

MCX/SEC/2334

February 10, 2024

The Dy. General Manager  
**Corporate Relations & Service Dept.**  
BSE Limited,  
P.J. Towers, Dalal Street,  
Mumbai 400001

**Scrip code: 534091, Scrip ID: MCX**

**Subject: Outcome of the Board Meeting - Saturday, February 10, 2024**

Dear Sir,

Pursuant to Regulation 30 and Regulation 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please be informed that the Board of Directors of the Company at its meeting held today, *inter-alia*, considered and approved the Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter and nine months ended December 31, 2023.

We hereby enclose the following:

- a. Copy of the Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter and nine months ended December 31, 2023.
- b. Copy of Limited Review Report issued by the Statutory Auditors of the Company for the quarter and nine months ended December 31, 2023.

The meeting of the Board of Directors commenced at 12:30 pm and concluded at 4:10 pm

The aforesaid information will also be hosted on the Company's website at [www.mcxindia.com](http://www.mcxindia.com).

Kindly take the above information on record.

Thanking you,

Yours faithfully,

**For Multi Commodity Exchange of India Limited**

  
**Manisha Thakur**  
**Company Secretary**

Encl: a/a



**Multi Commodity Exchange of India Limited**

Exchange Square, Suren Road, Andheri (East), Mumbai-400 093, India.

CIN : L51909MH2002PLC135594; E-mail: info@mcxindia.com; Website: www.mcxindia.com

**UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023**

		(₹ In Lakh, except per share data)					
Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations	19,153	16,511	14,357	50,241	37,976	51,351
2	Other income	1,773	1,891	2,008	5,708	4,758	6,766
3	<b>Total Income (1+2)</b>	<b>20,926</b>	<b>18,402</b>	<b>16,365</b>	<b>55,949</b>	<b>42,734</b>	<b>58,117</b>
4	<b>Expenses :</b>						
	a) Employee benefits expense	2,899	2,737	2,289	8,163	6,848	9,190
	b) Software support charges and product license fees (refer note 4)	14,632	13,450	6,760	36,960	10,868	19,606
	c) Computer technology and communication expenses	791	776	750	2,306	2,048	2,703
	d) Depreciation and amortisation expense	1,125	657	425	2,215	1,580	2,159
	e) Finance costs	5	6	9	21	13	21
	f) Contribution to settlement guarantee fund (refer note 3)	1,312	1,140	-	2,452	-	-
	g) Other expenses	1,489	1,278	1,284	4,131	3,450	4,883
	<b>Total expenses</b>	<b>22,253</b>	<b>20,044</b>	<b>11,517</b>	<b>56,248</b>	<b>24,807</b>	<b>38,562</b>
5	<b>Profit / (loss) before tax and share of profit / (loss) of associates (3-4)</b>	<b>(1,327)</b>	<b>(1,642)</b>	<b>4,848</b>	<b>(299)</b>	<b>17,927</b>	<b>19,555</b>
6	Share of loss of associates	(114)	(102)	(70)	(342)	(271)	(498)
7	<b>Profit / (loss) before tax (5+6)</b>	<b>(1,441)</b>	<b>(1,744)</b>	<b>4,778</b>	<b>(641)</b>	<b>17,656</b>	<b>19,057</b>
8	<b>Tax expenses :</b>						
	a) Current tax	(278)	(80)	849	-	3,812	5,106
	b) Short provision for tax relating to previous years	-	122	-	122	-	67
	c) Deferred tax	(628)	121	50	(287)	(508)	(1,013)
	<b>Total tax expenses</b>	<b>(906)</b>	<b>163</b>	<b>899</b>	<b>(165)</b>	<b>3,304</b>	<b>4,160</b>
9	<b>Net profit / (loss) after tax (7-8)</b>	<b>(535)</b>	<b>(1,907)</b>	<b>3,879</b>	<b>(476)</b>	<b>14,352</b>	<b>14,897</b>
10	<b>Other comprehensive Income /(loss)</b>						
	Items that will not be reclassified to profit or loss (net of tax):						
	a) Changes in fair value of equity instruments	-	(166)	-	(166)	(66)	(46)
	b) Remeasurement of employee benefits obligations	(28)	(61)	(35)	(111)	(52)	(27)
	c) Share of other comprehensive income of associate	2	30	46	27	145	169
	<b>Other comprehensive Income / (loss) (net of tax)</b>	<b>(26)</b>	<b>(197)</b>	<b>11</b>	<b>(250)</b>	<b>27</b>	<b>96</b>
11	<b>Total comprehensive Income / (loss) (9+10)</b>	<b>(561)</b>	<b>(2,104)</b>	<b>3,890</b>	<b>(726)</b>	<b>14,379</b>	<b>14,993</b>
	<b>Net profit / (loss) attributable to:</b>						
	a) Owner of the Company	(535)	(1,907)	3,879	(476)	14,352	14,897
	b) Non-controlling Interest	-	-	-	-	-	-
	<b>Other comprehensive Income attributable to:</b>						
	a) Owner of the Company	(26)	(197)	11	(250)	27	96
	b) Non-controlling interest	-	-	-	-	-	-
	<b>Total comprehensive Income / (loss) attributable to:</b>						
	a) Owner of the Company	(561)	(2,104)	3,890	(726)	14,379	14,993
	b) Non-controlling interest	-	-	-	-	-	-
12	Paid-up equity share capital (Face value of ₹ 10/- each)	5,099.84	5,099.84	5,099.84	5,099.84	5,099.84	5,099.84
13	Other equity	-	-	-	-	-	1,42,830
14	<b>Earnings / (loss) per share*</b>						
	a) Basic (₹)	(1.05)	(3.74)	7.62	(0.93)	28.20	29.27
	b) Diluted (₹)	(1.05)	(3.74)	7.62	(0.93)	28.20	29.27

