QUANTBLOCK TECHNOVATION PVT.LTD.
(Subsidiary of TICKER)

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF Quantblock Technovation Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Quantblock Technovation Private Limited** (the "Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of material accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its loss, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 financial statements under the provisions of the Act and the Rules made 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 is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, financial statements and our auditor's report thereon.

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Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibilities for the Financial Statements

The Company's Management and Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the financial statements, 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.

• Obtain an understanding of internal financial 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,

CHATURVEDI SOHAN & CO. CHARTERED ACCOUNTANTS INDIA we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and Board of directors.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial 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 Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. A. As required by Section 143(3) of the Act, based on our audit we report that:
   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.

   d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors as on March 31, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

B. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

1) As explained to us by the Management of the Company, no litigations is pending against the company which would impact its financial position.

2) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

3) The Company has no material foreseeable losses on long term contracts (including derivative contracts) and hence for the same the company has not made any provision.

4) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

C. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

5) Based on our examination, which include test checks, the Company has used accounting software for maintaining its books of account for the Financials year ended March 31st, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated during the year for all material transaction recorded in the software . Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As provision to Rule 3(1) of the Companies (Accounts) Rule, 2014 is applicable from April 1, 2023, reporting under rule 11(g) of the Companies (Audit and Auditor) Rules, 2014 on preservation of audit trail as per the statutory requirement for records retention is not applicable for the financials year ended March 31, 2026.

For Chaturvedi Sohan & Co
Chartered Accountant
FRN: 118424W

Chaturvedi V N
Partner
M.No:106403
UDIN: 26106403LCCHMW1186

Date: 13-05-2026
Place: Mumbai

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Global Payment Networks Limited of even date)
Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of subsection 3 of Section 143 of the Companies Act, 2013 (the "Act")

We have audited the internal financial controls over financial reporting of Quantblock Technovation Private Limited (the "Company") as of March 31,2026 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Management of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For Chaturvedi Sohan & Co
Chartered Accountant
FRN: 118424W

Chaturvedi V N
Partner
M.No:106403
UDIN: 26106403LCCHMW1186

Date:13-05-2026
Place: Mumbai

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT (Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Quantblock Technovation Private Limited of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i. (A)The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

(B) The Company has maintained proper records showing full particulars of intangible assets.

ii. (a) The Company does not have any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable.

(b) The Company has not sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii. The Company has not made investments in, companies, firms, Limited Liability Partnerships, and granted unsecured loans to other parties, during the year end hence clause 3(iii) of the order is not applicable to the Company.

iv. The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantee and securities provided to the extent applicable.

v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

vi. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

vii. In respect of statutory dues:

(a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.
There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

(b) Details of statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2026 on account of disputes are given below:*

Nature of the statute	Nature of dues	Forum where the dispute is pending	Period to which the amount relates	Amount
NA	NA	NA	NA	NA

viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix. a. The Company has not taken any loans or other borrowings from any lender. Hence reporting under clause 3(ix)(a) of the Order is not applicable.

b. The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

c. The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.

d. On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

e. On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

f. The Company has not raised any loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.

x. a. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

b. During the year, the Company has not issued Zero Coupon Unsecured Fully Convertible Debentures (ZOFCD) and hence is not required to comply with relevant requirement of section 42 and 62 of Companies Act,2013.

xi. a. No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

b. No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

c. As per Management Representation the has not received any whistle blower complaints during the year and hence clause 3(xi)(c) is not applicable to the Company.

xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed at note no.30 in the financial statements as required by the applicable accounting standards.

xiv. (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) In our opinion the company is not required to appoint internal auditor according to Section 138(1) of companies Act,2013. Hence, reporting under Clause 3(xiv)(b) is not applicable.

xv. In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a)and (b) of the Order is not applicable.

(c) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. The Company has incurred cash losses of Rs.539.75 Lakhs in the current financial year.

xviii. Since this is the first year, the clause relating to resignation of the statutory auditors of the Company during the year is not applicable

xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. As per section 135 of the Companies Act 2013, the company is not liable to contribution toward CSR, accordingly clause 3(xx)(a)(b) of the order is not applicable to the Company.

For Chaturvedi Sohan & Co
Chartered Accountant
FRN: 118424W

CHATURVEDI SOHAN & CO. CHARTERED ACCOUNTANTS 118424W INDIA

Chaturvedi V N
Partner
M.No:106403
UDIN: 26106403LCCHMW1186

Date:13-05-2026
Place: Mumbai

Quantblock Technovation Private Limited

(Formerly 9Point Capital Private Limited)

Balance Sheet as at March 31, 2026

(₹ in lakhs)

Particulars	Note	As at 31.03.2026
ASSETS		
Non-current assets		
Property, plant and equipment	5	6.44
Right of use assets	6	10.52
Financial assets		
(i) Other financial assets	7	2.20
Total non-current assets		**19.16**
Current assets		
Financial assets		
(i) Cash and cash equivalents	10	335.77
(ii) Bank Balances other than (iii) above	11	5.00
(iii) Other financial assets	7	1.04
Current tax assets (net)	8	1.95
Other current assets	9	52.49
Total current assets		**396.25**
Total assets		**415.41**
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	12	910.00
Other equity		(548.32)
Total equity		**361.68**
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Lease Liability		2.33
Provisions	14	6.54
Total non-current liabilities		**8.87**
Current liabilities		
Financial liabilities		
(i) Lease Liability		8.71
(ii) Trade payables	16	
Due to micro and small enterprises		0.00
Due to others		15.62
(iii) Other financial liabilities	13	11.55
Other current liabilities	15	6.37
Provisions	14	2.61
Total current liabilities		**44.86**
Total Liabilities		**53.73**
Total equity and liabilities		**415.41**

