कोल इण्डिया लिमिटेड
कंपनी सचिवालय
3 तल्ला, कोर-2, प्रेमिसेस-04-एमआर,प्लॉट-ए एफ-III,एक्शन एरिया-1A, न्यूटाउन, रजरहट, कोलकाता-700156, फोन-0332324555,
ईमेल: complianceofficer.cil@coalindia.in
वेबसाइट: www.coalindia.in
सी आई एन - L23109WB1973GOI028844

एक महारत्न कंपनी
A Maharatna Company

Coal India Limited
Company Secretariat
Regd. Office:3rd floor, Core-2 Premises no-04-MAR, Plot no-AF-III, Action Area-1A, Newtown, Rajarhat,Kolkata-700156
PHONE; 033-2324-5555,
E-MAIL: complianceofficer.cil@coalindia.in
WEBSITE: www.coalindia.in
CIN- L23109WB1973GOI028844

Ref.No.CIL:XI(D):4157/4156:2026:34754 Dated:27.04.2026

To,
Listing Department,
Bombay Stock Exchange Limited,
14th Floor, P.J. Towers, Dalal Street,
Mumbai – 400 001
Scrip Code 533278

To,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051.
Ref: ISIN – INE522F01014

Sub: - Audited Financial Results of Coal India Limited (Standalone & Consolidated) for the 4th Quarter and Financial year ended 31st March' 2026 and declaration of Final Dividend for FY 2025-26

Dear Sir/Madam,

In terms of Regulation 30 read with Regulation 33 of the Listing Regulations 2015, we are enclosing herewith Audited Financial Results of Coal India Limited (Standalone & Consolidated) for the **4th Quarter and Financial year ended 31st March' 2026**. The Audited financial results were reviewed by the Audit Committee held on date and have been taken on record by the Board of Directors of Coal India Limited at its meeting held on date.

Further, the Board of Directors at its meeting held on date has inter alia, declared Final Dividend for the Financial Year 2025-26 @ Rs **5.25** per equity share on the face value of Rs 10/- as recommended by the Audit Committee of CIL at its meeting held on date. Payment of Final Dividend for FY 2025-26 shall be made subject to approval of Shareholders in the ensuing AGM.

SEBI vide its Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2025 dated 18th Nov' 2025 inter-alia, has omitted the existing first and second proviso to Regulation 12. Accordingly, it is hereby informed to all the shareholders that CIL will be paying dividend through RBI approved electronic modes **only** and no physical dividend such as warrant, cheques, demand draft etc. will be despatched to shareholders. All the shareholders are requested to update their **KYC** details in their demat account to facilitate online transfer of dividend directly to their bank accounts**.**

The Board meeting commenced at 15:00 Hrs and concluded at 20.00 Hrs.

Yours faithfully,
For Coal India Limited

BIJAY PRAKASH DUBEY
Digitally signed by BIJAY PRAKASH DUBEY
Date: 2026.04.27 20:17:12 +05'30'

(बी पी दुबे/B. P Dubey)
Executive Director (CS)/ कार्यकारी निदेशक(कंपनी सचिव)
& Compliance Officer/कम्प्लायंस ऑफिसर

Encl: As above

कोल इण्डिया लिमिटेड
(महारत्न कंपनी)
(भारत सरकार उपक्रम)
वित्त डिविजन,
'कोल भवन', प्रेमिसिज स.04 एमएआर,
प्लॉट स.-एएफ-III, एक्शन एरिया-1 ए, न्यूटाउन, राजरहाट,
कोलकाता-700 156,
वेबसाइट: www.coalindia.in
सी आई एन स. L23109WB1973GOI028844

5 DECADES OF UNEARTHING ENERGY

COAL INDIA LIMITED
(A Maharatna Company)
(A Govt. of India Undertaking)
Finance Division,
'Coal Bhawan', Premises No.04-MAR,
Plot No-AF-III, Action Area -1A,
New Town, Rajarhat Kolkata - 700 156
Website: www.coalindia.in
CIN No.L23109WB1973GOI028844

Declaration of Audited Financial Results of Coal India Limited (Standalone & Consolidated) with Unmodified Opinion (Emphasis of matter) for the 4th Quarter and financial year ended 31st March'2026

We hereby declare that Audited Financial Results of Coal India Limited (Standalone & Consolidated) for the 4th Quarter and financial year ended 31st March'2026 expresses an Unmodified Opinion (Emphasis of matter).

FOR CHATURVEDI & Co. LLP
Chartered Accountants
(ICAI FR No 302137E/E300286)

(Shri Amit Kumar)
Partner
Membership No: 318210

CHATURVEDI & CO LLP * KOLKATA * CHARTERED ACCOUNTANTS

FOR COAL INDIA LIMITED

(Shri B.Sairam)
Chairman-Cum Managing Director & CEO
DIN-09784229

(Shri Mukesh Agrawal)
Director(Finance) & CFO
DIN - 10199741

Place: Kolkata
Date: 27-04-2026

COAL INDIA LIMITED * New Town, Rajarhat, Kol-156 *

CHATURVEDI & CO LLP

CHARTERED ACCOUNTANTS

2-I, Park Centre, 2nd Floor, 24 Park Street, Kolkata-700 016

E-mail.: chaturvedikol@hotmail.com; info.audit@chaturvedica.in

[HO at 60, Bentinck Street, Kolkata – 700 069]

Independent Auditor's Report on Audited Consolidated Financial Results of COAL INDIA LIMITED for the Quarter and Year ended March 31, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of **COAL INDIA LIMITED**

Opinion

We have audited the accompanying statement of Consolidated Financial Results of Coal India Limited (the "Parent") which includes joint operations, and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), and its share of the net profit/(loss) after tax and total comprehensive income/(loss) of its joint ventures, for the Quarter and Year ended March 31, 2026 (the "Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of other auditors on separate audited financial statements/results of subsidiaries and joint ventures referred to in Other Matters Section below, the consolidated financial results for the quarter and year ended March 31, 2026:

- includes the results of the entities as per **Annexure I** attached herewith;
- are presented in accordance with the requirements of the Listing Regulations in this regard; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the consolidated net profit, consolidated total comprehensive income/(loss) and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs"), as specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group and its Joint Ventures in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial results for the quarter and year ended March 31, 2026 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matters" section below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

(i) We draw attention to Note No. 12, to the financial results regarding the Group's treatment of levies on coal production and sales imposed by central, state and local authorities as amounts collected in an agency capacity. The Group reassessed the accounting treatment of such levies based on their underlying nature, relevant accounting standards, legal provisions and opinions obtained from accounting experts. Based on this assessment, the Group concluded that for levies where it acts as a principal has been presented through retrospective regrouping/restatement of the financial statements.

