

Indian Commodity Exchange Limited

Registered Office: 1st Floor, Office-109, Nodh No.- 1158 to 63/65/9, Hat Faliyu, Mahidharpura, Surat, Gujarat-395003. Corporate Office: Reliable Tech Park, 403-A, B-Wing, 4th Floor, Thane-Belapur Road, Airoli (E), Navi Mumbai-400708 | CIN No: U67120GJ2008PLC099142 |

					(₹	in lakhs except	t per share data
	Particulars	Quarter ended			Half year ended		Year ended
		Sept 30, 2019	June 30, 2019	Sept 30, 2018	Sept 30, 2019	Sept 30, 2018	Mar 31, 2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Ι	Revenue from operations	68.78	53.48	46.85	122.26	140.17	189.87
II	Other Income	166.91	65.33	280.26	232.24	637.91	1,046.68
III	Total Income (I+II)	235.69	118.81	327.11	354.50	778.08	1,236.55
IV	Expenses						
	Employee benefits expense	352.04	328.05	369.85	680.09	729.03	1,525.37
	Operating cost	244.16	244.58	141.65	488.74	273.19	830.54
	Finance costs	1.48	1.48	0.07	2.96	0.16	-
	Depreciation and amortization expense	111.30	108.90	531.13	220.20	626.58	395.37
	Other expenses	194.35	217.60	563.68	411.95	860.36	1,341.94
	Total expenses (IV)	903.33	900.61	1,606.38	1,803.94	2,489.32	4,093.22
	Profit/(loss) before exceptional items and tax (III-						
V	IV)	(667.64)	(781.80)	(1,279.27)	(1,449.44)	(1,711.24)	(2,856.67
VI	Exceptional Items	-	-	-		-	-
VII	Profit/(loss) before tax (V-VI)	(667.64)	(781.80)	(1,279.27)	(1,449.44)	(1,711.24)	(2,856.67
VIII	Tax expense:	-	-	(16.46)	-	-	
	Total tax expense	-	-	(16.46)	-	-	-
IX	Profit/(loss) for the period (VII-VIII)	(667.64)	(781.80)	(1,262.81)	(1,449.44)	(1,711.24)	(2,856.67
		(007.01)	(701100)	(1)=0=101)	(1)11)11)	(1)/11/21/	(2)000107
Х	Other Comprehensive Income						
Α	(i) Items that will not be reclassified to profit or loss	1.18	1.18		2.36		4.70
	(ii) Income tax relating to items that will not be	1.10	1.10	-	2.50	-	
	reclassified to profit or loss	-	-	-	-	-	-
в	(i) Items that will be reclassified to profit or loss						
D		-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	_	_	_	_	_	
	Other comprehensive income for the year, net	-	-	-	-	-	-
	of tax	1.18	1.18	-	2.36	-	4.70
XI	Total Comprehensive Income for the period	(666.46)	(780.62)	(1,262.81)	(1,447.08)	(1,711.24)	(2,851.97
	(IX+X)	. ,	. ,				
VII	Paid-up equity share capital (face value of Rs. 5						
XII	per share)	26,675.37	26,675.37	26,675.37	26,675.37	26,675.37	26,675.37
XIII	Earnings per equity share (not annualised):*						
	(1) Basic	(0.13)	(0.15)	(0.24)	(0.27)	(0.32)	(0.54
	(2) Diluted	(0.13)	(0.15)	(0.24)	(0.27)	(0.32)	(0.54
		()	()	()	()	()	(

(b) Intargible assets 5,292.60 5,309.0 (c) Other non-current assets 4,402.28 4,214.6 Total Non Current Assets 4,402.28 4,214.6 (c) Other non-current assets 4,402.28 4,214.6 Total Non Current Assets 4,402.28 4,214.6 (a) Financial assets 3,833.29 6,440.5 (ii) Trade receivables 141.79 158.8 (iii) Cash and cash equivalents 3,21.6 37.3 (iv) Bank balance other than (iii) above 3,911.47 2,610.3 (v) Other financial assets 191.32 125.4 (b) Other current assets 1,679.36 1,656.9 Total Current Assets (A+B) 20,389.16 21,536.8 Equity And Liabilities 10.94.066 (9,422.9 (a) Equity share capital 26,675.37 26,675.37 (b) Other equity (A) 15,735.31 17,182.4 (a) Equity share capital (B) 3,093.26 2,910.4 (a) Non-current liabilities (B) 3,093.26 2,910.4 (a) Non-current liabilities 416.50 397.7 (i) Financial Liabili		Statement of	Assets and Liabilities		
