MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

HO
602, Floor 6, Raheja Titanium
Western Express Highway, Geetanjali
Railway Colony, Ram Nagar, Goregaon (E)
Mumbai 400063, INDIA
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Independent Auditor's Review Report on Unaudited Financial Results of Multi Commodity Exchange Clearing Corporation Limited for the quarter and half year ended September 30, 2026, pursuant to the requirements of Securities Contracts (Regulation) (Stock Exchanges and Clearing Corporations) Regulations, 2018 as amended.

To The Board of Directors
Multi Commodity Exchange Clearing Corporation Limited

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Multi Commodity Exchange Clearing Corporation Limited** (hereinafter referred to as 'the Company') for the quarter and half year ended September 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33(1) of Securities Contracts (Regulation) (Stock Exchanges and Clearing Corporations) Regulations, 2018 as amended ('the Regulations').

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration Number: 105047W/W101187

Prateek Khandelwal
Partner
Membership Number: 139144
UDIN: 26139144VSIR017239

Mumbai
October 27, 2026

INTEGRATED FILING (FINANCIALS)

A. FINANCIAL RESULTS

Multi Commodity Exchange Clearing Corporation Limited

Exchange Square, Suren Road, Chakala, Andheri (East), Mumbai-400 093, India.
CIN : U74999MH2008PLC185349; E-mail : ig-mcxccl@mcxccl.com; Website: www.mcxccl.com

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

Rs. in lakh

Particulars	As at	
	30-09-2026	31-03-2026
	Unaudited	Audited
Assets		
(1) Non-current assets		
(a) Property, plant and equipment	226	64
(b) Right to use assets	828	467
(c) Capital work-in-progress	116	-
(d) Intangible assets	636	764
(e) Intangible assets under development	249	35
(f) Financial assets		
(i) Other non-current financial assets	15,812	56,062
(g) Income tax assets (net)	1,315	3,565
Total non-current assets	**19,182**	**60,957**
(2) Investments - Core Settlement Guarantee Fund	**1,47,216**	**1,36,729**
(3) Current assets		
(a) Financial assets:		
(i) Investments	1,588	20,583
(ii) Trade receivables	6,302	6,332
(iii) Cash and cash equivalents	44,984	81,939
(iv) Bank balances (other than cash and cash equivalents (iii) above)	1,53,934	1,01,816
(v) Other current financial assets	5,990	606
(b) Other current assets	341	313
Total current assets	**2,13,139**	**2,11,589**
Total Assets	**3,79,537**	**4,09,275**
Equity and Liabilities		
(1) Equity		
(a) Equity share capital	23,999	23,999
(b) Other equity	17,011	3,358
Total equity	**41,010**	**27,357**
(2) Core Settlement Guarantee Fund (Core SGF)	**1,47,216**	**1,36,729**
Liabilities:		
(3) Non-current liabilities		
(a) Financial liabilities:		
(i) Other non-current financial liabilities	361	272
(ia) Non-current lease liabilities	464	146
(b) Non-current provisions	91	76
Total non-current liabilities	**916**	**494**
(4) Current liabilities		
(a) Financial liabilities:		
(i) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	32	33
Total outstanding dues of creditors other than micro enterprises and small enterprises	2,284	2,011
(ia) Current lease liabilities	404	332
(ii) Other current financial liabilities	1,82,742	2,37,063
(b) Other current liabilities	4,831	5,217
(c) Current provisions	102	39
Total current liabilities	**1,90,395**	**2,44,695**
Total liabilities	**3,38,527**	**3,81,918**
Total Equity and Liabilities	**3,79,537**	**4,09,275**

MULTI COMMODITY EXCHANGE CLEARING CORPORATION LTD. * Mumbai *

Multi Commodity Exchange Clearing Corporation Limited
Exchange Square, Suren Road, Chakala, Andheri (East), Mumbai-400 093, India.
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MCXCCL