CHATURVEDI & CO LLP * KOLKATA * CHARTERED ACCOUNTANTS

In certain states (Madhya Pradesh, West Bengal and Jharkhand), cess on coal is computed based on average production of preceding years and notified prices, whereas recoveries from customers are based on actual dispatches, resulting in timing differences. Such differences were historically adjusted through an "Equalisation Fund" as Liability in Balance Sheet. Consequent to the above change, the balance of such levies as at April 1, 2024 has been adjusted through retrospective restatement.

In case of Central Coalfields Limited (CCL), a wholly owned subsidiary, the misclassification of a capital advance as a capital assets and in case of South Eastern Coalfields Limited(SECL), an error in recognizing a deferred tax asset in Chhattisgarh East Railway Limited, subsidiary of SECL, was corrected by restating the financial statements.

(ii) Attention is invited to Note No. 9, dealing with the accounting policy being followed relating to stripping activity of the Group following the opinion received in the previous years from the Accounting Standard Board of Institute of Chartered Accountants of India. As mentioned in the said note, the Group is following Appendix B "Stripping Costs in the Production phase of a surface mine" in terms of Ind AS 16 - Property, Plant and Equipment for the purpose of such accounting. However, the stripping activity provision created in earlier years and outstanding as on April 01, 2022 due to the reason stated in the said note has been continued and has been adjusted to the statement of profit and loss in a systematic manner over the years. Accordingly, ₹ 670.56 Crores and ₹ 1,964.90 Crores for the quarter and year ended March 31, 2026 respectively (₹ 254.64 and ₹ 2,881.75 Crores for the quarter and year ended March 31, 2025 respectively) having impact on the Statement to that extent has been written back leaving a balance of ₹ 56,503.61 Crores as on March 31, 2026 (₹ 58,468.52 Crores as on March 31, 2025) is being carried forward as provisions otherwise having impact on other equity to that extent which as stated will be so adjusted and recognized in the statement of profit and loss in subsequent periods, having an impact on the unaudited consolidated financial results and other equity during the respective periods. The rational of the accounting and reversal of the provision to that extent of the quantum of overburden removal as against technically assessed ratio in this respect and the same being a technical matter reliance has been placed by us on the management's representation and on the unaudited financial results of the subsidiaries as reviewed by their respective statutory auditors.

Our opinion on the Statement is not modified in respect of above matters.

Management's Responsibility for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statement. The Parent's Board of Directors are responsible for the preparation and presentation of consolidated financial results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income/(loss) and other financial information of the Group and its Joint Ventures in accordance with the recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and its Joint Ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective company(ies) 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the 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, which have been used for the purpose of preparation of the Statement by the Directors of the Parent, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and its Joint Ventures are responsible for assessing their ability of their respective company(ies) to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.



The respective Board of Directors of the companies included in the Group and its Joint Ventures are also responsible for overseeing the financial reporting process of their respective company(ies).

Auditor's Responsibility for the Audit of the Consolidated 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 the 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 Parent has adequate internal financial controls with reference to the consolidated financial results 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 Group and its Joint Ventures 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 Group and its Joint Ventures to cease to continue as a going concern.

- 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.

- Obtain sufficient appropriate audit evidence regarding the financial information/financial results of the entities within the Group and its Joint Ventures to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditor. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.



We communicate with those charged with governance of the Parent 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.

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

(i) The consolidated financial results also include audited financial statement/financial results/other financial information, in respect of:

- 9 subsidiaries, whose audited standalone/consolidated financial results/financial statement/financial information reflect total assets of ₹ 2,69,188.64 Crores as at March 31, 2026, total revenues of ₹ 73,075.66 Crores and ₹ 1,80,808.86 Crores, total net profit/(loss) after tax of ₹ 9,585.06 Crores and ₹ 30,452.66 Crores , total comprehensive income/(loss) of ₹ 10,264.68 Crores and ₹ 30,894.62 Crores, for the quarter and year ended March 31, 2026 respectively, and net cash inflows/(outflows) of ₹ (2,164.82) Crores for the year ended March 31, 2026, as considered in the Statement which have been audited by their respective independent auditors.

- 1 joint venture, Hindustan Urvarak & Rasayan Limited (HURL), whose audited financial statement/ other financial information include the Group's share of net profit/(loss) after tax for the period amounting to ₹ 119.79 Crores and ₹ 763.32 Crores and total comprehensive income/(loss) of ₹ 120.10 Crores and ₹ 763.76 Crores for the quarter and year ended March 31, 2026 respectively, as considered in the Statement which have been audited by their respective independent auditor.

The reports on the audited financial results/financial statement and other financial information of these entities have been audited by other auditors, whose reports have been furnished to us by the Parent's management.

Our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these entities are based solely on the reports of such auditors and the procedures performed by us as stated under Auditor's Responsibilities for the Audit of Consolidated Financial Results section above.

(ii) We did not audit the financial statement/other financial information of:

- 4 subsidiaries (CIL Rajasthan Akshay Urja Limited, Coal India Africana Limitada, Bharat Coal Gasification & Chemicals Limited and Coal Gas India Limited), whose unaudited financial statement and other unaudited financial information reflect total assets of ₹ 16.23 Crores as at March 31, 2026, total revenues of ₹ 0.00 Crore and ₹ 0.00 Crore, total net profit /(loss) after tax of ₹ (5.25) Crores and ₹ (5.10) Crores, total comprehensive income/(loss) of ₹ (5.25) Crores and ₹ (5.10) Crores for the quarter and year ended March 31, 2026 respectively, and net cash inflows/(outflow) of ₹ 3.47 Crores for the year ended March 31, 2026, as considered in the Statement.