ASSETS 1) Non-Current Assets (a) Property, plant and Equipment (b) Intangible assets Total Non Current Assets (a) Equipment (b) Intangible assets (c) Uther non-current Assets (c) Investments (c) Other financial assets (c) Other financial assets (c) Other financial assets (c) Investments (c) Other financial assets (c) Investments (c) Investments (c) Other financial assets (c) Investments (c) Other equip (c) Other equip (c) Other equip (c) Other equip (c) Other equip (c) Investment labilities (c) Investment labilities (c) Investment labilities (c) Current labilities (c) Investment labilities (c) Investment labilities (c) Investment labilities (c) Intracial Intracial labilities (c) Intracial Intracial Intracial Intreadilities (c) Intracial Intracia	Particulars			(Audited)	
(1) Non-Current Assets 904.89 983.7 (a) Property, plant and Equipment 5,292.60 5,3000 (c) Other non-current assets 4,402.28 4,214.6 Total Non Current Assets 4,402.28 4,214.6 (a) Financial assets 3,833.29 6,6440.5 (i) Investments 3,833.29 6,6440.5 (ii) Trade receivables 111.79 158.8 (iii) Cash and cash equivalents 3,211.47 2,215.4 (iii) Cash and cash equivalents 3,911.47 2,215.4 (b) Other current assets 11.679.36 1,656.9 Total Current Assets 11.679.36 1,656.9 Total Current Assets (B) 9,789.39 11,029.4 (b) Other current assets (B) 9,039.16 21,536.6 Equity And Liabilities (a) Equity share capital 26,675.37 26,675.37 26,675.37 (b) Other equity (A) 15,735.31 17,182.4 (a) Equity share capital 26,675.37 26,675.37 26,675.37 (b) Other equity (A) 15,735.31 17,182.4 (c) Financial Liabilities			Amount (₹ in lakhs)		
(a) Property, plant and Equipment 904.89 983.7 (b) Intangible assets 5.292.60 5.290.60 (c) Other non-current assets 4.402.28 4.21.46 Total Non Current Assets 10,599.77 10,507.4 (a) Einancial assets 3.433.29 6.6440.5 (i) Investments 3.433.29 6.6440.5 (ii) Cash and cash equivalents 3.21.6 37.3 (iii) Cash and cash equivalents 3.911.47 2.2154 (iv) Bank balance other than (iii) above 13.91.13 11.2254 (b) Other current assets 11.679.36 1.656.9 Total Current Assets (B) 9.789.39 11.029.4 (a) Equity share capital 26.675.37 26.675.37 (b) Other equity (A) 15.735.31 17.182.4 (a) Equity share capital 26.675.37 26.675.37 (b) Other equity (A) 15.735.31 17.182.4 (a) Sourcent Habilities 416.50 3.97.7 (i) Financial Liabilities 416.50 3.97.7 (ii) Financial Liabilities 416.50 3.97.7 (ii) Financial Liabilities 26	ASSETS				
(b) Intangible assets 5,292.60 5,399.0 (c) Other non-current assets 4,402.28 4,212.6 Total Non Current Assets (A) 10,599.77 10,507.7 (a) Financial assets 3,833.29 6,440.5 (i) Investments 3,833.29 6,440.5 (ii) Trade receivables 141.79 158.8 (iii) Cash and cash equivalents 3,911.47 2,610.3 (iv) Bank balance other than (iii) above 3,911.47 2,610.3 (v) Other current assets 191.32 11,629.4 (b) Other current assets 1,679.36 1,656.9 Total Current Assets (B) 9,789.39 11,029.4 (a) Equity share capital 26,675.37 26,675.37 26,675.37 (b) Other equity (A) 15,735.31 17,182.4 (a) Equity share capital 26,675.37 26,675.37 26,675.37 (b) Other equity (A) 15,735.31 17,182.4 (j) Liabilities 416.50 397.7 397.7 (j) Liabilities 416.50 397.7 397.7 (j) Provisions 69.99 56.2 52.	(1) Non- Current Assets				
(c) Other non-current assets 4.402.28 4.214.6 Total Non Current Assets (A) 10,599.77 10,507.4 (a) Financial assets -	(a) Property, plant and Equipment		904.89	983.78	
