Ticker Limited

Annual Report 2025-26

Data Information Analysis

ANNUAL REPORT 2025-26

CORPORATE INFORMATION
Ticker Limited
CIN: U72900MH2005PLC151034

Registered Office:
FT Tower, 6th Floor, CTS No. 256 & 257,
Suren Road, Chakala, Andheri East, Mumbai – 400093
Telephone: +91 22 66866010
Mail ID: ir@tickerindia.com
Website: www.tickerindia.com

Board of Directors (as on date)
Justice Deepak Verma
Dr. Radha Binod Barman
Mr. Mukesh Joshi
Dr. Vijaya Gupta
Mr. Nimish Shukla
Mr. Rushabh Shah
Mr. Mayur Poddar
Mr. Joseph Massey
Mr. P. R. Ramesh (Resigned on April 22, 2025)

Company Secretary
Sunil J. Laad

Chief Financial Officer
Rakesh D. Gandhi

Auditors
Statutory Auditor
M/s. C V B Associates (*formerly* Hiren Buch Associates), Chartered Accountants, Mumbai (Regn. No. 116131W)

Holding Company
63 moons technologies limited

Subsidiaries
3.0 Verse Limited
Ticker Data Limited
Three O Verse Global IT Services LLC (Dubai)
Quantblock Technovation Private Limited (formerly 9point Capital Private Limited)

Ticker Limited

Annual Report 2025-26

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BOARDS' REPORT

Dear Members,

Your Directors are pleased to present the 22nd (Twenty-Second) Annual Report of the Company along with the Audited statement of accounts for the Financial Year ended on 31st March 2026.

1. FINANCIAL PERFORMANCE:

The financial statements for the year ended 31st March 2026 has been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ("the 2013 Act") read with the Companies (Indian Accounting Standards) Rules, 2015 and the relevant provisions of the 2013 Act, as applicable.

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Total Income	**580.84**	**443.55**	**2,621.26**	**3,469.36**
Total expenditure	4,162.40	2,743.07	11,624.42	7,521.23
Profit/Loss before tax	(3,581.56)	(2,299.52)	(9,003.16)	(4,051.87)
Deferred Tax	-	-	33.30	191.33
Profit/Loss After tax	(3,581.56)	(2,299.52)	(9,032.59)	(4,243.20)
Earnings per share	(0.20)	(0.15)	(0.52)	(0.29)

Standalone Financials

The total revenue from operations for the year ended March 31, 2026, was ₹ 27 lakhs as compared to ₹ 67.99 lakhs for the year ended March 31, 2025. The Net Loss after tax was ₹ 3,581.56 lakhs as compared to net loss of ₹ 2,299.52 lakhs in the previous year.

Consolidated Financials

The consolidated total revenue from operations for the year ended March 31, 2026, was ₹ 1,652.55 lakhs as compared to ₹ 1,656.94 lakhs for the previous year. The consolidated Net Loss for the year ended March 31, 2025, was at ₹ 9,032.59 lakhs as compared to net loss of ₹ 4,243.20 Lakhs in the previous year.

2. STATE OF AFFAIRS:

Your Company, as a holding company, continues to consolidate its position at the forefront of the technology backed financial ecosystem. The Company is focused on technology solutions, business strategy, and infrastructure development for domestic and global users, strategic partners and industry stakeholders. Through strategic restructuring and market-aligned initiatives, the Company continues to deliver technology solutions, strengthen its global reach, and build sustainable industry partnerships.

The Company's principal subsidiaries include:

- 3.0 Verse Limited
- Ticker Data Limited (TDL)
- Three O Verse Global IT Services L.L.C. (Dubai)

- Quantblock Technovation Private Limited (formerly known as 9Point Capital Private Limited)

– **3.0 Verse Limited**

3.0 Verse Limited continues to develop its education, content and market-development activities and expand its role in ecosystem through community building and knowledge dissemination. It is also expanding awareness programs across geographies.

– **Ticker Data Limited (TDL)**

TDL focuses on real-time financial information, market data, analytics and API-based services. With customized solutions for institutions and intermediaries, TDL continues to innovate by adding new delivery formats, mobile-first solutions, and global partnerships in content dissemination.

– **Three O Verse Global IT Services L.L.C. (Dubai)**

Three O Verse Dubai supports the Company's international business development and technology activities, particularly in the UAE and other overseas markets. Operating as the international gateway for sale of technology of your Company, these subsidiary drives global sales, marketing, partnerships, and technology support. The global presence also enables close collaboration with international Institutions and strategic partners.

– **Quantblock Technovation Private Limited (*formerly* 9Point Capital Private Limited)**

Incorporated in May 2025, Quantblock Technovation is envisioned as a specialized technology and financial research arm focused on advisory. QuantBlock is focused on technology solutions for portfolio management, asset management, family offices and other professional investors. It aims to complement your Company's ecosystem by building advisory solutions connecting traditional investors with emerging opportunities.

Together, these businesses provide the Group with a diversified base across technology, information services, investment technology and international business development.

Key Metrics & Strategic Growth

- Continued global expansion of 3.0 Verse with active participation across countries.
- Substantial growth in community engagement, including enhanced adoption and interactive learning.
- Content diversification at 3.0 TV with expanded global presence, new programming formats, and industry partnerships.

BUSINESS OVERVIEW

FY 2025–26 saw continued progress in the deployment of Ticker's technology with clients and partners. The Company's platform is now being used across multiple business environments and jurisdictions.

During the year, the Company continued to develop and provide technology platform to different clients for multiple technology services:

- Technology platform for Trading and transaction-processing technology;
- Technology platform for OTC and brokerage solutions;
- Technology solution for Payment gateway infrastructure;
- Technology solution for Portfolio and risk-management;
- Technology solution for Real-time market data and analytics;
- Technology solution for AI-assisted information and analytics tools;
- Technology solution for Compliance, KYC and transaction-monitoring integrations; and
- Technology solution for Institutional technology solutions for different financial market participants.

The Company also continued to build relationships with technology, compliance, custody, banking and liquidity partners to provide a broader technology environment to its clients.

The year marked a phase of renewed momentum and market validation that enabled the Company to capitalize on this environment by providing technology platform for new product verticals that address institutional and retail demand.

OUTLOOK

The financial services industry is becoming increasingly dependent on technology, real-time information, automation and strong compliance systems. This is creating opportunities for companies that can provide reliable and scalable technology infrastructure to financial institutions and market operators.

Ticker intends to build on its existing technology and client relationships and expand into additional markets. The Company will focus on increasing technology deployments, developing recurring revenue opportunities, strengthening its data and analytics business, and expanding the businesses of its subsidiaries. In this regard the Company has incorporated subsidiaries for developing market ecosystem and has transferred its business to subsidiary. Further, the members vide special resolution passed in the Extra-Ordinary General Meeting held on March 12, 2025, approved the merger with Baron Infotech Limited, a company under Corporate Insolvency Resolution Process (CIRP). The said merger was proposed through the Scheme of Arrangement included in the Resolution Plan involving the merger of the Company with and into Baron Infotech Limited, subject to the approval of the National Company Law Tribunal, Hyderabad bench. As the matter is ongoing, the Hon'ble National Company Law Tribunal, Hyderabad Bench ("NCLT"), directed the Resolution Professional (RP) to take into account the contentions raised by the one of the prospective Resolution Applicant (RA). Hence, the matter is under consideration till the date of this Report with Hon'ble NCLT. Further, the Company is determining the course of action in consultation with the Legal Counsel and the RA, in light of the hearing(s) of NCLT, and it would be premature to assess the outcome of the matter.

The Company's presence in India and UAE provides a base for further international growth. Its technology heritage, experience in financial markets and growing institutional network provide a strong foundation for the next phase of development.

Ticker will continue to focus on technology, compliance, innovation and sustainable growth, while building long-term value through its core business and subsidiaries.

HUMAN RESOURCES

Ticker limited is an equal opportunity organisation which ensures non-discrimination at the workplace. The Company remains committed to its employees and values each one's contribution in the collective growth. We believe in providing a great workplace/ a conducive work culture to emphasize that employees have freedom to ideate while having fun and joy at work.

The Company strongly believes and promotes transparent communication policy. The Human Resources department has an open-door policy to encourage employees to reach out HR.

Most of our systems and processes are automated to ensure that required information is available anytime to our employees.

We believe in celebrating the differences and diversity. The organization has mix of people diversely different from each other in terms of age, experience, qualification, race, cultures, geographic locations, etc. Each one of us is unique and special and we as an organization cherish and celebrate these differences.

In line with the revised regulatory requirements, the Company's salary structure has been aligned with the new Wage Code to ensure compliance and enhance employees' retiral benefits. To facilitate a smooth transition, transparent communication and necessary support were provided to help employees understand the revised salary structure and its implications. The reimbursement policy has been revised in accordance with the latest Income Tax provisions, enabling employees to avail greater tax exemption benefits.

Employee engagement is driven through a diverse range of initiatives designed to foster participation, inclusion, and workplace satisfaction. Every celebration is curated around a unique theme, ensuring employees with varied interests, talents, and capabilities have opportunities to actively participate and contribute. Festivals and organizational events such as International Women's Day, Holi, Independence Day, Ganesh Chaturthi, Navratri, Diwali, JOSH (Annual Sports Event), Juniors' Day, and the Annual Party are celebrated with equal enthusiasm and commitment.

The organization believes that an engaged employee understands the business context, collaborates effectively with colleagues, and contributes beyond assigned responsibilities to drive organizational success. Employee engagement is closely linked to commitment, job involvement, and overall workplace effectiveness.

To promote employee well-being, the organization regularly conducts wellness programs and awareness initiatives, including Yoga and Zumba sessions, Eye Check-up Camps, Blood Donation Drives, Scalp & Skin Care consultations; and expert talks on various health-related topics. These initiatives contribute to a healthier, happier, and more productive workforce.

The Company is equally concerned about the holistic wellbeing of all employees. Several employee beneficial programs (Insurance, health care, etc.) have been initiated/ are well placed including new insurance coverage benefits. Chatbot facility is enabled for smooth transition of claim process and assisting employees to get quick information during medical emergency. Considering employee welfare and well-being, we have enhanced the coverage under the Accidental, Term Life, and Critical Illness insurance policies.

HR attempts to implement the plans and strategies aligning to the vision of the organisation and grateful to the Top Management for their continued faith, support and confidence in us that always brings out our best for the betterment of the employees.

3. CHANGE IN NATURE OF BUSINESS, IF ANY:

During the year under review, there was no change in the nature of Business of the Company, it continues to carry out activities as stated in the main object clause of its Memorandum of Association. The Company has during the financial year 2026-27, amended the Objects clause in the Memorandum of Association (MOA) vide special resolution passed by the members through postal ballot, subject to the approval of Registrar of Companies, Mumbai, and there is no change in the nature of its business *per se*.

The erstwhile Objects contained broad and multiple business activities and in order to adequately reflect and align the present business activities of your Company, as a technology company specializing in building secure, scalable, and innovative technology solutions for markets, platforms, market ecosystem for all asset classes in India and abroad, the objects clause of the Company was accordingly altered. The said restructuring was an endeavour to enable your Company to focus on its core business of providing information technology enabled products, ecosystem and services and in defining strategy, consulting, technology development and operations.

4. DIVIDEND:

Since the Company has incurred loss during the year under review, your directors do not recommend any dividend for the year under review.

5. UNPAID / UNCLAIMED DIVIDEND:

There is no unpaid dividend lying with the Company and thus no amount of unclaimed dividends were required to be transferred during the financial year under review to the Investor Education and Protection Fund.

6. AMOUNTS TRANSFERRED TO RESERVES:

No amount is transferred/ proposed to be transferred to the Reserves during the year under review.

7. CHANGES IN SHARE CAPITAL:

Authorised Share Capital

During the year under review, the Authorised Share Capital of the Company was increased from Rs. 216/- Crore to Rs. 400/- Crore, vide special resolution passed at the Extra-Ordinary General Meeting dated February 14, 2026.

Paid-up Share Capital

During the year under review, there was no change in the paid-up share capital of your Company.

However, during the FY 2026-27, the Company has allotted:-

i. 3,68,630, and 85,440 equity shares on April 10, 2026, and August 03, 2026, respectively, pursuant to ESOP-2021 scheme.

ii. 1,85,18,516 equity shares to the allottees on preferential basis in the non-promoter category on August 11, 2026.

Also, pursuant to the approval of the shareholders vide resolution passed at the Extra-Ordinary General Meeting held on August 10, 2026, an offer for preferential issue of 2,59,25,926 equity shares has been made to identified allottee forming part of the Promoter group. The said offer was open during the finalisation of this Board Report.

Your Company continues to remain a subsidiary of 63 moons technologies limited, which holds 66.76% of the paid-up capital of the Company on the date of this Board Report.

8. DISCLOSURE REGARDING ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS

All the equity shares issued by your company carry equal voting rights and your Company has never issued any equity shares with differential voting rights.

9. DISCLOSURE REGARDING ISSUE OF EMPLOYEE STOCK OPTIONS

The Nomination & Remuneration Committee of the Board of Directors of the Company, inter-alia, administers and monitors the Employees Stock Option Scheme-2021 of the Company in accordance with Companies Act, 2013.

The ESOP Scheme was modified by enhancing the exercise period from 36 months to 48 months from the date of vesting, and the members at the Extra-ordinary General Meeting held on August 10, 2026, approved the same. Further, members at its Annual General Meeting of the Company held on 23rd September 2025 approved the alteration to the ESOP Scheme by insertion of the clause 7.5. The aforesaid modifications are not prejudicial to the interest of the option holders. Further with the approval of the members vide Annual General Meeting held on Tuesday, 23rd September, 2025 and given the pending process with National Company Law Tribunal, Hyderabad for the merger of the Company pursuant to the Resolution Plan, the Nomination and Remuneration Committee allotted 3,68,360 vested options which were exercised by the eligible employees on April 10, 2026.

The details of the Employees Stock Option Scheme for the year under review are as under:

(a) options granted;	4,99,90,150
(b) options vested;	1,80,46,210
(c) options exercised;	-
(d) the total number of shares arising as a result of exercise of option;	-
(e) options lapsed;	2,60,400
(f) the exercise price;	Rs. 3/-
(g) variation of terms of options;	Exercise period enhanced to 48 months from the date of vesting.
(h) money realized by exercise of options;	-
(i) total number of options in force;	2,56,17,450
(j) employee wise details of options granted to:-	
(i) Key Managerial Personnel	Mr. Joseph Massey - 1,00,00,000 Mr. Rakesh Gandhi - 22,50,000
(ii) any other employee who receives a grant of options in any one year of option amounting to five per cent or more of options granted during that year.	None
(iii) identified employees who were granted option, during any one year, equal to or exceeding one per cent of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant.	None

Further, on exercise of the options vested to the employees, 3,68,630, and 85,440 equity shares were allotted in F.Y. 2026-27.

10. DISCLOSURE REGARDING ISSUE OF SWEAT EQUITY SHARES AND BONUS SHARES

Your Company has not issued any Sweat Equity Shares or Bonus Shares during the year under review.

11. BUY-BACK OF EQUITY SHARES OF THE COMPANY

During the year under review, your Company has not carried out any buy-back of its equity shares.

12. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:

During the year under review, there were no significant or material orders passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

13. MATERIAL CHANGES AND COMMITMENTS, IF ANY:

During the year under review, there was no material changes affecting the financial position of the Company. The Company, with the requisite consent of the members by way of Postal Ballot deemed to be passed on August 23, 2026, and subject to approval of Registrar of Companies, Mumbai has amended the object clause of the Memorandum of Association (MOA) in order to adequately reflect and align the present business activities as a technology company specializing in building secure, scalable, and innovative technology solutions for markets, platforms, market ecosystem for all asset classes in India and abroad.

14. WEBLINK OF ANNUAL RETURN:

The Annual Return for the year under review, as required to be published under Section 92 and Section 134 of the Companies Act, 2013 read with applicable rules is being posted on the website of the Company https://www.tickerindia.com/investors.html

15. MEETINGS:

During the year under review, Board Meetings, Audit Committee Meeting and Nomination and Remuneration Committee Meetings were convened in accordance with the Companies Act, 2013.

Board Meetings as mentioned hereunder were held during the year, and the attendance of each director is as under:

Sr. No.	Name of the Director (DIN)	Number of Board meetings held	April 23, 2025	May 16, 2025	August 08, 2025	August 26, 2025	October 25, 2025	February 06, 2026
1.	Justice Deepak Verma (Retd.) (DIN:07489985)	06	P	P	P	P	P	P
2.	Dr. Radha B. Barman (DIN: 02612871)	06	P	P	P	P	P	P
3.	Mr. Mukesh Joshi (DIN: 09410990)	06	P	LOA	P	P	P	P
4.	Mr. Joseph Massey (DIN: 00043586)	06	P	P	P	P	P	P
5.	Mr. Nimish Shukla (DIN: 09428299)	06	LOA	P	LOA	LOA	LOA	LOA
6.	Mr. Rushabh Shah (DIN: 07000730)	06	P	P	P	LOA	P	P
7.	Dr. Vijaya Gupta (DIN: 09681933)	06	P	P	P	P	LOA	P
8.	Mr. Mayur Poddar (DIN: 07540048)	06	P	LOA	P	P	P	P

P= Present; LoA= Leave of absence

16. DECLARATION BY INDEPENDENT DIRECTORS:

The Company has received declarations from all Independent Directors that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013.

17. OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR:

In the opinion of the Board, the Independent Directors possess the attributes of integrity, expertise and experience as required to be disclosed under Rule 8(5)(iii)(a) of the Companies (Accounts) Rules, 2014. No Independent Directors were appointed during the year.

18. INDEPENDENT DIRECTORS' MEETING:

During the year under review, the Independent Directors met once on March 6, 2026, without the presence of Non-Independent Directors and Members of the Management to inter alia review the following:

- The performance of Non-Independent Directors and the Board as a whole;
- The performance of the Chairperson of the Company, taking into accounts the views of executive directors and non-executive directors;
- The quality, quantity and timeliness of flow of information between the Company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

The same was found to be appropriate and satisfactory to all the Independent Directors.

19. PARTICULARS OF LOAN, GUARANTEES AND INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013

Investments made by company in its subsidiaries:

I. Quantblock Technovation Private Limited

During the year under review, your Company has invested an amount of Rs. 9.1 crores, in current FY 2025-26 in the wholly owned subsidiary incorporated during the year namely Quantblock Technovation Private Limited (formerly 9Point Capital Private Limited). Additionally, the Company has also invested Rs. 89 lakhs by subscribing in the Rights Issue of Quantblock Technovation Private Limited and is in process of further investing Rs. 4 crores by subscribing to the Zero Coupon Fully Convertible Debentures (ZCFCDs) through its Private Placement.

II. Ticker Data Limited

Your Company had invested an amount of Rs. 3 crores in Ticker Data Limited, wholly owned subsidiary of the Company. Consequent to the Preferential Issue of Ticker Data Limited to identified investor, it ceased to be a wholly owned subsidiary of the Company and your Company presently holds 96.75% in Ticker Data Limited.

III. Three O Verse Global IT Services L.L.C

Your Company has invested an amount of Rs. 24.52 crores (approx.) in Three O Verse Global IT Services L.L.C, wholly owned subsidiaries of the Company.

Other than the investments as stated above in its subsidiaries, the Company has not made any other investment in securities falling under the ambit of Section 186 of the Act. The details of investments are provided in Note 7 of the Financial Statements.

Further, a loan of Rs. 8 Crore was granted for a term of one year to 72 Networks Private Limited during the year under review. The same has since been repaid by 72 Networks Private Limited.

20. RELATED PARTY TRANSACTIONS:

During the year under review, contracts or arrangements / transactions entered by your Company with its related parties were in ordinary course of business and on an arm's length basis, as defined under section 2(76) of the Companies Act, 2013.

During the year, the Company has not entered into any materially significant related party transactions which may have potential conflict with the interest of the Company at large. Adequate disclosures with regards to related party transactions pursuant to AS-18 have been provided in the financial statements. However, the company is voluntarily giving details of transaction which are not material and on arm's length basis in Form **AOC-2** annexed to this report as "**Annexure II**".