- 3 joint ventures, whose unaudited financial statement and other unaudited financial information include the Group's share of net profit/(loss) after tax for the period amounting to ₹ (3.72) Crores and ₹ (4.60) Crores and total comprehensive income/(loss) of ₹ (3.72)



Crores and ₹ (4.60) Crores for the quarter and year ended March 31, 2026 respectively, as considered in the Statement.

The above unaudited financial statement and other unaudited financial information of these entities have not been audited by their respective auditors and has been furnished to us by the Parent's management. Further, the financial information for the quarter and year ended March 31, 2026 of the Coal India Africana Limitada, foreign subsidiary has been prepared as per General Accounting Plan for small entities in Mozambique (PGC-PE) in accordance with accounting principles generally accepted in their country and are converted to Generally Accepted Accounting Principles followed in India for the purpose of consolidation and has been certified by the management.

According to the information and explanations given to us by the Parent's management, the financial statement and other financial information of the entities mentioned in the paragraph are not material to the Group.

Our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on such unaudited financial statement and other unaudited financial information compiled and provided for the purpose of consolidation.

(iii) The financial statement/financial information of:

- 2 joint operations, CBM Joint Operation between CIL and ONGC at Jharia and CBM Joint Operation between CIL and ONGC at Raniganj, for the period from April 01, 2025 to March 31, 2026 has not been submitted by the Parent.

- 1 joint venture, International Coal Ventures Private Limited, for period April 01, 2025 to March 31, 2026 have not been submitted to the Parent and as such have not been considered for consolidation by the Parent's management.

In respect of one joint venture, DVC CIL Power Private Limited, incorporated on March 27, 2026, there were no material transactions for the period ended March 31, 2026.

According to the information and explanations given to us by the Parent's management, the financial statement and other financial information of the entities mentioned in the paragraph are not material to the Group.

(iv) We draw attention to Note No. 5, pursuant to the order of the Hon'ble High Court of Jabalpur dated 07 January, 2026, the Board of Directors of the Company approved the upgradation of pay scales of executives (up to midlevel) across the Group, payable with effect from August 23, 2023, accordingly a provision of ₹ 1,457.90 Crores has been recognized towards this revision for the period from August 28, 2023 to December 31, 2025. The revised salary structure has been implemented from January 01, 2026 and payment are being disbursed accordingly.

(v) In absence of requisite number of independent directors at Parent, the composition of Board of Directors and sub committees including Audit Committee and Nomination and Remuneration Committee of Parent, as required in terms of provisions of section 149,177 and 178 of the Act and Regulation 17, 18 and 19 read with Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as such have not been in the compliance of the provisions and requirements thereof.

The consolidated financial results for the quarter and year ended March 31, 2026 have therefore been approved by the Board of Directors of the Parent on the recommendation of the Audit Committee of the Parent being constituted without having requisite number of independent directors as required in terms of the Act and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Parent has yet to fulfil the requirements, leading to penalties imposed by the Stock Exchanges.



(vi) As reported by independent statutory auditor of South Eastern Coalfields Limited (SECL), one of the subsidiary companies, in its audit report for the year ended March 31, 2026. An amount of ₹ 608.81 Crores has been charged for the impairment of coal blocks which are falling under Eco Sensitive Zone where mining is prohibited due to notification issued by State Government of Chhattisgarh and Madhya Pradesh notifying the Lemru Elephant Reserve, Elephant Corridor and Bandhavgarh Tiger Reserve.

(vii) As reported by independent statutory auditor of Northern Coalfields Limited(NCL), one of the subsidiaries companies, in its audit report for the year ended March 31, 2026 that its trade receivables aggregating to ₹ 1,557.92 Crores include billed trade receivables from State owned Power Generating Companies (Gencos) amounting to ₹ 388.18 Crores as at March 31, 2026 and it has been observed that the supply to these Gencos is being made without complying with the terms and conditions of Fuel Supply Agreements (FSA) regarding advance payment and/or obtaining bank guarantee/ letter of credit.

(viii) As per the requirements of the Companies Act, 2013, read with relevant rules thereunder, the provisions regarding appointment of at least one women director on the Board of Directors has not been complied with in respect of two subsidiaries namely, South Eastern Coalfields Limited (SECL) and Mahanadi Coalfields Limited (MCL), as also reported by their respective independent auditors in their audit reports for the financial year ended March 31, 2026.

(ix) Pursuant to the Hon'ble Supreme Court decision received in the previous year in case of Mineral Area Development Authority vs SAIL dealing with state government's entitlement for levies for usage of land for mining operations, financial effect thereof is pending determination as on this date. As stated in the independent auditor's report of Mahanadi Coalfields Limited (MCL), one of the subsidiary companies, in absence of any enactment and demand from the state government, no obligation has arisen in this respect as on this date.

(x) 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 end of the third quarter of the current financial year, which were subjected to a limited review, as required under the Listing Regulations.

(xi) The comparative consolidated financial results of the Parent for the corresponding quarter ended March 31, 2025, the consolidated financial statement of the Parent for the year ended March 31, 2025 were audited by the then Statutory Auditor of the Parent, who expressed an unmodified opinion on those financial results and financial statement on May 07, 2025.

Our opinion on the Statement is not modified in respect of the above matters.