Total Non Current Assets (A) 10,599,77 10,507,4 (2) Current Assets (a) Financial assets (b) Trade receivables 141,79 1588 (ii) Investments 3,833,29 6,440,5 3,73 (iii) Cash and cash equivalents 3,21,6 3,73 (iv) Bank balance other than (iii) above 3,911,47 2,610,37 (v) Other financial assets 19,132 125,4 (b) Other current assets 19,132 125,4 Total Current Assets (B) 9,789,39 11,029,4 Total Current Assets (A) 20,389,16 21,536,8 Equity And Liabilities 10,940,06 (9,492,9 (a) Equity share capital 26,675,37 26,675,37 (b) Other equity (A) 15,735,31 17,182,4 (a) Son-current liabilities (B) 3,093,26 2,910,4 (a) Non-current liabilities (C-i) 486,49 454,0 (b) Current liabilities (C-i) 486,49 454,0 (b) Current liabilities 52,85 20,4 (b)	(b) Intangible assets		5,292.60	5,309.03	
2) Current Assets				4,214.63	
(a) Financial assets 3,833.29 6,440.5 (i) Investments 3,833.29 6,440.5 (ii) Trade receivables 141.79 158.8 (iii) Cash and cash equivalents 3,911.47 2,610.3 (iv) Bank balance other than (iii) above 3,911.47 2,610.3 (v) Other financial assets 191.32 125.4 (b) Other current assets 1,679.36 1,656.9 Total Current Assets (B) 9,789.39 11,029.4 Contract Current Assets (B) 20,389.16 21,536.8 Contract Current Assets (B) 20,389.16 21,536.8 Contract Current Assets (B) 20,675.37 2,6675.37 Cont Equity (A) 15,735.31 17,182.4 (a) Liabilities (B) 3,093.26 2,910.4 (a) Non-current liabilities (C-i) 486.49 454.0 (b) Current Liabilities	Total Non Current Assets	(A)	10,599.77	10,507.44	
(i) Investments 3,833.29 6,440.5 (ii) Trade receivables 141.79 158.8 (iii) Cash and cash equivalents 3,216 37.3 (iv) Bank balance other than (iii) above 3,911.47 2,610.3 (v) Other financial assets 191.32 125.4 (b) Other current assets 1679.36 1,656.9 Total Current Assets (B) 9,789.39 11,029.4 Equity And Liabilities 1679.36 21,536.8 (b) Other equity (A+B) 20,389.16 21,536.8 (b) Other equity (A) 15,735.31 17,182.4 (b) Other equity (A) 15,735.31 17,182.4 (c) Settlement Guarantee Fund (B) 3,093.26 2,910.4 (a) Iabilities 416.50 397.7 (i) Financial liabilities 416.50 397.7 (ii) Provisions 69.99 56.2 (b) Current liabilities (C-i) 486.49 (i) Financial liabilities 52.85 20.4 (b) Current liabilities 52.85 20.4 (ii) Provisions 260.74 309.7	(2) Current Assets				
(ii) Trade receivables 141.79 158.8 (iii) Cash and cash equivalents 3.2.16 37.3 (iv) Bank balance other than (iii) above 3.911.47 2.6103 (v) Other financial assets 191.32 125.4 (b) Other current assets 19.793.6 1.656.9 Total Current Assets (B) 9.789.39 11,029.4 Total Assets (A+B) 20.389.16 21,536.8 Equity And Liabilities (10.940.06) (9.422.9 (b) Other equity (10.940.06) (9.422.9 Total Equity (A) 15,735.31 17,182.4 (2) Settlement Guarantee Fund (B) 3,093.26 2,910.4 (a) Non-current liabilities (C-i) 486.49 450.0 (b) Current liabilities (C-i) 486.49 450.0 (b) Current liabilities (C-i) 486.49 450.0 (b) Current liabilities 52.85 20.4 (b) Cher current liabilities 26.074 3097.7 (i) Other current liabilities 26.074 304.0 (b) Current liabilities 26.074 304.0 <t< td=""><td>(a) Financial assets</td><td></td><td></td><td></td></t<>	(a) Financial assets				
(iii) Cash and cash equivalents 32.16 37.3 (iv) Bank balance other than (iii) above 3,911.47 2,610.3 (v) Other financial assets 191.32 125.4 (b) Other current assets 1,679.36 1,656.9 Total Current Assets (B) 9,789.39 11,029.4 Total Current Assets (A+B) 20,389.16 21,536.8 Equity And Liabilities (A+B) 20,675.37 26,675.37 (b) Other equity (A) 15,735.31 17,182.4 (a) Equity share capital 26,675.37 26,675.37 26,675.37 (b) Other equity (A) 15,735.31 17,182.4 (a) Equity share capital (B) 3,093.26 2,910.4 (a) Iabilities (B) 3,093.26 2,910.4 (a) Non-current liabilities (C-i) 486.49 454.0 (b) Current liabilities (C-i) 486.49 454.0 (b) Current liabilities 52.85 20.4 (b) Current liabilities 26,074 309.7 (ii) Provisions 52.85 20.4 (b) Current liabilities 26,074	(i) Investments		3,833.29	6,440.58	