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in lakh, except per share data)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	13,154	12,052	6,920	25,206	13,971	42,589
2	Other Income	182	53	1	235	179	228
3	**Total Income (1+2)**	**13,336**	**12,105**	**6,921**	**25,441**	**14,150**	**42,817**
4	**Expenses**						
	a) Employee benefits expense	1,060	1,422	799	2,482	1,677	3,333
	b) Information technology expenses	1,757	1,320	1,315	3,077	2,544	5,304
	c) Finance costs	17	10	7	27	11	35
	d) Depreciation and amortization expense	187	152	218	339	339	618
	e) Other expenses	535	610	317	1,145	621	1,448
	Total Expenses	**3,556**	**3,514**	**2,656**	**7,070**	**5,192**	**10,738**
5	**Profit before tax (3-4)**	**9,780**	**8,591**	**4,265**	**18,371**	**8,958**	**32,079**
6	Tax expense:						
	a) Current tax	(4,700)	-	-	(4,700)	-	(1,339)
	b) (Short) / Excess provision for tax relating to previous periods	-	-	(3)	-	(3)	2
	Total tax expenses	**(4,700)**	**-**	**(3)**	**(4,700)**	**(3)**	**(1,337)**
7	**Profit after tax (5-6)**	**5,080**	**8,591**	**4,262**	**13,671**	**8,955**	**30,742**
8	Other Comprehensive Income	(10)	(28)	12	(18)	(18)	2
9	**Total Comprehensive Income for the period (7+8)**	**5,070**	**8,563**	**4,274**	**13,653**	**8,937**	**30,744**
10	Paid-up equity share capital (Face Value of Rs. 10/- each)	23,998.50	23,998.50	23,998.50	23,998.50	23,998.50	23,998.50
11	Other equity	-	-	-	-	-	3,358
12	**Earnings per equity share***						
	Basic and Diluted (Rs.):	2.12	3.58	1.78	5.70	3.73	12.81

* Earnings per share for the interim periods is not annualised



Multi Commodity Exchange Clearing Corporation Limited

Cash Flows Statement for the Half year ended September 30, 2026

Rs. in lakh

	Particulars	Half Year ended			
		September 30, 2026		September 30, 2025	
A	**Cash flows from operating activities**				
	Profit before exceptional items and tax		**18,371**		**8,958**
	Adjustments for:				
	Depreciation and amortisation expense	339		339	
	Finance costs	27		11	
	Gain on fair value of investments	362		(36)	
	Excess provision written back	-		(177)	
			728		**137**
	Operating profit before working capital changes		**19,099**		**9,095**
	Changes in working capital				
	Adjustments for (increase) / decrease in assets				
	Other financial assets (non current)	(47)		(794)	
	Trade receivables	30		(1,340)	
	Other financial assets (current)	(5,022)		5,498	
	Other current assets	(29)		(9)	
	Additional contribution to Core Settlement Guarantee Fund (Core SGF)	-		(4,700)	
	Adjustments for increase / (decrease) in liabilities				
	Other non-current financial liabilities	89		(16)	
	Non - current provisions	15		4	
	Trade payables	271		432	
	Other financial liabilities	(54,321)		44,840	
	Other current liabilities	(385)		1,366	
	Current provisions	46		46	
			(59,353)		**45,327**
	Cash generated from operations		**(40,254)**		**54,422**
	Less: Income tax paid (net of refunds)		(2,449)		(1,122)
	Net cash generated from operating activities		**(42,703)**		**53,300**
B	**Cash flows from investing activities:**				
	Capital expenditure on fixed assets		(512)		(241)
	Sale of Property, plant and equipment		-		-
	(Purchase)/Sale of current investment		18,632		(10,663)
	Investment in term deposits		(12,182)		(16,602)
	Net cash flows used in investing activities		**5,938**		**(27,506)**
C	**Cash flows from financing activities:**				
	Finance cost paid		(1)		(4)
	Payment of lease liabilities including interest		(189)		(154)
	Net cash flows used in financing activities		**(190)**		**(158)**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)		**(36,955)**		**25,636**
	Cash and cash equivalents at the beginning of the period		81,939		33,763
	Cash and cash equivalents at the end of the period		**44,984**		**59,399**
	Reconciliation of cash and cash equivalents as per the cash flow statement				
	Cash and cash equivalents comprise of the following				
	Balances with Banks				
	In current acccounts		9,525		2,945
	Fixed deposits with banks		35,459		56,454
	Balances as per the statement of cash flows		**44,984**		**59,399**

Note to Cash Flow Statement:

1 The above Cash Flows statement has been prepared under the "Indirect Method" as set out in Ind AS 7 "Statement of Cash Flows" notified under Companies (Indian Accounting Standards) Rules, 2015

2 The above Cash Flows excludes cash flows pertaining to Core SGF.

3 Previous period figures have been regrouped/ reclassified wherever necessary to correspond with the current period classification/disclosure.