See accompanying notes forming part of the financial statements 1 to 28

In terms of our report attached
For Chaturvedi Sohan & Co
Chartered Accountants
(Firm's Registration No.118424W)
by the hand of

Vivekanand Chaturvedi
Partner
Membership No:106403

Place : Mumbai
Date: May 13, 2026

For and on behalf of the Board

Srinivas Lingamuthu
Director
DIN- 06727385

Sonu Jain
Director
DIN- 10853871

Place : Mumbai
Date: May 13, 2026

Quantblock Technovation Private Limited

(Formerly 9Point Capital Private Limited)

Statement of profit and loss for the period from May 9, 2025 to March 31, 2026 (₹ in lakhs)

Particulars	Note	Period Ended 31.03.2026
Revenue from operations		-
Other income (net)	17	20.54
Total Income		**20.54**
Expenses		
Employee benefits expense	18	259.03
Finance costs	19	1.09
Depreciation and amortisation expenses	20	7.48
Other expenses	21	301.26
Total expenses		**568.86**
Profit/ (Loss) before exceptional item and tax		(548.32)
Exceptional items		-
Profit / (Loss) before tax		**(548.32)**
Tax expense / (credit):		
Current tax		-
Deferred tax		-
Total tax expense		-
Profit for the period		(548.32)
Other Comprehnsive Income / (Loss) for the period		-
Total Comprehnsive Income for the period		(548.32)
Earnings per share: (Face Value per share ₹ 1/-)		
Basic and Diluted per share (in ₹)		-0.72

See accompanying notes forming part of the financial statements 1 to 28

In terms of our report attached
For Chaturvedi Sohan & Co
Chartered Accountants
(Firm's Registration No.118424W)
by the hand of

Vivekanand Chaturvedi
Partner
Membership No:106403

Place : Mumbai
Date: May 13, 2026

For and on behalf of the Board

Srinivas Lingamuthu
Director
DIN- 06727385

Sonu Jain
Director
DIN- 10853871

Place : Mumbai
Date: May 13, 2026

Quantblock Technovation Private Limited
(Formerly 9Point Capital Private Limited)

Statement of changes in equity for the period from May 9, 2025 to March 31, 2026

(₹ in lakhs)

Particulars	Equity Share Capital	Reserves and surplus (Retained earnings)	Other Comprehensive Income	Total other equity	Total equity attributable to equity holders of the Company
Balance at 09.05.2025	-	-	-	-	-
Changes in equity for the period ended 31.03.2026					
Addition during the period	910.00	-	-	-	910.00
Remeasurement of The Net Defined Benefit Liability/Asset	-	-	-	-	-
Profit for the period	-	(548.32)	-	(548.32)	(548.32)
Balance at 31.03.2026	**910.00**	**(548.32)**	**-**	**(548.32)**	**361.68**

In terms of our report attached
For Chaturvedi Sohan & Co
Chartered Accountants
(Firm's Registration No.118424W)
by the hand of

Vivekanand Chaturvedi
Partner
Membership No:106403

Place : Mumbai
Date: May 13, 2026

For and on behalf of the Board

Srinivas Lingamuthu
Director
DIN- 06727385

Sonu Jain
Director
DIN- 10853871

Place : Mumbai
Date: May 13, 2026

Quantblock Technovation Private Limited
(Formerly 9Point Capital Private Limited)
Statement of Cash Flow for the period from May 9, 2025 to March 31, 2026

(₹ in lakhs)

Particulars	For the period from May 9, 2025 to March 31, 2026	
A. Cash flow from operating activities		
Profit / (Loss) before tax		(548.32)
Adjustments for:		
Depreciation and amortisation expense	7.48	
Finance costs	1.09	
Interest income	(20.54)	(11.97)
Operating profit / (loss) before working capital changes		**(560.29)**
Changes in working capital:		
Adjustments for:		
Trade receivables, loans, other financial assets and other assets	(54.68)	
Trade payables, other financial liabilities, other liabilities and provision	42.56	(12.12)
Cash used in operations		(572.41)
Net Income Tax - (paid) / refund received		(1.95)
Net cash flow from operating activities (A)		**(574.36)**
B. Cash flow from investing activities		
Capital expenditure on Property, plant and equipment and other Intangible assets including capital advances		(7.61)
Bank deposits not considered as Cash and cash equivalents		
- Placed		(5.00)
- Matured		-
Interest income		19.50
Cash flow from investing activities		6.89
Income tax paid		-
Net cash flow from investing activities (B)		6.89
C. Cash flow from financing activities		
Issue of Share capital		910.00
Repayment of lease liabilities - Principal		(5.79)
- Interest		(0.96)
Net cash used in financing activities (C)		903.24
Net increase in cash and cash equivalents (A + B + C)		335.77
Cash and cash equivalents (opening balance)		-
Cash and cash equivalents (closing balance)		335.77

Notes to cash flow statement:

1. Cash and cash equivalents include cash and bank balances in current and deposit accounts, with original maturities not exceeding three months. Reconciliation of bank balances with cash and cash equivalents is as follows

Particulars	As at 31.03.2026
Cash and cash equivalents	335.77

2. Fixed deposits with banks with maturity period of more than three months are classified and grouped in investing activities and not included in cash and cash equivalents.
3. The cash flow statement has been prepared under the indirect method, as per iND AS 7.