(iv) Bank balance other than (iii) above 3,911.47 2,610.3 (v) Other financial assets 191.32 125.4 (b) Other current assets 19.32 1,650.9 Total Current Assets (B) 9,789.39 11,029.4 Total Assets (A+B) 20,389.16 21,536.8 Equity And Liabilities (A+B) 26,675.37 26,675.37 (a) Equity share capital 26,675.37 26,675.33 17,182.4 (b) Other equity (A) 15,735.31 17,182.4 (a) Equity share capital 26,675.37 26,675.33 19,132.4 (b) Other equity (A) 15,735.31 17,182.4 (2) Settlement Guarantee Fund (B) 3,093.26 2,910.4 (3) Liabilities 416.50 397.7 (i) Financial Liabilities 416.50 397.7 (ii) Provisions 69.99 56.2 Total Non-current liabilities 52.85 20.4 (b) Current liabilities 52.85 20.4 (b) Current liabilities 52.85 20.4 Other financial liabilities 373.82 334.8				158.86	
(v) Other financial assets 191.32 125.4 (b) Other current assets 1,679.36 1,659.36 Total Current Assets (B) 9,789.39 11,029.4 Total Assets (A+B) 20,389.16 21,536.8 Equity And Liabilities (1) Equity 22,6675.37 22,6675.37 (a) Equity share capital 26,675.37 26,675.37 26,675.37 (b) Other equity (10,940.06) (9,492.9 Total Equity (A) 15,735.31 17,182.4 (2) Settlement Guarantee Fund (B) 3,093.26 2,910.4 (a) Non-current liabilities 416.50 397.7 (i) Financial Liabilities 416.50 397.7 (ii) Provisions 69.99 56.2 Total Non-current liabilities 416.50 397.7 (ii) Provisions 52.85 20.4 Other financial liabilities 52.85 20.4 (b) Current liabilities 260.74 309.7 (iii) Provisions 260.74 309.7 (iii) Provisions 366.69 324.9 Total Current Liabilities 373.82 <				37.30	
(b) Other current assets 1,679.36 1,679.36 1,656.9 Total Current Assets (B) 9,789.39 11,029.4 Total Assets (A+B) 20,389.16 21,536.8 Equity And Liabilities 20,389.16 21,536.8 Equity And Liabilities 26,675.37 26,675.37 26,675.33 (b) Other equity (A) 15,735.31 17,182.4 (a) Equity share capital 26,675.33 (10,940.06) (9,492.9 Total Equity (A) 15,735.31 17,182.4 (2) Settlement Guarantee Fund (B) 3,093.26 2,910.4 (3) Liabilities 416.50 397.7 39.9 56.2 (i) Financial Liabilities 416.50 397.7 39.9 56.2 (b) Current liabilities (C-i) 486.49 454.0 454.0 (b) Current liabilities 52.85 20.4 454.0 454.0 (i) Other current liabilities 52.85 20.4 454.0 454.0 (b) Current liabilities 52.85 20.4 454.				2,610.30	
Total Current Assets (B) 9,789.39 11,029.4 Total Assets (A+B) 20,389.16 21,536.8 Equity And Liabilities 26,675.37 26,675.37 26,675.37 (1) Equity (A) 11,735.31 17,182.4 (2) Settlement Guarantee Fund (B) 3,093.26 2,910.4 (3) Liabilities (B) 3,093.26 2,910.4 (a) Non-current liabilities (B) 3,093.26 2,910.4 (a) Non-current liabilities (B) 3,093.26 2,910.4 (a) Non-current liabilities (B) 3,093.26 2,910.4 (b) Current liabilities (C-i) 486.49 454.0 (b) Current liabilities (C-i) 486.49 454.0 (i) Financial liabilities 52.85 20.4 (b) Current liabilities 52.85 20.4 (ii) Other current liabilities 373.82 334.8 (iii) Provisions 386.69 324.9 Total Current Liabilities 1,074.10 990.0				125.46	