21. DETAILS OF SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES AND THEIR PERFORMANCE HIGHLIGHTS:

The Company has three Indian subsidiaries and one foreign subsidiary, namely: -

1. **3.0 Verse Limited (incorporated on 21st June 2022)**

The total revenue from operations for the year ended March 31, 2026, was ₹ 5.73 lakhs as compared to ₹ 11.80 lakhs for the year ended March 31, 2025. The Net Loss after tax was ₹ 298.30 lakhs as compared to ₹ 645.65 lakhs in the previous year.

2. **Ticker Data Limited (incorporated on 13th September 2023)**

The total revenue from operations for the year ended March 31, 2026, was ₹ 1,282.32 lakhs as compared to ₹ 1,591.53 lakhs for the year ended March 31, 2025. The Net Loss after tax was ₹ 1,431.24 lakhs as compared to ₹ 1,246.11 lakhs in the previous year.

3. **Quantblock Technovation Private Limited (formerly 9Point Capital Private Limited) (incorporated on 09th May 2025)**

As the company is newly incorporated and has started its business operation there was no revenue from operations for the year ended March 31, 2026. The Net Loss after tax for the year was recorded as ₹ 548.32 lakhs.

4. **Three O Verse Global IT Services LLC (Dubai) (incorporated on 14th October 2022)**

The total revenue from operations for the year ended March 31, 2026, was ₹ 364.5 lakhs as compared to ₹ 53.60 lakhs for the year ended March 31, 2025. The Net Loss after tax was ₹ 3177.04 lakhs as compared to ₹ 1343.10 lakhs in the previous year.

Pursuant to the provisions of Section 129(3) of the Act, a statement containing the salient features of financial statements of the Company's subsidiaries in Form **AOC-1** have been enclosed with this report as "**Annexure I**".

Your Company does not have any Associate Companies or joint venture companies within the meaning of the Act.

22. REMUNERATION POLICY:

The Board on the recommendation of the Nomination and Remuneration Committee, has formulated a criteria for determining qualifications, positive attributes and independence of a Director. Further it has approved the Remuneration Policy relating to the remuneration for the Directors, Key Managerial Personnel and other employees and other matters provided under Section 178(3) of the Companies Act, 2013. The policy is placed on Company website and can be accessed from the link: https://www.tickerindia.com/investors.html

23. LOAN FROM DIRECTORS:

During the year under review, the Company has not taken any loan from the Directors of the Company.

24. DEPOSITS:

The Company has not accepted any deposits from the public falling within the ambit of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014, during the financial year under review.

25. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS & OUTGO:

(A) Conservation of energy-

We are in the rented premises of our holding company therefore the steps taken by the holding company for conservation of energy are as follows:

(i) <u>The steps taken or impact on conservation of energy:</u>

- LED lights are fitted at all the floors at Corporate Office to reduce lighting energy consumption since last Eight years leading to considerable energy savings in lighting system.
- Two passenger lifts are being switched off on all Saturdays / Sundays leading to optimum utilisation of lifts and resultant conservation of energy.
- Air conditioning run time has been reduced by rescheduling the start / stop timing of air conditioning system from BMS system.
- Lights and Air conditioning in all cabins in the building are on sensor mode leading to savings in energy consumption.

(ii) <u>the steps taken by the Company for utilising alternate sources of energy:</u>

- During the year under review there were no other sources of energy utilised by the Company, however as and when any such opportunity arises, your Board of Directors shall take necessary steps to utilise such alternative source of energy.

(iii) <u>the capital investment on energy conservation equipment:</u>

- Your company has not made any capital investment on energy conservation equipment's.

(B) Technology absorption-

(i) <u>The efforts made towards technology absorption:</u>

Ticker has adopted cloud software considering business efficiencies, ability and scalability which excels performance over existing premises software.

(ii) <u>The benefits derived like product improvement, cost reduction, product development or import substitution:</u>

The above absorption has led to better product offering with more features added. Cost of operation has enhanced as compared to previous financial year. The enhancement in product features etc. which happened in this financial year has given support to sales.

(iii) <u>In case of imported technology (imported during the last three years reckoned from the beginning of the financial year):</u>

The Company has not imported any technology during the last three years.

(iv) <u>The expenditure incurred on Research and Development:</u>

Most of the R&D requirements are fulfilled by internal team. Occasionally the modification needs are sourced from Ticker users as well as Ticker adds features in the products based on the latest trends.

(C) Foreign exchange earnings and Outgo-

Foreign Exchange earning (actual Inflow): NIL (Previous Year i.e. 2024-25 Rs 40.99 Lakhs)

Foreign Exchange expenditure (actual outflow): Rs. 77.94 Lakhs (Previous Year i.e. 2024-25 Rs. 4.60 Lakhs)

26. DIRECTORS & KEY MANAGERIAL PERSONNEL:

As on 31st March 2026, the Company has Eight Directors comprising of three Independent Directors, four Non-Executive Directors (including one Woman Director) and one Executive Director, in compliance with the applicable provisions of the Companies Act, 2013 and rules made thereunder.

During the year under review, Mr. P. R. Ramesh (DIN: 03499156) resigned as a Director of the Company on April 22, 2025. Further, he continues to contribute to the growth of the Company as a member of the Advisory Board of the Company.

In accordance with the provisions of the Companies Act, 2013 and the Articles of Association of your Company Mr. Joseph Massey (DIN: 00043586) and Dr. Vijaya Gupta (DIN: 09681933), being the longest in office are liable to retire by rotation in the ensuing Annual General Meeting and being eligible offers themselves for reappointment.

The other remaining Directors continue to be on the Board of your Company.

The Directors who continue to be on the Board of your Company as on the date of this Report are as under:

Sr.no.	Director (DIN)	Designation
1.	Justice Deepak Verma (DIN: 07489985)	Independent Director
2.	Dr. Radha B. Barman (DIN: 02612871)	Independent Director
3.	Mr. Mukesh Joshi (DIN: 09410990)	Independent Director
4.	Dr. Vijaya Gupta (DIN: 09681933)	Non-Executive Director
5.	Mr. Rushabh Shah (DIN: 07000730)	Non-Executive Director
6.	Mr. Mayur Poddar (DIN: 07540048)	Non-Executive Director
7.	Mr. Nimish Shukla (DIN: 09428299)	Non-Executive Director
8.	Mr. Joseph Massey (DIN: 00043586)	Managing Director & CEO

Pursuant to the provisions of Section 203 of the Act, the Key Managerial Personnel of the Company during the year under review were:

a. Mr. Joseph Massey, Managing Director and CEO
b. Mr. Rakesh D. Gandhi, Chief Financial Officer
c. Mr. Sunil J. Laad, Company Secretary

27. BOARD EVALUATION:

In terms of the requirements of the Act, the Board carried out the annual performance evaluation of the Board as a whole, Board Committees and the Directors. The Evaluation process focused on various aspects of the performance of Board, Committees and Directors including composition of the Board and Committees, attendance of Directors at Board and Committee meetings, experience of Directors, understanding of Company's operations, contribution at meetings, etc.

The Company has a Nomination and Remuneration Policy for performance evaluation of Independent Directors, Board, Committees and other individual Directors by the Nomination and Remuneration Committee (NRC) / Board which is available at: https://www.tickerindia.com/investors.html

The Board of Directors and NRC at their meeting held on 15 May 2026 had evaluated the performance of every Director, the Board as a whole and that of Committees for the financial year under review.

28. AUDIT COMMITTEE:

As on the end of the year under review, the Audit Committee comprised of three Independent Directors (Non-Executive) and one Executive Director, as under:

1. Mr. Mukesh Joshi (Independent Director) - Chairman

2. Mr. Radha B. Barman (Independent Director) - Member
3. Justice Deepak Verma (Independent Director) - Member
4. Mr. Joseph Massey (Executive Director) - Member

During the year under review, there was no change in the composition of the Audit Committee. Further the powers, terms of reference, obligations etc. of the Committee are as provided under section 177 of the Companies Act, 2013 read with relevant Rules of the Companies (Meetings of the Board and its Powers) Rule, 2014. Audit Committee Meetings held during the year, and the attendance of each member was as under:

Sr. No	Audit Committee Meeting dates /Members	Mr. Mukesh Joshi (DIN: 09410990)	Mr. Radha B. Barman (DIN: 02612871)	Justice Deepak Verma (DIN: 07489985)	Mr. Joseph Massey (DIN: 00043586)
1.	April 23, 2025	Present	Present	Present	Present
2.	May 16, 2025	Present	Present	Present	Present
3.	August 08, 2025	Present	Present	Present	Present
4.	October 25, 2025	Present	Present	Present	Present
5.	February 06, 2026	Present	Present	Present	Present

29. NOMINATION AND REMUNERATION COMMITTEE:

As at the end of the year under review, the Nomination and Remuneration Committee comprised of three Non-Executive – Independent Director, namely:

1. Mr. Radha B. Barman (Independent Director) - Chairman
2. Justice Deepak Verma (Independent Director) - Member
3. Mr. Mukesh Joshi (Independent Director) - Member

The Committee performs the functions, *inter alia,* as are provided under section 178 of the Companies Act, 2013 read with relevant Rules of the Companies (Meetings of the Board and its Powers) Rule, 2014.

Meetings as mentioned hereunder were held during the year, and the attendance of each director is as under:

Sr. No	Nomination and Remuneration Committees Meetings dates	Dr. Radha B. Barman (DIN: 02612871)	Mr. Justice Deepak Verma (DIN: 07489985)	Mr. Mukesh Joshi (DIN: 9410990)
1.	May 16, 2025	Present	Present	Present
2.	August 08, 2025	Present	Present	Leave of Absence

The NRC policy is available at https://www.tickerindia.com/investors.html

30. STAKEHOLDER RELATIONSHIP COMMITTEE:

Stakeholder Relationship Committee was constituted on April 16, 2026 as the members of the Company increased above 1,000, comprising of the following members:

1. Mr. Nimish Shukla, Non-Executive Director
2. Mr. Joseph Massey, Managing Director and CEO

31. CORPORATE SOCIAL RESPONSIBILITY:

The provisions of Section 135 of the Companies Act, 2013 does not apply to the Company since it did not meet the threshold limits in the immediately preceding financial year for applicability.

32. RISK MANAGEMENT:

Your Company continuously identifies risks which are related to business, strategy, operations, market, finance, statutory or legal, technology, system and overall internal control systems of the Company. In view of the constant change in technology, your company is always adopting new strategies to meet the business challenges in the market.

Your Directors also ensure to identify and review any such risks which may arise during the normal course of business which may threaten the existence of the Company.

33. VIGIL MECHANISM:

The Company has neither accepted deposit from public nor have borrowed money from Bank and Financial Institutions in excess of Rs. 50 Crores, thus, the provisions related to vigil mechanism does not apply to the Company.

34. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

Your Company is in compliance with the provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The members of Internal Complaints Committee are:

1. Ms. Deepali Thorat, Presiding Officer
2. Ms. Samidha Varadkar, Member
3. Mr. Rakesh Gandhi, Member
4. Mr. Sanjay Dhulapkar, External Member

Your Company carries awareness programme against sexual harassment at the time of induction.

The following were the details of cases as required to be disclosed:-

a. Number of complaints of sexual harassment received in the year : Nil;

b. Number of complaints disposed off during the year : Nil;

c. Number of cases pending for more than ninety days : Nil.

35. MATERNITY BENEFIT PROVIDED BY THE COMPANY UNDER MATERNITY BENEFIT ACT 1961

Your company has duly complied with the provision of the Maternity Benefit Act 1961. All eligible women employees have been extended the statutory benefits prescribed under the Act, including paid maternity leave, continuity of salary and service during the leave period and post maternity support as mentioned in the policy.

Number of maternity cases received during the FY 2025-26: One, the maternity leave was duly granted

The Company remains committed to fostering an inclusive and supportive work environment that upholds the rights and welfare of its women employees in accordance with applicable laws.

36. APPLICATION/PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016):

During the year under review, no application was made under IBC by or against your Company and no proceedings is pending under IBC.

37. THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF:

During the year under review, your Company neither made any one-time settlement nor took any loans from the Bank or Financial institutions.

38. AUDITORS:

M/s. C V B Associates (*formerly* Hiren Buch Associates), Chartered Accountants, Mumbai (Regn. No. 116131W), have been appointed as the Statutory Auditors of the Company from conclusion of 19th Annual General Meeting of the Company held on September 29, 2023 to hold the office till the conclusion of 24th Annual General Meeting of the Company to be held for the financial year ended March 31, 2028.

39. AUDITORS REPORT:

The Auditors Report of your Company for the year ended 31st March 2026 does not contain any qualifications / adverse remarks / observations.

40. DETAILS OF FRAUD, IF ANY REPORTED BY THE AUDITORS:

There have been no instances of fraud reported by the Auditors under Section 143(12) of the Companies Act, 2013.

41. COMPLIANCE WITH SECRETARIAL STANDARDS:

The Company is in compliance with applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

42. SECRETARIAL AUDIT REPORT:

Pursuant to the provisions of Section 204 of the Companies Act, 2013, the Board has appointed Mr. Abdul Karim Kazi, Practicing Company Secretary to conduct the Secretarial Audit for the financial year under review.

The Secretarial Audit Report for the financial year under review is annexed herewith as **"Annexure III"** to this Report.

The Secretarial Auditors' Report contain the below mentioned observations. However, the observations were duly responded by the management and the same was considered as satisfactory by the auditor, the observations and response of the Board are as under:

Sr.no.	Observations	Boards Response
1.	Mr. Rushabh Shah and Mr. Mayur Poddar retired by rotation and were reappointed in the Annual general Meeting held on 23rd September 2025. Mr. Radha Barman, an Independent Director of the Company, who becomes eligible for reappointment after a special resolution is passed by the shareholders, was reappointed as an Independent Director of the Company for a second term in the Board meeting held on 16th May 2025, and the said appointment was also thereafter approved in the Annual General Meeting held on 23rd September, 2025.	The shareholders at the Annual General Meeting held on 23rd September, 2025, duly reappointed Mr. Rushabh Shah and Mr. Mayur Poddar as Directors liable to retire by rotation, and also approved the re-appointment of Mr. Radha B. Barman as an Independent Director for a second term.
2.	Board meetings were convened through audio video	The said circulation was delayed due to

	mode pursuant to Rule 3 of the Companies (Meetings of Board and its Powers) Rules 2014. Draft minutes of the meetings were circulated to the Board members, within 15 days of the meeting, except in case of meetings held on 16th May 2025 and 26th August 2025, which were circulated within 17 days of the meetings. All the Directors have waived their right, in writing to received copies of the signed minutes.	intervening holidays, during the period.
3.	While recording the circular resolutions passed by the Board, in the subsequent Board meeting, names of Board members abstaining from voting or dissenting to the resolution have not been noted. The resolution was passed unanimously has not been mentioned.	All the Directors are considered whenever a circular resolution is passed by the Board members. All the Directors assented to the circular resolutions the same were unanimously passed, which was noted accordingly in the subsequent Board meeting.

43. MAINTENANCE OF COST RECORDS

The maintenance of Cost Records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013 does not apply to the Company during the year under review.

43. DISCLOSURE PURSUANT TO SECTION 197 (14) OF THE COMPANIES ACT, 2013 FOR RECEIPT OF ANY COMMISSION BY MANAGING DIRECTOR/WHOLE TIME DIRECTOR FROM A COMPANY OR FOR RECEIPT OF COMMISSION / REMUNERATION FROM ITS HOLDING OR SUBSIDIARY

No commission has been received by the Managing Director / Whole Time Director from the Company.

Further, no commission / remuneration has been received by the Managing Director / Whole Time Director from the Company's holding or subsidiary company of the Company's Holding Company.

44. INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

As per the statement made by the Auditors in Auditors Report there are adequate and accurate internal financial controls over financial reporting with regards to size and nature of its business.

45. DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013 ("the Act"), it is hereby confirmed that:

a. in the preparation of Annual Accounts for the year ended under review, the applicable accounting standards have been followed along with proper explanation relating to material departures;

b. the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the year ended under review and of the loss made by Company for that period;

c. the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d. the Annual Accounts of the Company have been prepared on a going concern basis;

e. this clause of Section 134(5) of the Act is not applicable to the company, however the details in respect of adequacy of internal financial controls with reference to Financial Statements are mentioned elsewhere in this Directors Report; and

f. systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

46. ACKNOWLEDGEMENT:

Your Directors wish to place on record their appreciation and acknowledge with gratitude, the support and co-operation extended by the Government Authorities, clients, vendors, bankers and the employees and look forward to their continued support.

For and on behalf of the Board of Directors

TICKER LIMITED MUMBAI

Place: Mumbai	**Joseph Massey**	**Mayur Poddar**
Date: August 26, 2026	Managing Director and CEO	Non-Executive Director
	DIN:00043586	**DIN: 07540048**

Annexure-I

FORM AOC-1

(Pursuant to first proviso to sub section (3) of Section 129 read with Rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the Financial Statements of Subsidiaries/Associate Companies/ Joint Ventures

Part "A": Subsidiaries

(Rs.in Lakhs)

Sr. No.	Particulars	Ticker Data Limited	3.0 Verse Limited	Quantblock Technovation Private Limited (formerly 9point Capital Private Limited)	Three O Verse Global IT Services LLC
1	The date when subsidiary was acquired	July 13, 2023	June 6, 2022	May 9, 2025	October 14, 2022
2	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	March 31, 2026	March 31, 2026	March 31, 2026	March 31, 2026
3	Reporting Currency and Exchanges rates as on the last date of the relevant Financial Year in case of foreign subsidiaries	INR	INR	INR	INR*
4	Share Capital	4,619.00	3,500	910	6,419.18
5	Other Equity	(2,538.23)	(482.72)	(548.32)	(5,412.75)
6	Total Assets	3,526.27	3,292.55	415.41	1,042.09
7	Total Liabilities	3,526.27	3,292.55	415.41	1,042.09
8	Investments	-	1,820.83	-	-
9	Turnover	1,282.32	5.73	-	364.50
10	Profit before Taxation	(1,431.24)	(265)	(548.32)	(3,177.04)
11	Provision for Taxation	-	33.30	-	-
12	Profit after Taxation	(1,431.24)	(298.30)	(548.32)	(3,177.04)
13	Proposed Dividend	-	-	-	-
14	Extent of shareholding (In %)	96.75%	100%	100%	100%

*Note: Indian Rupees equivalents of the figures in foreign currencies in the accounts of the subsidiary companies, are based on the exchange rates as on March 31, 2026.

Part "B": Associates and Joint Ventures: Not Applicable

For and on behalf of the Board of Directors

TICKER LIMITED MUMBAI

Joseph Massey
Managing Director and CEO
DIN:00043586

Mayur Poddar
Non-Executive Director
DIN: 07540048

Place: Mumbai
Date: August 26, 2026

Annexure-II

FORM AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in Section 188(1) of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis:

Name(s) of the related party and nature of relationship	NIL
Nature of contracts/arrangements/transactions	
Duration of the contracts/arrangements/transactions	
Salient terms of the contracts or arrangements or transactions including the value, if any	
Justification for entering into such contracts or arrangements or transactions	
Date of approval by the Board	
Amount paid as advances, if any:	
Date on which the special resolution was passed in general meeting as required under first proviso to section 188	

2. Details of material contracts or arrangement or transactions at arm's length basis:

Name(s) of the related party and nature of relationship	63 moons technologies limited
Nature of contracts/arrangements/transactions	Rent paid for use of premises
Duration of the contracts/arrangements/transactions	Ongoing
Salient terms of the contracts or arrangements or transactions including the value, if any:	Rent and other amenities paid Rs. 76.98 Lakhs for F.Y. 2025-26
Date(s) of approval by the Board, if any	NA
Amount paid as advances, if any	Nil

For and on behalf of the Board of Directors

TICKER LIMITED MUMBAI

Place: Mumbai
Date: August 26, 2026

Joseph Massey
Managing Director and CEO
DIN:00043586

Mayur Poddar
Non-Executive Director
DIN: 07540048

CS Abdul Karim Kazi
Peer Reviewed Practicing Company Secretary

SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
Ticker Limited
FT Tower, 6th Floor, CTS No. 256 & 257,
Suren Road, Chakala, Andheri (E),
Mumbai 400 093

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Ticker Limited *(hereinafter called the Company)*. Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, it's officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on the aforesaid date according to the provisions of:

i. The Companies Act, 2013 (the Act) and the rules made there under;
ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
iv. The Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') viz.:-
   a) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations,1992

I have also examined compliance with the applicable clauses of the following:

i. Secretarial Standards issued by The Institute of Company Secretaries of India.

