assets	7,613.83	7,435.54	4	Other current liabilities	6,039.21	13,648.53
	Total current assets	1,88,391.42	2,00,886.20		Total current liabilities	30,763.97	35,504.35
	Total assets	3,64,530.39	3,46,585.27		Total equity and liabilities	3,64,530.39	3,46,585.27



Consolidated Cash Flow Statement

(₹ in lakhs)

Particulars	Year Ended	
	31.03.2024	31.03.2023
	Audited	Audited
A. Cash flow from operating activities		
Profit / (Loss) before tax	21,389.91	1,954.80
Adjustments for:		
Depreciation and amortisation expense	3,029.12	2,338.98
Impairment /allowance for expected credit loss on debentures (net)	-	4,136.55
Gain on Fair Valuation of Financial Assets	(939.13)	(599.25)
Bad trade receivables / advances written off (net of provision held)	0.87	190.55
Dividend income	(55.15)	(43.16)
Finance costs	97.11	63.15
Exchange rate fluctuations- loss	12.44	4.89
Interest income	(12,719.99)	(9,365.46)
Operating profit before working capital changes	10,815.18	(1,318.95)
Changes in working capital:		
Adjustments for:		
Trade receivable, loans , other financial assets and other assets	(376.47)	413.14
Trade payables, other financial liabilities, other liabilities and provisions	(6,079.30)	7,990.56
Cash used in operations	4,359.41	7,084.76
Net Income Tax paid	356.32	(13.52)
Net cash flow from operating activities	4,715.73	7,071.24
B. Cash flow from investing activities		
Capital expenditure on Property, plant and equipment and other Intangible assets including capital advances	(549.03)	(1,965.26)
Purchase of Financial assets - others	-	(38.45)
Proceeds from sale of Financial assets - others	2,159.21	10,270.61
Decrease / (Increase) in fixed deposit with banks	(23,918.97)	(24,126.95)
Interest income	12,256.62	8,059.50
Dividend income	55.15	43.16
Cash used in investing activities	(9,997.01)	(7,757.40)
Net income tax paid	-	917.87
Net cash used in investing activities	(9,997.01)	(6,839.53)
C. Cash flow from financing activities		
Proceeds from issue of share capital in Subsidiaries	2,368.20	1,999.86
Lease Payment	(195.34)	(107.88)
Cash generated from / (used in) financing activities	2,172.86	1,891.98
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(3,108.42)	2,123.69
Cash and cash equivalents (opening balance)	12,693.40	10,569.71
Cash and cash equivalents (closing balance)	9,584.98	12,693.40

Consolidated Other Income consists of:

(₹ in lakhs)

Particulars	Quarter Ended			Year ended	
	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
(a) Change in fair valuation of Investments	258.63	199.86	181.82	939.13	599.25
(b) Interest Income	3,124.68	3,644.30	3,079.41	12,719.99	9,365.46
(c) Others (net)	329.12	335.81	214.53	1,138.07	1,205.35
	3,712.43	4,179.97	3,475.76	14,797.19	11,170.06

Consolidated Exceptional Item consists of:

(₹ in lakhs)

Particulars	Quarter Ended			Year ended	
	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
(a) Impairment / Allowance for expected credit loss on debentures	-	-	(4,136.55)	-	(4,136.55)
	-	-	(4,136.55)	-	(4,136.55)