For **Chaturvedi & Co LLP**
Chartered Accountants
Firm Regn. No. 302137E/E300286

Amit Kumar
Partner
Membership No. 318210
UDIN: **26318210RTSOLM2061**

Place: Kolkata
Date: April 27, 2026

CHATURVEDI & CO LLP ★ KOLKATA ★ CHARTERED ACCOUNTANTS

Annexure – I

Name of the Entity	Nature of Relationship
Coal India Limited	Parent
Eastern Coalfields Limited (ECL)	Subsidiary
Bharat Coking Coal Limited (BCCL)	Subsidiary
Central Coalfields Limited (CCL)	Subsidiary
Western Coalfields Limited (WCL)	Subsidiary
South Eastern Coalfields Limited (SECL)	Subsidiary
Northern Coalfields Limited (NCL)	Subsidiary
Mahanadi Coalfields Limited (MCL)	Subsidiary
Central Mine Planning & Design Institute Limited (CMPDIL)	Subsidiary
CIL Navikarniya Urja Limited (CNUL)	Subsidiary
CIL Solar PV Limited (upto 31st May, 2025)	Subsidiary
Coal India Africana Limitada (CIAL)	Subsidiary
Bharat Coal Gasification and Chemicals Limited	Subsidiary
Coal Gas India Limited	Subsidiary
CIL Rajasthan Akshay Urja Limited	Subsidiary
Jharkhand Central Railway Limited (JCRL)	Step-down subsidiary
Chhatisgarh East Railway Limited (CERL)	Step-down subsidiary
Chhatisgarh East West Railway Limited (CEWRL)	Step-down subsidiary
Mahanadi Coal Railway Limited (MCRL)	Step-down subsidiary
Mahanadi Basin Power Limited (MBPL)	Step-down subsidiary
MJSJ Coal Limited	Step-down subsidiary
MNH Shakti Limited	Step-down subsidiary
Hindustan Urvarak & Rasayan Limited (HURL)	Joint Venture
Talcher Fertilizers Limited (TFL)	Joint Venture
CIL NTPC Urja Private Limited (CNUPL)	Joint Venture
Coal Lignite Urja Vikash Private Limited (CLUVPL)	Joint Venture
International Coal Venture Private Limited (ICVPL)	Joint Venture
DVC CIL Power Private Limited	Joint Venture



Coal India Limited

Registered office:
Coal Bhawan
Premises No-04 MAR,
Plot No-AF-III, Action Area-1A,
Newtown, Rajarhat, Kolkata-700163
Web: www.coalindia.in
CIN: L23109WB1973GOI028844

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2026

(₹ in crore)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025 ^Restated	31.03.2025 ^Restated	31.03.2026	31.03.2025 ^Restated
		Audited	Unaudited	Audited	Audited	Audited
	Income:					
1	Revenue from Operations	46,490.03	42,436.73	43,961.56	1,68,400.29	1,69,177.37
2.	Other Income	5,127.72	2,391.64	3,939.15	11,275.68	9,471.99
3.	**Total Income (1+2)**	**51,617.75**	**44,828.37**	**47,900.71**	**1,79,675.97**	**1,78,649.36**
4.	**Expenses**					
	(a) Cost of Materials Consumed	3,515.61	2,805.34	3,481.31	11,171.48	11,246.95
	(b) Changes in Inventories of Finished Goods/Work in Progress	(3,596.50)	(712.20)	(3,104.18)	(2,828.50)	(2,303.44)
	(c) Employee Benefits Expense	11,526.25	13,219.77	11,801.92	46,424.59	44,846.89
	(d) Finance Costs	343.55	320.73	241.14	1,216.26	883.65
	(e) Depreciation/Amortization/ Impairment Expense	2,946.65	2,218.34	2,728.44	10,136.67	9,092.16
	(f) Stripping Activity Adjustment	(343.20)	(1,461.60)	(558.77)	(4,070.72)	(4,103.03)
	(g) Contractual Expense	9,804.35	8,373.17	9,499.43	32,197.24	31,811.50
	(h) Other Expenses	12,910.36	10,880.99	10,909.71	44,264.21	40,473.50
	Total Expenses (a to h)	**37,107.07**	**35,644.54**	**34,999.00**	**1,38,511.23**	**1,31,948.18**
5.	**Profit/(Loss) before Share of Joint Venture Profit/ (Loss) (3-4)**	**14,510.68**	**9,183.83**	**12,901.71**	**41,164.74**	**46,701.18**
6.	Share of Joint Venture Profit/(Loss)	116.07	288.78	168.73	758.35	462.26
7.	**Profit/(Loss) Before Tax (5+6)**	**14,626.75**	**9,472.61**	**13,070.44**	**41,923.09**	**47,163.44**
8.	**Tax Expense**					
	(a) Current Tax	4,170.45	2,491.15	3,156.68	10,971.49	11,148.08
	(b) Deferred Tax	(451.49)	(184.52)	173.61	(118.98)	565.64
9.	**Profit/(Loss) for the Period/ Year (7-8)**	**10,907.79**	**7,165.98**	**9,740.15**	**31,070.58**	**35,449.72**
10.	**Other Comprehensive Income**					
	A (i) Items that will not be reclassified to profit or loss	910.63	188.63	(251.21)	578.29	(836.98)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(229.09)	(47.48)	63.16	(145.42)	210.11
	B (i) Items that will be reclassified to profit or loss	-	-	0.01	0.92	0.01
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income	**681.54**	**141.15**	**(188.04)**	**433.79**	**(626.86)**
11.	**Total Comprehensive Income for the Period/ Year (comprising Profit/(Loss) and Other Comprehensive Income for the Period/Year) (9+10)**	**11,589.33**	**7,307.13**	**9,552.11**	**31,504.37**	**34,822.86**
12.	**Profit attributable to:**					
	Owners of the Company	10,839.18	7,157.45	9,751.64	31,094.29	35,505.78
	Non-Controlling Interest	68.61	8.53	(11.49)	(23.71)	(56.06)
13.	**Other Comprehensive Income attributable to:**					

CHATURVEDI & CO LLP ★ KOLKATA ★ CHARTERED ACCOUNTANTS

COAL INDIA LIMITED

Coal India Limited

Registered office:
Coal Bhawan
Premises No-04 MAR,
Plot No-AF-III, Action Area-1A,
Newtown, Rajarhat, Kolkata-700163
Web: www.coalindia.in
CIN: L23109WB1973GOI028844

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2026

(₹ in crore)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025 ^Restated	31.03.2025 ^Restated	31.03.2026	31.03.2025 ^Restated
		Audited	Unaudited	Audited	Audited	Audited
	Owners of the Company	681.54	141.15	(188.04)	433.79	(626.86)
	Non-Controlling Interest	-	-	-	-	-
14.	**Total Comprehensive Income attributable to:**					
	Owners of the Company	11,520.72	7,298.60	9,563.60	31,528.08	34,878.92
	Non-Controlling Interest	68.61	8.53	(11.49)	(23.71)	(56.06)
15.	Paid-up Equity Share Capital (Face Value of Share ₹ 10 /- each)	6,162.73	6,162.73	6,162.73	6,162.73	6,162.73
16.	Other Equity				1,12,938.83	95,557.59
17.	**Earnings Per Share (EPS) (Face Value ₹ 10 /- each)***					
	(1) Basic (in ₹)	17.59	11.61	15.82	50.46	57.61
	(2) Diluted (in ₹)	17.59	11.61	15.82	50.46	57.61