ABDUL KARIM KAZI
PRACTICING COMPANY SECRETARY
C.P. No. 9538

405, Pearl Plaza, Station Road, Opp. Andheri Station, Andheri (W), Mumbai – 400 058
e-mail: abdulkarim.pcsllp@gmail.com, Mobile: 98211 67216

During the period under review, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above, except to the extent if hereinafter mentioned.

On the basis of the information provided to me, the Company has received advances in the normal course of business, which are more than 365 days old, however such advances are ongoing and have been appropriated as stipulated under the Act.

During the year under review, provisions of the following regulations were not applicable to the Company :-

i. Foreign Exchange Management Act,1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
ii. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
iii. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;
iv. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;
v. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
vi. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
vii. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and
viii. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998.

I further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Except in case of meetings convened at a shorter notice, adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent atleast seven days in advance. Where the meeting of the Board was called at shorter notice to transact urgent business, at least one Independent Director was present at such meeting.

All the decisions have been carried unanimously. None of the members of the Board have expressed dissenting views on any of the agenda items during the financial year under

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e-mail: abdulkarim.pcsllp@gmail.com, Mobile: 98211 67216

review. Resolutions passed by circulation were noted in the Board meeting held subsequent to passing of the same.

The separate meeting of the Independent Directors of the Company was duly conducted on 6th March 2026.

The compliance of applicable financial laws, like direct and indirect tax laws, have not been reviewed in this Audit since the same have been subject to review by the Statutory Auditors and other designated professionals.

I further report that, during the audit period :-

1. Mr. Rushabh Shah and Mr. Mayur Poddar retired by rotation and were reappointed in the Annual General Meeting held on 23rd September 2025. Mr. Radha Barman an Independent Director of the Company, who becomes eligible for reappointment after a special resolution is passed by the Shareholders, was reappointed as an Independent Director of the Company for a second term, in the Board meeting held on 16th May 2025 and the said appointment was also thereafter approved in the Annual General Meeting held on 23rd September 2025.

2. The Company has increased its authorized share capital from Rs. 216 Crores to Rs. 400 Crores in the Extra Ordinary General Meeting of the shareholders of the Company held on 14th February 2026.

3. Board meetings were convened through audio video mode pursuant to Rule 3 of the Companies (Meetings of Board and its Powers) Rules 2014. Draft minutes of the meetings were circulated to the Board members, within 15 days of the meeting, except in case of meetings held on 16th May 2025 and 26th August 2025, which were circulated within 17 days of the meetings. All the Directors have waived their right, in writing, to receive copies of the signed minutes.

4. While recording the circular resolutions passed by the Board, in the subsequent Board meeting, names of Board members abstaining from voting or dissenting to the resolution have not been noted. Whether the resolution was passed unanimously has not been mentioned.

CS Abdul Karim Kazi
Practicing Company Secretary
Membership No : FCS 9088
CP No : 9538

ABDUL KARIM KAZI
PRACTICING COMPANY SECRETARY
C.P. No. 9538

Date : 24th August 2026
Place : Mumbai
UDIN : F009088H001201565

This report is to be read with my letter of even date which is annexed as ***Annexure A*** *and forms an integral part of this report.*

405, Pearl Plaza, Station Road, Opp. Andheri Station, Andheri (W), Mumbai – 400 058
e-mail: abdulkarim.pcsllp@gmail.com, Mobile: 98211 67216

Annexure A'

To,
The Members,
Ticker Limited
FT Tower, 6th Floor, CTS No. 256 & 257,
Suren Road, Chakala, Andheri (E),
Mumbai 400 093

My report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices I followed provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events, etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

CS Abdul Karim Kazi
Practicing Company Secretary
Membership No : FCS 9088
CPNo : 9538

ABDUL KARIM KAZI * PRACTICING COMPANY SECRETARY * C.P. No. 9538

Date : 24th August 2026
Place : Mumbai

CA INDIA

CVB & Associates

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF **TICKER LIMITED**
Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statements of **TICKER LIMITED** (the "Company"), which comprise the Balance Sheet as at March 31st, 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 "Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone 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, 2016, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31^{st}, 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 Standalone 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 Standalone 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 Standalone 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 Standalone Financial Statements.

HO : 306, Raji Commercial P.L. Lokhande Marg,Chembur, Mumbai - 400 089,Tel.: 9987736253
E-mail: Info:cacvbinfo@gmail.com Tax: cacvbtax@gmail.com Audit: cacvbaudit@gmail.com
Sub off: A-701,Shreeji Paradise, Jai Bhavani Mata Road,Amboli, Andheri (W), Mumbai - 4000 058

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone 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 Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is 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 Standalone Financial Statements, Standalone Financial Statements and our auditor's report thereon.

Our opinion on the Standalone 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 Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone 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 and Board of Directors' Responsibilities for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone 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 Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone 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 Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone 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 Standalone 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 Standalone 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, 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 Standalone 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 Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone 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 Standalone 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. 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.

g) 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 per explanation given to us by the Management of the Company, No litigation is pending against the Company which would impact its financial position as on 31st March, 2026.
2) The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
3) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
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.

3. As required by section 197(16) of the Act based on our audit, we report that the Company have paid remuneration to their respective directors during the year in accordance with the provisions of and limits/approval laid down under section 197 read with Schedule V to the Act.

4. 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 31, 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 C V B & Associates
Chartered Accountant
FRN: 116131W

CA Sandeep Chaturvedi
Partner
M.No:164248

UDIN:

Date: 15th May,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 **TICKER 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 **TICKER LIMITED** (the "Company") as of March 31, 2026, in conjunction with our audit of the standalone Ind AS Standalone 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 Standalone 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 Standalone 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 Standalone 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 Standalone 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 C V B & Associates
Chartered Accountant
FRN: 116131W

C V B & ASSOCIATES Mumbai Chartered A...

CA Sandeep Chaturvedi
Partner
M.No:164248
UDIN :

Date: 15th May, 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 **TICKER 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. In respect of the Company's Property, Plant and Equipment and Intangible Assets:

(a) (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.

(b) The Company has a program of physical verification of Property, Plant and Equipment and right-of-use assets so to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) The Company does not have any immovable properties and hence reporting under clause 3(i)(c) is not applicable to the Company.

(d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026, for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

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 been 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. According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has made investments or provided any guarantee or security to the Companies, Limited Liability Partnerships, firms or any other parties and has granted loans & advances in nature of loans, secured or unsecured, to the companies during the year. The requisite information of the same is as below:-

(a) Based on audit procedure carried on by us and as per information and explanations given to us, the Company has provided inter corporate deposits being secured and unsecured to companies as below: -

Sr. No.	Particulars	Inter Corporate Deposits being secured and unsecured loan (Rs. In Lakhs)
1.	Aggregate amount granted during the year • Related Parties • Other Companies • Employees	 800.00 34.72
2.	Balance outstanding as at Balance sheet date • Related Parties • Other Companies • Employees	 800.00 34.72

(b) In our opinion condition of grant of all above loans and advances in nature of loans provided during the year, prima facie, not prejudicial to the Company's interest.

(c) In respect of loans and advances granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated, and repayment or receipts are regular.

(d) In respect of loans and advances granted by the Company, there are no overdue amounts remaining outstanding for more than 90 days as at balance sheet date.

(e) No loan or advance in the nature of loan which had fallen due during the year has been renewed or extended, nor has any fresh loan been granted to settle the overdue amount of existing loans.

(f) The company has not granted loans and advances in the nature of loan which are repayable on demand or without specifying any terms or repayments.

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, as 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) According to the information and explanation provided us, no undisputed amounts payable in respect of provident fund, Employees' state Insurance, Income tax, Sales Tax, Service Tax, Goods and Service Tax, Duty of Custom, Duty of Excise, Value Added Tax, Cess and other Statutory Dues were outstanding, at the year end, for a period of more than six month from the date they became payable.

viii. According to information and explanation given to us and on the basis of the records of the Company, 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 Standalone 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 Standalone 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. The Company has not made private placement of shares and has not issued any convertible debentures (fully or partly or optionally and hence reporting under clause 3(x)(b) of the Order is not applicable.

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

b. According to the information and explanation given to us, 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 upto 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 in the Standalone 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) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

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 3524.75 lakhs in the current and Rs 2234.82 lakhs in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors of the Company during the year.

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 Standalone 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 contribute toward CSR, accordingly clause 3(xx)(a)(b) of the order is not applicable to the Company.

For C V B & Associates
Chartered Accountant
FRN: 116131W

CA Sandeep Chaturvedi
Partner
M.No: 154248
UDIN:26154248LXHRQZ2525

Date: 15th May 2026.
Place: Mumbai

Ticker Limited

(formerly TickerPlant Limited)

Balance Sheet as at March 31, 2026

(₹ in lakhs)

Particulars	Note	As at 31.03.2026	As at 31.03.2025
ASSETS			
Non-current assets			
Property, plant and equipment	5	120.40	125.66
Other intangible assets	6	46.54	58.47
Intangible assets under development		50.00	-
Financial assets			
(i) Investments	7	14,814.06	11,152.16
(ii) Other financial assets	9	3.33	3.33
Other non-current assets	10	3.19	4.54
Total non-current assets		**15,037.52**	**11,344.16**
Current assets			
Financial assets			
(i) Trade receivables	11	7.29	-
(ii) Cash and cash equivalents	12	364.72	223.89
(iii) Bank Balances other than (ii) above	13	3,208.09	11,325.96
(iv) Loans	8	834.72	68.60
(v) Other financial assets	9	404.94	585.01
Current tax assets (net)		58.39	39.93
Other current assets	10	1,228.47	1,064.44
Total current assets		**6,106.62**	**13,307.83**
Total assets		**21,144.14**	**24,651.99**
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	14	17,492.95	17,492.95
Other equity		2,608.90	6,183.10
Total equity		**20,101.85**	**23,676.05**
LIABILITIES			
Non-current liabilities			
Provisions	16	199.46	112.03
Total non-current liabilities		**199.46**	**112.03**
Current liabilities			
Financial liabilities			
(i) Trade payables	18		
Due to micro and small enterprises		-	-
Due to others		650.61	595.89
(ii) Other financial liabilities	15	97.01	213.61
Provisions	16	33.47	7.68
Other current liabilities	17	61.74	46.73
Total current liabilities		**842.83**	**863.91**
Total Liabilities		**1,042.29**	**975.94**
Total equity and liabilities		**21,144.14**	**24,651.99**

See accompanying notes forming part of the financial statements 1 to 37

In terms of our report attached
For C V B & Associates
Chartered Accountants
(Firm's Registration No.116131W)
by the hand of

C V B & ASSOCIATES Mumbai Chartered Accountants

Sandeep Chaturvedi
Partner
Membership No: 154248

Place : Mumbai
Date: May 15, 2026

For and on behalf of the Board

Joseph Massey
Managing Director and CEO
DIN:00043586

Nimish Shukla
Director
DIN: 09428299

Sunil Laad
Company Secretary

Rakesh Gandhi
Chief Financial Officer

TICKER LIMITED MUMBAI

Ticker Limited

(formerly TickerPlant Limited)

Statement of profit and loss for the Year ended March 31, 2026 (₹ in lakhs)

Particulars	Note	Year Ended 31.03.2026	Year Ended 31.03.2025
Continuing Operations			
Revenue from operations	20	27.00	67.99
Other income	21	553.84	375.56
Total Income		**580.84**	**443.55**
Expenses			
Employee benefits expense	22	2,846.62	1,289.16
Finance costs	23	4.02	5.67
Depreciation and amortisation expenses	24	56.81	64.70
Other expenses	25	1,254.95	1,383.54
Total expenses		**4,162.40**	**2,743.07**
Profit/ (Loss) before tax		**(3,581.56)**	**(2,299.52)**
Tax expense / (credit):			
Current tax		-	-
Total tax expense		-	-
Profit / (Loss) for the year		**(3,581.56)**	**(2,299.52)**
Other Comprehensive Income			
Items that will not be reclassified subsequently to profit or loss			
Remeasurement of the net defined benefit liability/asset		0.86	23.64
Total Other Comprehensive Income (net of tax)		**0.86**	**23.64**
Total comprehensive income for the year		**(3,580.70)**	**(2,275.88)**
Earnings per share:	31		
Basic and Diluted per share (in ₹)		(0.20)	(0.15)
Face Value Per Share (in ₹)		1.00	1.00

See accompanying notes forming part of the financial statements 1 to 37

In terms of our report attached
For C V B & Associates
Chartered Accountants
(Firm's Registration No.116131W)
by the hand of

C V B & ASSOCIATES Mumbai Chartered Accountants

Sandeep Chaturvedi
Partner
Membership No: 154248

Place : Mumbai
Date: May 15, 2026

For and on behalf of the Board

Joseph Massey
Managing Director and CEO
DIN:00043586

Nimish Shukla
Director
DIN: 09428299

Sunil Laad
Company Secretary

Rakesh Gandhi
Chief Financial Officer

TICKER LIMITED MUMBAI

Ticker Limited
(formerly TickerPlant Limited)
Statement of changes in equity for the Year ended March 31, 2026

(₹ in lakhs)

Particulars	Equity Share Capital	Share Appplication Money pending allotment	Securities premium reserve	General Reserve	Share Options Outstanding Account	Retained earnings	Other Comprehensive Income	Total other equity	Total equity attributable to equity holders of the Company
Balance at 01.04.2024	12,377.89	7.62	9,392.06	1.13	195.88	(15,389.98)	(32.63)	(5,825.92)	6,551.97
Changes in equity for the year ended 31.03.2025									
Increase in share capital	5,115.06		-			-	-	-	5,115.06
Share Appplication Money recd pending allotment		(3.47)						(3.47)	(3.47)
Security Premium received on issue of share	-		14,258.94			-	-	14,258.94	14,258.94
Share based payment to employees	-				29.43	-	-	29.43	29.43
Transferred on grant / lapsed of ESOP			-	-	-			-	-
Remeasurement of The Net Defined Benefit Liability/Asset	-		-			-	23.64	23.64	23.64
Loss for the year	-		-			(2,299.52)	-	(2,299.52)	(2,299.52)
Balance at 31.03.2025	**17,492.95**	**4.15**	**23,651.00**	**1.13**	**225.31**	**(17,689.50)**	**(8.99)**	**6,183.10**	**23,676.05**

Particulars	Equity Share Capital	Share Appplication Money pending allotment	Securities premium reserve	General Reserve	Share Options Outstanding Account	Retained earnings	Other Comprehensive Income	Total other equity	Total equity attributable to equity holders of the Company
Balance at 01.04.2025	17,492.95	4.15	23,651.00	1.13	225.31	(17,689.50)	(8.99)	6,183.10	23,676.05
Changes in equity for the year ended 31.03.2026									
Increase in share capital	-		-		-	-	-	-	-
Share Appplication Money recd pending allotment		6.50						6.50	6.50
Security Premium received on issue of share	-		-		-	-	-	-	-
Share based payment to employees	-		-		-		-	-	-
Transferred on grant / lapsed of ESOP			-	-	-			-	-
Remeasurement of The Net Defined Benefit Liability/Asset	-		-		-	-	0.86	0.86	0.86
Loss for the year	-		-		-	(3,581.56)	-	(3,581.56)	(3,581.56)
Balance at 31.03.2026	**17,492.95**	**10.65**	**23,651.00**	**1.13**	**225.31**	**(21,271.06)**	**(8.13)**	**2,608.90**	**20,101.85**

Nature and purpose of reserves:

Securities Premium Reserve: The amount received in excess of face value of the equity shares is recognised in Securities Premium Reserve.

General Reserve: General Reserve was created by transferring a portion of the net profit of the Company as per the requirements of the Companies Act, 1956.

Share options outstanding account: The fair value of the equity-settled share based payment transactions with employees is recognised in Statement of Profit and Loss with corresponding credit to Employee Stock Options Outstanding Account.

Retained earnings: Remaining portion of profits earned by the Company till date after appropriations.

In terms of our report attached
For C V B & Associates
Chartered Accountants
(Firm's Registration No.116131W)
by the hand of

Sandeep Chaturvedi
Partner
Membership No: 154248

Place : Mumbai
Date: May 15, 2026

For and on behalf of the Board

Joseph Massey
Managing Director and CEO
DIN:00043586

Nimish Shukla
Director
DIN: 09428299

Sunil Laad
Company Secretary

Rakesh Gandhi
Chief Financial Officer

Ticker Limited

(formerly TickerPlant Limited)

Cash Flow Statement for the Nine Months ended March 31, 2026

(₹ in lakhs)

Particulars	Year Ended 31.03.2026		Year Ended 31.03.2025	
A. Cash flow from operating activities				
Profit / (Loss) before tax		(3,581.56)		(2,299.52)
Adjustments for:				
Depreciation and amortisation expense	56.81		64.70	
Finance costs	4.02		5.67	
Net unrealised exchange loss / (gain)	1.56			
Expenses on employee stock option (ESOP) schemes	-		29.43	
Interest income	(553.84)	(491.45)	(375.56)	(275.76)
Operating profit / (loss) before working capital changes		(4,073.01)		(2,575.28)
Changes in working capital:				
Adjustments for:				
Trade receivables, other financial assets and other assets	(983.72)		(451.70)	
Trade payables, other financial liabilities, other liabilities and provision	63.25	(920.47)	(254.45)	(706.15)
Cash used in operations		(4,993.48)		(3,281.43)
Net Income Tax paid		(18.29)		52.63
Net cash flow from operating activities (A)		(5,011.77)		(3,228.80)
B. Cash flow from investing activities				
Capital expenditure on Property, plant and equipment and other Intangible assets including capital advances		(89.62)		(48.87)
Purchase of stake in subsidiaries		(3,661.90)		(5,705.66)
Bank deposits not considered as Cash and cash equivalents		8,117.87		(10,572.31)
Interest income		779.83		128.90
Cash flow from investing activities		5,146.18		(16,197.94)
Income tax paid (net of refund)		-		-
Net cash flow from investing activities (B)		5,146.18		(16,197.94)
C. Cash flow from financing activities				
Prcoceeds from issue of shares		-		19,370.53
Share application money received pending allotment		6.50		-
Net cash used in financing activities (C)		6.42		19,370.53
Net (decrease) / increase in cash and cash equivalents (A + B + C)		140.83		(56.21)
Cash and cash equivalents (opening balance)		223.89		280.10
Cash and cash equivalents (closing balance)		364.72		223.89

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.
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.
4. Previous year's figures have been regrouped / reclassified wherever applicable.

In terms of our report attached
For C V B & Associates
Chartered Accountants
(Firm's Registration No.116131W)
by the hand of

C V B & ASSOCIATES Mumbai Chartered Accountants

Sandeep Chaturvedi
Partner
Membership No: 154248

Place : Mumbai
Date: May 15, 2026

For and on behalf of the Board

Joseph Massey
Managing Director and CEO
DIN:00043586

Nimish Shukla
Director
DIN: 09428299

Sunil Laad
Company Secretary

Rakesh Gandhi
Chief Financial Officer

TICKER LIMITED MUMBAI

1. **Company Overview:**

Ticker Ltd (the 'Company') is domiciled in India. The Company's registered office is at FT Tower, CTS No: 256-257, Chakala, Andheri Kurla Road, Andheri (East), Mumbai – 400 093, India. The Company Certificate of Incorporation Number (CIN) is U72900MH2005PLC151034 dated February 4, 2005, from the Registrar of Companies (ROC)

Ticker Ltd is one of the leading technology solutions providers in the financial markets and information services industry and all other assets class including virtual digital assets that provides technology infrastructure and solutions in its state of the art platform to it's Group Companies, strategic partners and industry stakeholders. Ticker's adoption for open technology standards allows it to integrate content with rich features and analytical tools through customised delivery of solutions. Resilient data management system and dedicated teams of information and technology specialists ensure the highest standards of data security, completeness, quality and authentication.