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

Sr. No.	Particulars	Quarter Ended			Year ended	
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
1	Segment Revenue :					
	STP Technologies / Solutions	3,749.63	16,071.09	11,161.23	46,861.15	28,646.37
	Others	8.72	7.47	29.93	371.81	510.58
	Total	3,758.35	16,078.56	11,191.16	47,232.96	29,156.95
	Less: Inter segment Revenue	5.55	5.55	31.06	22.20	150.13
	Net Sales /Income From Operations	3,752.80	16,073.01	11,160.10	47,210.76	29,006.82
2	Segment Results :					
	STP Technologies / Solutions	(1,570.88)	10,820.34	6,639.70	26,693.48	11,954.98
	Others	(1,866.34)	(1,431.38)	(2,329.46)	(6,352.66)	(4,517.57)
	Total	(3,437.22)	9,388.96	4,310.24	20,340.82	7,437.41
	Less: Eliminations	48.80	(43.75)	(384.73)	(175.13)	(511.20)
	Net Segment Results	(3,486.02)	9,432.71	4,694.97	20,515.95	7,948.61
	Less: Finance Cost	29.96	23.12	21.54	97.11	63.15
	Add : Unallocable Income	3,712.43	4,179.97	3,475.74	14,797.19	11,170.05
	Less: Unallocable Expenses	3,483.07	3,658.42	3,296.59	13,826.12	12,964.16
	Add: Exceptional Item	-	-	(4,136.55)	-	(4,136.55)
	Profit / (loss) before tax	(3,286.62)	9,931.14	716.03	21,389.91	1,954.80

- 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.
- STP Technologies / Solutions segment represents straight through processing solutions and includes an integrated mix of various products, projects and activities incidental thereto. Other segment represents trading, procurement, process management, risk consultancy activities, Shared Business Support Services, IT Infrastructure Sharing, NBFC related activities and internet telecommunication 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 May 24, 2024.
- The Company has investments of ₹ 20,000 Lakhs (face value) in Secured Non-Convertible Debentures issued by IL&FS Transportation Networks Ltd (ITNL) (subsidiary of Infrastructure Leasing & Finance Ltd – IL&FS). Resolution process has been initiated under Companies Act under the supervision of National Company Law Appellate Tribunal (NCLAT). The Company has filed its claim and also taken various measures including filing legal cases against specified parties at an appropriate forum. During the resolution process, Hon'ble NCLAT has approved the Revised Distribution Framework proposed by the New Board for interim distribution. During the current year, ITNL has made partial interim distribution out of recovery to the creditors including Company and Company has received ₹1,644.82 lakhs. The Company without prejudice to its rights had impaired the investment for the expected credit loss by ₹ 11,636.55 lakhs till 31 March 2023 and has written off above-mentioned amounts in respective years.
- The Company has investments in 9% Yes Bank Perpetual Additional Tier I (AT-1) Bonds amounting to ₹ 30,000 Lakhs (face value). On March 06, 2020, the Central Government announced draft scheme of reconstruction of Yes Bank Ltd. (YBL). The Final Reconstruction Scheme had excluded the writing off AT-



1 bonds. However, on March 14, 2020, Yes Bank through Administrator informed the stock exchanges that Additional Tier I Bonds for an amount of ₹ 8,415 crores written down permanently which led to legal action by the trustees of the issue and by the Company. The Hon'ble Bombay High Court quashed and set aside the decision by Administrator of Yes Bank to write off Additional Tier 1 (AT-1) bonds. Yes Bank and RBI have challenged the Bombay High Court's order before the Supreme Court where the matter is stayed subject to the final order to be passed by the Supreme Court.

4. 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. This Notice of Motion was filed in one of the suits relating to NSEL counterparty default. In compliance to the said order, the Company has not distributed the final dividend approved by the shareholders for the financial year 2014-15, 2016-17, 2017-18 2018-19, 2019-20, 2020-21 and 2022-23 aggregating to ₹ 7,833.35 lakhs. All the Notice of Motions and the Contempt Petitions filed against the Company have been tagged together and pending for hearing.

On May 24, 2024, the Board of Directors of the Company have proposed a final dividend of ₹ 2/- per share in respect of the year ended March 31, 2024 subject to the approval of shareholders at the Annual General Meeting and appropriate judicial order. If approved, it would result in a cash outflow of ₹ 921.57 lakhs. The distribution of dividend is subject to appropriate Judicial order.