In terms of our report attached
For Chaturvedi Sohan & Co
Chartered Accountants
(Firm's Registration No.118424W)
by the hand of

Vivekanand Chaturvedi
Partner
Membership No:106403

Place : Mumbai
Date: May 13, 2026

CHATURVEDI SOHAN & CO. CHARTERED ACCOUNTANTS INDIA 118424W

For and on behalf of the Board

Srinivas Lingamuthu
Director
DIN- 06727385

Sonu Jain
Director
DIN- 10853871

Place : Mumbai
Date: May 13, 2026

QUANTBLOCK TECHNOVATION PRIVATE LIMITED (Formerly 9Point Capital Private Limited)

1. Company Overview

Quantblock Technovation Private Limited (formerly 9Point Capital Private Limited) (the 'Company') is domiciled in India. The Company's registered office is at 6 Floor, FT Tower, CTS 256&, 257, Suren Rd, Andheri(E), Chakala Midc, Mumbai, Mumbai, Maharashtra, India, 400093, India. The Company's Corporate Identity Number (CIN) is U66190MH2025PTC447990

The Company is engaged in the business of developing, implementing, operating and maintaining technology solutions, software platforms, infrastructure, and support services for participants in the financial services and digital asset ecosystem, including but not limited to fintech companies, virtual digital asset service providers (VDASPs), virtual digital asset businesses, brokerages, trading firms, proprietary trading firms, market makers, quantitative trading firms, financial institutions and other market participants.
The Company designs, develops, customizes, integrates and provides trading and capital markets technology solutions. These solutions include order management systems (OMS), risk management systems (RMS), liquidity management platforms, smart order routing systems, multi-exchange connectivity and execution infrastructure, broker and dealer management tools, API-based integrations, data analytics platforms, reporting systems, compliance and surveillance tools, and other software products and technology-enabled services. The Company may also provide infrastructure hosting, managed services, software-as-a-service (SaaS), consulting, implementation, maintenance, technical support and related services.
Additionally, the Company may provide market access solutions, business process support, regulatory and compliance advisory support, operational assistance, marketing and growth support, strategic consulting, training, research, product development assistance, and ancillary services to financial technology businesses and market participants. This may be done either directly or through strategic partnerships, subject to applicable laws and regulatory requirements. The Company may undertake any other activities incidental or conducive to achieving the foregoing objectives.

These Ind-AS compliant financial statements were approved by the Board of Directors on May 13, 2026.

2. Basis of Preparation

2.1. Statement of compliance and Basis of Preparation

The company was incorporated on 9th May of 2025. These financial statements of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified pursuant to Section 133 of the Companies Act, 2013 ("the 2013 Act") under of the Companies (Indian Accounting Standards) Rules, 2015, subsequent amendment thereto and the relevant provisions of the 2013 Act. The financial statements cover the period from 9th May 2025 to 31st March 2026. As this is first reporting period of the company, the presentation of comparative financial information for the preceding period is not applicable.

The financial statements have been prepared on accrual basis using the historical cost measurement. except for the following material items that have been measured at fair value as required by relevant Ind AS:
- Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments)

The accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

2.2. Functional and presentation currency

These Separate financial statements are presented in Indian Rupees, which is the Company's functional currency. All amounts have been rounded to the nearest rupees, unless otherwise indicated.

2.3. Use of estimates

The preparation of the financial statements in conformity with Ind AS requires management to make certain estimates, judgements and assumptions. These affect the application of accounting policies, the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the reporting date of the financial statements and reported amounts of income and expenses during the period. Accounting estimates could change from period to period and the actual results could differ from those estimates. These are reviewed by the management on an on-going basis and appropriate changes in estimates are made prospectively as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the
financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

The management believes that the estimates used in preparation of these financial statements are just, prudent and reasonable.

3. Material Accounting Policies

The Company has consistently applied the following accounting policies to all periods presented in these financial statements.

3.1. Revenue

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration expected to receive in exchange for those products or services. The Company recognises the revenue as per five step model as specified in Ind AS 115. Revenue towards satisfaction of a performance obligation is measured at the amount of transaction price (net of variable consideration) allocated to that performance obligation. The transaction price of goods sold and services rendered is net of variable consideration on account of various discounts and schemes offered by the Company as part of the contract. Revenue also excludes taxes collected from customers.

3.2. Interest income

Interest income from debt instruments is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income in respect of income tax is accounted on receipt basis.

3.3. Property, plant and equipment

i. Recognition and measurement

Property, Plant and Equipment (PPE) are carried at cost less accumulated depreciation and any accumulated impairment losses, if any.

The cost of PPE comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts and rebates and any costs directly attributable to bring in the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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PPE which are not ready for intended use as on the date of Balance Sheet are disclosed as "Capital work-in-progress".

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the assets) is recognised in Statement of Profit & Loss.

ii. Subsequent expenditure

Subsequent expenditure relating to PPE is capitalised only when it is probable that future economic benefits with these will flow to the company and cost of the item can be measured reliably. Repairs & maintenance costs are recognised in Statement of Profit and Loss as and when incurred.

iii. Depreciation

Depreciation is calculated to write off the cost of items of property, plant and equipment less their estimated residual values using the straight-line method over their estimated useful lives. Leased assets and leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

Depreciation methods, useful lives and residual values are reviewed annually and the effects of any changes in estimates are accounted for on a prospective basis.

Freehold Land is not depreciated. For others, depreciation has been provided on the basis of estimated useful life as follows.

Assets	Useful life
Office Equipment	2 to 5 Years
Electrical Installations	10 Years
Computer Hardware	3 to 6 Years
Furniture and Fixtures	5 to 10 Years
Vehicles	5 Years
Building	58 Years
Leasehold improvements	Over lease period (2 to 5 years)

Assets costing up to ₹ 5,000/- are fully depreciated in the year of acquisition.

