

M. P. Chitale & Co.

Chartered Accountants

1/11, Prabhadevi Ind. Estate, 1st Flr., Opp. Siddhivinayak Temple, Veer Savarkar Marg, Prabhadevi, Mumbai – 400 025 • Tel.: 43474301-43474303

Independent Auditor's Review Report on Standalone Unaudited Quarter and period ended Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Stock Exchanges and Clearing Corporations) Regulations, 2018 (as amended) read with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of AMC Repo Clearing Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **AMC Repo Clearing Limited** ('the Company') for the quarter and period ended December 31, 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Stock Exchanges and Clearing Corporations) Regulations, 2018 read with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. The Statement is the responsibility of the Company's management and has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review of the Statement, which has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, Interim Financial Reporting ('AS 25'), specified under Section 133 of the Companies Act, 2013, SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016, (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India.
2. 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 the 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.
3. Based on our review conducted as 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 AS 25, specified under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Stock Exchanges and Clearing Corporations) Regulations, 2018 (as amended) read with 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.

For M. P. Chitale & Co.

Chartered Accountants

Firm Reg. No. 101851W



Santosh More

Partner

M. No. 114236

Mumbai, February 11, 2025

UDIN - 25114236BMLBED3153

AMC Repo Clearing Limited
CIN U65929MH2021PLC359108
Unaudited Financial Results for the quarter and Nine Months ended December 31, 2024

(Figures in Rs. 000)

Particulars	Quarter ended 31.12.2024 Unaudited	Quarter ended 30.09.2024 Unaudited	Quarter ended 31.12.2023 Unaudited	Nine months ended 31.12.2024 Unaudited	Nine months ended 31.12.2023 Unaudited	Year ended 31.03.2024 Audited
1. Income from Operations						
Income from Operations						
Transaction Charges	1,422	1,214	142	2,857	162	162
Other Operating Revenue	73	572	400	1,468	1,300	2,050
Other Income	25,799	26,082	27,205	77,518	78,357	1,04,027
Total income from Operations (net)	27,293	27,868	27,748	81,843	79,819	1,06,239
2. Expenses						
Employee Benefits expense	7,348	7,667	5,765	22,308	17,222	22,830
Finance Cost	748	818	344	2,261	344	842
Premium Amortisation	-	-	1,575	-	5,879	5,879
Depreciation and amortization expense	629	396	203	1,296	354	683
Other expenses	11,658	11,417	9,200	34,492	20,073	30,134
Total Expenses	20,382	20,298	17,088	60,357	43,873	60,368
Profit before Exceptional, Extraordinary items & Tax	6,911	7,571	10,660	21,486	35,946	45,871
Exceptional Items						
Profit before Extraordinary items & Tax	6,911	7,571	10,660	21,486	35,946	45,871
Extraordinary items						
Profit before Tax	6,911	7,571	10,660	21,486	35,946	45,871
Tax Expense:						
Current Tax						
Tax on Core SGF Income	13,369	10,323	4,226	32,092	6,956	13,558
Tax on Others	2,631	2,177	3,090	6,408	9,384	11,942
Deferred Tax Charge / (Credit)	(491)	(495)	39	(1,042)	176	(459)
Income Tax for Earlier Years	-	-	(324)	-	(324)	(324)
Profit/(Loss) for the period from continuing operations	(8,597)	(4,434)	3,628	(15,973)	19,753	21,154
Profit/ (Loss) from discontinuing operations						
Tax expense of discontinuing operations	-	-	-	-	-	-
Profit/(Loss) from discontinuing operations (after tax)	-	-	-	-	-	-
Profit for the period	(8,597)	(4,434)	3,628	(15,973)	19,753	21,154
Earnings per share						
Basic	(0.06)	(0.03)	0.02	(0.11)	0.13	0.14
Diluted	(0.06)	(0.03)	0.02	(0.11)	0.13	0.14

Notes:

- 1 The above standalone financial results for the quarter and Nine Month ended December 31,2024 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on February 11, 2025
The Statutory Auditors have carried out limited review of the said standalone financial results for the quarter and Nine Month ended December 31,2024.
- 2 The Company is operating under one geographical segment and one business segments. Therefore, segment reporting on geographical and business basis are not applicable.
- 3 The Company has received final approval from Reserve Bank Of India (RBI), vide letter dated February 28,2023 for providing central Counterparty (CCP) services for clearing and settlement of repo transactions in the corporate debt securities that are dealt with or traded on recognised stock exchanges.
- 4 Figures for Previous periods / years are regrouped, reclassified and rearranged wherever necessary.

For and on behalf of Board of Directors
AMC Repo Clearing Limited

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by KASHINATH
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KATAKDHO KATAKDHOND
ND Date: 2025.02.11
15:18:14 +05'30'

Place: Mumbai
Date: February 11, 2025

Kashinath Katakdhond
Managing Director
DIN:07716501