5. The Union of India, through the Ministry of Corporate Affairs ("MCA"), has filed the Company Petition before the Company Law Board, inter-alia seeking removal and supersession of the Board of Directors of the Company. The NCLT has as interim arrangement with consent formed a committee for certain matters. In Appeal, NCLT 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 upheld the NCLT Order. The Company has filed civil appeal before Hon'ble Supreme Court challenging the orders passed by NCLAT & NCLT wherein in interim Hon'ble Supreme Court granted stay on appointment of director on the Company, the matter is pending for hearing.
6. a) Post July-2013, civil suits have been filed against the Company in relation to the counter party payment default occurred on the exchange platform of NSEL, wherein the Company has 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 denied all 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. These matters are pending for hearing before the Hon'ble Bombay High Court.
- b) First Information Reports (FIRs) have been registered against various parties, including the Company, with the Economic Offences Wing, Mumbai (EOW) and Central Bureau of Investigation (CBI) in connection with the counter party payment default on NSEL trading platform. After investigation, EOW, Mumbai has presently filed various charge-sheets in the matter. The Company has been named in the charge sheet filed in December 2018. CBI has filed charge-sheets including against the Company for alleged loss caused to PEC Ltd. & MMTC Ltd on NSEL platform and aforesaid cases are pending for trial before Court.
- c) The SFIO has filed complaint with the Hon'ble Sessions Court under various sections of IPC and Companies Act against several persons/entities including the Company relating to NSEL payment default. The Company has 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) State Government attached various assets of the Company under MPID Act by issuing Gazette Notifications. The Company is in process of pursuing its remedy before Hon'ble MPID Court against said Notifications.

e) The Enforcement Directorate('ED') has attached certain assets of the Company under the provisions of the Prevention of Money Laundering Act, 2002(PMLA). The Hon'ble Appellate Tribunal quashed the provisional attachment orders and imposed conditions with regard to the Company. The Company has filed the 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 has also filed cross appeal, which is tagged with the Company's appeal. The matters are pending for hearing. Meanwhile, ED filed a prosecution complaint before the Spl. PMLA Court, Mumbai against the Company and the same is pending for trial.

7. During the quarter ended March 31, 2024 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. Further, the cumulative investment till December 31, 2023 in NSEL of ₹ 32,947.90 lakhs, for which provision for expected credit loss was already made in books till then, has been written off during the quarter ended March 31, 2024 and corresponding provision has been written back.
8. The Statutory Auditors vide their Independent Auditors Report dated May 24, 2024 issued the qualified opinion on the audited standalone financial results for quarter and year ended March 31, 2024 and basis for qualified opinion and Management responses thereto are as under: -

Note Number 6 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 6 (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 6 (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 year ended 31 March 2024.

Management Response: Refer Note 6 above.

9. The Statutory Auditors vide their Independent Auditors Report dated May 24, 2024 issued the qualified opinion on the audited consolidated financial results for financial results quarter and year ended March 31, 2024 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 6 above.
- II. Basis for qualified opinion by the Independent Auditors of NSEL vide their Audit Report on the audited consolidated financial results for quarter and year ended March 31, 2024 of NSEL, are reproduce hereunder:

- a) The 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 to 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 March, 2024 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 which may require adjustments in the Consolidated Ind AS Financial Statements.



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

10. 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.
11. Previous year/period figures have been regrouped/reclassified, wherever necessary, to conform to current period's presentation.

Place: Mumbai
Date: May 24, 2024



For 63 moons technologies limited

A handwritten signature in blue ink, appearing to read "S Rajendran".

S Rajendran
Managing Director & CEO
DIN- 2686150

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

Independent Auditor's Report on standalone financial results of 63 moons technologies limited for the quarter and year ended 31 March 2024, 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 statement of standalone financial results of 63 moons technologies limited (the "Company") for the quarter and year ended 31 March 2024 (the "Statement"), attached herewith, being submitted by the 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, *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. 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 the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended 31 March 2024.

Basis for qualified opinion

3. *As stated by the Management of the Company in Note 6 (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*

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management in Note 6 (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 year ended 31 March 2024.