3.4. Cash and cash equivalents.

The Company considers all highly liquid investments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

3.5. Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instruments. The classification of financial instruments depends on the objective of the business model for which it is held. Management determines the classification of its financial instruments at recognition.

Classification	Initial recognition	Subsequent recognition
Non-derivative financial instruments		
a) Financial assets **at amortised cost:** if it is held within business model where purpose is to hold asset for contractual cash flows that are solely payments of principal and interest on principal outstanding	At fair value including directly attributable transaction costs	Subsequently carried at amortised cost using effective interest rate method less any impairment loss

b)	Financial assets **at fair value through other comprehensive income:** if it is held within business model where purpose is to hold asset for contractual cash flows that are solely payments of principal and interest on principal outstanding and also selling financial assets	At fair value including directly attributable transaction costs	All changes in value excluding interest are recognised in OCI. Interest is recognised on effective interest rate method in Statement of Profit & Loss
c)	Financial assets **at fair value through statement of profit and loss**: if financial asset is not classified in any of the above categories	At fair value excluding directly attributable transaction costs. Transaction costs are recognised in Statement of Profit and Loss	Fair valued at each subsequent reporting date
d)	i) Trade receivable (which do not contain significant financing component) ii) Loans	At transaction price At fair value	Subsequently held at amortised cost, using the effective interest rate method, net of any expected credit loss (Trade Receivable more than 270 days are booked at 100% ECL rate)
e)	Investment in subsidiaries and associate	At cost	At cost net of expected credit Loss
f)	Other Equity investments	At fair value	And changes through Statement of Profit and Loss
g)	Financial liabilities	At fair value including directly attributable transaction costs	**At amortised cost:** using effective interest method except certain items
Share capital			
		Ordinary shares classified as equity	

Financial assets are reclassified subsequent to their recognition if and in the period the Company changes its business model for managing financial assets.

Derecognition of financial instruments

A financial asset is derecognised by the Company only when:

- Contractual right to receive cash flows from the assets expires; or
- The Company has transferred the rights to receive cash flows from the financial asset; or
- If the Company has not retained control of the financial asset; or
- The Company has transferred substantially all risks and rewards of ownership of the financial asset.

Any gain or loss on derecognition is recognised in statement of profit and loss including cumulative gain or loss in case of financial assets subsequently valued at fair value through other comprehensive income. In case of financial assets subsequently fair valued through profit or loss, gain or loss is presented on a net basis.

In case of financial liability any gain or loss on derecognition is recognised in statement of profit and loss.

3.6. Measurement of Fair Value

Company's accounting policies and disclosures require the measurement of fair values, for both financial and non- financial assets and liabilities. In determining the fair value of its financial instruments as define in Ind AS 113, the Company regularly reviews significant unobservable inputs, valuation adjustments, uses a variety of methods and assumptions that are based on market conditions and risks, existing at each reporting date. The methods used to determine fair value include discounted cash flow analysis, available quoted market prices and dealer quotes. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized.

3.7. Write – Off

The Company is directly reducing the gross carrying amount of a financial asset when the Company has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof. A write-off constitutes a derecognition event.

3.8. Impairment

i. Financial assets

For the financial assets which are not fair valued through profit or loss, the Company tests loss allowances using the expected credit loss (ECL) model and recognises, if any.

Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other financial assets, expected credit losses are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised is recognized as an impairment gain or loss in profit or loss.

ii. Non-financial assets

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then asset's / cash generating unit (CGU)'s recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is estimated. An impairment loss is recognised if the carrying amount of an asset / CGU exceeds its recoverable amount. Impairment losses are recognised in profit or loss. Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

3.9. Employee benefits

i. Short-term obligations

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised as an expense during the period when the employee renders those services.

ii. Other long-term employee benefit obligations

Compensated Absences

The Company has a policy on compensated absences which are both accumulating and non-accumulating in nature. The expected cost of accumulating compensated absences is determined by actuarial valuation performed by an independent actuary at each reporting date using projected unit credit method on the additional amount expected to be paid/availed as a result of the unused entitlement that has accumulated at the reporting date and recognised in Statement of Profit and Loss. Expense on non-accumulating compensated absences is recognized in the year in which the absences occur.

Defined Benefit Plan

The Company provides for gratuity, a defined benefit retirement plan ('the Gratuity Plan') covering eligible employees. The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated at each reporting date by actuaries using the projected unit credit method.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised, net of tax impact, in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet. Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost. The amount of net interest expense calculated by applying the liability discount rate to the net defined liability or asset is charged or credited to 'Finance Cost' in Statement of Profit and Loss.

Defined Contribution Plans

The Company pays provident fund contributions to publicly administered provident funds as per local regulations. The Company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognised as employee benefit expense when they are due.

3.10. Income tax

Income tax expense comprises current and deferred tax and it is recognised in profit or loss or in OCI.

i. Current tax

Current tax comprises the expected tax payable or recoverable on the taxable income or loss for the year and any adjustment to the tax payable or recoverable in respect of previous years. The amount of current tax payable or recoverable is the best estimate of the tax amount expected to be paid or received. It is measured using tax rates enacted or substantively enacted at the reporting date. Interest income in respect of income tax is shown under Other Income and accounted on receipt basis. Interest expenses and penalties, if any, are included in Current Tax Expense. Current tax assets and current tax liabilities are offset as per IND AS 12.

Minimum Alternative Tax (MAT) credit is recognised as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. In the year in which the MAT credit becomes eligible to be recognised as an asset in accordance with the recommendations contained in Guidance Note issued by the Institute of Chartered Accountants of India, the said asset is created by way of a credit to the statement of profit and loss.

The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income tax during the specified period.

ii. Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date.