** EPS is not annualised for the quarter ended*

CHATURVEDI & CO LLP ★ CHARTERED ACCOUNTANTS ★ KOLKATA

STATEMENT OF AUDITED CONSOLIDATED ASSETS AND LIABILITIES

(₹ in Crore)

			As at 31-03-2026	31-03-2025 Restated	01.04.2024 Restated
	ASSETS				
(1)	**Non-current assets**				
(a)	Property, Plant and Equipment		81,503.25	75,946.25	67,181.17
(b)	Capital work in progress		15,833.99	15,888.64	14,738.66
(c)	Exploration and Evaluation assets		2,984.59	3,621.38	5,025.66
(d)	Intangible assets		2,764.23	2,579.89	2,718.21
(e)	Intangible assets under development		7,578.61	6,496.27	4,221.64
(f)	Financial assets	(i) Investments	6,038.41	4,416.07	3,859.31
		(ii) Loans	888.92	389.86	358.71
		(iii) Other financial assets	22,704.06	19,668.15	18,010.69
(g)	Deferred tax assets (Net)		2,239.55	1,837.37	2,320.21
(h)	Other non-current assets		17,597.05	32,360.51	14,491.63
	TOTAL NON-CURRENT ASSETS		**1,60,132.66**	**1,63,204.39**	**1,32,925.89**
(2)	**Current assets**				
(a)	Inventories		15,654.30	12,611.74	10,175.18
(b)	Financial assets	(i) Investments	4,187.47	3,175.26	3,251.10
		(ii) Trade receivables	14,120.59	12,727.72	13,255.75
		(iii) Cash and cash equivalents	8,619.66	11,160.68	6,008.71
		(iv) Other bank balances	43,954.71	23,054.63	24,226.46
		(v) Loans	12.66	18.90	21.59
		(vi) Other financial assets	3,387.10	2,475.77	2,698.51
(c)	Current tax assets (Net)		5,343.27	9,822.62	9,135.27
(d)	Other current assets		30,247.85	21,144.14	35,179.88
	TOTAL CURRENT ASSETS		**1,25,527.61**	**96,191.46**	**1,03,952.45**
	TOTAL ASSETS		**2,85,660.27**	**2,59,395.85**	**2,36,878.34**
	EQUITY AND LIABILITIES				
	Equity				
	Equity share capital		6,162.73	6,162.73	6,162.73
	Other equity		1,12,938.83	95,557.59	79,034.83
	Equity attributable to equityholders of the company		**1,19,101.56**	**1,01,720.32**	**85,197.56**
	Non-controlling interests		1,903.01	761.19	767.54
	TOTAL EQUITY		**1,21,004.57**	**1,02,481.51**	**85,965.10**
	Liabilities				
(1)	**Non-current liabilities**				
(a)	Financial liabilities	(i) Borrowings	9,232.36	7,385.75	5,617.20
		(ia) Lease liabilities	175.77	146.46	156.29
		(ii) Other financial liabilities	3,474.26	3,427.31	3,469.26
(b)	Provisions		72,955.17	74,531.52	74,311.01
(c)	Deferred tax liabilities (Net)		2,434.19	2,094.63	2,071.52
(d)	Other non-current liabilities		8,732.84	8,031.02	7,266.84
	TOTAL NON-CURRENT LIABILITIES		**97,004.59**	**95,616.69**	**92,892.12**
(2)	**Current liabilities**				
(a)	Financial liabilities	(i) Borrowings	4,589.10	1,522.65	671.82
		(ia) Lease liabilities	74.95	90.87	77.72
		(ii) Trade payables			
		(A) Total outstanding dues of Micro, Small and Medium Enterprises; and	241.34	164.77	157.38
		(B) Total outstanding dues of Creditors other than Micro, Small and Medium Enterprises	12,313.05	10,037.39	8,228.10
		(iii) Other financial liabilities	18,422.44	17,203.05	16,148.38
(b)	Other current liabilities		27,201.96	26,053.45	25,858.81
(c)	Provisions		4,808.27	6,222.35	6,680.58
(d)	Current tax liabilities (Net)		-	3.12	198.33
	TOTAL CURRENT LIABILITIES		**67,651.11**	**61,297.65**	**58,021.12**
	TOTAL EQUITY AND LIABILITIES		**2,85,660.27**	**2,59,395.85**	**2,36,878.34**

CHATURVEDI & CO LLP * CHARTERED ACCOUNTANTS * KOLKATA

Coal India Limited

(A maharatna Company)

STATEMENT OF AUDITED CONSOLIDATED CASH FLOW

(₹ in Crore)