4. 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 ICAI'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

5. We draw attention to the Note 2 to the statement which describes Company's investment of Rs. 20,000 Lakhs (face value) in secured non-convertible debentures issued by IL&FS Transportation Networks Ltd (ITNL) (subsidiary of Infrastructure Leasing & Finance Ltd – ILFS), whereas, the ITNL has defaulted in repayment of interest. During the resolution process, Hon'ble NCLAT has approved the Revised Distribution Framework proposed by the New Board for interim distribution. The Company without prejudice to its rights had impaired the investment for the expected credit loss by ₹ 11,636.55 lakhs till 31 March 2023 and has written off above-mentioned amounts in respective years.



A handwritten signature in blue ink, appearing to be 'R. K. S.', located to the right of the circular stamp.

6. We draw attention to Note 3 to the Statement which describes Company's investment of Rs. 30,000 Lakhs (face value) in 9% Yes Bank Perpetual Additional Tier I (AT-1) bonds. The hon'ble Bombay High Court has quashed and set aside the letter dated 14 March 2020 issued by the Administrator, Yes Bank and decision to write off Additional Tier 1 bonds. On the request of the Yes Bank Counsel the hon'ble Bombay High Court has stayed this order for period of six weeks. Yes Bank and RBI challenged the Bombay High Court's order before the Supreme Court and accordingly stay was extended subject to the final order passed by the Supreme Court. It describes the uncertainty related to the current outcome of the above-mentioned order.

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

Management's responsibilities for the standalone financial results

7. The Statement has been prepared on the basis of the standalone financial statements. 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 the Indian Accounting Standard 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 of 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 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 Statement that give a true and fair view and are 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 also responsible for overseeing the Company's financial reporting process.



Auditor's responsibilities for the audit of the standalone financial results

11. 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 the Statement.
12. As 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 Company has adequate internal financial controls with reference to financial statements 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 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 Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions 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 Statement, 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 bear on our independence, and where applicable, related safeguards.

Other matter

15. The Statement includes the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to nine months ended 31 December 2023 of the current financial year which were subjected to limited review by us.

Our opinion is not modified in respect of this other matter.

Sharp & Tannan Associates

Chartered Accountants

Firm's Regn. No.: 0109983W

by the hand of



A handwritten signature in blue ink, appearing to read "Pramod Bhise".

Pramod Bhise

Partner

Membership no.: (F) 047751

Mumbai, May 24, 2024

UDIN: 24047751BKAARK7952

Independent Auditor's Report on consolidated financial results of 63 moons technologies limited for the quarter and year ended 31 March 2024, 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 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) in its associate for the quarter and year ended 31 March 2024 ("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 and its associate for the quarter and year ended 31 March 2024.



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Basis for qualified opinion

3. As stated by the Management of the Holding Company in Note 6 (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 6 (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.

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 year ended 31 March 2024.

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. 39 to 44 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 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 to 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 March, 2024 in these Consolidated Financial Statements."

- (b) *"The trade receivables, 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."*
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 the Note 2 to the statement which describes Company's investment of Rs. 20,000 Lakhs (face value) in secured non-convertible debentures issued by IL&FS Transportation Networks Ltd (ITNL) (subsidiary of Infrastructure Leasing & Finance Ltd – ILFS), whereas, the ITNL has defaulted in repayment of interest. During the resolution process, Hon'ble NCLAT has approved the Revised Distribution Framework proposed by the New Board for



interim distribution. The Company without prejudice to its rights had impaired the investment for the expected credit loss by ₹ 11,636.55 lakhs till 31 March 2023 and has written off above-mentioned amounts in respective years.

7. We draw attention to Note 3 to the Statement which describes Company's investment of Rs. 30,000 Lakhs (face value) in 9% Yes Bank Perpetual Additional Tier I (AT-1) bonds. The hon'ble Bombay High Court has quashed and set aside the letter dated 14 March 2020 issued by the Administrator, Yes Bank and decision to write off Additional Tier 1 bonds. On the request of the Yes Bank Counsel the hon'ble Bombay High Court has stayed this order for period of six weeks. Yes Bank and RBI challenged the Bombay High Court's order before the Supreme Court and accordingly stay was extended subject to the final order passed by the Supreme Court. It describes the uncertainty related to the current outcome of the above-mentioned order.
8. We reproduce hereunder the 'Emphasis of Matters' issued by the independent auditor of an Associate (where holding company owns share of 29.15%) viz. NTT Data Payment Services India Limited (Formerly known as Atom Technologies Limited,) vide their audit report dated 21 May 2024, on the standalone Ind AS financial statement, 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 our audit report on the accompanying Statement of the Group:

"We draw your attention to Note 35 of the financial statement. Union Bank of India (UBI) made claims of Rs. 190 Crores vide letter dated 22 November 2022. The same is towards payment of commission due to the application of incorrect Merchant Service Fees (MSF) rate for certain identified transactions. The matter is still under discussion & there has been continuous endeavour from both the side so to reach at the convergence, however, considering the factual situation, the Company has created a provision of Rs. 22 Crores in the Financials as of 31 March 2023, which is still continuing till matter is finally resolved. Hence, considering the factual information provided above and independent legal advice obtained by the management, possibility of an outflow of resources, embodying economic benefits due to materialisation of any further balance amount is remote. Accordingly, considering all the above facts, the company has not disclosed the same under contingent liability vide para 28 of Ind AS 37."

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



A handwritten signature in blue ink, appearing to be "R. S.", located to the right of the circular stamp.

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 associate 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 associate 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 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 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 and of its associate are also responsible for overseeing the financial reporting process of the Group and of its associate.

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 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 conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate 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 and its associate 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 Ind AS financial statements (standalone/ consolidated) of seven domestic subsidiaries, whose Ind AS financial statements reflect total assets of Rs. 55,966.47 lakhs as at 31 March 2024; as well as the total revenue of Rs. 2,225.00 lakhs, total net profit/(loss) after tax of Rs. (9,263.53) lakhs, other comprehensive income of Rs. (1.19) lakhs and net cash flow of Rs. (1,887.99) lakhs for the year then ended. The Statement also includes the Group's share of profit/(loss) of Rs. (259.13) lakhs for the year ended 31 March 2024, in respect of an associate. These Ind AS financial statements have been audited by their respective independent auditor whose audit reports have been furnished to us by the Parent's management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

The Statement also includes the financial statements (standalone/ consolidated) of four foreign subsidiaries, which reflects total assets of Rs. 18,473.58 lakhs as at 31 March 2024; as well as the total revenue of Rs. 643.55 lakhs, total net profit/(loss) after tax of Rs. (1,318.66) lakhs, other comprehensive income of Rs. Nil Lakhs and net cash flow of Rs. (21.86) 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, and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditor and the procedures performed by us as stated in paragraph above.
18. Certain subsidiaries are located outside India and their separate/consolidated financial statements have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the separate/consolidated financial statements of these subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding 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 report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.
19. The Statement includes the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to nine months ended 31 December 2023 of the current financial year which were subjected to limited review by us.

Our opinion is not modified in respect of these other matters.

Sharp & Tannan Associates

Chartered Accountants

Firm's Regn No.: 0109983W

by the hand of



Pramod Bhise

Partner

Membership no.: (F) 047751

Mumbai, 24 May 2024

UDIN: 24047751BKAARL8510

**Annexure A to the Independent Auditor's Report on consolidated financial results of
63 moons technologies limited for the quarter and year ended 31 March 2024**

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 O Verse Global IT Services L.L.C (subsidiary of Ticker Limited)	Foreign
1C.	Ticker Data Limited (subsidiary of Ticker Limited)	Domestic
2.	Financial Technologies Communications Limited (FTCL)	Domestic
3.	Apian Finance & Investment Limited (Apian)	Domestic
4.	FT Projects Limited. (FTPL)	Domestic
5.	Global Payment Networks Limited (GPNL)	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
Name of Associate Company		
1.	NTT Data Payment Services India Limited [Formerly Atom Technologies Limited (Atom)]	Domestic
List of Subsidiaries which are under liquidation		
1.	IBS Forex Limited (IBS)	Domestic





Statement on Impact of Audit Qualifications on Annual Standalone Audited Financial Results for year ended March 31, 2024