\* Earnings per share for the interim periods is not annualised.



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**Notes:**

1. The above **consolidated** financial results of Multi Commodity Exchange of India Limited (the "Holding Company" or the "Exchange"), its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") and its associates, have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at its meeting held on February 10, 2024.
2. The above Consolidated Financial results for the quarter and nine months ended December 31, 2023, are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.
3. Securities and Exchange Board of India (SEBI), 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 (MCXCCL) and Stock exchange (MCX) as prescribed by SEBI guidelines.

In the event of a clearing 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.

In view of above SEBI circular, the Holding Company during the quarter ended September 30, 2023, has contributed ₹ 11.40 crores to the SGF maintained by MCXCCL. Further, the Holding Company has made an additional contribution of ₹ 13.12 crores in October 2023.

Total Core SGF as on December 31, 2023 is ₹ 759.09 crores comprising of:

			₹ in crore
MCXCCL Contribution	MCX Contribution	Penalties/Interest	Total
426.63	142.22	190.24	759.09

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

4. The Holding Company had entered into an agreement with Tata Consultancy Services Ltd (TCS), according to which the new Commodity Derivative Platform (CDP) was to be developed, tested, and delivered by TCS by September 30, 2022.

Since the new platform was under development, the Holding Company considering the exigency to ensure continuity of the commodity trading and clearing platform, continued with the services of the vendor, 63 Moons Technologies Ltd., initially for a period for quarter ended December 2022 for ₹ 60 crores (plus applicable taxes). Later, these services were extended for another two



quarters ending June 30, 2023 for ₹ 81 crores per quarter (plus applicable taxes) as per the minimum period of services offered by the vendor.

Further, due to delay in the delivery of the CDP platform, the Holding Company had decided to extend the support services being rendered by the vendor, 63 Moons Technologies Ltd. for further two quarters, being the minimum period offered by the vendor, beginning from July 01, 2023 at a consideration of ₹ 125 crore (plus applicable taxes) per quarter.

TCS has completed development of CDP and the Holding Company has gone live with CDP with effect from October 16, 2023 after requisite approvals.

5. The Group's business activity falls within a single segment viz. Commodity Exchange and hence has only one reportable operating segment as per Ind AS 108 - Operating Segments.
6. Previous period's figures have been regrouped/reclassified wherever necessary to conform to current period's figures.

