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

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602, Floor 6, Raheja Titanium
Western Express Highway, Geetanjali
Railway Colony, Ram Nagar, Goregaon (E)
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Independent Auditor's Report on Annual Financial Results of Multi Commodity Exchange Clearing Corporation Limited pursuant to the Regulation 33(1) of the Securities Contract (Regulation) (Stock Exchange and Clearing Corporations) Regulations, 2018, as amended.

To the Board of Directors of Multi Commodity Exchange Clearing Corporation Limited

Report on the Audit of the Annual Financial Results

Opinion

We have audited the accompanying annual financial results of Multi Commodity Exchange Clearing Corporation Limited (hereinafter referred to as 'the Company') for the year ended March 31, 2026, ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33(1) of the Securities Contract (Regulation) (Stock Exchange and Clearing Corporations) Regulations, 2018, as amended.

In our opinion and to the best of our information and according to the explanations given to us the aforesaid Statement:

(i) is presented in accordance with the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, as amended from time to time; and

(ii) gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Financial Results

This Statement has been prepared on the basis of the annual financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting

MSKA & ASSOCIATES LLP Chartered Accountants

Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with the Regulation 33(1) of the Securities Contract (Regulation) (Stock Exchange and Clearing Corporations) Regulations, 2018, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

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

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

We communicate with those charged with governance of the Company 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.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our Opinion is not modified in respect of the above matter.

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: 26139144FGKKPX2331

Mumbai
May 06, 2026

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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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. in lakh, except per share data)

Sr. No.	Particulars	Quarter ended			Year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from operations	16,488	12,130	6,007	42,589	23,897
2	Other Income	4	45	68	228	351
3	**Total Income (1+2)**	**16,492**	**12,175**	**6,075**	**42,817**	**24,248**
4	**Expenses :**					
	a) Employee benefits expense	861	795	758	3,333	2,759
	b) Information technology expenses	1,331	1,429	1,592	5,304	4,868
	c) Finance costs	12	12	12	35	48
	d) Depreciation and amortization expense	138	141	115	618	472
	e) Other expenses	548	279	317	1,448	1,765
	Total Expenses	**2,890**	**2,656**	**2,794**	**10,738**	**9,912**
5	**Profit before tax (3-4)**	**13,602**	**9,519**	**3,281**	**32,079**	**14,336**
6	Tax expense:					
	a) Current tax	(1,339)	-	-	(1,339)	(9)
	b) (Short) / Excess provision for tax relating to previous years	(4)	9	11	2	-
	Total tax expenses	**(1,343)**	**9**	**11**	**(1,337)**	**(9)**
7	**Profit after tax (5-6)**	**12,259**	**9,528**	**3,292**	**30,742**	**14,327**
8	Other Comprehensive Income	17	3	(2)	2	(30)
9	**Total Comprehensive Income for the year (7+8)**	**12,276**	**9,531**	**3,290**	**30,744**	**14,297**
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
11	Other equity	-	-	-	3,358	(3,986)
12	**Earnings per equity share***					
	Basic and Diluted (Rs.):	5.11	3.97	1.37	12.81	5.97

* Earnings per share for the interim periods is not annualised

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STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT MARCH 31, 2026

Rs. in lakh

Particulars	As at	
	31-03-2026	31-03-2025
	Audited	Audited
Assets		
(1) Non-current assets		
(a) Property, plant and equipment	64	10
(b) Right to use assets	467	111
(c) Intangible assets	764	622
(d) Intangible assets under development	35	22
(e) Financial assets:		
(i) Other non-current financial assets	1,22,546	26,099
(f) Income tax assets (net)	3,823	706
Total non-current assets	**1,27,699**	**27,570**
(2) Current assets		
(a) Financial assets:		
(i) Investments	20,583	1,423
(ii) Trade receivables	6,332	2,441
(iii) Cash and cash equivalents	81,972	33,763
(iv) Bank balances (other than cash and cash equivalents (iii) above)	1,69,406	1,51,926
(v) Other current financial assets	2,970	11,614
(b) Other current assets	313	223
Total current assets	**2,81,576**	**2,01,390**
Total Assets	**4,09,275**	**2,28,960**
Equity and Liabilities		
(1) Equity		
(a) Equity share capital	23,999	23,999
(b) Other equity	3,358	(3,986)
Total equity	**27,357**	**20,013**
(2) Core Settlement Guarantee Fund (Core SGF)	1,36,729	93,014
Liabilities:		
(3) Non-current liabilities		
(a) Financial liabilities:		
(i) Other non-current financial liabilities	272	216
(ia) Non-current lease liabilities	146	-
(b) Non-current provisions	76	75
Total non-current liabilities	**494**	**291**
(4) Current liabilities		
(a) Financial liabilities:		
(i) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	33	13
Total outstanding dues of creditors other than micro enterprises and small enterprises	2,011	2,098
(ia) Current lease liabilities	332	121
(ii) Other current financial liabilities	2,37,063	1,11,329
(b) Other current liabilities	5,217	2,020
(c) Current provisions	39	61
Total current liabilities	**2,44,695**	**1,15,642**
Total liabilities	**3,81,918**	**2,08,947**
Total Equity and Liabilities	**4,09,275**	**2,28,960**