Deferred tax is not recognised for:

- temporary differences on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss;
- temporary differences related to investments in subsidiaries, Associates and joint arrangements to the extent that the Company is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future; and

Deferred tax assets are recognised for unused tax losses, unused tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be used. Future taxable profits are determined based on business plans of the Company and the reversal of temporary differences. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised. Unrecognised deferred tax assets are reassessed at each reporting date and recognised to the extent that it has become probable that future taxable profits will be available against which they can be used. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

3.11. Operating Cycle

Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

3.12. Provisions

Provision is defined as per Ind AS 37. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date. If the effect of the time value of money is material, provisions are discounted to reflect its present value using a current pre-tax rate that reflects the current market assessment of the time value of money and the risks specific to the obligation. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

3.13. Leases

The Company, at the inception of a contract, assesses whether the contract is a lease or not lease.

Company as a lessee

The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognised in the statement of profit and loss.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date. The lease payments are discounted using the Company's incremental borrowing rate. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications or to reflect revised in-substance fixed lease payments. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset.

The Company accounts for each lease component within the contract as a lease separately from non-lease components of the contract.

The Company has elected not to apply the requirements of Ind AS 116 to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value and are recognized as an expense on a straight-line basis over the lease term.

3.14. Earnings Per Share

Calculation/Formula of Basic & Diluted Earnings Per Share is carried out in line with the principles & practices mentioned in the Ind AS 33. Basic earnings per share is computed by dividing the profit / (loss) after tax attributable to equity shareholder of the company by the weighted average number of equity shares outstanding during the year.

4. Standards issued but not yet effective

Ministry of Corporate Affairs has not notified amendments to the Ind AS which are effective 1st April, 2026

CHATURVEDI SOHAN & CO. CHARTERED ACCOUNTANTS

QUANTBLOCK TECHNOVATION PRIVATE LIMITED (Formerly 9Point Capital Private Limited)

Quantblock Technovation Private Limited

(Formerly 9Point Capital Private Limited)

Notes forming part of the financial statements for the period from May 9, 2025 to March 31, 2026

5 Property, plant and equipment

(₹ in lakhs)

Particulars	Computer Hardware	Total
Period ended 31.03.2026		
Gross carrying Value as at May 09, 2025		
Additions	7.61	7.61
Disposals	-	-
Gross carrying Value as at March 31, 2026	**7.61**	**7.61**
Accumulated depreciation and impairment		
as at May 09, 2025		
Charged during the period	1.17	1.17
Disposals	-	-
Upto 31.03.2026	**1.17**	**1.17**
Gross carrying Value as at March 31, 2026	6.44	6.44

Quantblock Technovation Private Limited

(Formerly 9Point Capital Private Limited)

Notes forming part of the financial statements for the period from May 9, 2025 to March 31, 2026

6 Right of Use Assets

(₹ in lakhs)

Particulars	Buildings	Total
Period ended March 31, 2026		
Gross carrying Value as at May 09, 2025		
Additions	16.83	16.83
Deletions on dehiring premises / Changes in lease terms	-	-
Gross carrying Value as at March 31, 2026	**16.83**	**16.83**
Accumulated depreciation and impairment as at May 09, 2025		
Charged during the period	6.31	6.31
Deletions on dehiring premises	-	-
Upto March 31, 2026	**6.31**	**6.31**
Net carrying amount as at March 31, 2026	**10.52**	**10.52**

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QUANTBLOCK TECHNOVATION PRIVATE LIMITED (Formerly 9Point Capital Private Limited)

7 Other Financial Assets

(₹ in lakhs)

Particulars	As at 31.03.2026
Non-Current	
Security Deposits	2.20
Total	2.20

Particulars	As at 31.03.2026
Current	
Interest accrued on bank fixed deposits / Others	1.04
Total	1.04
Total Other Financial Assets	3.24

8 Income Tax & deferred tax

(₹ in lakhs)

Particulars	As at 31.03.2026
Current tax asset	1.95
Total Current Tax Asset	1.95

9 Other Assets

(₹ in lakhs)

Particulars	As at 31.03.2026
Other current assets	
Prepaid expenses	9.01
Balances With Government Authorities	42.09
Advances for supply of goods and services	
Considered good	1.39
Considered doubtful	-
	1.39
Less: Allowance for doubtful advances	-
	1.39
Total Other Assets	52.49

10 Cash and cash equivalents

(₹ in lakhs)

Particulars	As at 31.03.2026
Cash And Bank Balances	
Cash on hand	-
Balances with banks	
In current accounts	85.27
In deposit accounts with original maturity of less than 3 months	250.50
Total Cash and Cash equivalents	335.77

11 Bank Balances other than (10) above

(₹ in lakhs)

Particulars	As at 31.03.2026
Other bank balances	
In deposit accounts with original maturity of more than 3 months but less than 12 months [Includes ₹ 5 lakhs under lien with bank]	5.00
Total Bank Balances other than (10) above	5.00

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QUANTBLOCK TECHNOVATION PRIVATE LIMITED (Formerly 9Point Capital Private Limited)

Quantblock Technovation Private Limited

(Formerly 9Point Capital Private Limited)

Notes forming part of the financial statements for the period from May 9, 2025 to March 31, 2026

12 EQUITY SHARE CAPITAL

Particulars	As at 31.03.2026	
	Number of shares	(₹ in lakhs)
Authorised:		
Equity shares of ₹ 1/- each	9,10,00,000	910.00
Issued, subscribed and fully paid up:		
Equity shares of ₹ 1/- each	9,10,00,000	910.00

a. **Reconcilation of number of shares**

Particulars	As at 31.03.2026	
	Number of shares	(₹ in lakhs)
Equity Shares		
Opening Balance	-	-
Changes during the period	9,10,00,000	910.00
Closing Balance	9,10,00,000	910.00

b. **Rights, preferences and restrictions attached to equity shares:**

The Company has only one class of shares referred to as equity shares having a par value of ` 1/- per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts in the proportion of equity shares held.