**For Multi Commodity Exchange of India Limited**

Place: Mumbai  
Date: February 10, 2024

  
P. S. Reddy  
Managing Director & CEO



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**INDEPENDENT AUDITORS' REVIEW REPORT**

The Board of Directors  
**Multi Commodity Exchange of India Limited**  
Mumbai

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Multi Commodity Exchange of India Limited** ("the Holding Company") and its Subsidiary ("the Holding Company" and its subsidiary together referred to as "the Group"), and its share of the net loss after tax and total comprehensive loss of its associates for the quarter and nine months ended December 31, 2023 ("the statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
  - i. Multi Commodity Exchange Clearing Corporation Limited, a Subsidiary Company;
  - ii. CDSL Commodity Repository Limited, an Associate; and
  - iii. India International Bullion Exchange IFSC Limited, an Associate
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 and 7 below, 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 the aforesaid Indian Accounting Standard specified under section 133 of the Act, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**Shah Gupta & Co.**  
**Chartered Accountants**

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6. We did not review the financial results of a subsidiary included in the Statement, whose financial results reflect total revenues of ₹ 4,889 lakh and ₹ 12,478 lakh, total net profit after tax of ₹ 2,294 lakh and ₹ 854 lakh and total comprehensive income of ₹ 2,296 lakh and ₹ 837 lakh for the quarter and nine months ended December 31, 2023, respectively, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.
7. The statement also includes the Group's share of net loss after tax of ₹ 113.48 lakh and ₹ 341.52 lakh and total comprehensive loss of ₹ 111.58 lakh and ₹ 314.94 lakh for the quarter and nine months ended December 31, 2023, respectively, as considered in the consolidated unaudited financial results. These financial results have been reviewed/audited by other auditors whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of associates is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

For **SHAH GUPTA & CO.**

Chartered Accountants

Firm Registration No. 109574W

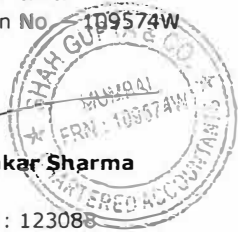


**Vedula Prabhakar Sharma**

Partner

Membership No.: 123088

UDIN: 24123088BKARNP8806



Place: Mumbai

Date: February 10, 2024

**Multi Commodity Exchange of India Limited**

Exchange Square, Suren Road, Andheri (East), Mumbai-400 093, India.