		For the Year Ended 31-03-2026	For the Year Ended 31-03-2025 Restated
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		41,923.09	47,163.44
Adjustments for :			
Share of Joint Venture		(758.35)	(462.26)
Depreciation, amortisation and impairment expenses		10,136.67	9,092.16
Interest and other income from investment		(4,121.77)	(3,391.27)
Finance Costs		1,212.15	877.97
(Profit)/Loss on sale of Property, Plant and Equipment		1.06	0.53
Liability and provision written back		(2,931.78)	(2,495.78)
Allowances and Provisions		248.71	540.69
Write off		2.66	186.99
Reversal of Stripping Activity Provision		(1,964.90)	(2881.75)
Stripping Activity Adjustment		(4,070.72)	(4,103.03)
Foreign Exchange rate variance		9.84	7.03
Cash flows from operating activities before changes in following assets and liabilities		**39,686.66**	**44,534.72**
Trade Receivables		(1,351.20)	1,575.50
Inventories		(2,796.10)	(2,683.04)
Loans and advances and other financial assets		(1,571.51)	(84.04)
Other current and non current Assets		3,493.20	(5,727.49)
Trade payables		2,352.23	1,816.68
Other financial liabilities		4,265.77	1,132.37
Other current and non current liabilities		4,240.40	2,127.34
Provisions		(528.84)	(854.51)
Cash Generated from Operation		**47,790.61**	**41,837.53**
Income Tax (Paid)		(4,576.01)	(11,600.63)
Net Cash Flow generated from Operating Activities	**(A)**	**43,214.60**	**30,236.90**
CASH FLOW FROM INVESTING ACTIVITIES			
Payments for Property, Plant and Equipments, Capital work in progress and Intangible assets		(12,092.13)	(13,842.75)
Proceeds from Sale of Property, Plant and Equipments		68.18	53.56
Payments for Exploration and Evaluation Asset		(407.51)	(489.39)
Realisation of deposits/(Deposits) with Banks		(23,627.60)	(387.18)
Proceeds from/(Investment in) Mutual Fund, Shares etc.		(762.86)	384.64
Payment for Equity investment in Joint Venture		(863.55)	(96.67)
Interest received on Investment		3,730.89	3,264.19
Net Cash used in Investing Activities	**(B)**	**(33,954.58)**	**(11,113.60)**
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from /(Repayment of) non current borrowings		1,822.84	1,733.43
Proceeds from /(Repayment of) current borrowings		3,090.60	1,511.03
Repayment of lease liabilities (including interest)		(79.74)	(89.26)
Interest paid		(437.24)	(225.18)
Dividend paid on Equity shares/deposited in Investor Education and Protection Fund		(16,197.13)	(16,238.52)
Net Cash (used in)/generated from Financing Activities	**(C)**	**(11,800.67)**	**(13,308.50)**
Net Increase / (Decrease) in Cash and Cash equivalent (A+B+C)		**(2,540.64)**	**5,814.80**
Cash and Cash equivalent as at the beginning of the year		**11,160.26**	**5,345.46**
Cash and Cash equivalent as at the end of the year		**8,619.62**	**11,160.26**

The above statement of cash flow is prepared in accordance with the Indirect Method prescribed in Ind AS 7 - 'Statement of Cash flows.

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Notes to the consolidated financial results:

1. The above consolidated financial results, have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 27.04.2026. As required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, the Statutory Auditors have audited the above consolidated financial results for the quarter and year ended 31-03-2026.

2(a) For the preparation of consolidated financial results, Coal India Africana Limitada (the wholly owned foreign subsidiary of Coal India Limited); Bharat Coal Gasification & Chemicals Limited (CIL's share 51% of share capital) and Coal Gas India Limited (CIL's share 51% of share capital) have been considered on the basis of management certified unaudited financial statements for the year ended 31.03.2026.
CIL Solar PV Limited, which had not commenced operations, has been closed with the approval from the competent authority. The management-certified final financial statements for the period ended on 31.05.2025 have been considered in consolidated financial results of 31.03.2026. No balance or transaction are currently existing in the books of accounts of CIL Solar PV Limited.

(b) CIL Rajasthan Akshay Urja Limited, in which CIL holds a 74% equity stake, was incorporated on 09.06.2025 and became a subsidiary of the Company from that date. Its financials for the year ended 31.03.2026 have been included based on management-certified unaudited financial statements.

(c) For the preparation of consolidated financial results, the jointly controlled entities of Coal India Limited viz. Hindustan Urvarak & Rasayan Limited (CIL's share 30.10% of share capital since 11.08.2025, previously 33.33%) has been considered on the basis of financial statements for the year ended 31.03.2026 audited by their statutory auditors. Talcher Fertilizers Limited (CIL's share 39.87% of share capital since 27.06.2025, previously 33.33%) , CIL NTPC Urja Private Limited (CIL's share 50% of share capital) and Coal Lignite Urja Vikas Private Limited (CIL's share 50% of share capital) have been considered on the basis of management certified unaudited financial statements for the year ended 31.03.2026. Further the consolidated financial results include the result of International Coal Ventures Private Limited (CIL's share 0.19% of share capital) for the period from 01.04.2024 to 31.03.2025 received during the quarter ended 30.06.2025 and for the subsequent period i.e. from 01.04.2025 to 31.03.2026 not being available have not been incorporated therein. The said company is not material to the overall operations of the group. Newly, incorporated JV- DVC CIL Power Private Limited (DCPPL) has no transaction during FY 2025-26.

3. The group's main business is Coal mining and related services. All activities of the group revolve around the main business. As such, there are no separate reportable segments for the group.

4. The Board of Directors of the holding company in its meeting held on 27.04.2026 recommended Final dividend of ₹ 5.25 (52.50%) per equity share subject to approval of the same in forthcoming annual general meeting. Further, On 31.07.2025, 29.10.2025, and 12.02.2026, first, second and third interim dividend of ₹ 5.50 (55.00%), ₹ 10.25 (102.50%) and ₹ 5.50 (55.00%) per equity share were declared respectively.

5 Pursuant to the order of the Hon'ble High Court of Jabalpur dated 07 January 2026, the Board of Directors of the CIL approved the upgradation of pay scales of executives (up to mid-level) across the Coal India Limited Group, payable with effect from 23.08.2023. A provision of ₹ 1457.90 crore has been assessed and recognised towards this revision for the period from 23.08.2023 to 31.12.2025. The revised salary structure has been implemented since 01.01.2026 and payment are being disbursed accordingly.

6. The Equity shares of Bharat Coking Coal Limited (BCCL), a subsidiary of Coal India Limited (CIL), listed on the National Stock Exchange of India Limited (NSE) and BSE Limited on 19th January 2026. CIL divested 10% of its equity stake in BCCL through the sale of 46.57 crore equity shares. Post divestment, CIL's shareholding in BCCL stands at 90%, and accordingly, BCCL continues to remain a subsidiary of CIL.

7. The Equity shares of Central Mine Planning & Design Institute Limited (CMPDI), a subsidiary of Coal India Limited (CIL), listed on the National Stock Exchange of India Limited (NSE) and BSE Limited on 30th March 2026. CIL divested 15% of its equity stake in CMPDI through the sale of 10.71 crore equity shares. Post divestment, CIL's shareholding in CMPDI stands at 85%, and accordingly, CMPDI continues to remain a subsidiary of CIL.