c. **Details of equity shares held by each shareholder holding more than 5% equity shares in the Company:**

Particulars	As at 31.03.2026	
	Number of Equity Shares held	% Holding
Ticker limited (Holding Company)*	9,10,00,000	100.00%

d **Details of equity shares held by promoters in the Company:**

Particulars	Number of Equity Shares held	% of total shares
Ticker limited (Holding Company)*	9,10,00,000	100.00%

* Includes one share of company which is held by nominee of Ticker limited and Ticker limited has all the benificial interest related to that one equity share

13 Other Financial Liabilities

(₹ in lakhs)

Particulars	As at 31.03.2026
Current	
Payable to employees and other contractual obligations	11.55
Total Other Financial Liabilities	11.55

14 Provisions

(₹ in lakhs)

Particulars		As at 31.03.2026
Non-Current		
Compensated absences		4.50
Gratuity		2.04
	Total	6.54
Current		
Compensated absences		2.60
Gratuity		0.01
	Total	2.61
Total Provisions		9.15

15 Other liabilities

(₹ in lakhs)

Particulars	As at 31.03.2026
Current	
Statutory remittances	6.37
Total other liabilities	6.37

16 Trade payable

(₹ in lakhs)

Particulars	As at 31.03.2026
Undisputed Dues To Micro And Small Enterprises	0.00
Total Outstanding Dues Of Creditors Other Than Micro And Small Enterprises	15.62
Total Trade payable	**15.62**

Trade Payable ageing schedule for the period ended as on March 31, 2026.

Particulars	Not Due or Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade payables - Others	15.62	-	-	-	15.62
Undisputed Trade payables - MSME	0.00	-	-	-	0.00
Disputed Trade payables - Others	-	-	-	-	-
Disputed Trade payables - MSME	-	-	-	-	-
Total Trade Payables	15.62	-	-	-	15.62

Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006:

(a) An amount of ₹ 0.002 lakhs and ₹ Nil was due and outstanding to suppliers as at the end of the accounting period on account of Principal and Interest respectively.

(b) No interest paid during the period.

(c) No interest is due and payable at the end of the period.

(d) No amount of interest accrued and unpaid at the end of the accounting period.

(e) No amount of further interest remaining due and payable even in the succeeding years.

The above information regarding Micro and Small Enterprises has been determined to the extent replies to the Company's communication have been received from vendors/suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006. This has been relied upon by the auditors.

17 Other income

(₹ in lakhs)

Particulars	For the period from May 9, 2025 to March 31, 2026
Interest received on financial assets-Carried at amortised cost	
On Bank deposits	20.54
Total Other Income	**20.54**

18 Employee benefits expense

(₹ in lakhs)

Particulars	For the period from May 9, 2025 to March 31, 2026
Salaries and wages	252.58
Contribution to provident fund and other funds	2.81
Gratuity	2.04
Staff welfare expenses	1.60
Total Employee Benefits expense	**259.03**

19 Finance Costs

(₹ in lakhs)

Particulars	For the period from May 9, 2025 to March 31, 2026
Interest expense	
Interest on lease liabilities	0.96
Others	0.13
Total Finance Costs	**1.09**

20 Depreciation and amortisation expenses

(₹ in lakhs)

Particulars	For the period from May 9, 2025 to March 31, 2026
Depreciation of tangible assets	1.17
Depreciation on lease property	6.31
Total Depreciation and Amortisation expenses	**7.48**

21 Other expenses

(₹ in lakhs)

Particulars	For the period from May 9, 2025 to March 31, 2026
Electricity	0.14
Rent	0.31
Office Expenses	1.75
Advertisement, branding & event expenses	3.01
Sales promotion expenses	13.93
Travelling and conveyance	13.76
Software license fees	4.45
Communication expenses	5.50
Legal and professional charges	186.54
Software Development Services	35.00
Remuneration to non-executive directors	6.40
Director Sitting Fee	5.00
Miscellaneous expenses	25.46
Total Other expenses	**301.26**

Quantblock Technovation Private Limited
(Formerly 9Point Capital Private Limited)
Notes forming part of the financial statements for the period from May 9, 2025 to March 31, 2026

22 Ratio Analysis

Sr	Ratio	Numerator	Denominatior	For the period from May 9, 2025 to March 31, 2026	Reasons for Variation
a	Current ratio	Total Current Assets	Total Current Liabilities	8.83	N/A
b	Return on equity ratio	Net Profit as per P&L	Average Total Equity	(303.21%)	N/A
c	Net profit ratio	Net Profit as per P&L	Revenue From Operations	NA	N/A
d	Return on capital employed	Earning before interest and taxes	Capital Employed	(146.82%)	N/A
e	Return on investment	Income generated from invested funds	Average invested funds in treasury investments	4.63%	N/A
f	Net capital turnover ratio	Revenue	Working Capital	NA	N/A
g	Debt-equity ratio	Total Debt	Shareholder's Equity	0.03	N/A
h	Trade receivables turnover ratio	Revenue	Average Trade Receivable	NA	N/A
i	Trade payables turnover ratio	Purchases of services and other expenses	Average Trade Payables	NA	N/A
j	Debt service coverage ratio	Earnings available for debt services	Debt services	79.96	N/A
k	Inventory turnover ratio	Not applicable as the Company has no inventory.			