CIN: L51909MH2002PLC135594; E-mail: info@mcxindia.com; Website: www.mcxindia.com

**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023**

Sr. No.	Particulars	( <b>₹ in Lakh, except per share data</b> )					
		Quarter ended			Nine months ended		Year ended
		31-12-2023 Unaudited	30-09-2023 Unaudited	31-12-2022 Unaudited	31-12-2023 Unaudited	31-12-2022 Unaudited	31-03-2023 Audited
1	Income from operations	16,312	13,964	12,303	42,998	33,481	44,922
2	Other income	2,039	2,128	2,108	6,270	5,068	7,225
3	<b>Total income (1+2)</b>	<b>18,351</b>	<b>16,092</b>	<b>14,411</b>	<b>49,268</b>	<b>38,549</b>	<b>52,147</b>
4	<b>Expenses :</b>						
	a) Employee benefits expense	2,165	2,185	1,847	6,415	5,562	7,470
	b) Clearing and settlement expense	1,948	1,669	1,466	5,133	3,980	5,329
	c) Software support charges and product license fees (refer note 3)	13,597	9,326	4,776	29,127	7,939	14,014
	d) Computer technology and communication expenses	646	601	576	1,759	1,622	2,098
	e) Depreciation and amortisation expense	1,090	621	397	2,109	1,496	2,047
	f) Finance costs	6	6	6	18	12	18
	g) Contribution to settlement guarantee fund (refer note 4)	1,312	1,140	-	2,452	-	-
	h) Other expenses	1,207	1,059	1,063	3,419	2,873	4,036
	<b>Total expenses</b>	<b>21,971</b>	<b>16,607</b>	<b>10,131</b>	<b>50,432</b>	<b>23,484</b>	<b>35,012</b>
5	<b>Profit / (loss) before tax (3-4)</b>	<b>(3,620)</b>	<b>(515)</b>	<b>4,280</b>	<b>(1,164)</b>	<b>15,065</b>	<b>17,135</b>
6	<b>Tax expenses :</b>						
	a) Current tax	(278)	(80)	842	-	3,805	5,099
	b) Short provision for tax relating to previous years	-	122	-	122	-	66
	c) Deferred tax	(628)	121	50	(287)	(508)	(1,013)
	<b>Total tax expenses</b>	<b>(906)</b>	<b>163</b>	<b>892</b>	<b>(165)</b>	<b>3,297</b>	<b>4,152</b>
7	<b>Net profit / (loss) after tax (5-6)</b>	<b>(2,714)</b>	<b>(678)</b>	<b>3,388</b>	<b>(999)</b>	<b>11,768</b>	<b>12,983</b>
8	<b>Other comprehensive income /(loss)</b>						
	Items that will not be reclassified to profit or loss (net of tax):						
	a) Changes in fair value of equity instruments	-	(166)	-	(166)	(66)	(46)
	b) Remeasurement of employee benefits obligations	(30)	(85)	(22)	(94)	(46)	(23)
	<b>Other comprehensive income / (loss) (net of tax)</b>	<b>(30)</b>	<b>(251)</b>	<b>(22)</b>	<b>(260)</b>	<b>(112)</b>	<b>(69)</b>
9	<b>Total comprehensive income / (loss) (7+8)</b>	<b>(2,744)</b>	<b>(928)</b>	<b>3,366</b>	<b>(1,259)</b>	<b>11,656</b>	<b>12,914</b>
10	Paid-up equity share capital (Face Value of ₹ 10/- each)	5,099.84	5,099.84	5,099.84	5,099.84	5,099.84	5,099.84
11	Other equity	-	-	-	-	-	1,54,470
12	<b>Earnings / (loss) per share*</b>						
	a) Basic (₹)	(5.32)	(1.33)	6.66	(1.96)	23.12	25.51
	b) Diluted (₹)	(5.32)	(1.33)	6.66	(1.96)	23.12	25.51

\* Earnings per share for the interim periods is not annualised.



**Notes:**

1. The above **standalone** financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 10, 2024.
2. The above Standalone Financial results for the quarter and nine months ended December 31, 2023 are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.
3. The Company had entered into an agreement with Tata Consultancy Services Ltd. (TCS), according to which the new Commodity Derivative Platform (CDP) was to be developed, tested and delivered by TCS by September 30, 2022.

However, since the new platform was under development, the Company considering the exigency to ensure continuity of the commodity trading and clearing platform, continued with the services of the vendor, 63 Moons Technologies Ltd., initially for a period for quarter ended December 2022 for ₹ 60 crores (plus applicable taxes). Accordingly, for the quarter ended December 31, 2022, Company had incurred ₹ 40.20 crores (net of recoveries from MCXCCL, excluding applicable taxes). Later, these services were extended for another two quarters ending June 30, 2023 for ₹ 81 crores per quarter (plus applicable taxes) as per the minimum period of services offered by the vendor. Accordingly, for the quarter ended March 31, 2023 and June 30, 2023, Company has incurred ₹ 54.27 crores (net of recoveries from MCXCCL, excluding applicable taxes) each.

Further, due to delay in the delivery of the CDP platform, the Company had decided to extend the support services being rendered by the vendor, 63 Moons Technologies Ltd. for further two quarters, being the minimum period offered by the vendor, beginning from July 01, 2023 at a consideration of ₹ 125 crores (plus applicable taxes) per quarter. Accordingly, for the quarter ended September 30, 2023, Company has incurred ₹ 83.75 crores (net of recoveries from MCXCCL excluding applicable taxes) and for the quarter ended December 31, 2023 has incurred ₹ 118.27 crores (net of recoveries from MCXCCL, excluding applicable taxes only till October 15, 2023 on "pay for use basis" as per the existing resources sharing agreement).

TCS has completed development of CDP and the Company has gone live with CDP with effect from October 16, 2023 after requisite approvals.

4. In accordance with Securities and Exchange Board of India (SEBI) Circular dated August 27, 2014, the Exchange during the quarter ended September 30, 2023, has contributed ₹ 11.40 crores to the Core Settlement Guarantee Fund (SGF) maintained by MCXCCL. Further, the Company has made an additional contribution of ₹ 13.12 crores to SGF in October 2023.
5. The Company's business activity falls within a single segment viz. Commodity Exchange and hence has only one reportable operating segment as per Ind AS 108 - Operating Segments.
6. Previous period's figures have been regrouped/reclassified wherever necessary to conform to current period's figures.