Total Assets(A+B)20,389.1621,536.8Equity And Liabilities(1) Equity(a) Equity share capital26,675.3726,675.37(b) Other equity(A)(10,940.06)(9,492.9Total Equity(A)15,735.3117,182.4(2) Settlement Guarantee Fund(B)3,093.262,910.4(3) Liabilities(B)3,093.262,910.4(a) Non-current liabilities416.50397.7(ii) Provisions69.9956.2Total Non-current liabilities416.50397.7(b) Current liabilities416.50397.7(ii) Provisions52.8520.4Trade payables52.8520.4Other financial Liabilities309.7(ii) Other current liabilities52.8520.4Other financial liabilities373.82334.8(iii) Other current Liabilities373.82334.8(iii) Provisions386.69324.9Total Current Liabilities1,074.10990.0	(b) Other current assets		1,679.36	1,656.93	
Equity And Liabilities (1) Equity (a) Equity share capital (b) Other equity Total Equity (A) 26,675.37 26,675.3 (b) Other equity Total Equity (A) 15,735.31 17,182.4 (2) Settlement Guarantee Fund (B) 3,093.26 2,910.4 (3) Liabilities (a) Non-current liabilities (b) Current liabilities (i) Financial liabilities (b) Current liabilities (b) Current liabilities (c-i) 486.49 454.0 (b) Current liabilities (c-i) 52.85 20.4 Other financial liabilities (c-i) 52.85 20.4 Other financial liabilities (i) Financial liabilities (i) Financial liabilities (c-i) 486.49 399.7 (ii) Other current liabilities (c-i) 373.82 334.8 (iii) Provisions (c-ii) 1,074.10 990.0	Total Current Assets	(B)	9,789.39	11,029.43	
I) Equity26,675.3726,675.37(a) Equity share capital26,675.3726,675.37(b) Other equity(A)15,735.3117,182.4(c) Settlement Guarantee Fund(B)3,093.262,910.4(a) Non-current liabilities(B)3,093.262,910.4(a) Non-current liabilities416.50397.7(i) Financial Liabilities416.50397.7(ii) Provisions69.9956.2Total Non-current liabilities69.9956.2(b) Current liabilities52.8520.4(i) Financial liabilities52.8520.4(ii) Financial liabilities52.8520.4(ii) Other current liabilities373.82334.8(iii) Other current liabilities373.82334.8(iii) Provisions386.69324.9Total Current Liabilities386.69324.9Total Current Liabilities1,074.10990.0	Total Assets	(A+B)	20,389.16	21,536.87	
(2) Settlement Guarantee Fund(B)3,093.262,910.4(3) Liabilities(B)3,093.262,910.4(3) Liabilities(a) Non-current liabilities416.50397.7(i) Financial Liabilities416.50397.7(ii) Provisions69.9956.2Total Non-current liabilities(C-i)486.49(b) Current liabilities52.8520.4(i) Financial liabilities52.8520.4(ii) Financial liabilities309.7309.7(iii) Other current liabilities52.8520.4(iii) Other current liabilities373.82334.8(iii) Provisions386.69324.9Total Current Liabilities1,074.10990.0	(a) Equity share capital(b) Other equity	(4)	(10,940.06)	26,675.37 (9,492.96) 17 182 41	
(3) Liabilities (a) Non-current liabilities (i) Financial Liabilities Other financial liabilities (ii) Provisions (ii) Fourent liabilities (b) Current liabilities (i) Financial liabilities (i) Financial liabilities Trade payables Other financial liabilities (ii) Other current liabilities (iii) Provisions Total Current Liabilities (C-ii) (C-i	Total Equity	(A)	13,733,51	17,102.41	
(a) Non-current liabilities(a) Non-current liabilities(i) Financial Liabilities416.50Other financial liabilities69.99Total Non-current liabilities69.99(i) Financial liabilities486.49(b) Current liabilities7(i) Financial liabilities7(ii) Financial liabilities52.85Other financial liabilities260.74(ii) Other current liabilities373.82(iii) Provisions386.69386.69324.9Total Current Liabilities1,074.10990.001,074.10	2) Settlement Guarantee Fund	(B)	3,093.26	2,910.45	
(i) Financial Liabilities416.50Other financial liabilities416.50(ii) Provisions69.99Total Non-current liabilities486.49(b) Current liabilities486.49(i) Financial liabilities52.85Trade payables52.85Other financial liabilities260.74(ii) Other current liabilities373.82(iii) Provisions386.69386.69324.9Total Current Liabilities1,074.10Other financial liabilities990.0	(3) Liabilities				