CHATURVEDI SOHAN & CO. CHARTERED ACCOUNTANTS INDIA

QUANTBLOCK TECHNOVATION PRIVATE LIMITED (Formerly 9Point Capital Private Limited)

Quantblock Technovation Private Limited

(Formerly 9Point Capital Private Limited)

Notes forming part of the financial statements for the period from May 9, 2025 to March 31, 2026

23 Related Party Disclosure:

(I) Names of related parties and nature of relationship:

(i) Transactions with Holding Company

1 Ticker Limited (formerly known as Tickerplant Limited) (Holding Company)

2 **Key Management Personnel (KMP) as per Ind AS 24**

(a) Executive directors :

Mr. Srinivas Lingamuthu (w.e.f July 01,2025 till Sep 18, 2025) : Managing Director & CEO

(b) Non-executive directors :

Mr. Srinivas Lingamuthu (w.e.f May 09, 2025 till Jun 30, 2025)

Mr. Srinivas Lingamuthu (w.e.f Sep 19,2025)

Mr. Sonu Jain (w.e.f May 09, 2025)

Details of transactions with holding Company during the period ended March 31, 2026 and balances outstanding as at March 31, 2026

(a) Party-wise details of transactions with holding company:-Ticker Limited

(₹ in lakhs)

Sr. No.	Particulars	Period Ended 31.03.2026
1	Reimbursement of Expense charged to the company	11.06

Sr. No.	Particulars	Period Ended 31.03.2026
1	Trade payables	5.14

Transactions with Key Managerial Personnel (KMP)

(₹ in lakhs)

Sr. No.	Particulars	Period Ended 31.03.2026
a)	**Key Managerial Personnel (Executive Directors)**	
	Remuneration	
	Short-term employee benefits	3.13
	Share-based payments	
	* Post-employment benefits which are actuarially determined on overall basis are not included.	
b)	**Key Management Personnel (Non-executive directors)**	
	Director Remuneration	6.40
c)	**Key Management Personnel (Non-executive directors)**	
	Director Sitting Fees	5.00
d)	**Key Management Personnel**	
	Reimbursment of Expenses	1.64

Quantblock Technovation Private Limited

(Formerly 9Point Capital Private Limited)

Notes forming part of the financial statements for the period from May 9, 2025 to March 31, 2026

24 **Employee benefit plans:**

Defined contribution plans: The Company makes Provident Fund and Employee State Insurance Scheme contributions which are defined contributions plans, for qualifying employees. Under the schemes, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits. The Company has recognised following amounts as contributions in the statement of profit and loss as part of contribution to provident fund and other funds in Note 18 Employee benefits expenses.

Contribution to PF : ₹ 2.71 lakhs

Contribution to ESIC : ₹ 0.10 lakhs

Post employment defined benefit plans:

Gratuity Plan : The Company makes annual contributions to the Employee's Group Gratuity Assurance Scheme administered by the Life Insurance Corporation of India ('LIC'), a funded defined benefit plan for qualifying employees. The scheme provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to fifteen days salary payable for each completed year of service or part thereof in excess of six months. Vesting occurs on completion of five years of service.

The following table sets out the funded status of the gratuity plan and amount recognised in the financial statements.

(₹ in lakhs)

	Particulars	Period Ended 31.03.2026
I.	**Change in defined benefit obligation during the period:**	
	Present Value of defined benefit obligation at the beginning of the period	-
	Interest Cost	-
	Current Service Cost	2.04
	Benefits Paid	-
	Actuarial (gain) / loss on obligations	-
	Obligation transferred	-
	Present Value of defined benefit obligation at the end of the period	**2.04**
II.	**Change in fair value of plan assets during the period:**	
	Fair Value of the plan asset at the beginning of the period	-
	Expected return on plan assets	-
	Contributions	-
	Benefits paid	-
	Obligation transferred	-
	Actuarial gain/ (loss) on plan assets	-
	Fair value of plan assets at the end of the period	-
	Excess of obligation over plan assets	(2.04)
III.	**Components of employer's expense**	
	Current service cost	2.04
	Interest cost	-
	Expected return on plan assets	-
	Net actuarial (gain) / loss recognized	-
	Total expense / (credit) recognised in the Statement of Profit and Loss	**2.04**
IV.	**Actual return on plan assets**	-
V.	**Composition of Plan Assets as at the end of the period**	
	Insurer Managed Funds	0.00
	Fund is managed by LIC of India as per IRDA guidelines, category wise composition of planned asset is not available	
	Total	**0.00**
VI.	**Actuarial assumptions**	
	Discount rate	7.77%
	Salary escalation rate	7.50%
	Expected rate of return on plan assets	N/A
	Attrition rate	For service 4 yrs. & Below 24.00% 5 Years & above:10% p.a.
	Mortality rates	Indian Assured Lives Mortality (2012-14) URBAN
VII.	**Experience adjustments**	**2026**
	Defined benefit obligation	2.04
	Fair value of planned assets	-
	Funded Status - Deficit	2.04
	Experience adjustment on plan liabilities [(Gain)/Loss]	-
	Experience adjustment on plan assets [Gain/(Loss)]	-

CHATURVEDI SOHAN & CO. CHARTERED ACCOUNTANTS

QUANTBLOCK TECHNOVATION PRIVATE LIMITED (Formerly 9Point Capital Private Limited)

VIII. **Sensitivity Analysis** (Amount in ₹)

Description	Period Ended 31.03.2026
Defined Benefit Obligation on Current Assumptions	
Delta Effect of +1% Change in Rate of Discounting	(21,550)
Delta Effect of -1% Change in Rate of Discounting	25,339
Delta Effect of +1% Change in Rate of Salary Increase	26,116
Delta Effect of -1% Change in Rate of Salary Increase	(22,570)
Delta Effect of +1% Change in Rate of Employee Turnover	(10,476)
Delta Effect of -1% Change in Rate of Employee Turnover	10,817

The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant. The sensitivity analysis presented above may not be representative of the actual change in the projected benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated. Furthermore, in presenting the above sensitivity analysis, the present value of the projected benefit obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same method as applied in calculating the projected benefit obligation as recognised in the balance sheet.