2. **Basis of Preparation:**

2.1 Statement of compliance and Basis of Preparation

The financial statements of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ("the 2013 Act") read with the Companies (Indian Accounting Standards) Rules, 2015, subsequent amendments thereto and the relevant provisions of the 2013 Act.

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)
- Share based payment transactions
- Defined benefit and other long-term employee benefits

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.

These IND-AS compliant financial statements were approved by the Board of Directors on May 15, 2026

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 rupee, unless otherwise indicated.

2.3 Use of Judgments and estimates :

The preparation of the Consolidated financial statements in conformity with Ind AS, which 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 Consolidated 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. The management believes that the estimates used in preparation of the consolidated financial statements are just, prudent and reasonable.

The areas involving critical estimates & judgements are:

Note Reference	Critical Estimates & Judgements
Note 3.11	Estimation of income taxes, Recognition and utilisation of deferred tax assets and MAT credit entitlement and utilisation.
Note 3.14	Measurement of contingencies key assumptions about the likelihood and magnitude of an outflow of resources;
Note 3.6	Assessment of carrying value / fair value of financial instruments.
Note 3.10	Measurement of defined benefit obligations: key actuarial assumptions.
Note 3.3 and 3.4	Estimation of useful life of tangible and intangible assets

3. Material Accounting Policies

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

3.1 Revenue Recognition:

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. 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.

The revenue from the sale of software products (IPR based licenses) is recognised on delivery/granting of right to use. In respect of service contracts, where the performance obligations are satisfied over time and where there is no uncertainty as to measurement or collectability of consideration, is recognized over time. Revenue from fixed price service contracts is recognised based on acts performed as specified in the contracts over the contract period where performance of several acts is required over that period. In the case of time and material contracts, revenue is recognised on the basis of hours completed and material used. Revenue from annual maintenance contracts, lease of licenses, IT infrastructure sharing income and Shared Business Support Services is recognised proportionately over the period in which the services are rendered/licenses is leased. Revenue from sale of goods is recognised on transfer of control over the goods to the customer. Sales are recorded net of returns (if any), trade discounts, rebates, and goods and service tax. Projected losses, if any, are provided in entirety as per Ind AS based on management's current estimates of cost to completion arrived at on the basis of technical assessment of time and effort required and estimates of future expenditure.

Revenues in excess of invoicing are classified as contract assets (which are referred to as unbilled revenue). Contract assets are classified as unbilled receivables (only act of invoicing is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms. Invoicing in excess of revenues are classified as contract liabilities (which are referred to as unearned revenues).

Revenue is stated net of returns, goods and service tax (GST), wherever applicable.

Unbilled revenue represents value of services performed in accordance with the contract terms but not billed.

3.2 Interest Income:

Interest income 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.

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.

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.

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

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

3.4 Intangible assets

Intangible assets are stated at cost less accumulated amortization and impairment, if any. The cost of intangible assets 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 use. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. Research costs are expensed as incurred. Amortization methods and useful lives are reviewed annually and the effects of any changes in estimates are accounted for on a prospective basis.

The Company amortises intangible assets using the straight-line method over the estimated useful life as follows:

- Patents, copyright and other rights - 8 years
- Computer software - 6 years

3.5 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.

3.6 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.)	At transaction price.	Subsequently held at amortised cost, using the effective interest rate method, net of any expected credit loss.
e) Other Equity investments	At fair value.	And changes through Statement of Profit and Loss.
f) 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.

3.7 Measurement of Fair Value

The 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.

3.8 Impairment

(i) Financial Assets:

As per IND AS 109, the Company recognizes loss allowances using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. 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) Impairment of 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 Foreign Currency Translation

Transactions in foreign currencies are translated into the functional currency of the Company at the exchange rates at the dates of the transactions or at rates that closely approximate the rate at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Foreign currency differences are generally recognised in profit or loss.

3.10 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.

iii. Share-based payment arrangements

The Company recognizes compensation expense relating to share-based payments in net profit using fair-value in accordance with Ind AS 102, Share-Based Payment. The estimated fair value of awards is charged to income on a straight-line basis over the requisite service period for each separately vesting portion of the award as if the award was in-substance, multiple awards with a corresponding increase to share options outstanding account.

3.11 Income tax

Income tax expense comprises current and deferred tax. 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 that reflects uncertainty related to income taxes, if any. 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 and shown as MAT Credit Entitlement. 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 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
- taxable temporary differences arising on the initial recognition of goodwill.

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; such reductions are reversed when the probability of future taxable profits improves. 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. 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. 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.

3.12 Operating Cycle

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. 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.

3.13 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.

3.14 Contingent liabilities and contingent assets, if any, are disclosed in the notes to accounts

A present obligation that arises from past events, where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is disclosed as a contingent liability. Contingent liabilities are also disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group. Claims against the Group, where the possibility of any outflow of resources in settlement is remote, are not disclosed as contingent liabilities.

Contingent assets are not recognised or disclosed in the financial statements since this may result in the recognition of income that may never be realised. However, when the realisation of income is virtually certain, then the related asset is not a contingent asset and is recognised.

3.15 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. Recent Accounting pronouncements

Ministry of Corporate Affairs ("MCA") has not made any amendments to Ind AS which are effective 1st April, 2025.

Ticker Limited

(formerly TickerPlant Limited)

Notes forming part of the financial statements for the year ended March 31, 2026

5 Property, plant and equipment

(₹ in lakhs)

Particulars	Office Equipment**	Computer Hardware	Furniture and Fixtures	Vehicles	Total
Year ended March 31, 2026					
Gross carrying Value as at April 1, 2025	60.99	324.18	21.34	85.46	491.97
Additions	4.14	36.15	0.28	-	40.57
Disposals	-	(1.28)	-	-	(1.28)
Gross carrying Value as at March 31, 2026	**65.13**	**359.05**	**21.62**	**85.46**	**531.26**
Accumulated depreciation and impairment as at April 01, 2025	56.77	256.67	14.29	38.58	366.31
Charged during the year	3.98	28.07	4.31	8.52	44.88
Disposals	-	(0.33)	-	-	(0.33)
Upto March 31, 2026	**60.75**	**284.41**	**18.60**	**47.10**	**410.86**
Net carrying amount as at March 31, 2026	**4.38**	**74.64**	**3.02**	**38.36**	**120.40**

Year ended March 31, 2025					
Gross carrying Value as at April 1, 2024	60.30	276.00	21.34	85.46	443.10
Additions	0.69	48.18	-	-	48.87
Disposals	-	-	-	-	-
Gross carrying Value as at March 31, 2025	**60.99**	**324.18**	**21.34**	**85.46**	**491.97**
Accumulated depreciation and impairment as at April 01, 2024	46.06	226.67	10.02	30.06	312.81
Charged during the year	10.71	30.00	4.27	8.52	53.50
Disposals	-	-	-	-	-
Upto March 31, 2025	**56.77**	**256.67**	**14.29**	**38.58**	**366.31**
Net carrying amount as at March 31, 2025	**4.22**	**67.51**	**7.05**	**46.88**	**125.66**

** Includes electrical installations

6 Other Intangible Assets

(₹ in lakhs)

Particulars	Trade Mark	Computer software	Total
Year ended March 31, 2026			
Gross carrying Value as at April 1, 2025	25.10	53.26	78.36
Additions	-	-	-
Disposals	-	-	-
Gross carrying Value as at March 31, 2026	**25.10**	**53.26**	**78.36**
Accumulated amortisation and impairment			
as at April 01, 2025	11.10	8.79	19.89
Charged during the year	3.05	8.88	11.93
Disposals	-	-	-
Upto March 31, 2025	**14.15**	**17.67**	**31.82**
Net carrying amount as at March 31, 2026	**10.95**	**35.59**	**46.54**

Year ended March 31, 2025			
Gross carrying Value as at April 1, 2024	25.10	1.55	26.65
Additions	-	51.71	51.71
Disposals	-	-	-
Gross carrying Value as at March 31, 2025	**25.10**	**53.26**	**78.36**
Accumulated amortisation and impairment			
as at April 01, 2024	8.05	0.64	8.69
Charged during the year	3.05	8.15	11.20
Disposals	-	-	-
Upto March 31, 2025	**11.10**	**8.79**	**19.89**
Net carrying amount as at March 31, 2025	**14.00**	**44.47**	**58.47**

Intangible under development

(₹ in lakhs)

Particulars	Amount in CWIP for period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Year ended March 31, 2026					
Project in progress	50.00	-	-	-	50.00

Year ended March 31, 2025					
Project in progress	-	-	-	-	-

7 Investments

(₹ in lakhs)

Particulars		As at 31.03.2026	As at 31.03.2025
Non-current investment			
In equity instruments of subsidiaries		14,814.06	11,152.16
	Total	14,814.06	11,152.16
Total Investments		14,814.06	11,152.16

Details of investments

Non-current investments

Unquoted

Investments carried at cost

Investment in equity instrument of subsidiaries			
1	350,000,000 (Previous Year 350,000,000) Equity shares of ₹ 1/- each in 3.0 Verse Limited	3,503.77	3,503.77
2	25,224 (Previous Year 19,302) Ordinary shares of AED 1000/- each in Three O Verse Global IT Services L.L.C.	5,931.05	3,479.15
3	446,900,000 (Previous Year 416,900,000) Equity shares of ₹ 1/- each in Ticker Data Limited	4,469.24	4,169.24
4	91,000,000 (Previous Year Nil) Equity shares of ₹ 1/- each in QuantBlock Technovation Private Limited	910.00	-
	Total non-current investments	14,814.06	11,152.16
	Aggregate Value of unquoted investment	14,814.06	11,152.16

8 Loans

(₹ in lakhs)

Particulars		As at 31.03.2026	As at 31.03.2025
Current			
Unsecured, considered good			
Loans to employees		34.72	68.60
Inter Corporate Deposit		800.00	-
	Total	834.72	68.60
Total Loans		834.72	68.60

9 Other Financial Assets

(₹ in lakhs)

Particulars		As at 31.03.2026	As at 31.03.2025
Non-Current			
Security Deposits		3.33	3.33
	Total	3.33	3.33
Current			
Interest accrued on bank fixed deposits / Others		67.00	292.98
Security Deposit		105.00	25.00
Unbilled receivable		-	41.00
Contractually reimbursable expenses			
Considered good		232.94	226.03
Considered doubtful		-	-
		232.94	226.03
Less: Allowance For Doubtful reimburseble expense		-	-
		232.94	226.03
	Total	404.94	585.01
Total Other Financial Assets		408.27	588.34

10 Other Assets

(₹ in lakhs)

Particulars		As at 31.03.2026	As at 31.03.2025
Other Non-Current assets			
Advance Income Tax (net of provisions)		2.61	2.79
Prepaid Expenses		0.58	1.75
	Total	3.19	4.54
Other current assets			
Prepaid expenses		51.04	19.57
Balances With Government Authorities		1,015.68	845.37
Advances for supply of goods and services			
Considered good		161.75	199.50
Considered doubtful		-	-
		161.75	199.50
Less: Allowance for doubtful advances		-	-
		161.75	199.50
	Total	1,228.47	1,064.44
Total Other Assets		1,231.66	1,068.98

11 Trade receivables

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Current Unsecured		
Undisputed Trade receivables – considered good	7.29	-
Undisputed Trade Receivables – which have significant increase in credit risk	-	-
Undisputed Trade Receivables – credit impaired	-	-
	7.29	-
Less: Allowance for expected credit loss on undisputed trade receivable	-	-
Total Trade Receivables	**7.29**	-

Trade receivables ageing schedule for the year ended as on March 31, 2026 and March 31, 2025:

Particulars	Not Due Less than 6 Months	6 months to 1 Year	2-3 years	More than 3 years	Total
Undisputed Trade receivables – considered good	7.29	-	-	-	7.29
Previous Year	-	-	-	-	-
Undisputed Trade receivables – credit impaired	-	-	-	-	-
Previous Year	-	-	-	-	-
Disputed Trade receivables – considered good	-	-	-	-	-
Previous Year	-	-	-	-	-
Disputed Trade receivables – credit impaired	-	-	-	-	-
Previous Year	-	-	-	-	-
Less: Allowance for credit loss	-	-	-	-	-
	-	-	-	-	-
Total Trade Receivables	7.29	-	-	-	7.29
Previous Year	-	-	-	-	-

12 Cash and cash equivalents

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Cash And Bank Balances		
Cash on hand	8.74	7.40
Balances with banks		
In current accounts	179.73	112.99
In deposit accounts with original maturity of less than 3 months	176.25	103.50
	355.98	216.49
Total Cash and Cash equivalents	364.72	223.89

13 Bank Balances other than (12) above

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Other bank balances		
In deposit accounts with original maturity of more than 12 months	2,250.16	1,980.40
In deposit accounts with original maturity of more than 3 months but less than 12 months	957.93	9,345.56
Total Bank Balances other than (12) above	3,208.09	11,325.96

Ticker Limited
(formerly TickerPlant Limited)
Notes forming part of the financial statements for the year ended March 31, 2026

14 EQUITY SHARE CAPITAL

Particulars	As at 31.03.2026		As at 31.03.2025	
	Number of shares	₹ in lakhs	Number of shares	₹ in lakhs
Authorised:				
Equity shares of ₹ 1/- each	4,000,000,000	40,000.00	2,160,000,000	21,600.00
Issued, subscribed and fully paid up:				
Equity shares of ₹ 1/- each	1,749,294,465	17,492.95	1,237,788,798	12,377.89
Equity shares issued of ₹ 1/- each during the year	-	-	511,505,667	5,115.06
Total		**17,492.95**		**17,492.95**

Note*: During the previous year (FY 2024-25) the company had offered Private Placement of 730,00,000 Equity shares at ₹ 20/- per share (at premium of ₹ 19/- per share), the shares are fully paid at ₹ 20/- per share (₹ 1/- towards share capital and ₹ 19/- towards share premium, right issue of 419,058,687 shares at ₹ 1/- per share and have issued 19,446,980 shares under Employee Stock Option Scheme (ESOS) - 2021.

a. Reconcilation of number of shares

Particulars	As at 31.03.2026		As at 31.03.2025	
	Number of shares	₹ in lakhs	Number of shares	₹ in lakhs
Equity Shares				
Opening Balance	1,749,294,465	17,492.95	1,237,788,798	12,377.89
Changes during the period				
Increase during the year	-	-	511,505,667	5,115.06
Closing Balance	**1,749,294,465**	**17,492.95**	**1,749,294,465**	**17,492.95**

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. The Company declares and pays dividend in Indian Rupees. The dividend recommended by the Board of Directors is subject to the approval of the shareholders at the ensuing annual general meeting, except in the case of interim dividend. 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		As at 31.03.2025	
	Number of Equity Shares held	% Holding	Number of Equity Shares held	% Holding
63 moons technologies Ltd	1,180,536,380	67.49	1,180,536,380	67.49

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

Particulars	Number of Equity Shares held	% of total shares	% Change during the year
Year ended March 31, 2026			
63 moons technologies Ltd	1,180,536,380	67.49	-
Total	1,180,536,380	67.49	-

Year ended March 31, 2025			
63 moons technologies Ltd	1,180,536,380	67.49	7.69
Total	1,180,536,380	67.49	7.69

15 Other Financial Liabilities (₹ in lakhs)

Particulars		As at 31.03.2026	As at 31.03.2025
Current			
Payable to employees and other contractual obligations		97.01	213.61
	Total	97.01	213.61
Total Other Financial Liabilities		97.01	213.61

16 Provisions (₹ in lakhs)

Particulars		As at 31.03.2026	As at 31.03.2025
Non-Current			
Provision for employee benefits			
Compensated absences		62.20	52.64
Gratuity		137.26	59.39
	Total	199.46	112.03
Current			
Provision for employee benefits			
Compensated absences		33.47	7.68
	Total	33.47	7.68
Total Provisions		232.93	119.71

17 Other liabilities (₹ in lakhs)

Particulars		As at 31.03.2026	As at 31.03.2025
Current			
Statutory remittances		61.74	46.73
	Total	61.74	46.73
Total other liabilities		61.74	46.73

18 Income Tax & deferred tax

18.1 Income Tax recognised in Profit or loss: (₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Current Tax		
In respect of the current year	-	-
	-	-
Total tax expense recognised in the current year relating to continuing operations	-	-

18.2 Reconciliation of tax expense with the effective tax (₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Profit before tax from continuing operations (a)	(3,581.56)	(2,299.52)
Income tax rate as applicable (b)	26.00%	26.00%
Calculated taxes based on above, without any adjustments for deductions [(a) x (b)]	(931.21)	(597.88)
Permanent tax differences due to:		
Effect of tax losses on which DTA is not recognised	931.21	597.88
Effect of tax losses & credit not recognised		
Income tax expense recognised in profit or loss (relating to continuing operations)	-	-

18.3 Tax Losses & Tax credits (₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
(a) Tax losses		
Deffered tax asset not recognised :		
Unused tax losses	5,530.48	4,599.27
	5,530.48	**4,599.27**

18.4 Current Tax Assets (₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Current tax	58.39	39.93
Total Current Assets	**58.39**	**39.93**

19 Trade payable

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Undisputed Dues To Micro And Small Enterprises	-	-
Disputed dues Micro And Small Enterprises	-	-
Total Outstanding Dues Of Creditors Other Than Micro And Small Enterprises	97.06	99.75
Disputed dues – Of Creditors Other Than Micro And Small Enterprises	-	-
Payable to related parties	553.55	496.14
Total Trade payable	**650.61**	**595.89**

Trade Payable ageing schedule for the year ended as on March 31, 2026 and March 31, 2025:

Particulars	Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade payables – considered good	58.79	35.13	274.60	282.09	650.61
Previous Year	52.82	209.60	333.47	-	595.89
Undisputed Trade payables – credit impaired					-
Previous Year	-	-	-	-	-
Disputed Trade payables – considered good	-	-	-	-	-
Previous Year	-	-	-	-	-
Disputed Trade payables – credit impaired	-	-	-	-	-
Previous Year	-	-	-	-	-
Less: Allowance for credit loss	-	-	-	-	-
Previous Year	-	-	-	-	-
Total Trade Payables	58.79	35.13	274.60	282.09	650.61
Previous Year	52.82	209.60	333.47	-	595.89

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

(a) No amount was due and outstanding to suppliers as at the end of the accounting year i.e. March 31, 2026 and March 31, 2025 on account of Principal and Interest respectively.

(b) No interest paid during the year.

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

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

(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.