8. The Group has evaluated the impact of the Code on Wages, 2019 and related labour codes. Based on the assessment, no material impact is expected on the financial statements.

9. Based on the opinion from Accounting Standards Board (ASB) of the Institute of Chartered Accountants of India (ICAI), the Group as decided in earlier year is following the stripping activity accounting (Over Burden Removal) as specified in Appendix B Stripping Costs in the Production Phase of a Surface Mine, of Ind AS 16, Property Plant, and Equipment.
Consequently, considering the nature of mining operations being carried out by the group, the stripping activity provision representing the credit balance created up to 31st March 2022, is being reversed and credited to the Profit and Loss Account in a systematic manner as per material accounting policy over the subsequent periods. The reversal has been disclosed under 'Other Operating Income' as per the accounting policy followed in this regard.

10. Information on standalone results of Coal India Limited are as under:

(₹ in crore)

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
(i) Revenue from Operations	490.19	426.56	481.28	1,577.28	1,626.20
(ii) Other Income	5,752.27	4,876.64	3,086.81	18,970.61	16,627.29
(iii) Profit Before Tax	5,870.93	4,905.32	3,197.92	19,318.45	17,097.50
(iv) Profit for the Period/Year	5,533.67	4,872.17	3,148.87	18,863.93	17,016.56
(v) Other Comprehensive Income (net of tax)	1.61	5.04	(25.54)	(9.53)	(32.60)
(vi) Total Comprehensive Income	5,535.28	4,877.21	3,123.33	18,854.40	16,983.96
(vii) Basic and Diluted EPS * (in ₹)	8.98	7.91	5.11	30.61	27.61

** EPS is not annualised for the quarter ended*

The standalone financial results are also being forwarded to the Stock Exchanges (BSE & NSE) for uploading on their respective websites and the same is also made available on the company's website viz. **www.coalindia.in**

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11. The comparative figures for the quarter ended 31st March 2026 and 31st March 2026 are the balancing figures between audited figures in respect of the financial year and the published year-to-date reviewed figures up to 31st December 2025 and 31st December 2024.

12. In accordance with Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors, and Ind AS 1, Presentation of Financial Statements, the Group has retrospectively restated its Balance Sheet as at 31 March 2025 and 1st April 2024, and the Statement of Profit and Loss and Statement of Cash Flows for the year ended 31 March 2025.

Historically, the Group treated levies on coal production and sales imposed by central, state and local authorities as amounts collected in an agency capacity. Pursuant to observations of the audit, the Group reassessed the accounting treatment of such levies based on their underlying nature, relevant accounting standards, legal provisions and opinions obtained from accounting experts. Based on this assessment, the Group concluded that for levies where it acts as a principal has been presented through retrospective regrouping/restatement of the financial statements.

In certain states (Madhya Pradesh, West Bengal and Jharkhand), cess on coal is computed based on average production of preceding years and notified prices, whereas recoveries from customers are based on actual dispatches, resulting in timing differences. Such differences were historically adjusted through an "Equalisation Fund" as Liability in Balance Sheet. Consequent to the above change, the balance of such levies as at 1st April 2024 has been adjusted through retrospective restatement.

For Central Coalfields Limited, a wholly owned subsdiary, the misclassification of a capital advance as a capital assets were corrected through a retrospective restatement of the financial statements.
For South Eastern Coalfields Limited, an error in recognizing a deferred tax asset in Chhattisgarh East Railway Limited, its subsidiary, was corrected by restating the financial statements.

Figures for the previous period(s) have been regrouped wherever necessary, in order to make them comparable. Accordingly, certain items within employee benefit expenses have also been reassessed and regrouped in previous year.

The impact across various heads in the financial statement has been presented below in the reconciliation.

(i) Reconciliation of financial statement line items which are retrospectively restated/regrouped are as under:

(₹ in crore)

Particulars	Quarter Ended 31.12.2025 Unaudited	Quarter Ended 31.03.2025 Audited	Year Ended 31.03.2025 Audited
Previously reported Revenue from Operation	34,924.19	37,824.54	1,43,368.92
Add: Restatement		166.29	166.29
Add: Regrouping adjustment	7,512.54	5,970.73	25,642.16
Revenue from operation	**42,436.73**	**43,961.56**	**1,69,177.37**
Previously reported Other Income		3,937.22	9,470.06
Add: Restatement		1.93	1.93
Other Income		**3,939.15**	**9,471.99**
Previously reported Changes in inventories of finished goods, stock-in -trade and work-in-progress		(3,104.09)	(2,303.35)
Add: Restatement		(0.09)	(0.09)
Changes in inventories of finished goods, stock-in -trade and work-in-progress		**(3,104.18)**	**(2,303.44)**
Previously reported Depreciation, amortization and impairment expenses		2,781.77	9,145.49
Add: Restatement		(53.33)	(53.33)
Depreciation, amortization and impairment expenses		**2,728.44**	**9,092.16**
Previously reported Stripping activity adjustment		(561.26)	(4,105.52)
Add: Restatement		2.49	2.49
Stripping activity adjustment		**(558.77)**	**(4,103.03)**
Previously reported Employee Benefits Expense		12,088.78	46,249.13
Less: Regrouping adjustment		(286.86)	(1,402.24)
Employee Benefits Expense		**11,801.92**	**44,846.89**
Previously reported Other Expenses	3,368.45	4,630.22	13,407.20
Add: Regrouping adjustment	7,512.54	6,257.59	27,044.40
Add: Restatement		21.90	21.90
Other Expenses	**10,880.99**	**10,909.71**	**40,473.50**
Previously reported Profit before Tax		12,873.19	46,966.19
Add: Restatement		197.25	197.25
Profit Before Tax		**13,070.44**	**47,163.44**
Previously reported Deferred Tax		123.98	516.01
Add: Restatement		49.63	49.63
Deferred Tax		**173.61**	**565.64**
Previously reported Profit after Tax		9,592.53	35,302.10
Add: Restatement		147.62	147.62
Profit After Tax		**9,740.15**	**35,449.72**
Previously reported Total Comprehensive Income		9,404.49	34,675.24
Add: Restatement		147.62	147.62
Total Comprehensive Income		**9,552.11**	**34,822.86**