IX. **Maturity Analysis of Projected Benefit Obligation: From the Fund** (Amount in ₹)

Projected Benefits Payable in Future Years From the Date of Reporting	Year Ended 31.03.2026
1st Following Year	742
2nd Following Year	634
3rd Following Year	546
4th Following Year	472
5th Following Year	24,167
Sum of Years 6 To 10	1,35,693
Sum of Years 11 and above	4,47,484

The expected rate of return on plan assets is based on expectation of the average long term rate of return expected to prevail over the estimated term of the obligation on the type of the investments assumed to be held by LIC, since the fund is managed by LIC.

The estimate of future salary increases, considered in actuarial valuation, takes into account the inflation, seniority, promotion, increments and other relevant factors, such as supply and demand in the employment market.

The Company expects to contribute ₹ Nil lakhs (Previous Year ₹ Nil lakhs) to the plan assets in the immediate next year.

25. Financial Instruments:

25.1 Financial instruments by category:

(₹ in Lakhs')

Particulars	As at 31.03.2026		
	Amortised Cost	FVTPL	FVTOCI
Financial Assets:			
Cash and cash equivalents	335.77	-	-
Other bank balances	5.00	-	-
Other financial assets	3.24	-	-
Total financial assets	**344.01**	-	-
Financial liabilities:			
Trade Payables	15.62	-	-
Other current financial liabilities	11.55	-	-
Lease Liability	11.04	-	-
Total financial liabilities	**38.21**	-	-

25.2 Hierarchy for fair value estimation:

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy based on the lowest level input that is significant to the fair value measurement as a whole. The fair value hierarchy is described as under

- Level 1 hierarchy includes methods and input that use active quoted prices depending upon type of instrument. The quoted prices are derived from platforms like stock exchange etc. Management has used closing prices and values of closing NAV's as applicable in case of financial instruments covered under this level.

- Under level 2 the fair value of the financial instruments that are not traded in any active market are determined using appropriate valuation techniques with the use of observable market data without relying much on the estimates that are entity specific. The inputs under this level are always observable.

- In case of level 3 if one or more of the significant inputs are not derived on the basis of observable market data then fair value estimations derived with such inputs are included in level 3.

The Company follows a policy to recognise transfers between the levels only at the end of reporting period and accordingly there are no transfers between levels during the period. The information based on the above levels is tabulated here below.

The carrying amount of cash and cash equivalent and other current financial liabilities is considered to be the same as their fair value because of their short-term nature. The financial assets and liabilities that are measured at fair value, the carrying amounts are equal to their fair value.

25.3 Income, expenses, gains of losses on financial instruments:

(₹ in Lakhs)

Particulars	Period ended 31.03.2026
Financial assets carried at amortized cost	
Interest received on bank deposits	20.54
Financial liabilities carried at amortized cost	
Interest on lease liabilities	0.96
Depreciation on lease property	6.31

25.4 Financial risk management:

The Company overall risk management policy seeks to minimise potential adverse effect on the financial performance of the Company.

The main risks arising from the Company's financial instruments are credit risk and liquidity risk.

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in loss to the Company and arises mainly from the Company's trade receivables and investment in fixed deposits and balances with banks. Impairment loss in respect of trade receivable is assessed at individual party level on each reporting date. The Company transact with banks having high credit ratings only and hence do not expect to incur any material credit losses.

Liquidity risk is the risk that the Company will face difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. In view of nominal amount of financial liabilities as at the year end and sufficient cash and cash equivalents available, the Company do not expect to face any liquidity risk.

26. Earnings per share (EPS):

The following reflects the profit and share data used in EPS computations:

(₹ in Lakhs)

Particulars	**Period ended 31.03.2026**
Profit / (loss) from continuing operations	(548.32)
Weighted average number of equity shares basic and diluted (nos.)	764.13
Basic and diluted earnings per share	(0.72)
Nominal value of equity share	1.00

27. Details of due to micro and small enterprises as defined under the MSMED Act, 2006:

As at 31st March, 2026 there are no Small Scale Industrial Undertakings to which the Company owes a sum for more than thirty days.

28. No transactions to report against the following disclosure requirements as notified by MCA pursuant to amended Schedule III:-

(a) Crypto Currency or Virtual Currency

(b) Benami Property held under Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder

(c) Registration of charges or satisfaction with Registrar of Companies

(d) Relating to borrowed funds:

i. Willful defaulter

ii. Utilisation of borrowed funds & share premium

iii. Borrowings obtained on the basis of security of current assets

iv. Discrepancy in utilisation of borrowings

v. Current maturity of long-term borrowings

(e) There are no transactions which are not recorded in the books of accounts that has been surrendered or disclosed any income in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

(f) Transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the year ended 31st March, 2026.

(g) No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities (Intermediaries) with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries)

(h) The Company has not received any fund from any party(s) ('Funding Party') with the understanding that the company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Group or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

For Chaturvedi Sohan & Co
Chartered Accountants
FRN No.118424W

Vivekanand Chaturvedi
Partner
Membership No.:
Place: Mumbai
Date: May 13, 2026

For and on behalf of the Board

Srinivas Lingamuthu	**Sonu Jain**
Director	Director
DIN - 06727385	DIN - 10853871
Place: Mumbai	
Date: May 13, 2026	