20 Revenue from operations

(₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Income from Product services	27.00	67.99
Total Revenue From Operations	**27.00**	**67.99**

Revenue disaggregation by geography is as follows:

(₹ in lakhs)

Geography	Year Ended 31.03.2026	Year Ended 31.03.2025
India	27.00	27.00
Others	-	40.99
	27.00	67.99

Geographical revenue is allocated based on the location of the customers

21 Other income

(₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Interest received on financial assets-Carried at amortised cost		
On Bank deposits*	421.94	368.39
On Other deposits*	124.12	-
On Loans to employees*	5.43	2.97
On Income tax refunds	2.35	4.20
	553.84	375.56
*Interest under effective interest method		
Total Other Income	553.84	375.56

22 Employee benefits expense

(₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Salaries and wages	2,701.01	1,145.09
Contribution to provident fund and other funds	64.81	53.67
Gratuity	74.79	24.54
Expenses on employee stock option (ESOP) schemes	-	29.43
Staff welfare expenses	6.01	36.43
Total Employee Benefits expense	2,846.62	1,289.16

23 Finance Costs

(₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Interest expense		
Others	4.02	5.67
Total Finance Costs	**4.02**	**5.67**

24 Depreciation and amortisation expenses

(₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Depreciation on property, plant and equipment	44.88	53.50
Amortisation of intangible assets	11.93	11.20
Total Depreciation and Amortisation expenses	**56.81**	**64.70**

25 Other expenses

(₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Electricity	11.98	13.39
Rent including lease rentals	89.52	88.84
Repairs and maintenance	2.59	1.85
Office Expenses	4.66	7.43
Advertisement, branding & promotion expenses	104.48	3.11
Sales promotion expenses	21.25	7.72
Travelling and conveyance	163.95	76.60
ROC & Other Charges	95.54	81.78
Insurance	10.72	22.57
Software license fees	70.18	65.61
Communication expenses	8.68	7.49
Legal and professional charges	490.64	865.29
Outsourcing charges	23.58	36.29
Remuneration to non-executive directors	19.83	25.00
Miscellaneous expenses	137.35	80.57
Total Other expenses	**1,254.95**	**1,383.54**

26 Financial instruments

Financial instruments by category

The carrying amounts and fair values of financial instruments by categories as at March 31, 2026 and March 31, 2025 are as follows:

As at March 31, 2026

(₹ in lakhs)

Particulars	Amortised Cost / Cost	FVTPL	FVTOCI	Fair Value/ Carrying Value
Assets :				
Investment				
In equity instruments of subsidiary	14,814.06	-	-	14,814.06
Cash and cash equivalents	364.72	-	-	364.72
Bank balances other than above	3,208.09	-	-	3,208.09
Trade receivables	7.29	-	-	7.29
Loans	834.72	-	-	834.72
Other financial assets	408.27	-	-	408.27
Total Assets	**19,637.15**	**-**	**-**	**19,637.15**
Liabilities:				
Trade payables	650.61	-	-	650.61
Other financial liabilities	97.01	-	-	97.01
Total Liabilities	**747.62**	**-**	**-**	**747.62**

As at March 31, 2025

(₹ in lakhs)

Particulars	Amortised Cost / Cost	FVTPL	FVTOCI	Fair Value/ Carrying Value
Assets :				
Investment				
In equity instruments of subsidiary	11,152.16	-	-	11,152.16
Cash and cash equivalents	223.89	-	-	223.89
Bank balances other than above	11,325.96	-	-	11,325.96
Trade receivables	-	-	-	-
Loans	68.60	-	-	68.60
Other financial assets	588.34	-	-	588.34
Total Assets	**23,358.95**	**-**	**-**	**23,358.95**
Liabilities:				
Trade payables	595.89	-	-	595.89
Other financial liabilities	213.61	-	-	213.61
Total Liabilities	**809.50**	**-**	**-**	**809.50**

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:

1. Level 1 hierarchy includes methods and input that use active quoted prices depending upon type of instrument. Management has used closing prices and values of closing NAV's as applicable in case of financial instruments covered under this level.
2. 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.
3. 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 year.

The information based on the above levels is tabulated here below:

Fair value of financial assets and liabilities measured at amortised cost (₹ in lakhs)

Particulars	As at March 31, 2026		As at March 31, 2025	
	Carrying amount	Fair value	Carrying amount	Fair value
Financial assets at amortised cost				
Investment				
In equity instruments of subsidiary	14,814.06	14,814.06	11,152.16	11,152.16
Cash and cash equivalents	364.72	364.72	223.89	223.89
Bank balances other than above	3,208.09	3,208.09	11,325.96	11,325.96
Trade receivables	7.29	7.29	-	-
Loans	834.72	834.72	68.60	68.60
Other financial assets	408.27	408.27	588.34	588.34
Total	**19,637.15**	**19,637.15**	**23,358.95**	**23,358.95**
Financial liabilities at amortised cost				
Trade payables	650.61	650.61	595.89	595.89
Other financial liabilities	97.01	97.01	213.61	213.61
Total	**747.62**	**747.62**	**809.50**	**809.50**

The carrying amount of financial assets and financial liabilities above 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.

27 Risk Management

Credit Risk

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The maximum exposure to the credit risk at the reporting date is primarily from trade receivables amounting to ₹ 7.29 lakhs and Nil as of March 31, 2026 and March 31, 2025, respectively. Trade receivables and unearned revenue are typically unsecured and are derived from revenue earned from customers primarily located in India. Credit risk has always been managed by the Company through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers in the normal course of business. On account of adoption of Ind AS 109, the Company uses expected credit loss model to assess the impairment loss or gain. The Company uses a provision matrix to compute the expected credit loss allowance for trade receivables and unbilled revenues. The provision matrix takes into account available external and internal credit risk factors such as credit default and the Company historical experience for customers.

Liquidity Risk

The company's principal sources of liquidity are cash and cash equivalents and the cash flow that is generated from operations. The company has no borrowings. The company believes that the working capital is sufficient to meet its current requirements. Accordingly, no liquidity risk is perceived.

Foreign Currency risk

The Company's exchange risk arises primarily from its trade receivable. The advance in foreign currency are provided for. The exchange rate between the Indian rupee and US dollars has changed substantially in recent periods and may continue to fluctuate in the future. However since, outstanding amount is not material, foreign currency exposures have not been hedged by a derivative instrument or otherwise. The Company's have no foreign currency exposures as on year end.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's investment are primarily in fixed rate interest bearing deposits and hence do not carry substantial interest rate risk. Company investments in bank deposits are normally for less than one year fixed rate interest and hence subject to repricing risk on maturity.

Capital Management

The primary objective of Company's capital management is to maximize shareholders value and safeguard its ability to continue as a going concern. The Company is predominantly equity financed and has no borrowings.

28 Contingent liabilities & assets and commitments (to the extent not provided for)

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
1. Contingent liabilities:	Nil	Nil
2. Contingent Assets:	Nil	Nil
3. Capital and other commitments		
(i) Estimated amount of contracts to be executed on capital account and not provided for (net of advances).	75.00	-

29 a) Expenditure in foreign currency

(₹ in lakhs)

Nature of Expenses	Year Ended 31.03.2026	Year Ended 31.03.2025
Legal and professional charges	2.00	-
Software license fees	3.15	2.64
Travelling and conveyance	72.79	-
Miscellaneous expenses	-	1.96
Total	**77.94**	**4.60**

b) Earnings in foreign exchange:

(₹ in lakhs)

Nature of Income	Year Ended 31.03.2026	Year Ended 31.03.2025
Income from Product services	-	40.99
Total	**-**	**40.99**

30 Legal and professional charges includes payments to statutory auditors (excluding GST)

(₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
For audit	2.25	2.25
For taxation matters	2.00	-
For limited reviews	0.75	0.75
For other services	-	-
Total	**5.00**	**3.00**

31 Earnings Per Share is calculated as follows :

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Net profit / (Loss) attributable to the equity shareholders (for basic/diluted EPS) (₹ in lakhs)	(3,581.56)	(2,299.52)
Weighted average number of equity shares		
For Basic EPS	1,749,294,465	1,551,383,184
For Diluted EPS	1,749,294,465	1,551,383,184
Basic earnings per share (in ₹)	(0.20)	(0.15)
Diluted earnings per share (in ₹)	(0.20)	(0.15)
Face value ₹ per share	₹ 1/-	₹ 1/-

32 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 : ₹ 54.86 lakhs (Previous Year ₹ 46.26 lakhs)

Contribution to ESIC : ₹ 0.18 lakhs (Previous Year ₹ 0.04 lakhs)

Post employment defined benefit plans:

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	Year Ended 31.03.2026	Year Ended 31.03.2025
I.	**Change in defined benefit obligation during the year:**		
	Present Value of defined benefit obligation at the beginning of the year	233.88	281.30
	Interest Cost	15.40	19.60
	Current Service Cost	32.95	24.54
	Benefits Paid	(7.24)	(18.19)
	Past Service Cost	41.84	-
	Actuarial (gain) / loss on obligations	0.79	35.88
	Obligation transferred	-	(109.25)
	Present Value of defined benefit obligation at the end of the year	317.62	233.88
II.	**Change in fair value of plan assets during the year:**		
	Fair Value of the plan asset at the beginning of the year	174.49	196.95
	Expected return on plan assets	11.46	13.96
	Contributions	0.02	31.50
	Benefits paid	(7.24)	(18.19)
	Obligation transferred	-	(109.25)
	Actuarial gain/ (loss) on plan assets	1.65	59.52
	Fair value of plan assets at the end of the year	180.38	174.49
	Excess of obligation over plan assets	(137.24)	(59.39)
III.	**Components of employer's expense**		
	Service cost	74.79	24.54
	Interest cost	15.40	19.60
	Expected return on plan assets	(11.46)	(13.96)
	Net actuarial (gain) / loss recognized	(0.86)	(23.64)
	Total expense / (credit) recognised in the Statement of total comprehensive income	77.87	6.54
IV.	**Actual return on plan assets**	13.11	73.48
V.	**Composition of Plan Assets as at the end of the year**		
	Insurer Managed Funds	180.38	174.49
	Fund is managed by LIC of India as per IRDA guidelines, category wise composition of planned asset is not available		
	Total	180.38	174.49
VI.	**Actuarial assumptions**		
	Discount rate	7.09%	6.57%
	Salary escalation rate	7.50%	7.50%
	Expected rate of return on plan assets	7.09%	6.57%
	Attrition rate	For service 4 yrs. & Below 24.00% p.a. & 10.00% p.a. thereafter	For service 4 yrs. & Below 24.00% p.a. & 10.00% p.a. thereafter
	Mortality rates	Indian Assured Lives Mortality 2012-14 (Ultimate)	Indian Assured Lives Mortality 2012-14 (Ultimate)

Ticker Limited

(formerly TickerPlant Limited)

Notes forming part of the financial statements for the year ended March 31, 2026

VIII. **Sensitivity Analysis**

Description	Year Ended 31.03.2026	Year Ended 31.03.2025
Projected Benefit Obligation on Current Assumptions	31,762,431	23,387,998
Delta Effect of +1% Change in Rate of Discounting	(1,728,488)	(1,354,266)
Delta Effect of -1% Change in Rate of Discounting	1,918,363	1,509,183
Delta Effect of +1% Change in Rate of Salary Increase	1,995,804	1,559,987
Delta Effect of -1% Change in Rate of Salary Increase	(1,832,160)	(1,426,997)
Delta Effect of +1% Change in Rate of Employee Turnover	(34,439)	(64,704)
Delta Effect of -1% Change in Rate of Employee Turnover	34,307	68,438

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.There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.

IX. **Maturity Analysis of Projected Benefit Obligation: From the Fund**

Projected Benefits Payable in Future Years From the Date of Reporting	Year Ended 31.03.2026	Year Ended 31.03.2025
1st Following Year	4,784,954	3,218,779
2nd Following Year	3,058,877	2,166,748
3rd Following Year	2,972,509	2,141,114
4th Following Year	2,890,330	2,077,641
5th Following Year	2,798,860	2,014,483
Sum of Years 6 To 10	16,589,807	12,303,948
Sum of Years 11 and above	18,569,043	13,644,206

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 ₹ 162.24 lakhs to the plan assets in the immediate next year.

On November 21 , 2025, the Government of India notified the four labour codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security. 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to .as "the Labour Codes"). The implementation of the Labour Codes has resulted in an increase of Rs.41.84 Lakhs in the provision for defined benefit obligation, which has been recognised as an employee benefit expense in the current reporting period.

33 Stock Based Compensation

During the financial year 2022 - 23, the company pursuant to approval by the shareholders in the Extra Ordinary Annual General Meeting, has authorized the Board to introduce, offer, issue, and provide share-based incentives to eligible employees of the Company, its subsidiary and holding/parent company under the Ticker Limited - Employee Stock Option Scheme (ESOS)-2021 Plan at a price of ₹ 3/- to eligible employees.

Details of the Option

Schemes	Grant Date	No. of Options Granted	Exercise Price in ₹	Vesting Period
ESOS 2021	May 18, 2022	49,014,750	3.00	18.05.2022 - 17.05.2023
			3.00	18.05.2023 - 17.05.2024
			3.00	18.05.2024 - 17.05.2025
ESOS 2021	September 21, 2022	975,400	3.00	21.09.2022 - 20.09.2023
			3.00	21.09.2023 - 20.09.2024
			3.00	21.09.2024 - 20.09.2025

Each option entitles the holder to exercise the right to apply for and seek allotment of one equity share of ₹ 1/- each. The options shall vest in three installments of 30%, 30% and 40% at the end of 1st year, 2nd year and 3rd year respectively from the date of the grant and can be exercised within three months from vesting of options or as may be determined by the Remuneration and Compensation Committee.

The particulars of the options granted, lapsed and cancelled under aforementioned schemes are as follows:

Particulars	No of Options	
	Year Ended 31.03.2025	Year Ended 31.03.2025
Options outstanding as at the beginning of the year	25,877,850	47,064,100
Options granted during the year	-	-
Options exercised during the year	-	(19,446,980)
Options lapsed / forfeited / cancelled during the year	-	(1,739,270)
Options outstanding as at the year-end	25,877,850	25,877,850
Options exercisable as at the year-end	25,877,850	7,781,230

The fair value of each option is estimated on the date of grant using Black and Scholes option pricing model. The inputs to the model include the share price at date of grant, exercise price, expected volatility, expected dividends, expected term and the risk free rate of interest. The company recorded an employee compensation cost of Nil (Previous Year 29.43) in the Statement of Profit and Loss

34 Related Party Disclosure:

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

(i) Entities whose control exists (Holding Company)
63 moons technologies limited

(ii) Entities in which control exists (Subsidairy)
3.0 Verse Limited
Three O Verse Global IT Services L.L.C.
Ticker Data Limited
QuantBlock Technovation Private Limited

(iii) Fellow Subsidiary
63SATS CyberTech Limited

(iv) Promoter / Promoter Group, relatives of Promoter and Entity over which Promoter and relative of Promoter can exercise significant influence:
1 Mr. Manjay Shah

(v) Key Management Personnel (KMP) as per Ind AS 24

(a) Executive directors :
1 Mr. Joseph Massey : Managing Director & CEO
2 Mr. Nimish Shukla : Whole-time Director (Upto January 31, 2025)
3 Mr. Mayur Poddar : Whole-time Director (Upto August 31, 2024)

(b) Chief Fianancial Officer :
1 Mr. Rakesh Gandhi : Chief Fianancial Officer

(c) Company Secretary :
3 Mr. Sunil Laad : Company Secretary

(c) Non-executive directors :
1 Justice Deepak Verma (Retd.)
2 Mr. R. B. Barman
3 Mr. Mukesh Joshi
4 Mr. Ghanshyam Dass (Upto April 30, 2024)
5 Mr. R. Vaidyanathan (Upto April 30, 2024)
6 Mr. A. Nagarajan (Upto April 30, 2024)
7 Mr. P. R. Ramesh
8 Mr. Madan Lal Sharma (Upto April 30, 2024)
9 Ms. Vijaya Gupta
10 Mr. Rushabh Shah
11 Mr. Mayur Poddar (w.e.f. September 01, 2024)
12 Mr. Nimish Shukla (w.e.f. February 01, 2025)

II. Details of transactions with holding company during the year ended 31st March, 2026 and balances outstanding as at 31st March, 2026

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

(₹ in lakhs)

Sr. No.	Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
1	Expenses Charged to the company		
	Rent and amenties	76.98	78.39
2	Other reimbursement charged to the company	27.44	28.54

(₹ in lakhs)

Sr. No.	Particulars	As at 31.03.2026	As at 31.03.2025
1	Trade payables	544.08	495.24

III. **Transactions with Key Managerial Personnel (KMP), relatives of KMP and Entity over which KMP and relative of KMP can exercise significant influence:**

(₹ in lakhs)

Sr. No.	Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
a)	**Key Managerial Personnel (Executive Directors, Chief Financial Officer and Company Secretary)**		
	Remuneration		
	Short-term employee benefits**	248.42	331.05
	Post-employment benefits*	-	-
	Other long-term benefits	-	-
	* Post-employment benefits which are actuarially determined on overall basis are not included.		
b)	**Key Management Personnel (Non-executive directors)**		
	Director Sitting Fees	41.27	52.00
	Director Remuneration**	19.83	26.65

** Includes perquisite value of ESOP as per Income Tax Act, 1961

IV. **Transactions with Promoter / Promoter Group, relatives of Promoter and Entity over which Promoter and relative of Promoter can exercise significant influence:**

(₹ in lakhs)

Sr. No.	Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
a)	**Promoter / Promoter Group, Relative of Promoter Group (Excluding KMP considered**		
	Remuneration		
	Short-term employee benefits	1,027.22	227.22
	Post-employment benefits*	-	-
	Other long-term benefits	-	-
	* Post-employment benefits which are actuarially determined on overall basis are not included.		

V. **Transactions with Fellow Subsidiary v.i.z. 63SATS CyberTech Limited**

(₹ in lakhs)

Sr. No.	Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
1	Expenses Charged to the company	32.68	0.83

(₹ in lakhs)

Sr. No.	Particulars	As at 31.03.2026	As at 31.03.2025
1	Trade payables	9.47	0.90

VI. **Transactions with Subsidiaries**

(₹ in lakhs)

Sr. No.	Particulars	Year Ended 31.03.2026	Year Ended 31.03.2023
1	**Income from Product services**		
	3.0 Verse Limited	27.00	27.00
	Three O Verse Global IT Services L.L.C.	-	40.99
		27.00	**67.99**
2	**Recoveries charged by the company towards expenses**		
	3.0 Verse Limited	8.15	11.91
	Ticker Data Limited	3.61	-
		11.76	**11.91**
3	**Investment made during the year**		
	3.0 Verse Limited	-	1,500.00
	Three O Verse Global IT Services L.L.C.	2,451.90	2,705.66
	Ticker Data Limited	300.00	1,500.00
	QuantBlock Technovation Private Limited	910.00	-
		3,661.90	**5,705.66**

(₹ in lakhs)

Sr. No.	Particulars	As at 31.03.2026	As at 31.03.2025
1	**Trade Receivable**		
	3.0 Verse Limited	7.29	-
		7.29	**-**
2	**Other receivable**		
	3.0 Verse Limited	12.23	0.53
	Ticker Data Limited	216.61	212.25
	QuantBlock Technovation Private Limited	5.14	-
		233.98	**212.78**

VII. **Transactions with entities having promoter's significant influence (72 Networks Private Limited)**

(₹ in lakhs)

Sr. No.	Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
1	Inter corporate deposit given during the quarter	800.00	-
2	Income from Interest on deposit	96.04	-
3	Inter corporate deposit as at the end of the year	800.00	-
4	Interest accrued as at the end of the year	9.51	-

Ticker Limited
(formerly TickerPlant Limited)
Notes forming part of the financial statements for the year ended March 31, 2026

35 **Ratios**
The following are analytical ratios for the year ended March 31, 2026 and March 31, 2025

Particulars	Numerator	Denominator	March 31, 2026	March 31, 2025	Variance	Remarks
Current Ratio	Current assets	Current liabilities	7.25	15.40	-52.96%	Due to decrease in Fixed Deposit Balance
Trade receivables turnover ratio	Revenue	Average Trade Receivable	7.41	9.33	-20.58%	Due to decrease in debtors Outstanding Balance
Trade payables turnover ratio	Purchases of services and other expenses	Average Trade Payables	3.52	1.91	84.29%	Increase in advertisment expenses and Travelling expenses
Net capital turnover ratio	Revenue	Working Capital	0.01	0.01	0.00%	
Return on Investment(ROI)	Income generated from investments	Time weighted average investments	7.40%	6.89%	7.40%	
Debt – Equity Ratio	Total Debt	Shareholder's Equity	Not applicable as the Company does not have Debt			
Debt Service Coverage Ratio	Earnings available for debt service	Debt Service	Not applicable as the Company does not have Debt			
Return on Equity (ROE)	Net Profits after taxes	Average Shareholder's Equity	Not applicable as the Company does not have Net Profit			
Net profit ratio	Net profit	Revenue	Not applicable as the Company does not have Net Profit			
Return on capital employed (ROCE)	Earning before interest and taxes	Capital Employed	Not applicable as the Company does not have EBIT			

36 **Other Statutory Information**
1. The Company is not classified as wilful defaulter.
2. The Company does not have any charges or satisfaction, which is yet to be registered with Registrar of Companies, beyond the statutory period.
3. The Company doesn't have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the
4.The Company has not traded or invested in crypto currency or virtual currency during the year.
5.The Company does not have any Benami property and further, no proceedings have been initiated or are pending against the Company, in this regard.
6. The Company did not have any transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956
7. The Company has not advanced or loan or invested funds (either from borrowed funds or share premium or any other sources or kind of funds) by the
8. The Company has not received any fund from any parties (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend

37 Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification / disclosure

In terms of our report attached
For C V B & Associates
Chartered Accountants
(Firm's Registration No.116131W)
by the hand of

Sandeep Chaturvedi
Partner
Membership No: 154248

Place : Mumbai
Date: May 15, 2026

For and on behalf of the Board

Joseph Massey
Managing Director and CEO
DIN:00043586

Nimish Shukla
Director
DIN: 09428299

Sunil Laad
Company Secretary

Rakesh Gandhi
Chief Financial Officer

C.V.B. & ASSOCIATES Mumbai Chartered Accountants

TICKER LIMITED MUMBAI

Ticker Limited

(formerly TickerPlant Limited)

Consolidated Financial Statements for the Year ended March 31, 2026

Ticker Limited

(formerly TickerPlant Limited)

Consolidated Balance Sheet as at March 31, 2026

(₹ in lakhs)

Particulars	Note	As at 31.03.2026	As at 31.03.2025
ASSETS			
Non-current assets			
Property, plant and equipment	6	243.18	264.86
Right of use assets	7	47.59	79.97
Other intangible assets	8	52.84	65.42
Intangible assets under development		50.00	-
Financial assets			
(i) Investments	9	1,820.83	1,588.00
(ii) Other financial assets	11	12.69	8.90
Other non-current assets	12	64.70	16.36
Total non-current assets		**2,291.83**	**2,023.51**
Current assets			
Financial assets			
(i) Trade receivables	13	453.44	83.62
(ii) Cash and cash equivalents	14	1,108.89	2,529.90
(iii) Bank Balances other than (iii) above	15	3,763.54	12,744.41
(iv) Loans	10	1,534.72	718.60
(v) Other financial assets	11	685.16	353.69
Current tax assets (net)		70.95	92.85
Other current assets	12	1,558.24	1,489.09
Total current assets		**9,174.94**	**18,012.16**
Total assets		**11,466.77**	**20,035.67**
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	16	17,492.95	17,492.95
Other equity		(8,904.65)	(92.92)
Equity attributable to equity holders of the Company		**8,588.30**	**17,400.03**
Non-controlling interests		309.77	
Total equity		**8,898.07**	**17,400.03**
LIABILITIES			
Non-current liabilities			
Lease Liability		2.33	-
Provisions	18	367.92	262.06
Deffered tax liabilities (net)		224.63	191.33
Other non-current liabilities	19	6.54	1.93
Total non-current liabilities		**601.42**	**455.32**
Current liabilities			
Financial liabilities			
(i) Lease Liability		8.71	46.63
(ii) Trade payables	21		
Due to micro and small enterprises		-	-
Due to others		857.60	1,001.78
(iii) Other financial liabilities	17	459.23	526.70
Provisions	18	47.76	11.92
Other current liabilities	19	593.98	593.29
Total current liabilities		**1,967.28**	**2,180.32**
Total Liabilities		**2,568.70**	**2,635.64**
Total equity and liabilities		**11,466.77**	**20,035.67**

See accompanying notes forming part of the financial statements 1 to 38

In terms of our report attached
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(Firm's Registration No.116131W)
by the hand of

C V B & ASSOCIATES Mumbai Chartered Accountants

Sandeep Chaturvedi
Partner
Membership No: 154248

Place : Mumbai
Date: May 15, 2026

For and on behalf of the Board

Joseph Massey
Managing Director and CEO
DIN:00043586

Nimish Shukla
Director
DIN: 09428299

Sunil Laad
Company Secretary

Rakesh Gandhi
Chief Financial Officer

TICKER LIMITED MUMBAI

Ticker Limited

(formerly TickerPlant Limited)

Consolidated Statement of profit and loss for the Year ended March 31, 2026

(₹ in lakhs)

Particulars	Note	Year Ended 31.03.2026	Year Ended 31.03.2025
Continuing Operations			
Revenue from operations	22	1,652.55	1,656.94
Other income	23	968.71	1,812.42
Total Income		**2,621.26**	**3,469.36**
Expenses			
Employee benefits expense	24	5,683.53	3,247.62
Finance costs	25	15.53	9.23
Depreciation and amortisation expenses	26	155.36	120.88
Other expenses	27	5,770.00	4,143.50
Total expenses		**11,624.42**	**7,521.23**
Profit/ (Loss) before tax		**(9,003.16)**	**(4,051.87)**
Tax expense / (credit):			
Current tax		-	-
Deferred tax expenses / (income)		33.30	191.33
Total tax expense		**33.30**	191.33
		(9,036.46)	**(4,243.20)**
Non-Controlling interest		(3.87)	-
Profit / (Loss) for the year		**(9,032.59)**	**(4,243.20)**
Other Comprehensive Income			
Items that will not be reclassified subsequently to profit or loss			
Remeasurement of the net defined benefit liability/asset		38.44	9.03
Total Other Comprehensive Income (net of tax)		**38.44**	**9.03**
Total comprehensive income for the year		**(8,994.15)**	**(4,234.17)**
Earnings per share:	32		
Basic and Diluted per share (in ₹)		(0.52)	(0.29)
Face Value Per Share (in ₹)		1.00	1.00

See accompanying notes forming part of the financial statements 1 to 38

In terms of our report attached
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Membership No: 154248

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TICKER LIMITED MUMBAI

Ticker Limited
(formerly TickerPlant Limited)

Consolidated Statement of changes in equity for the Year ended March 31, 2026

(₹ in lakhs)

Particulars	Equity Share Capital	Share Appplication Money pending allotment	Securities premium reserve	General Reserve	Share options outstanding account	Retained earnings	Other Comprehensive Income: Foreign currency translation reserve	Other Comprehensive Income: Other Comprehensive Income	Other Comprehensive Income: TOTAL	Total other equity	Total equity attributable to equity holders of the Company	Non-controlling interests
Balance at 01.04.2024	12,377.89	7.62	9,392.06	1.13	195.88	(19,695.89)	(15.54)	(27.63)	(43.17)	(10,142.37)	2,235.52	-
Changes in equity for the year ended 31.03.2025												
Increase in share capital	5,115.06						-	-	-	-	5,115.06	
Share Appplication Money recd pending allotment		(3.47)							-	(3.47)	(3.47)	
Security Premium received on issue of share			14,258.94				-	-	-	14,258.94	14,258.94	
Share based payment to employees					30.61		-	-	-	30.61	30.61	
Transferred on Grant / lapsed of ESOP									-	-	-	
Effect of foreign exchange rate variation during the year							(2.46)	-	(2.46)	(2.46)	(2.46)	
Total comprehensive income for the year	-		-		-	(4,243.20)	-	9.03	9.03	(4,234.17)	(4,234.17)	
Balance at 31.03.2025	**17,492.95**	**4.15**	**23,651.00**	**1.13**	**226.49**	**(23,939.09)**	**(18.00)**	**(18.60)**	**(36.60)**	**(92.92)**	**17,400.03**	-
Balance at 01.04.2025	17,492.95	4.15	23,651.00	1.13	226.49	(23,939.09)	(18.00)	(18.60)	(36.60)	(92.92)	17,400.03	-
Changes in equity for the Year ended 31.03.2026												
Increase in share capital	-								-	-	-	
Share Appplication Money recd pending allotment		6.50								6.50		
Security Premium received on issue of share									-	-	-	
Share based payment to employees									-	-	-	
Transferred on Grant / lapsed of ESOP										-	-	
Effect of foreign exchange rate variation during the year							89.56		89.56	89.56	89.56	
Changes in equity share capital of subsidaries											-	400.00
Loss attributed to Non Controlling Interest						86.36			-	86.36	86.36	(86.36)
Total comprehensive income for the year	-					(9,032.59)		38.44	38.44	(8,994.15)	(8,994.15)	(3.87)
Balance at as 31.03.2026	**17,492.95**	**10.65**	**23,651.00**	**1.13**	**226.49**	**(32,885.32)**	**71.56**	**19.84**	**91.40**	**(8,904.65)**	**8,581.80**	**309.77**

Nature and purpose of reserves:

Securities Premium Reserve: The amount received in excess of face value of the equity shares is recognised in Securities Premium Reserve.

General Reserve: General Reserve was created by transferring a portion of the net profit of the Company as per the requirements of the Companies Act, 1956.

Share options outstanding account: The fair value of the equity-settled share based payment transactions with employees is recognised in Statement of Profit and Loss with corresponding credit to Employee Stock Options Outstanding Account.

Retained earnings: Remaining portion of profits earned by the Company till date after appropriations.

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C V B & ASSOCIATES Mumbai Chartered Accountants

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Partner
Membership No: 154248

Place : Mumbai
Date: May 15, 2026

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Rakesh Gandhi
Chief Financial Officer

TICKER LIMITED MUMBAI

Ticker Limited

(formerly TickerPlant Limited)

Consolidated Cash Flow Statement for Period ended March 31, 2026

(₹ in lakhs)

Particulars	Year Ended 31.03.2026		Year Ended 31.03.2025	
A. Cash flow from operating activities				
Profit / (Loss) before tax		(9,003.16)		(4,051.87)
Adjustments for:				
Depreciation and amortisation expense	155.36		120.88	
(Gain) / Loss on Fair Valuation of Financial Assets at fair value through profit or loss	(232.83)		(1,338.00)	
Finance costs	15.53		9.23	
Expenses on employee stock option (ESOP) schemes	-		30.61	
Exchange rate fluctuations - unrealised (net)	-		(6.69)	
Interest income	(710.03)	(771.97)	(474.42)	(1,658.39)
Operating profit / (loss) before working capital changes		(9,775.13)		(5,710.26)
Changes in working capital:				
Adjustments for:				
Trade receivables, other financial assets and other assets	(979.54)		(408.37)	
Trade payables, other financial liabilities, other liabilities and provision	(10.68)	(990.22)	(53.12)	(461.49)
Cash used in operations		(10,765.35)		(6,171.75)
Net Income Tax paid		(56.15)		10.38
Net cash flow from operating activities (A)		(10,821.50)		(6,161.37)
B. Cash flow from investing activities				
Capital expenditure on Property, plant and equipment and other Intangible assets including capital advances		(85.48)		(68.35)
Deposit placed with others		(850.00)		(650.00)
Bank deposits not considered as Cash and cash equivalents		8,980.87		(11,113.46)
Interest income		955.58		223.40
Cash flow from investing activities		9,000.97		(11,608.41)
Income tax paid (net of refund)		-		-
Net cash flow from investing activities (B)		9,000.97		(11,608.41)
C. Cash flow from financing activities				
Prcoceeds from issue of shares		-		19,370.53
Proceeds from issue of share capital in Subsidaries		400.00		
Money received on share apllication pending allotment		6.50		-
Lease Payment - Principal		-		(45.67)
- Interest		-		(0.77)
Net cash used in financing activities (C)		406.50		19,324.09
Net (decrease) / increase in cash and cash equivalents (A + B + C)		(1,414.03)		1,554.31
Cash and cash equivalents (opening balance)		2,525.65		971.34
Cash and cash equivalents (closing balance)		1,111.62		2,525.65

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

(₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Cash and cash equivalents	1,111.62	2,525.65
Effect on exchange differences on restatement of foreign currency cash and cash equivalents	(2.64)	4.24
Cash and cash equivalents	**1,108.98**	**2,529.89**

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.
4. Previous year's figures have been regrouped / reclassified wherever applicable.

In terms of our report attached
For C V B & Associates
Chartered Accountants
(Firm's Registration No.116131W)
by the hand of

Sandeep Chaturvedi
Partner
Membership No: 154248

C V B & ASSOCIATES Mumbai Chartered Accountants

Place : Mumbai
Date: May 15, 2026

For and on behalf of the Board

Joseph Massey
Managing Director and CEO
DIN:00043586

Nimish Shukla
Director
DIN: 09428299

Sunil Laad
Company Secretary

Rakesh Gandhi
Chief Financial Officer

TICKER LIMITED MUMBAI

1. Company Overview:

Ticker Ltd (the 'Company') is domiciled in India. The Company's registered office is at FT Tower, CTS No: 256-257, Chakala, Andheri Kurla Road, Andheri (East), Mumbai – 400 093, India. The Company Certificate of Incorporation Number (CIN) is U72900MH2005PLC151034 dated February 4, 2005, from the Registrar of Companies (ROC)

The Ticker group is one of the leading global content providers in the financial information services industry and technology solutions provider that integrates and disseminates ultra-low latency data feeds, news and information. Real-time market data and information is distributed in a user friendly and flexible format on Ticker's own state-of-the-art platform as well as on third-party websites, including mobile phones, at competitive prices. Ticker's adoption of open technology standards allows it to integrate content with rich features and analytical tools, enhancing customer experience through customized delivery and display of data and tools. Resilient data management system and dedicated teams of information and technology specialists ensure the highest standards of data security, completeness, quality and authentication.

2. Basis of Preparation:

2.1 Statement of compliance and Basis of Preparation

These consolidated financial statements of the Ticker Limited ('the Parent Company') its subsidiary company (the Parent Company and its subsidiary company constitute 'the Group') have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ("the 2013 Act") read with the Companies (Indian Accounting Standards) Rules, 2015, subsequent amendments thereto and the relevant provisions of the 2013 Act..

The financial statements of subsidiaries and associate company used in the consolidation are drawn up to the same reporting dates as that of the Parent Company, viz March 31, 2026.

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).
- Share based payment transactions
- Defined benefit and other long-term employee benefits

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.

These IND-AS compliant financial statements were approved by the Board of Directors on May 15, 2026

2.2 Functional and presentation currency :

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

2.3 Use of Judgments and estimates :

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

The areas involving critical estimates & judgements are:

Note Reference	Critical Estimates & Judgements
Note 4.12	Estimation of income taxes, Recognition and utilisation of deferred tax assets and MAT credit entitlement and utilisation.
Note 4.15	Measurement of contingencies key assumptions about the likelihood and magnitude of an outflow of resources;
Note 4.6, 4.7 and 4.8	Assessment of carrying value / fair value of financial instruments.
Note 4.10	Measurement of defined benefit obligations: key actuarial assumptions.
Note 4.4 and 4.5	Estimation of useful life of tangible, intangible assets and investment property

3. Principles of consolidation

The consolidated financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS-110) "Consolidated Financial Statements", as notified under the Companies (Accounts) Rules, 2014 on the following basis:

Group consolidates entities which it owns or controls. The consolidated financial statements comprise the financial statements of the Company and its subsidiary as disclosed below. Control exists when the parent has power over the entity, is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns by using its power over the entity. Power is demonstrated through existing rights that give the ability to direct relevant activities, those which significantly affect the entity's returns. Subsidiary is consolidated from the date control commences until the date control ceases.

The financial statements of the Group subsidiary company is consolidated on a line-by-line basis and intra-group balances and transactions including unrealized gain / loss from such transactions are eliminated upon consolidation. These financial statements are prepared by applying uniform accounting policies in use at the Group. Non-controlling interests which represent part of the net profit or loss and net assets of subsidiary that are not, directly or indirectly, owned or controlled by the company, are excluded.

Ticker Limited

(formerly TickerPlant Limited)

Notes forming part of the consolidated financial statements for the year ended March 31, 2026

I. The subsidiary and Associate companies considered in the presentation of the consolidated financial statements are:

Sr. No.	Name of Subsidiaries	Country of incorporation	Proportion of Ownership Interest (31.03.2026)	Proportion of Ownership Interest (31.03.2025)
1	3.0 Verse Limited	India	100.00%	100.00%
2	Three O Verse Global IT Services LLC	UAE	100.00%	100.00%
3	Ticker Data Limited	India	96.75%	100.00%
4	QuantBlock Technovation Private Limited	India	100.00%	100.00%

II. Disclosures mandated by schedule III of Companies Act 2013, by way of additional information:

(₹ In lakhs)

Sr. No.	Name of the entity	Net Assets i.e total assets minus total liabilities		Share in Profit / (Loss)	
		As % of consolidated net assets	Amount ₹ in lacs	As % of consolidated Profit / (Loss)	Amount ₹ in lacs
I.	**Parent Company**				
	Ticker Limited	234.06	20,101.84	39.65	(3,581.58)
II.	**Subsidiaries**				
a.	Indian Subsidiaries:				
	3.0 Verse Limited	35.31	3,017.30	3.30	(298.27)
	Ticker Data Limited	24.23	2,080.77	15.85	(1,431.24)
	QuantBlock Technovation Private Limited	4.21	361.68	6.07	(548.32)
b.	Foreign Subsidiary:				
	Three O Verse Global IT Services LLC	11.72	1,006.43	35.17	(3,177.04)
	Subtotal		**26,568.02**		**(9,036.45)**
	Inter -Company Elimination & Consolidation Adjustments	-209.35	(17,979.72)	00.00	0.01
	Total		**8,588.30**		**(9,036.46)**
	Minority Interest in Subsidiaries losses		309.77	0.04	(3.87)
	Grand Total		**8.898.07**	**100.00**	**(9,032.59)**

4. Material Accounting Policies

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

4.1 Revenue Recognition:

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. Revenue is measured based on the transaction price, which is the consideration, adjusted for volume

discounts, service level credits, performance bonuses, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers.
The revenue from the sale of software products (including IPR based licenses) is recognised on delivery/granting of right to use. In respect of service contracts, where the performance obligations are satisfied over time and where there is no uncertainty as to measurement or collectability of consideration, is recognized over time. Revenue from fixed price service contracts is recognised based on acts performed as specified in the contracts over the contract period where performance of several acts is required over that period. In the case of time and material contracts, revenue is recognised on the basis of hours completed and material used. Revenue from annual maintenance contracts, lease of licenses, IT infrastructure sharing income and Shared Business Support Services is recognised proportionately over the period in which the services are rendered/licenses is leased. Revenue from sale of goods is recognised on transfer of control over the goods to the customer. Sales are recorded net of returns (if any), trade discounts, rebates, and goods and service tax. Projected losses, if any, are provided in entirety as per Ind AS based on management's current estimates of cost to completion arrived at on the basis of technical assessment of time and effort required and estimates of future expenditure.

Revenues in excess of invoicing are classified as contract assets (which are referred to as unbilled revenue). Contract assets are classified as unbilled receivables (only act of invoicing is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms. Invoicing in excess of revenues are classified as contract liabilities (which are referred to as unearned revenues).

Revenue is stated net of returns, goods and service tax (GST), wherever applicable.

Unbilled revenue represents value of services performed in accordance with the contract terms but not billed.

4.2 Interest Income:

Interest income 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.

4.3 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.

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.

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

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

4.4 Intangible assets

Intangible assets are stated at cost less accumulated amortization and impairment, if any. The cost of intangible assets 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 use. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. Research costs are expensed as incurred. Amortization methods and useful lives are reviewed annually and the effects of any changes in estimates are accounted for on a prospective basis.

The Company amortises intangible assets using the straight-line method over the estimated useful life as follows:

- Patents, copyright and other rights - 8 years
- Computer software - 6 years

4.5 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.

4.6 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)	Trade receivable (which do not contain significant financing component.)	At transaction price.	Subsequently held at amortised cost, using the effective interest rate method, net of any expected credit loss.
e).	Other Equity investments	At fair value.	And changes through Statement of Profit and Loss.
f)	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.

4.7 Measurement of Fair Value

The 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.

4.8 Impairment

(i) Financial Assets:

As per IND AS 109, the Company recognizes loss allowances using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. 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) Impairment of 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.

4.9 Foreign Currency Translation

Transactions in foreign currencies are translated into the functional currency of the Company at the exchange rates at the dates of the transactions or at rates that closely approximate the rate at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Foreign currency differences are generally recognised in profit or loss.

4.10 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 Group 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 balance sheet 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 balance sheet 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 Group 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 Group pays provident fund contributions to publicly administered provident funds as per local regulations. The Group 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.

iii. Share-based payment arrangements

The Group recognizes compensation expense relating to share-based payments in net profit using fair-value in accordance with Ind AS 102, Share-Based Payment. The estimated fair value of awards is charged to income on a
straight-line basis over the requisite service period for each separately vesting portion of the award as if the award was in-substance, multiple awards with a corresponding increase to share options outstanding account.