₹ lakhs

I.	Sr. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Total income	59,293.41	59,293.41
	2.	Total Expenses	27,490.96	27,490.96
	3.	Exceptional items	(4,750.00)	(4,750.00)
	4.	Net Profit/(Loss)	26,921.63	26,921.63
	5.	Earnings Per Share	58.43	58.43
	6.	Total Assets	304,002.49	304,002.49
	7.	Total Liabilities	16,398.15	16,398.15
	8.	Net Worth	287,456.75	287,456.75
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 6 (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 6 (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>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>			

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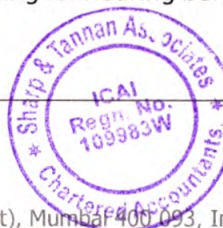


	Accordingly, in view of above representations regarding legal matters at various stages of adjudication and ongoing investigations/ matters, the outcome of which is not known and is uncertain at this stage, we are unable to comment on the consequential impact in respect of the same on the results for the quarter and year ended 31 March 2024.
B.	Type of Audit Qualification:
	Qualified Opinion
C.	Frequency of observation
	Qualification stated in paragraphs A 1 - since year 2012-13.
D.	For Audit Qualification(s) where the impact is not quantified by the auditor:
(i)	Management's reason for unable to estimation on the impact of audit qualification
	<p>(1) For qualification referred in Sr. No. A 1 above,</p> <p>i) a) Post July-2013, civil suits have been filed against the Company in relation to the counter party payment default occurred on the exchange platform of NSEL, wherein the Company has 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 denied all 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. These matters are pending for hearing before the Hon'ble Bombay High Court.</p> <p>b) First Information Reports (FIRs) have been registered against various parties, including the Company, with the Economic Offences Wing, Mumbai (EOW) and Central Bureau of Investigation (CBI) in connection with the counter party payment default on NSEL trading platform. After investigation, EOW, Mumbai has presently filed various charge-sheets in the matter. The Company has been named in the charge sheet filed in December 2018. CBI has filed charge-sheets including against the Company for alleged loss caused to PEC Ltd. & MMTC Ltd on NSEL platform and aforesaid cases are pending for trial before Court.</p> <p>c) The SFIO has filed complaint with the Hon'ble Sessions Court under various sections of IPC and Companies Act against several persons/entities including the Company relating to NSEL payment default. The Company has 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>

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	<p>d) State Government attached various assets of the Company under MPID Act by issuing Gazette Notifications. The Company is in process of pursuing its remedy before Hon'ble MPID Court against said Notifications.</p> <p>e) The Enforcement Directorate('ED') has attached certain assets of the Company under the provisions of the Prevention of Money Laundering Act, 2002(PMLA). The Hon'ble Appellate Tribunal quashed the provisional attachment orders and imposed conditions with regard to the Company. The Company has filed the 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 has also filed cross appeal, which is tagged with the Company's appeal. The matters are pending for hearing. Meanwhile, ED filed a prosecution complaint before the Spl. PMLA Court, Mumbai against the Company and the same is pending for trial.</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)	Auditors' Comments :
	Quantification is not possible.

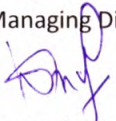
For 63 moons technologies limited



Chitkala Zutshi
Chairperson Audit Committee



S. Rajendran
Managing Director & CEO

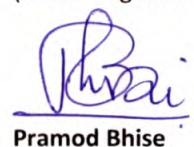


Devendra Agrawal
Whole Time Director & CFO



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 Sharp & Tannan Associates
Chartered Accountants
(Firm's Registration No.109983W)



Pramod Bhise
Partner
(Membership No. (F) 047751)




Place : Mumbai
Date : May 24, 2024.

63 moons technologies limited

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Statement on Impact of Audit Qualifications on Annual Consolidated Audited Financial Results for year ended March 31, 2024.