MULTI COMMODITY EXCHANGE CLEARING CORPORATION LTD. Mumbai

Notes:

1. The above unaudited financial results for the quarter and half year ended September 30, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 27, 2026.

2. Securities and Exchange Board of India, vide circular CIR/MRD/DRMNP/25/2014 dated August 27, 2014 & SEBI/HO/CDMRD/DRMP/CIR/P/2018/11 dated July 11, 2018, inter alia, has issued norms related to the computation of Minimum Required Corpus (MRC) to the Core Settlement Guarantee Fund (Core SGF) by the Clearing Corporation (minimum 50%) from its own fund, Stock Exchange (minimum 25%) and members (maximum 25%). Accordingly, Core SGF has been contributed by Clearing Corporation (MCX CCL) and Stock Exchange (MCX) as prescribed by SEBI guidelines.

   In the event of a clearing member (member) failing to honour settlement commitments, the Core SGF shall be used to fulfil the obligations of that member and complete the settlement without affecting the normal settlement process.

   Total Core SGF as on September 30, 2026, is Rs. 1,472.16 crores comprising of:

Rs. in crore

MCXCCL Contribution	MCX Contribution	Penalties/Interest	Total
785.77	336.56	349.83	1,472.16

   The Contribution made by MCXCCL, MCX & Penalties includes the income accrued thereon.

3. The Company operates only in one Business segment i.e. facilitating Clearing and Settlement in commodity derivatives within India, hence does not have any reportable segments as per Ind AS 108 "Operating Segments."

4. Previous period/year's figures have been regrouped/reclassified wherever necessary to confirm to current period/year's figures.

For **Multi Commodity Exchange Clearing Corporation Limited**

Place: Mumbai
Date: October 27, 2026

Rishi Nathany
Managing Director & CEO

MULTI COMMODITY EXCHANGE CLEARING CORPORATION LTD. * Mumbai *

B. Statement On Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.

- **Not Applicable -**

C. Format For Disclosing Outstanding Default on Loans and Debt Securities

- **Not Applicable -**

D. Format For Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

– As per Annexure -

E. Statement On Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-With Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)

– Not Applicable for this quarter -



Annexure

Multi Commodity Exchange Clearing Corporation Limited (MCXCCL)

List of Related Parties and nature of transactions from April 01, 2026 to September 30, 2026

