MSKA & Associates
Chartered Accountants

HO
602, Floor 6, Raheja Titanium,
Western Express Highway, Geetanjali
Railway Colony, Ram Nagar,
Goregaon (E), Mumbai 400063, INDIA
Tel: +91 22 6974 0200

Independent Auditor's Review Report on unaudited financial results of Multi Commodity Exchange Clearing Corporation Limited for the quarter ended June 30, 2024 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 ended June 30, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements 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
Chartered Accountants
ICAI Firm Registration Number: 105047W

Prateek Khandelwal

MSKA & ASSOCIATES Chartered Accountants

Prateek Khandelwal
Partner
Membership Number: 139144
UDIN: 24139144BKGFGK3578

Mumbai
July 26, 2024

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 FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rs. in lakh, except per share data)

Sr. No.	Particulars	Quarter ended			Year ended
		30-06-2024	31-03-2024	30-06-2023	31-03-2024
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	5,434	4,360	3,372	16,736
2	Other Income	1	46	1	148
3	**Total Income (1+2)**	**5,435**	**4,406**	**3,373**	**16,884**
4	**Expenses :**				
	a) Employee benefits expense	619	551	462	2,299
	b) Information Technology and related expenses	1,278	1,048	2,908	9,947
	c) Finance costs	6	7	13	37
	d) Depreciation and amortization expense	103	100	89	367
	e) Other expenses	405	272	204	952
	Total Expenses	**2,411**	**1,978**	**3,676**	**13,602**
5	**Profit/(loss) before tax (3-4)**	**3,024**	**2,428**	**(303)**	**3,282**
6	Tax expense:				
	a) Current tax	-	(11)	-	(11)
	b) Excess provision for tax relating to previous years	-	(12)	-	(12)
	Total tax expenses	**-**	**(23)**	**-**	**(23)**
7	**Profit/(loss) after tax (5-6)**	**3,024**	**2,405**	**(303)**	**3,259**
8	Other Comprehensive Income	(11)	-	(1)	(17)
9	**Total Comprehensive Income/(loss) for the period (7+8)**	**3,013**	**2,405**	**(304)**	**3,242**
10	Paid-up equity share capital (Face Value of Rs. 10/- each)	23,998.50	23,998.50	23,998.50	23,998.50
11	Other equity	-	-	-	(16,868)
12	**Earnings per equity share***				
	Basic and Diluted (Rs.):	1.26	1.00	(0.13)	1.36

* Earnings per share for the interim periods is not annualised

MULTI COMMODITY EXCHANGE CLEARING CORPORATION LTD. * Mumbai *

Notes:

1. The above unaudited financial results for the quarter ended June 30, 2024, have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on July 26, 2024.

2. Securities and Exchange Board of India, vide circular CIR/MRD/DRMNP/25/2014 dated August 27, 2014, 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 June 30, 2024, is **Rs. 808.59 crores** comprising of:

   Rs. in crore

MCXCCL Contribution	MCX Contribution	Penalties/Interest	Total
442.75	147.60	218.24	808.59

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

   The Company has contributed Rs. 1 crore to the Settlement Guarantee Fund Corpus on May 13, 2024, as Financial Disincentive on account of the delayed start of the market that happened on February 13, 2024, in keeping with the provisions of SEBI Circular No. SEBI/HO/MRD1/DTCS/CIR/P/2021/590, dated July 5, 2021.

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**

Narendra Kumar Ahlawat
Managing Director & CEO

Place: Mumbai
Date: July 26, 2024

MULTI COMMODITY EXCHANGE CLEARING CORPORATION LTD. * Mumbai *

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

MCXCCL

Extract of unaudited financial results for the quarter ended June 30, 2024

(Rs. in lakh)

	Particulars	Three months ended 30 June, 2024	Three months ended 31 March, 2024	Three months ended 30 June, 2023	Year ended 31 March, 2024
		Unaudited	Audited	Unaudited	Audited
1	Total Income from Operations	5,434	4,360	3,372	16,736
2	Net Profit/(loss) for the period (before Tax, Exceptional and/or Extraordinary items)	3,024	2,428	(303)	3,282
3	Net Profit/(loss) for the period before tax (after Exceptional and /or Extraordinary items)	3,024	2,428	(303)	3,282
4	Net Profit/(loss) for the period after tax (after Exceptional and /or Extraordinary items)	3,024	2,405	(303)	3,259
5	Total Comprehensive Income/(loss) for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	3,013	2,405	(304)	3,242
6	Equity Share Capital (of Rs. 10/- per share)	23,998.50	23,998.50	23,998.50	23,998.50
7	Reserves (excluding Revaluation Reserves as shown in the Audited Balance Sheet of previous year)	-	-	-	(16,868)
8	Earnings Per equity share (of Rs. 10/- each)* Basic and Diluted (Rs.):	1.26	1.00	(0.13)	1.36

* Earnings per share for the interim period is not annualised.

Notes :

1 The above is extract of the detailed format of Quarterly Financial Results. The full format of the Quarterly Financial Results are available on the Company's website at www.mcxccl.com

2 The above results have been reviewed by the Audit Committee held on July 26, 2024 and approved by the Board of Directors at their meeting held on July 26, 2024.

For **Multi Commodity Exchange Clearing Corporation Limited**

N. Kumar

Narendra Kumar Ahlawat
Managing Director & CEO

Place : Mumbai
Date : July 26, 2024