MULTI COMMODITY EXCHANGE CLEARING CORPORATION LTD. * Mumbai *

Multi Commodity Exchange Clearing Corporation Limited

Cash Flow Statement for the year ended March 31, 2026

Rs. in lakh

	Particulars	Year ended March 31, 2026		Year ended March 31, 2025	
A	**Cash flow from operating activities**				
	Profit before exceptional items and tax		**32,079**		**14,336**
	Adjustments for:				
	Depreciation and amortisation expense	618		472	
	Finance costs	35		48	
	Gain on fair value of investments	(367)		(1)	
	Excess provision written back	(177)		(313)	
			109		**206**
	Operating profit before working capital changes		**32,188**		**14,542**
	Changes in working capital				
	Adjustments for (increase) / decrease in assets				
	Other financial assets (non current)	4		2,949	
	Other non-current assets	-		1	
	Trade receivables	(3,891)		(1,350)	
	Other financial assets (current)	-		(8,118)	
	Other current assets	(90)		367	
	Adjustment for increase in Core Settlement Guarantee Fund (Core SGF)	43,715		14,958	
	Additional contribution to Core Settlement Guarantee Fund (Core SGF)	(23,400)		(1,415)	
	Adjustments for increase / (decrease) in liabilities				
	Other non-current financial liabilities	56		(5)	
	Non - current provisions	1		22	
	Trade payables	(67)		1,484	
	Other financial liabilities	1,25,734		13,292	
	Other current liabilities	3,196		913	
	Current provisions	156		(16)	
			1,45,414		**23,082**
	Cash generated from operations		**1,77,602**		**37,624**
	Less: Income tax paid (net of refunds)		(4,454)		(84)
	Net cash generated from operating activities		**1,73,148**		**37,540**
B	**Cash flow from investing activities:**				
	Capital expenditure on fixed assets		(546)		(223)
	Sale of Property, plant and equipment		23		-
	(Purchase)/Sale of current investment		(18,792)		1,085
	Investment in term deposits		(1,05,286)		(22,259)
	Net cash flow used in investing activities		**(1,24,601)**		**(21,397)**
C	**Cash flow from financing activities:**				
	Finance cost paid		(7)		(29)
	Payment of lease liabilities including interest		(331)		(286)
	Net cash flow used in financing activities		**(338)**		**(315)**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)		**48,209**		**15,828**
	Cash and cash equivalents at the beginning of the year		33,763		17,935
	Cash and cash equivalents at the end of the year		**81,972**		**33,763**

Note to Cash Flow Statement:

1 The cash flow statement has been prepared under the "Indirect Method" as set out in Ind AS 7 "Statement of Cash Flows".

MULTI COMMODITY EXCHANGE CLEARING CORPORATION LTD. * Mumbai *

Notes:

1. The above audited financial results for the quarter & year ended March 31, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 06, 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 March 31, 2026, is **Rs. 1367.29 crores** comprising of:

Rs. in crore

MCXCCL Contribution	MCX Contribution	Penalties/Interest	Total
760.40	285.58	321.31	1367.29

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

3. During the year, the Company has contributed total Rs. 1.50 crore to the Settlement Guarantee Fund Corpus in the FY 26, as Financial Disincentive on account of disruption of the market, that happened on October 29, 2025, December 23, 2025 & January 28, 2026, in line with the provisions of SEBI Circular No. SEBI/HO/MRD1/DTCS/CIR/P/2021/590, dated July 5, 2021.

4. 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 - consolidating 29 existing labour laws. The Company has assessed impact of these changes to the extent applicable and accounted for during the year ended March 31, 2026.

5. 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."

6. 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**

Rishi Nathany
Managing Director & CEO

Place: Mumbai.
Date: May 06, 2026.

MULTI COMMODITY EXCHANGE CLEARING CORPORATION LTD. Mumbai

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MCXCCL

Extract of Audited Financial Results for the Quarter and Year Ended March 31, 2026

(Rs. in lakh, except per share data)

	Particulars	Three months ended 31 March, 2026	Three months ended 31 December, 2025	Three months ended 31 March, 2025	Year ended 31 March, 2026	Year ended 31 March, 2025
		Audited	Unaudited	Audited	Audited	Audited
1	Total Income from Operations	16,488	12,130	6,007	42,589	23,897
2	Net Profit for the period (before Tax, Exceptional and/or Extraordinary items)	13,602	9,519	3,281	32,079	14,336
3	Net Profit for the period before tax (after Exceptional and /or Extraordinary items)	13,602	9,519	3,281	32,079	14,336
4	Net Profit for the period after tax (after Exceptional and /or Extraordinary items)	12,259	9,528	3,292	30,742	14,327
5	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	12,276	9,531	3,290	30,744	14,297
6	Equity Share Capital (of Rs. 10/- per share)	23,998.50	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)	-	-	-	3,358	(3,986)
8	Earnings Per equity share (of Rs. 10/- each)* Basic and Diluted (Rs.):	5.11	3.97	1.37	12.81	5.97

* 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 and approved by the Board of Directors at their meeting held on May 6, 2026.

For **Multi Commodity Exchange Clearing Corporation Limited**

Rishi Nathany
Managing Director & CEO

Place: Mumbai
Date: May 6, 2026

Declaration with respect to unmodified opinion

We declare that the statutory auditors of the Company M/s M S K A & Associates LLP, Chartered Accountants, have issued the audit report with an unmodified opinion in respect of the Audited Financial results of the Company for the year ended March 31, 2026.

For Multi Commodity Clearing Corporation Limited



Rajesh Kumar Agrawal
CFO

Date: May 6, 2026