Rs. in Lakh

Sr. No.	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee (Approved budget for F.Y. 26-27)	Value of the related party transaction ratified by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken							
												In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance (Payable)/Receivable	Closing balance (Payable)/Receivable	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Multi Commodity Exchange Clearing Corporation Limited		Multi Commodity Exchange of India Limited		Holding Company	Clearing and Settlement fees	31,365.00	-	17,007.53	-	-	-	-	-	-	-	-	-	-
2	Multi Commodity Exchange Clearing Corporation Limited		Multi Commodity Exchange of India Limited		Holding Company	50% sharing of status report processing charges	At actuals	-	4.58	-	-	-	-	-	-	-	-	-	-
3	Multi Commodity Exchange Clearing Corporation Limited		Multi Commodity Exchange of India Limited		Holding Company	Reimbursement of expenses net (Payable to MCX)	100.00	-	7.94	-	-	-	-	-	-	-	-	-	-
4	Multi Commodity Exchange Clearing Corporation Limited		Multi Commodity Exchange of India Limited		Holding Company	Regulatory Fees, Transactions charges, fines & penalties and other collections from members	At actuals	-	2,96,723.32	-	-	-	-	-	-	-	-	-	-
5	Multi Commodity Exchange Clearing Corporation Limited		Multi Commodity Exchange of India Limited		Holding Company	Rent paid	647.00	-	191.22	-	-	-	-	-	-	-	-	-	-
6	Multi Commodity Exchange Clearing Corporation Limited		Multi Commodity Exchange of India Limited		Holding Company	IT and other infrastructure charges	9,446.00	-	2,502.91	-	-	-	-	-	-	-	-	-	-
7	Multi Commodity Exchange Clearing Corporation Limited		Multi Commodity Exchange of India Limited		Holding Company	Contribution to Core SGF by MCX to CSGF	Not Applicable	-	4,055.54	-	-	-	-	-	-	-	-	-	-
8	Multi Commodity Exchange Clearing Corporation Limited		Mr. Rishi Nathany		Key Management Personnel (w.e.f. April 1,2026)	Salary, allowances and reimbursement of expenses paid	Not Applicable^	-	94.56	-	-	-	-	-	-	-	-	-	-
9	Multi Commodity Exchange Clearing Corporation Limited		Mr. Rajesh Agrawal		Key Management Personnel	Salary, allowances and reimbursement of expenses paid	Not Applicable^	-	55.71	-	-	-	-	-	-	-	-	-	-
10	Multi Commodity Exchange Clearing Corporation Limited		Mr. Mandar Kulkarni		Key Management Personnel	Salary, allowances and reimbursement of expenses paid	Not Applicable^	-	44.26	-	-	-	-	-	-	-	-	-	-
11	Multi Commodity Exchange Clearing Corporation Limited		Mr. Soundararajan Venkatadas		Key Management Personnel	Salary, allowances and reimbursement of expenses paid	Not Applicable^	-	103.96	-	-	-	-	-	-	-	-	-	-
12	Multi Commodity Exchange Clearing Corporation Limited		Mr. Praveen Kotian		Key Management Personnel	Salary, allowances and reimbursement of expenses paid	Not Applicable^	-	21.69	-	-	-	-	-	-	-	-	-	-
13	Multi Commodity Exchange Clearing Corporation Limited		Mr. Anilkumar Varma		Key Management Personnel	Salary, allowances and reimbursement of expenses paid	Not Applicable^	-	79.02	-	-	-	-	-	-	-	-	-	-
14	Multi Commodity Exchange Clearing Corporation Limited		Mr. Arnav Dutta		Key Management Personnel	Salary, allowances and reimbursement of expenses paid	Not Applicable^	-	46.46	-	-	-	-	-	-	-	-	-	-
15	Multi Commodity Exchange Clearing Corporation Limited		Mr. M Ramalingam		Key Management Personnel	Salary, allowances and reimbursement of expenses paid	Not Applicable^	-	60.68	-	-	-	-	-	-	-	-	-	-
16	Multi Commodity Exchange Clearing Corporation Limited		Mr. Mihir Malode		Key Management Personnel	Salary, allowances and reimbursement of expenses paid	Not Applicable^	-	43.60	-	-	-	-	-	-	-	-	-	-
17	Multi Commodity Exchange Clearing Corporation Limited		Mr. Fardeen Ahmed Iftekhar Siddiquee		Key Management Personnel	Salary, allowances and reimbursement of expenses paid	Not Applicable^	-	52.64	-	-	-	-	-	-	-	-	-	-
18	Multi Commodity Exchange Clearing Corporation Limited		Mr. Pradip Govind Gurav		Key Management Personnel	Salary, allowances and reimbursement of expenses paid	Not Applicable^	-	28.04	-	-	-	-	-	-	-	-	-	-
19	Multi Commodity Exchange Clearing Corporation Limited		Mr. Rajanish Gajanan Nagwekar		Key Management Personnel (w.e.f. September 18,2026)	Salary, allowances and reimbursement of expenses paid	Not Applicable^	-	4.69										
20	Multi Commodity Exchange Clearing Corporation Limited		Mr. Mohan Narayan Shenoi		Non-Independnet Director	Sitting fees for Board and Committee Meetings and reimbursement of expenses, if any.	Not Applicable^	-	23.50	-	-	-	-	-	-	-	-	-	-
21	Multi Commodity Exchange Clearing Corporation Limited		Mr. Pratulla Chhajed		Independent Director	Sitting fees for Board and Committee Meetings and reimbursement of expenses, if any.	Not Applicable^	-	30.25	-	-	-	-	-	-	-	-	-	-
22	Multi Commodity Exchange Clearing Corporation Limited		Mr. Srinivas Petluri		Independent Director	Sitting fees for Board and Committee Meetings and reimbursement of expenses, if any.	Not Applicable^	-	30.00	-	-	-	-	-	-	-	-	-	-
23	Multi Commodity Exchange Clearing Corporation Limited		Ms. Kemisha Soni		Independent Director	Sitting fees for Board and Committee Meetings and reimbursement of expenses, if any.	Not Applicable^	-	29.50	-	-	-	-	-	-	-	-	-	-

^Approved by the Board of Directors and shareholders as necessary.

MULTI COMMODITY EXCHANGE CLEARING CORPORATION LTD. * Mumbai *