4.11 Income tax

Income tax expense comprises current and deferred tax. 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 that reflects uncertainty related to income taxes, if any. 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 and shown as MAT Credit Entitlement. 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 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
- taxable temporary differences arising on the initial recognition of goodwill.

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; such reductions are reversed when the probability of future taxable profits improves. 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. 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. 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.

4.12 Operating Cycle

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. 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.

4.13 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.

4.14 Contingent liabilities and contingent assets, if any, are disclosed in the notes to accounts

A present obligation that arises from past events, where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is disclosed as a contingent liability. Contingent liabilities are also disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group. Claims against the Group, where the possibility of any outflow of resources in settlement is remote, are not disclosed as contingent liabilities.

Contingent assets are not recognised or disclosed in the financial statements since this may result in the recognition of income that may never be realised. However, when the realisation of income is virtually certain, then the related asset is not a contingent asset and is recognised.

4.15 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.

5. Recent Accounting pronouncements

Ministry of Corporate Affairs ("MCA") has not made any amendments to Ind AS which are effective 1st April, 2025.

Ticker Limited

(formerly TickerPlant Limited)

Notes forming part of the consolidated financial statements for the year ended March 31, 2026

6 Property, plant and equipment

(₹ in lakhs)

Particulars	Office Equipment**	Computer Hardware	Furniture and Fixtures	Vehicles	Total
Year ended March 31, 2026					
Gross carrying Value as at April 1, 2025	66.99	866.35	35.73	88.96	1,058.03
Additions	4.44	59.35	0.46	-	64.25
Disposals	-	(1.28)	-	-	(1.28)
Exchange Difference	0.65	0.79	1.65	-	3.09
Gross carrying Value as at March 31, 2026	**72.08**	**925.21**	**37.84**	**88.96**	**1,124.09**
Accumulated depreciation and impairment as at April 01, 2025	57.74	675.06	18.29	42.08	793.17
Charged during the year	5.58	63.34	9.34	8.52	86.78
Disposals	-	(0.33)	-	-	(0.33)
Exchange Difference	0.18	0.39	0.72	-	1.29
Upto March 31, 2026	**63.50**	**738.46**	**28.35**	**50.60**	**880.91**
Net carrying amount as at March 31, 2026	**8.58**	**186.75**	**9.49**	**38.36**	**243.18**
Year ended March 31, 2025					
Gross carrying Value as at April 1, 2024	63.83	807.70	29.12	88.96	989.61
Additions	3.16	58.65	6.61	-	68.42
Disposals	-	-	-	-	-
Exchange Difference	-	-	-	-	-
Gross carrying Value as at March 31, 2025	**66.99**	**866.35**	**35.73**	**88.96**	**1,058.03**
Accumulated depreciation and impairment as at April 01, 2024	46.14	609.13	10.68	33.56	699.51
Charged during the year	11.60	65.93	7.61	8.52	93.66
Disposals	-	-	-	-	-
Exchange Difference	-	-	-	-	-
Upto March 31, 2025	**57.74**	**675.06**	**18.29**	**42.08**	**793.17**
Net carrying amount as at March 31, 2025	**9.25**	**191.29**	**17.44**	**46.88**	**264.86**

** Includes electrical installations

Ticker Limited

(formerly TickerPlant Limited)

Notes forming part of the consolidated financial statements for the year ended March 31, 2026

7 Right of Use Assets

(₹ in lakhs)

Particulars	Office Premises	Total
Year ended March 31, 2026		
Gross carrying Value as at April 1, 2025	92.30	92.30
Additions	16.83	16.83
Deletions on dehiring premises	-	-
Exchange Difference	8.86	8.86
Gross carrying Value as at March 31, 2026	**117.99**	**117.99**
Accumulated depreciation and impairment		
as at April 01, 2025	12.33	12.33
Charged during the year	53.71	53.71
Deletions on dehiring premises	-	-
Exchange Difference	4.36	4.36
Upto March 31, 2026	**70.40**	**70.40**
Net carrying amount as at March 31, 2026	**47.59**	**47.59**

Year ended March 31, 2025		
Gross carrying Value as at April 1, 2024	-	-
Additions	92.30	92.30
Deletions on dehiring premises	-	-
Gross carrying Value as at March 31, 2025	**92.30**	**92.30**
Accumulated depreciation and impairment		
as at April 01, 2024	-	-
Charged during the year	12.33	12.33
Deletions on dehiring premises	-	-
Upto March 31, 2025	**12.33**	**12.33**
Net carrying amount as at March 31, 2025	**79.97**	**79.97**

Ticker Limited

(formerly TickerPlant Limited)

Notes forming part of the consolidated financial statements for the year March 31, 2026

8 Other Intangible Assets

(₹ in lakhs)

Particulars	Trade Mark	Computer software	Total
Nine Months ended December 31, 2025			
Gross carrying Value as at April 1, 2025	49.03	97.93	146.96
Additions	-	2.29	2.29
Disposals	-	-	-
Gross carrying Value as at December 31, 2025	**49.03**	**100.22**	**149.25**
Accumulated amortisation and impairment as at April 01, 2025	32.01	49.53	81.54
Charged during the year	4.69	10.18	14.87
Disposals	-	-	-
Upto December 31, 2025	**36.70**	**59.71**	**96.41**
Net carrying amount as at December 31, 2025	**12.33**	**40.51**	**52.84**

Year ended March 31, 2025			
Gross carrying Value as at April 1, 2024	49.03	46.22	95.25
Additions	-	51.71	51.71
Disposals	-	-	-
Gross carrying Value as at March 31, 2025	**49.03**	**97.93**	**146.96**
Accumulated amortisation and impairment as at April 01, 2024	26.69	39.96	66.65
Charged during the year	5.32	9.57	14.89
Disposals	-	-	-
Upto March 31, 2025	**32.01**	**49.53**	**81.54**
Net carrying amount as at March 31, 2025	**17.02**	**48.40**	**65.42**

Intangible under development

(₹ in lakhs)

Particulars	Amount in CWIP for period of				**Total**
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Year ended March 31, 2026					
Project in progress	50.00	-	-	-	50.00

Year ended March 31, 2025					
Project in progress	-	-	-	-	-

9 Investments

(₹ in lakhs)

Particulars		As at 31.03.2026	As at 31.03.2025
Non-current investment			
In equity instruments of others		1,820.83	1,588.00
	Total	1,820.83	1,588.00
Total Investments		1,820.83	1,588.00

Details of investments
Non-current investments
Quoted
Investment in equity instrument

In Equity Instruments of Others carried at fair value through Profit and loss account :		
1 1,666,667 (Previous Year 1,666,667) Equity shares of ₹ 1/- each in String Metaverse Limited (During the previous year (FY 2024-25), Pursuant to the resolution plan approved by NCLT, the company has been alloted 6 equity shares of ₹ 1/- each of Bio Green Papers Limited (Now M/s. String Metaverse Limited.) for every 10 equity shares of ₹ 1/- each of M/s String Metaverse Limited.)	1,820.83	1,588.00
Total non-current investments	1,820.83	1,588.00
Aggregate Market value of listed and quoted investments	1,820.83	1,588.00

10 Loans

(₹ in lakhs)

Particulars		As at 31.03.2026	As at 31.03.2025
Current			
Unsecured, Considered Good			
Loans to employees		34.72	68.60
Inter Corporate Deposit		1,500.00	650.00
	Total	1,534.72	718.60
Total Other Financial Assets		1,534.72	718.60

11 Other Financial Assets

(₹ in lakhs)

Particulars		As at 31.03.2026	As at 31.03.2025
Non-Current			
Security Deposits		12.69	8.90
	Total	12.69	8.90
Current			
Interest accrued on bank fixed deposits		88.25	308.18
Security Deposits		217.08	41.75
Unbilled receivable		-	2.42
Other receivable		380.87	-
Contractually reimbursable expenses			
Considered good		(1.04)	1.34
Considered doubtful		-	-
		(1.04)	1.34
Less: Allowance For Doubtful reimburseble expense		-	-
		(1.04)	1.34
	Total	685.16	353.69
Total Other Financial Assets		697.85	362.59

Ticker Limited
(formerly TickerPlant Limited)
Notes forming part of the consolidated financial statements for the year ended March 31, 2026

12 Other Assets

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Other Non-Current assets		
Advance Income Tax (net of provisions)	63.66	14.61
Prepaid Expenses	1.04	1.75
Total	64.70	16.36
Other current assets		
Prepaid expenses	219.59	160.33
Balances With Government Authorities	1,169.96	972.68
Advances for supply of goods and services		
Considered good	168.69	356.08
Considered doubtful	-	-
	168.69	356.08
Less: Allowance for doubtful advances	-	-
	168.69	356.08
Total	1,558.24	1,489.09
Total Other Assets	1,622.94	1,505.45

13 Trade receivables

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Current Unsecured		
Undisputed Trade receivables – considered good	453.44	83.62
Undisputed Trade Receivables – which have significant increase in credit risk	-	-
Undisputed Trade Receivables – credit impaired	-	-
	453.44	83.62
Less: Allowance for expected credit loss on undisputed trade receivable	-	-
Total Trade Receivables	453.44	83.62

Trade receivables ageing schedule for the year ended as on March 31, 2026 and March 31, 2025:

Particulars	Not Due Less than 6 Months	6 months to 1 Year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade receivables – considered good	397.55	55.89	-	-	-	453.44
Previous Year	83.62	-	-	-	-	83.62
Undisputed Trade receivables – credit impaired	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-
Disputed Trade receivables – considered good	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-
Disputed Trade receivables – credit impaired	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-
Less: Allowance for credit loss	-	-	-	-	-	-
	-	-	-	-	-	-
Total Trade Receivables	397.55	55.89	-	-	-	453.44
Previous Year	83.62	-	-	-	-	83.62

14 Cash and cash equivalents

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Cash And Bank Balances		
Cash on hand	9.85	8.42
Balances with banks		
In current accounts	672.29	1,782.98
In deposit accounts with original maturity of less than 3 months	426.75	738.50
	1,099.04	2,521.48
Total Cash and Cash equivalents	1,108.89	2,529.90

15 Bank Balances other than (14) above

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Other bank balances		
In deposit accounts with original maturity of more than 12 months	2,301.61	2,495.40
In deposit accounts with original maturity of more than 3 months but less than 12 montt	1,461.93	10,249.01
Total Bank Balances other than (14) above	3,763.54	12,744.41

Ticker Limited

(formerly TickerPlant Limited)

Notes forming part of the consolidated financial statements for the year ended March 31, 2026

16 EQUITY SHARE CAPITAL

Particulars	As at 31.03.2026		As at 31.03.2025	
	Number of shares	₹ in lakhs	Number of shares	₹ in lakhs
Authorised:				
Equity shares of ₹ 1/- each (Previouly ₹ 10/- each)	4,00,00,00,000	40,000.00	2,46,00,00,000	24,600.00
Issued, subscribed and fully paid up:				
Equity shares of ₹ 1/- each (Previouly ₹ 10/- each)	1,74,92,94,465	17,492.95	1,23,77,88,798	12,377.89
Equity shares issued of ₹ 1/- each during the year*			51,15,05,667	5,115.06
Total		17,492.95		17,492.95

Note*: During the previous year (FY 2024-25) the company had offered Private Placement of 730,00,000 Equity shares at₹ 20/- per share (at premium of ₹ 19/- per share), the shares are fully paid at ₹ 20/- per share (₹ 1/- towards share capital and ₹ 19/- towards share premium. During the previous year (FY 2024-25) the company have made right issue of 419,058,687 shares at₹ 1/- per share. During the previous year (FY 2024-25) the company have issued 19,446,980 shares under Employee Stock Option Scheme (ESOS) - 2021.

a. Reconcilation of number of shares

Particulars	As at 31.03.2026		As at 31.03.2025	
	Number of shares	₹ in lakhs	Number of shares	₹ in lakhs
Equity Shares				
Opening Balance	1,74,92,94,465	17,492.95	1,23,77,88,798	12,377.89
Changes during the period				
Increase during the year			51,15,05,667	5,115.06
Closing Balance	1,74,92,94,465	17,492.95	1,74,92,94,465	17,492.95

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. The Company declares and pays dividend in Indian Rupees. The dividend recommended by the Board of Directors is subject to the approval of the shareholders at the ensuing annual general meeting, except in the case of interim dividend. 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		As at 31.03.2025	
	Number of Equity Shares held	% Holding	Number of Equity Shares held	% Holding
63 moons technologies Ltd	1,18,05,36,380	67.49	1,18,05,36,380	67.49

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

Particulars	Number of Equity Shares held	% of total shares	% Change during the year
Year ended March 31, 2026			
63 moons technologies Ltd	1,18,05,36,380	67.49	-
Total	1,18,05,36,380	67.49	-

Year ended March 31, 2025			
63 moons technologies Ltd	1,18,05,36,380	67.49	7.69
Total	1,18,05,36,380	67.49	7.69

17 Other Financial Liabilities

(₹ in lakhs)

Particulars		As at 31.03.2026	As at 31.03.2025
Current			
Payable to employees and other contractual obligations		411.14	449.41
Advances from customers		48.09	77.29
	Total	459.23	526.70
Total Other Financial Liabilities		459.23	526.70

18 Provisions

(₹ in lakhs)

Particulars		As at 31.03.2026	As at 31.03.2025
Non-Current			
Provision for employee benefits			
Compensated absences		141.97	127.59
Gratuity		225.95	134.47
	Total	367.92	262.06
Current			
Provision for employee benefits			
Compensated absences		47.75	11.92
Gratuity		0.01	-
	Total	47.76	11.92
Total Provisions		415.68	273.98

19 Other liabilities

(₹ in lakhs)

Particulars		As at 31.03.2026	As at 31.03.2025
Non-Current			
Income received in advance/unearned revenue		6.54	1.93
	Total	6.54	1.93
Current			
Statutory remittances		97.46	108.42
Income received in advance/unearned revenue		496.52	484.87
	Total	593.98	593.29
Total other liabilities		600.52	595.22

Ticker Limited

Notes forming part of the unaudited consolidated financial statements for the year ended March 31, 2026

20 Income Tax & deferred tax

20.1 Income Tax recognised in Profit or loss:

(₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Current Tax		
In respect of the current year	-	-
	-	-
Deferred Tax		
In respect of the current year	33.30	191.33
	33.30	191.33
Total tax expense recognised in the current year relating to continuing operations	33.30	191.33

20.2 Reconciliation of tax expense with the effective tax

(₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Profit before tax from continuing operations (a)	(9,003.16)	(4,051.87)
Income tax rate as applicable (b)	26.00%	26.00%
Calculated taxes based on above, without any adjustments for deductions [(a) x (b)]	(2,340.82)	(1,053.49)
Permanent tax differences due to:		
Effect of tax losses on which DTA is not recognised	2,399.43	1,390.26
Adjustments for income chargeable to tax at different rate	(25.31)	(145.44)
Effect of tax losses & credit not recognised		
Income tax expense recognised in profit or loss (relating to continuing operations)	33.30	191.33

20.3 Tax Losses & Tax credits

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
(a) Tax losses		
Deffered tax asset not recognised :		
Unused tax losses	8,910.62	6,511.19
	8,910.62	**6,511.19**

20.4 Deferred tax liabilities / (assets)

(₹ in lakhs)

(a) The balance comprises temporary differences attributable to :

Particulars	As at 31.03.2026	As at 31.03.2025
Deferred income tax liabilities		
Financial Investment	33.30	191.33
Total deferred income tax liabilities	33.30	191.33
Deferred income tax assets	-	-
Total deferred income tax assets	-	-
Deferred income tax (assets) / liabilities after set off	33.30	191.33

(b) Movement in deferred tax liabilities / (assets):

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Net deferred tax (assets) / liabilities at the beginning	191.33	-
Charged to profit or loss on account of:		
Fair valuation gain / (loss) on investment	33.30	191.33
Net deferred tax (assets) / liabilities at the closing	224.63	191.33

20.5 Current Tax Assets

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Current tax	92.85	92.85
Total Current Assets	92.85	92.85

Ticker Limited

Notes forming part of the unaudited consolidated financial statements for the year ended March 31, 2026

21 Trade payable

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Undisputed Dues To Micro And Small Enterprises	-	-
Disputed dues Micro And Small Enterprises	-	-
Total Outstanding Dues Of Creditors Other Than Micro And Small Enterprises	151.28	381.81
Disputed dues – Of Creditors Other Than Micro And Small Enterprises	-	-
Payable to related parties	706.32	619.97
Total Trade payable	**857.60**	**1,001.78**

Trade Payable ageing schedule for the year ended as on March 31, 2026 and March 31, 2025:

Particulars	Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade payables – considered good	189.82	111.09	274.60	282.09	857.60
Previous Year	458.71	209.60	333.47	-	1,001.78
Undisputed Trade payables – credit impaired	-	-	-	-	-
Previous Year	-	-	-	-	-
Disputed Trade payables – considered good	-	-	-	-	-
Previous Year	-	-	-	-	-
Disputed Trade payables – credit impaired	-	-	-	-	-
Previous Year	-	-	-	-	-
Less: Allowance for credit loss	-	-	-	-	-
Previous Year	-	-	-	-	-
Total Trade Payables	189.82	111.09	274.60	282.09	857.60
Previous Year	458.71	209.60	333.47	-	1,001.78

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

(a) No amount was due and outstanding to suppliers as at the end of the accounting year i.e. March 31, 2026 and March 31, 2025 on account of Principal and Interest respectively.
(b) No interest paid during the year.
(c) No interest is due and payable at the end of the year.
(d) No amount of interest accrued and unpaid at the end of the accounting year.
(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.