Other financial liabilities416.50397.7(ii) Provisions69.9956.2Total Non-current liabilities486.49454.0(b) Current liabilities1486.49454.0(i) Financial liabilities52.8520.4Other financial liabilities52.8520.4Other financial liabilities373.82334.8(ii) Other current liabilities386.69324.9Total Current Liabilities1,074.10990.0	(a) Non-current liabilities				
(ii) Provisions37.7(ii) Provisions69.99Total Non-current liabilities486.49(b) Current liabilities486.49(i) Financial liabilities52.85Trade payables52.85Other financial liabilities260.74(ii) Other current liabilities373.82(iii) Other current liabilities386.69386.69324.9Total Current Liabilities1,074.10990.0	(i) Financial Liabilities				
(ii) Provisions69.9956.2Total Non-current liabilities(C-i)486.49454.0(b) Current liabilities(i) Financial liabilitiesTrade payables52.8520.4Other financial liabilities260.74309.7(ii) Other current liabilities373.82334.8(iii) Provisions386.69324.9Total Current Liabilities(C-ii)1,074.10	Other financial liabilities		416.50	397.75	
Total Non-current liabilities (b) Current liabilities (i) Financial liabilitiesC-i)486.49454.0(b) Current liabilities (i) Financial liabilities52.8520.4Other financial liabilities (ii) Other current liabilities260.74309.7(ii) Other current liabilities (iii) Provisions373.82334.8Other financial Liabilities (iii) Other current Liabilities386.69324.9Other financial Liabilities (C-ii)1,074.10990.0	(ii) Provisions			56.25	
(b) Current liabilities(i) Financial liabilitiesTrade payables52.85260.74Other financial liabilities260.74309.7(ii) Other current liabilities386.69324.9Total Current Liabilities(C-ii)1,074.10990.0		(C-i)		454.00	
(i) Financial liabilities52.85Trade payables52.85Other financial liabilities260.74(ii) Other current liabilities373.82(iii) Provisions386.69Total Current Liabilities1,074.10990.0		()			
Trade payables52.8520.4Other financial liabilities260.74309.7(ii) Other current liabilities373.82334.8(iii) Provisions386.69324.9Total Current Liabilities(C-ii)1,074.10	()				
Other financial liabilities260.74309.7(ii) Other current liabilities373.82334.8(iii) Provisions386.69324.9Total Current Liabilities(C-ii)1,074.10			52 %5	20.40	
(ii) Other current liabilities 300.1 (iii) Provisions 373.82 Total Current Liabilities (C-ii)					
(iii) Provisions 386.69 324.9 Total Current Liabilities (C-ii) 1,074.10 990.0					
Total Current Liabilities (C-ii)	()				
		(0.1)			
		. ,			
Total Equity And Liabilities(A+B+C)20,389.1621,536.8				21,536.87	

	Indian Commodity Exchange Lin	nited	
	Cash Flow Statement for the period ended	l Sept 30, 2019	
		For the period ended Sept 30, 2019	(Amount in ₹ lakhs For the year ended March 31 , 2019
		Amount	Amount
Α	Cash flows from operating activities :		
	Profit/(loss) before tax	(1,449.44)	(2,856.6
	Adjustments for:	220.20	205.2
	Depreciation and amortisation expense	220.20	395.3
	Acquisition of property, plant and equipment due to amalgamation	- 16.26	-
	Provision for employee retirement benefits Interest income on fixed deposits	(133.61)	31.0
	Profit on disposal of property, plant and equipment	(135.01)	(166.8
	(including assets written off)	(2.40)	(0.2
	Excess provisions written back	(2.10)	144.6
	Profit on redemption of units of mutual funds	74.71	(729.4