**For Multi Commodity Exchange of India Limited**

Place: Mumbai  
Date: February 10, 2024

  
P. S. Reddy  
Managing Director & CEO






**INDEPENDENT AUDITORS' REVIEW REPORT**

The Board of Directors

**Multi Commodity Exchange of India Limited**  
Mumbai

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Multi Commodity Exchange of India Limited** ("the Company") for the quarter and nine months ended December 31, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. 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 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 and procedure performed 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 the Indian Accounting Standards specified under Section 133 of the Act, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **SHAH GUPTA & CO.**  
Chartered Accountants  
Firm Registration No. 109574W

  
**Vedula Prabhakar Sharma**  
Partner  
Membership No.: 123088  
UDIN: 24123088BKARNO5449

Place: Mumbai  
Date: February 10, 2024

# Multi Commodity Exchange Of India Limited

Exchange Square, Suren Road, Andheri (East), Mumbai-400 093, India.

CIN : L51909MH2002PLC135594; E-mail : info@mcaIndia.com; Website: www.mcaIndia.com

Extract of Unaudited Financial Results for the Quarter and Nine months Ended 31 December, 2023

₹ in Lakh, except per share data

Particulars	Consolidated						Standalone					
	Three months ended 31/12/2023	Three months ended 30/09/2023	Three months ended 31/12/2022	Nine months ended 31/12/2023	Nine months ended 31/12/2022	Year ended 31/03/2023	Three months ended 31/12/2023	Three months ended 30/09/2023	Three months ended 31/12/2022	Nine months ended 31/12/2023	Nine months ended 31/12/2022	Year ended 31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations	19,153	16,511	14,357	50,241	37,976	51,351	16,312	13,964	12,303	42,998	33,481	44,922
2 Net Profit for the period (before Tax, Exceptional items and Share of Profit of Associate)	(1,327)	(1,642)	4,848	(299)	17,927	19,555	(3,620)	(515)	4,280	(1,164)	15,065	17,135
3 Net Profit for the period before tax (after Exceptional items and Share of Profit of Associate)	(1,441)	(1,744)	4,778	(641)	17,656	19,057	(3,620)	(515)	4,280	(1,164)	15,065	17,135
4 Net Profit for the period after tax	(535)	(1,907)	3,879	(476)	14,352	14,897	(2,714)	(678)	3,388	(999)	11,768	12,983
5 Total Comprehensive Income for the period [Comprising profit for the period (after tax) and Other Comprehensive Income (after tax)]	(561)	(2,104)	3,890	(726)	14,379	14,993	(2,744)	(928)	3,366	(1,259)	11,656	12,914
6 Equity Share Capital (of ₹ 10/- per share)	5,099.84	5,099.84	5,099.84	5,099.84	5,099.84	5,099.84	5,099.84	5,099.84	5,099.84	5,099.84	5,099.84	5,099.84
7 Reserves (excluding Revaluation reserves as shown in the Audited Balance Sheet)	-	-	-	-	-	1,42,830	-	-	-	-	-	1,54,470
8 Earnings Per Share (of ₹ 10/- each)*												
Basic (₹):	(1.05)	(3.74)	7.62	(0.93)	28.20	29.27	(5.32)	(1.33)	6.66	(1.96)	23.12	25.51
Diluted (₹):	(1.05)	(3.74)	7.62	(0.93)	28.20	29.27	(5.32)	(1.33)	6.66	(1.96)	23.12	25.51

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

**Notes :**

- The above is an extract of the detailed format of Quarterly Financial Results filed with BSE under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on BSE's website at [www.bseindia.com](http://www.bseindia.com) and on the Company's website at [www.mcaIndia.com](http://www.mcaIndia.com).
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 10, 2024.

For Multi Commodity Exchange of India Limited

*P.S. Reddy*  
P. S. Reddy  
Managing Director & CEO



Place : Mumbai  
Date : February 10, 2024