₹ lakhs

I.	Sr. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Total income	62,007.95	62,007.95
	2.	Total Expenses	40,618.04	40,618.04
	3.	Exceptional items	-	-
	4.	Net Profit/(Loss)	22,250.59	22,250.59
	5.	Earnings Per Share	48.29	48.29
	6.	Total Assets	364,530.39	364,530.39
	7.	Total Liabilities	32,719.52	32,719.52
	8.	Net Worth	334,589.04	334,589.04
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 6 (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 6 (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>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>			

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	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 year ended 31 March 2024.
2	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 consolidated Ind AS financial Statements of the Group.
	<p>(a) "As stated in Note nos. 39 to 44 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 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 to 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, statement of change in equity (SOCIE) and earnings per share (EPS) for the year ended and as at 31 March, 2024 in these Consolidated Financial Statements.</p>

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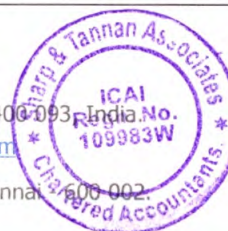


	(b) "The trade receivables, other receivables, loans and advances and deposits are subject to confirmation and reconciliation. The management, however, does not expect any material changes on account of such reconciliation/ confirmation from parties. In many cases legal notices have been sent to the parties in earlier years; however, we are unable to form any opinion on the recoverability of the outstanding balances of such parties."
B.	Type of Audit Qualification:
	Qualified Opinion
C.	Frequency of observation
	Qualification stated in paragraphs A1(a), A2(a), A2(b) above – since year 2012-13.
D.	For Audit Qualification(s) where the impact is not quantified by the auditor:
(i)	Management's reason for unable to estimation on the impact of audit qualification
	<p>1. For qualification referred in Sr. No. A 1 (a) above,</p> <p>i) a) Post July-2013, civil suits have been filed against the Company in relation to the counter party payment default occurred on the exchange platform of NSEL, wherein the Company has 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 denied all 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. These matters are pending for hearing before the Hon'ble Bombay High Court.</p> <p>b) First Information Reports (FIRs) have been registered against various parties, including the Company, with the Economic Offences Wing, Mumbai (EOW) and Central Bureau of Investigation (CBI) in connection with the counter party payment default on NSEL trading platform. After investigation, EOW, Mumbai has presently filed various charge-sheets in the matter. The Company has been named in the charge sheet filed in December 2018. CBI has filed charge-sheets including against the Company for alleged loss caused to PEC Ltd. & MMTC Ltd on NSEL platform and aforesaid cases are pending for trial before Court.</p> <p>c) The SFIO has filed complaint with the Hon'ble Sessions Court under various sections of IPC and Companies Act against several persons/entities including the Company relating to NSEL payment default. The Company has challenged the issuance of process order before the Hon'ble</p>

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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) State Government attached various assets of the Company under MPID Act by issuing Gazette Notifications. The Company is in process of pursuing its remedy before Hon'ble MPID Court against said Notifications.

e) The Enforcement Directorate('ED') has attached certain assets of the Company under the provisions of the Prevention of Money Laundering Act, 2002(PMLA). The Hon'ble Appellate Tribunal quashed the provisional attachment orders and imposed conditions with regard to the Company. The Company has filed the 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 has also filed cross appeal, which is tagged with the Company's appeal. The matters are pending for hearing. Meanwhile, ED filed a prosecution complaint before the Spl. PMLA Court, Mumbai against the Company and the same is pending for trial.

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. The management of the Company does not foresee that the parties who have filed Civil Suits against the Company will be able to sustain any claim against the Company. There are no claims/ litigations which may require adjustments in the Consolidated Ind AS Financial Statement.

3. For qualification referred in Sr. No. A 2 (b) above:

Majority in value of the trade and 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.

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(ii)	Auditors' Comments:
	Quantification is not possible.

For 63 moons technologies limited


Chitkala Zutshi
Chairperson Audit Committee


S Rajendran
Managing Director & CEO

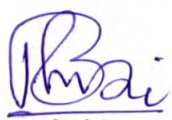

Devendra Agrawal
Whole Time Director & CFO

Place: Mumbai
Date: May 24, 2024



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 Sharp & Tannan Associates
Chartered Accountants
(Firm Registration No. 109983W)


Pramod Bhise
Partner
(Membership No. (F) 047751)





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