	Operating Profit / (loss) before working capital changes	(1,274.28)	(3,182.1
	Adjustments for:	(-,)	(-)
	Trade and other receivables	(287.81)	(3,351.4
	Trade and other payable	102.66	(2,373.3
	Adjustment for increase in Settlement Guarantee Fund	182.82	222.2
			(0.604 =
	Cash generated from / (used in) operations	(1,276.61)	(8,684.5
	Taxes paid	94.79	68.3
	Net cash generated from / (used in) operating activities	(1,181.82)	(8,616.2
В	Cash flows from investing activities		
	Purchase of property, plant and equipment	(127.41)	(152.4
	Sale of property, plant and equipment	4.93	0.2
	Interest received on fixed deposits	67.75	232.3
	Proceeds from redemption of units of mutual funds (net)	2,532.58	6,399.0
	Net cash generated from / (used in) investing activities	2,477.85	6,479.2
	Net cash generated from (used in) investing activities	2,477.03	0,479.2
С	Cash flows from financing activities	-	-
	Net cash generated from / (used in) financing activities	-	-
D	Net increase/(decrease) in cash and cash equivalents(A+B+C)	1,296.03	(2,136.9
E	Cash and cash equivalents at the beginning of the year	2,647.60	4,784.5
F	Cash and cash equivalents at the close of the year ($D + E$)	3,943.63	2,647.6
	\underline{e} : Cash and cash equivalents as at the close of the year comprise:		
т	Cash and Bank Balances		
	Cash on Hand	0.86	0.1
	Balances with scheduled banks	0.00	0.1
	In Current Accounts	31.30	37.1
	In Fixed Deposit Accounts	01.00	57.1
	with original maturity of more than three		
	months	3,911.47	2,610.3
	Cash and cash equivalents	3,943.63	2,647.6

Note :

- 1 The above financial results of the Company for the quarter and half year ended September 30, 2019 have been reviewed & recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on November 14, 2019.
- 2 The above Financial results for the quarter and half year ended September 30, 2019 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 Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 3 The Company adopted Ind AS 116, Leases, effective April 01, 2019, and applied to all lease contracts existing on April 01, 2019. The adoption of the standard did not have any material impact on the financial results of the Company.
- 4 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
- 5 The Board at its meeting held on June 30, 2017 approved the Scheme of Amalgamation of National Multi-Commodity Exchange of India Limited (NMCE) with ICEX. The National Company Law Tribunal (NCLT) Ahmedabad Bench has passed an order dated August 27, 2018 sanctioning the scheme of amalagamation of NMCE into ICEX. The appointed date as per the scheme was April 1, 2017 and accordingly the following financial figures of erstwhile NMCE has been utilised in the above results.

	Amount (₹ in lakh				
Particulars	For the Quarter ended	For the half year ended			
	Sept 30, 2018	Sept 30, 2018			
Profit/(loss) for the period	(240.13)	(289.53)			

- 6 The Company has a net Deferred Tax Asset position as on 30th September, 2019 mainly resulting from carry forward of business loss and unabsorbed depreciation. However, as a matter of prudence the same has not been recognized in books of account.
- 7 Previous period figures have been regrouped / reclassified wherever necessary to conform to current period figures.

For and on behalf of the Board of Directors of Indian Commodity Exchange Limited

Sd/-Sanjit Prasad Managing Director and Chief Executive Officer

Mumbai, November 14, 2019