22 Revenue from operations

(₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Income from Ticker Solutions	1,282.32	112.62
Income from Product services	370.23	1,544.32
Total Revenue From Operations	1,652.55	1,656.94

Revenue disaggregation by geography is as follows:

(₹ in lakhs)

Geography	Year Ended 31.03.2026	Year Ended 31.03.2025
India	944.20	1,486.17
Others	708.35	170.77
	1,652.55	1,656.94

Geographical revenue is allocated based on the location of the customers

Changes in unearned and deferred revenue are as follows:

(₹ in lakhs)

	Year Ended 31.03.2026	Year Ended 31.03.2025
Balance at the beginning of the year	486.80	593.49
Revenue recognised that was included in the unearned and deferred revenue at the beginning of the year	-484.44	(584.22)
Increase due to invoicing during the year, excluding amounts recognised as revenue during the year	500.70	477.53
Translation exchange difference		
Balance at the end of the year	503.06	486.80

23 Other Income

(₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Interest received on financial assets-Carried at amortised cost		
On Bank deposits*	501.96	430.00
On Other deposits*	197.07	36.81
On Loans to employees*	5.43	2.97
On Income tax refunds	4.57	4.64
On Others	1.00	-
	710.03	474.42
*Interest under effective interest method		
Gain on Fair Valuation of Financial Assets at fair value through profit or loss	232.83	1,338.00
Other Non-Operating Income		
Miscellaneous Income	25.85	-
Total Other Income	968.71	1,812.42

24 Employee benefits expense

(₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Salaries and wages	5,363.45	3,000.13
Contribution to provident fund and other funds	135.18	108.97
Gratuity	137.93	52.64
Expenses on employee stock option (ESOP) schemes	-	30.61
Staff welfare expenses	46.97	55.27
Total Employee Benefits expense	5,683.53	3,247.62

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Notes forming part of the consolidated financial statements for the year ended March 31, 2026

25 Finance Costs

(₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Interest expense		
Interest on lease liabilities	3.16	0.77
Others	12.37	8.46
Total Finance Costs	15.53	9.23

26 Depreciation and amortisation expenses

(₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Depreciation on property, plant and equipment	86.78	93.66
Depreciation on right of use assets	53.71	12.33
Amortisation of intangible assets	14.87	14.89
Total Depreciation and Amortisation expenses	155.36	120.88

27 Other expenses

(₹ in lakhs)

Particulars		Year Ended 31.03.2026	Year Ended 31.03.2025
Data Feed		456.79	804.32
Managed Services		21.00	21.00
Electricity		30.14	33.15
Rent including lease rentals		190.20	223.29
Repairs and maintenance		23.37	32.10
Office Expenses		27.19	21.97
Advertisement, branding & promotion expenses		1,621.90	148.85
Sales promotion expenses		65.59	48.72
Travelling and conveyance		229.86	159.78
ROC & Other Charges		103.81	138.88
Insurance		45.43	43.97
Software license fees		1,118.52	588.75
Communication expenses		46.02	80.84
Legal and professional charges		1,388.52	1,492.67
Outsourcing charges		23.58	36.92
Loss on disposal/write off of fixed assets (net)		-	-
Bad trade receivables / advances written off	50.88		
Less: Allowance for credit loss made earlier	-		
		50.88	-
Expected credit loss on trade receivables and advances		8.23	-
Remuneration to non-executive directors		29.23	28.00
Miscellaneous expenses		289.74	240.29
Total Other expenses		5,770.00	4,143.50

28 Financial instruments

Financial instruments by category

The carrying amounts and fair values of financial instruments by categories as at March 31, 2026 and March 31, 2025 are as follows:

As at March 31, 2026

(₹ in lakhs)

Particulars	Amortised Cost / Cost	FVTPL	FVTOCI	Fair Value/ Carrying Value
Assets :				
Investments				
In equity instrument of others	-	1,820.83	-	1,820.83
Cash and cash equivalents	1,108.89	-	-	1,108.89
Bank balances other than above	3,763.54	-	-	3,763.54
Trade receivables	453.44	-	-	453.44
Loans	1,534.72	-	-	1,534.72
Other financial assets	697.85	-	-	697.85
Total Assets	**7,558.44**	**1,820.83**	-	**9,379.27**
Liabilities:				
Trade payables	857.60	-	-	857.60
Other financial liabilities	459.23	-	-	459.23
Total Liabilities	**1,316.83**	-	-	**1,316.83**

As at March 31, 2025

(₹ in lakhs)

Particulars	Amortised Cost / Cost	FVTPL	FVTOCI	Fair Value/ Carrying Value
Assets :				
Investments				
In equity instrument of others	-	1,588.00	-	1,588.00
Cash and cash equivalents	2,529.90	-	-	2,529.90
Bank balances other than above	12,744.41	-	-	12,744.41
Trade receivables	83.62	-	-	83.62
Loans	718.60	-	-	718.60
Other financial assets	362.59	-	-	362.59
Total Assets	**16,439.12**	**1,588.00**	-	**18,027.12**
Liabilities:				
Trade payables	1,001.78	-	-	1,001.78
Other financial liabilities	526.70	-	-	526.70
Total Liabilities	**1,528.48**	-	-	**1,528.48**

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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:

1. Level 1 hierarchy includes methods and input that use active quoted prices depending upon type of instrument. Management has used closing prices and values of closing NAV's as applicable in case of financial instruments covered under this level.
2. 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.
3. 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 year.

The information based on the above levels is tabulated here below:

Fair value of financial assets and liabilities measured at amortised cost

Particulars	As at March 31, 2026		As at March 31, 2025	
	Carrying amount	Fair value	Carrying amount	Fair value
Financial assets at amortised cost				
Investments				
In equity instrument of others	1,820.83	1,820.83	1,588.00	1,588.00
Cash and cash equivalents	1,108.89	1,108.89	2,529.90	2,529.90
Bank balances other than above	3,763.54	3,763.54	12,744.41	12,744.41
Trade receivables	453.44	453.44	83.62	83.62
Loans	1,534.72	1,534.72	718.60	718.60
Other financial assets	697.85	697.85	362.59	362.59
Total	**9,379.27**	**9,379.27**	**18,027.12**	**18,027.12**
Financial liabilities at amortised cost				
Trade payables	857.60	857.60	1,001.78	1,001.78
Other financial liabilities	459.23	459.23	526.70	526.70
Total	**1,316.83**	**1,316.83**	**1,528.48**	**1,528.48**

The carrying amount of financial assets and financial liabilities above 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.

29 Risk Management

Credit Risk

Credit risk is the risk of financial loss to the Group if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the Group's receivables from customers and investment securities.

Trade receivables

The Group's exposure to credit risk is influenced mainly by the individual characteristics of each customer. Credit risk is managed through credit approvals of customers to which the Group grants credit terms in the normal course of business and their past transactions. Impairment losses in respect of trade receivables are assessed at party level on each reporting date. The Group establishes an expected credit loss allowance for trade receivables based on historical trends.

Liquidity Risk

Liquidity risk is the risk that the Group will not be able to meet its financial obligations as they become due. The Group's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient
liquidity to meet its liabilities when due, under normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. Typically the Company ensures that it has sufficient cash on demand to meet expected operational expenses, servicing of financial obligations.

Foreign Currency risk

The Group's exchange risk arises primarily from its trade receivable. The advance in foreign currency are provided for. The exchange rate between the Indian rupee and US dollars has changed substantially in recent periods and may continue to fluctuate in the future. However since, outstanding amount is not material, foreign currency exposures have not been hedged by a derivative instrument or otherwise.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's investment are primarily in fixed rate interest bearing deposits and hence do not carry substantial interest rate risk. Group investments in bank deposits are normally for less than one year fixed rate interest and hence subject to repricing risk on maturity.

Capital Management

The primary objective of Group's capital management is to maximize shareholders value and safeguard its ability to continue as a going concern. The Group is predominantly equity financed and has no borrowings.

30 Contingent liabilities & assets and commitments (to the extent not provided for)

(₹ In lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
1. Contingent liabilities:	Nil	Nil
2. Contingent Assets:	Nil	Nil
3. Capital and other commitments		
(i) Estimated amount of contracts to be executed on capital account and not provided for (net of advances).	75.00	-

31 Legal and professional charges includes payments to statutory auditors (excluding GST)

(₹ in lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
For audit *	5.25	5.25
For taxation matters	2.00	-
For limited reviews*	1.20	1.20
For other services*	-	-
Total	8.45	6.45

*includes payment to group firm

32 Earnings Per Share is calculated as follows :

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Net profit / (Loss) attributable to the equity shareholders (for basic/diluted EPS) (₹ in lakhs)	(9,032.59)	(4,243.20)
Weighted average number of equity shares		
For Basic EPS	1,74,92,94,465	1,48,66,12,220
For Diluted EPS	1,74,92,94,465	1,48,66,12,220
Basic earnings per share (in ₹)	(0.52)	(0.29)
Diluted earnings per share (in ₹)	(0.52)	(0.29)
Face value ₹ per share	₹ 1/-	₹ 1/-

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Notes forming part of the financial statements for the year ended March 31, 2026

33 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 22 Employee benefits expenses.

Contribution to PF : ₹ 123.51 lakhs (Previous Year ₹ 101.41 lakhs)

Contribution to ESIC : ₹ 0.90 lakhs (Previous Year ₹ 0.19 lakhs)

Post employment defined benefit plans:

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	Year Ended 31.03.2026	Year Ended 31.03.2025
I.	**Change in defined benefit obligation during the year:**		
	Present Value of defined benefit obligation at the beginning of the year	463.56	438.01
	Interest Cost	31.07	31.17
	Current Service Cost	67.62	52.64
	Benefits Paid	(30.11)	(24.08)
	Past Service Cost	70.32	-
	Actuarial (gain) / loss on obligations	(35.56)	54.55
	Obligation transferred	8.00	(88.73)
	Present Value of defined benefit obligation at the end of the year	574.90	463.56
II.	**Change in fair value of plan assets during the year:**		
	Fair Value of the plan asset at the beginning of the year	329.08	320.85
	Expected return on plan assets	21.71	22.74
	Contributions	17.37	34.71
	Benefits paid	(30.11)	(24.08)
	Obligation transferred	8.00	(88.73)
	Actuarial gain/ (loss) on plan assets	2.88	63.59
	Fair value of plan assets at the end of the year	348.93	329.08
	Excess of obligation over plan assets	(225.97)	(134.48)
III.	Components of employer's expense		
	Current service cost	137.94	52.64
	Interest cost	24.20	31.17
	Expected return on plan assets	(14.84)	(22.74)
	Net actuarial (gain) / loss recognized	(33.71)	(9.04)
	Total expense / (credit) recognised in the Statement of Profit and Loss	113.59	52.03
IV.	**Actual return on plan assets**	24.59	86.33
V.	**Composition of Plan Assets as at the end of the year**		
	Insurer Managed Funds	348.93	329.08
	Fund is managed by LIC of India as per IRDA guidelines, category wise composition of planned asset is not available		
	Total	348.93	329.08
VI.	**Actuarial assumptions**		
	Discount rate	7.09%	6.57%
	Salary escalation rate	7.50%	7.50%
	Expected rate of return on plan assets	7.09%	6.57%
	Attrition rate	For service 4 yrs. & Below 24.00% p.a. & 10.00% p.a. thereafter	For service 4 yrs. & Below 24.00% p.a. & 10.00% p.a. thereafter
	Mortality rates	Indian Assured Lives Mortality 2012-14 (Ultimate)	Indian Assured Lives Mortality 2012-14 (Ultimate)

VIII. Sensitivity Analysis

Description	Year Ended 31.03.2026	Year Ended 31.03.2025
Projected Benefit Obligation on Current Assumptions	3,30,75,774	2,68,52,057
Delta Effect of +1% Change in Rate of Discounting	(34,80,825)	(28,86,785)
Delta Effect of -1% Change in Rate of Discounting	39,01,400	32,49,227
Delta Effect of +1% Change in Rate of Salary Increase	40,60,544	33,56,320
Delta Effect of -1% Change in Rate of Salary Increase	(36,90,364)	(30,39,531)
Delta Effect of +1% Change in Rate of Employee Turnover	(1,32,257)	(2,17,002)
Delta Effect of -1% Change in Rate of Employee Turnover	1,31,513	2,28,113

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.There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.

IX. Maturity Analysis of Projected Benefit Obligation: From the Fund

Projected Benefits Payable in Future Years From the Date of Reporting	Year Ended 31.03.2026	Year Ended 31.03.2025
1st Following Year	73,68,215	53,75,077
2nd Following Year	54,47,580	42,23,743
3rd Following Year	54,43,353	42,59,246
4th Following Year	53,35,376	63,01,212
5th Following Year	52,18,628	38,24,982
Sum of Years 6 To 10	2,78,81,577	2,06,88,839
Sum of Years 11 and above	4,43,07,572	3,38,94,301

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 ₹ 186.86 lakhs to the plan assets in the immediate next year.

On November 21 , 2025, the Government of India notified the four labour codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security. 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to .as "the Labour Codes"). The implementation of the Labour Codes has resulted in an increase of Rs. 70.32 Lakhs in the provision for defined benefit obligation, which has been recognised as an employee benefit expense in the current reporting period.

34 Stock Based Compensation

During the financial year 22-23, the company pursuant to approval by the shareholders in the Extra Ordinary Annual General Meeting, has authorized the Board to introduce, offer, issue, and provide share-based incentives to eligible employees of the Company, its subsidiary and holding/parent company under the Ticker Limited - Employee Stock Option Scheme (ESOS)-2021 Plan at a price of ₹ 3/- to eligible employees.

Details of the Option

Schemes	Grant Date	No. of Options Granted	Exercise Price in ₹	Vesting Period
ESOS 2021	May 18, 2022	4,90,14,750	3.00	18.05.2022 - 17.05.2023
			3.00	18.05.2023 - 17.05.2024
			3.00	18.05.2024 - 17.05.2025
ESOS 2021	September 21, 2022	9,75,400	3.00	21.09.2022 - 20.09.2023
			3.00	21.09.2023 - 20.09.2024
			3.00	21.09.2024 - 20.09.2025

Each option entitles the holder to exercise the right to apply for and seek allotment of one equity share of ₹ 1/- each. The options shall vest in three installments of 30%, 30% and 40% at the end of 1st year, 2nd year and 3rd year respectively from the date of the grant and can be exercised within three months from vesting of options or as may be determined by the Remuneration and Compensation Committee.

The particulars of the options granted, lapsed and cancelled under aforementioned schemes are as follows:

Particulars	No of Options	
	Year Ended 31.03.2026	Year Ended 31.03.2025
Options outstanding as at the beginning of the year	2,58,77,850	4,70,64,100
Options granted during the year	-	-
Options exercised during the year	-	(1,94,46,980)
Options lapsed / forfeited / cancelled during the year	-	(17,39,270)
Options outstanding as at the year-end	2,58,77,850	2,58,77,850
Options exercisable as at the year-end	2,58,77,850	1,37,78,020

The fair value of each option is estimated on the date of grant using Black and Scholes option pricing model. The inputs to the model include the share price at date of grant, exercise price, expected volatility, expected dividends, expected term and the risk free rate of interest. The company recorded an employee compensation cost of Nil (Previous Year ₹ 30.61 Lakhs) in the Statement of Profit and Loss

35 Related Party Disclosure:

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

(i) Entities whose control exists (Holding Company)
63 moons technologies limited

(ii) Fellow Subsidiary
Financial Technologies Communications Limited
63SATS CyberTech Limited

(iii) Promoter / Promoter Group, relatives of Promoter and Entity over which Promoter and relative of Promoter can exercise significant influence:
1 Mr. Manjay Shah

(iv) Key Management Personnel (KMP) as per Ind AS 24
(a) Executive directors ;
1 Mr. Joseph Massey : Managing Director & CEO
2 Mr. Nimish Shukla : Whole-time Director (Upto January 31, 2025)
3 Mr. Mayur Poddar : Whole-time Director (Upto August 31, 2024)

(b) Chief Fianancial Officer :
1 Mr. Rakesh Gandhi : Chief Fianancial Officer

(b) Company Secretary :
1 Mr. Sunil Laad : Company Secretary

(c) Non-executive directors :
1 Justice Deepak Verma (Retd.)
2 Mr. R. B. Barman
3 Mr. Mukesh Joshi
4 Mr. Ghanshyam Dass (Upto April 30, 2024)
5 Mr. R. Vaidyanathan (Upto April 30, 2024)
6 Mr. A. Nagarajan (Upto April 30, 2024)
7 Mr. P. R. Ramesh
8 Mr. Madan Lal Sharma (Upto April 30, 2024)
9 Ms. Vijaya Gupta
10 Mr. Rushabh Shah
11 Mr. Mayur Poddar (w.e.f. September 01, 2024)
12 Mr. Nimish Shukla (w.e.f. February 01, 2025)

II. Details of transactions with subsidiaries during the year ended 31st March, 2026 and balances outstanding as at 31st March, 2026
(a) Party-wise details of transactions with holding company:

(₹ in lakhs)

Sr. No.	Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
1	Expenses,Charged to the company		
	Managed Services	21.00	21.00
	Rent and amenties	170.43	171.62
2	Other reimbursement charged to the company	77.81	121.45

(₹ in lakhs)

Sr. No.	Particulars	As at 31.03.2026	As at 31.03.2025
1	Trade payables	682.61	618.35

III. Transactions with Key Managerial Personnel (KMP), relatives of KMP and Entity over which KMP and relative of KMP can exercise significant influence:

(₹ in lakhs)

Sr. No.	Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
a)	**Key Managerial Personnel (Executive Directors, Chief Financial Officer and Company Secretary)** **Remuneration** Short-term employee benefits** Post-employment benefits* Other long-term benefits * Post-employment benefits which are actuarially determined on overall basis are not included.	248.42	331.05
b)	**Key Management Personnel (Non-executive directors)** Director Sitting Fees Director Remuneration**	41.27 446.05	52.00 266.53

** includes amount paid by subsidiairies

IV. Transactions with Promoter / Promoter Group, relatives of Promoter and Entity over which Promoter and relative of Promoter can exercise significant influence:

(₹ in lakhs)

Sr. No.	Particulars	Year Ended 31.03.2026	Year Ended 31.03.2024
a)	**Promoter / Promoter Group, Relative of Promoter Group (Excluding KMP** **Remuneration** Short-term employee benefits Post-employment benefits* Other long-term benefits * Post-employment benefits which are actuarially determined on overall basis are	1,027.22	227.22

V. Transactions with Fellow Subsidiary v.i.z. Financial Technologies Communications Limited

(₹ in lakhs)

Sr. No.	Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
1	Expenses Charged to the company	7.65	6.50

VI. Transactions with Fellow Subsidiary v.i.z. 63SATS CyberTech Limited

(₹ in lakhs)

Sr. No.	Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
1	Expenses Charged to the company	53.88	3.40

(₹ in lakhs)

Sr. No.	Particulars	As at 31.03.2026	As at 31.03.2025
1	Trade payables	23.71	1.62

VII. Transactions with entities having promoter's significant influence

(₹ in lakhs)

Sr. No.	Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
a)	**72 Networks Private Limited**		
	Inter corporate deposit given during the year	800.00	-
	Income from Interest on deposit	96.04	-
	Inter corporate deposit as at the end of the year	800.00	-
	Interest accrued as at the end of the year	9.51	-
b)	**Jupiter Metaverse LLP**		
	Invested in 0% Compulsorily Convertible Debentures of Subsidiary company (Ticker Data Limited)	125.00	-
C)	**Ashohini Ventures LLP**		
	Invested in 0% Compulsorily Convertible Debentures of Subsidiary company (Ticker Data Limited)	125.00	-

36 Ratios

The following are analytical ratios for the year ended March 31, 2026 and March 31, 2025

Particulars	Numerator	Denominator	March 31, 2026	March 31, 2025	Variance	Reasons for Variation
Current Ratio	Current assets	Current liabilities	4.66	8.26	-43.54%	Ratio decrease due to decrease in Bank Balance and others
Trade receivables turnover ratio	Revenue	Average Trade Receivable	6.15	3.69	66.67%	Ratio increase due to increase in trade receivable
Trade payables turnover ratio	Purchases of services and other expenses	Average Trade Payables	3.71	2.66	39.47%	Ratio increase due to increase in purchase of services
Net capital turnover ratio	Revenue	Working Capital	0.23	0.10	130.00%	Ratio decrease due to decrease in working capital
Return on Investment(ROI)	Income generated from investments	Time weighted average investments	7.72%	7.02%	9.97%	Not Applicable
Debt – Equity Ratio	Total Debt	Shareholder's Equity	Not applicable as the Company does not have Debt			
Debt Service Coverage Ratio	Earnings available for debt service	Debt Service	Not applicable as the Company does not have Debt			
Return on Equity (ROE)	Net Profits after taxes	Average Shareholder's Equity	Not applicable as the Company does not have Net Profit			
Net profit ratio	Net profit	Revenue	Not applicable as the Company does not have Net Profit			
Return on capital employed (ROCE)	Earning before interest and taxes	Capital Employed	Not applicable as the Company does not have EBIT			

Ticker Limited

(formerly TickerPlant Limited)

Notes forming part of the financial statements for the year ended March 31, 2026

37 Other Statutory Information

1. The Group is not classified as wilful defaulter.
2. The Group does not have any charges or satisfaction, which is yet to be registered with Registrar of Companies, beyond the statutory period.
3. The Group doesn't have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as, search or survey.
4. The Group has not traded or invested in crypto currency or virtual currency during the year.
5. The Group does not have any Benami property and further, no proceedings have been initiated or are pending against the Group, in this regard.
6. The Group did not have any transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.
7. The Group has not advanced or loan or invested funds (either from borrowed funds or share premium or any other sources or kind of funds) by the Group to or in any other persons or entities, including foreign entities (Intermediaries) with the understanding, whether recorded in writing or ortherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the Group (Ultimate Beneficiaries).
8. The Group has not received any fund from any parties (Funding Party) with the understanding that the Group shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Group (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

38 Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification / disclosure

In terms of our report attached
For C V B & Associates
Chartered Accountants
(Firm's Registration No.116131W)
by the hand of

C V B & ASSOCIATES Mumbai Chartered Accountants

Sandeep Chaturvedi
Partner
Membership No: 154248

Place : Mumbai
Date: May 15, 2026

For and on behalf of the Board

Joseph Massey
Managing Director and CEO
DIN:00043586

Nimish Shukla
Whole Time Director
DIN: 09428299

Sunil Laad
Company Secretary

Rakesh Gandhi
Chief Financial Officer

TICKER LIMITED MUMBAI