(ii) Reconciliation of regrouped/restated items of Statement of Profit and Loss for the year ended 31 March 2025

(₹ in crore)

Particulars	31-03-2025 Audited	01.04.2024 Audited
Previously reported Property, Plant and Equipment	76,639.85	67,900.41
Add: Restatement	(693.60)	(719.24)
Property, Plant and Equipment	**75,946.25**	**67,181.17**
Previously reported Exploration and Evaluation assets	3,645.30	5,049.58
Add: Restatement	(23.92)	(23.92)
Exploration and Evaluation assets	**3,621.38**	**5,025.66**
Previously reported Deferred Tax Asset	2,694.71	3,141.29
Add: Restatement	(857.34)	(821.08)
Deferred Tax Asset	**1,837.37**	**2,320.21**
Previously reported Other non-current assets	31,586.21	13,719.26
Add: Restatement	774.30	772.37
Other non-current assets	**32,360.51**	**14,491.63**
Previously reported Inventories	12,613.70	10,177.23
Add: Restatement	(1.96)	(2.05)
Inventories	**12,611.74**	**10,175.18**
Previously reported other equity	92,942.19	76,567.05
Add: Restatement	2,615.40	2,467.78
Other equity	**95,557.59**	**79,034.83**
Previously reported Non-Controlling Interest	845.77	852.12
Add: Restatement	(84.58)	(84.58)
Non-Controlling Interest	**761.19**	**767.54**
Previously reported Deferred Tax Liability	1,831.90	1,822.16
Add: Restatement	262.73	249.36
Deferred Tax Liability	**2,094.63**	**2,071.52**
Previously reported other non-current liability	8,183.09	7,441.90
Add: Restatement	(152.07)	(175.06)
Other non-current liability	**8,031.02**	**7,266.84**
Previously reported Trade payables	10,205.63	8,385.65
Add: Restatement	(3.47)	(0.17)
Trade payables	**10,202.16**	**8,385.48**
Previously reported Other financial liabilities	17,202.86	16,148.19
Add: Restatement	0.19	0.19
Other financial liabilities	**17,203.05**	**16,148.38**
Previously reported other current liability	29,494.17	29,110.25
Add: Restatement	(3,440.72)	(3,251.44)
Other current liability	**26,053.45**	**25,858.81**

(iii) Reconciliation of Statement of Cash Flows for the year ended 31 March 2025

(₹ in crore)

Particulars	Year Ended 31.03.2025 Audited
Previously reported cash flow from operating activity	29,199.66
Add: Restatement	1,037.24
Cash flow from operating activity	**30,236.90**
Previously reported cash flow from investing activity	(10,076.36)
Add: Restatement	(1,037.24)
Cash flow from investing activity	**(11,113.60)**

(iv) Reconciliation of Earnings per share for the year ended 31 March 2025

(₹ per share)

Particulars	Quarter Ended 31.03.2025 Audited	Year Ended 31.03.2025 Audited
Previously reported Basic and Diluted EPS	15.58	57.37
Add: Restatement	0.24	0.24
Basic and Diluted EPS	**15.82**	**57.61**

For and on behalf of the Board of Directors

(B. Sairam)
Chairman-Cum-Managing
Director & CEO
DIN- 09784229

(Mukesh Agrawal)
Director (Finance) & CFO
DIN- 10199741

Date : 27.04.2026
Place : Kolkata

CHATURVEDI & CO LLP * CHARTERED ACCOUNTANTS * KOLKATA

CHATURVEDI & CO LLP

CHARTERED ACCOUNTANTS

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Independent Auditor's Report on Audited Standalone Financial Results of COAL INDIA LIMITED for the Quarter and Year ended March 31, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of **COAL INDIA LIMITED**

Introduction

We have audited the accompanying statement of Standalone Financial Results of **COAL INDIA LIMITED** (the "Company") which includes joint operations, for the Quarter and Year ended March 31, 2026 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

i. is presented in accordance with the requirements of the Listing Regulations in this regard; and

ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income/(loss) and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended (the "Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone 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 standalone financial results 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.

Emphasis of Matter

We draw attention to Note No. 10, to the financial results regarding the treatment of levies on coal production and sales imposed by central, state and local authorities as amounts collected in an agency capacity. The company reassessed the accounting treatment of such levies based on their underlying nature, relevant accounting standards, legal provisions and opinions obtained from accounting experts. Based on this assessment, the company concludes that for levies where it acts as a principal has been presented through regrouping the same in the Financial Statements.

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

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statement. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income/(loss) of the Company and other financial information in accordance with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. 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 the 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 are responsible for assessing the Company's ability 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 Company's financial reporting process.

Auditor's Responsibility for the Audit of Standalone 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 the 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 the Standalone Financial Results in place and the operating effectiveness of such controls;

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- 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 Company's ability 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; and

- 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.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance 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 Matters

(i) In absence of requisite number of independent directors, the composition of Board of Directors and sub committees including Audit Committee and Nomination and Remuneration Committee, as required in terms of provisions of section 149,177 and 178 of the Act and Regulation 17, 18 and 19 read with Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as such have not been in the compliance of the provisions and requirements thereof.

The standalone financial results for the quarter and year ended March 31, 2026 have therefore been approved by the Board of Directors of the Company on the recommendation of the Audit Committee of the Company being constituted without having requisite number of independent directors as required in terms of the Act and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company has yet to fulfil the requirements, leading to penalties imposed by the Stock Exchanges.

(ii) We draw attention to Note No. 4, pursuant to the order of the Hon'ble High Court of Jabalpur dated 07 January, 2026, the Board of Directors of the Company approved the upgradation of pay scales of executives (up to midlevel) across the Coal India Limited, payable with effect from August 23, 2023, accordingly a provision of ₹ 38.70 Crores has been recognized towards this revision for the period from August 28, 2023 to December

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31, 2025. The revised salary structure has been implemented from January 01, 2026 and payment are being disbursed accordingly.

(iii) The interim financial information of two joint operations (CBM Joint Operation between CIL and ONGC at Jharia and CBM Joint Operation between CIL and ONGC at Raniganj) for the period from April 01, 2025 to March 31, 2026 has not been submitted by the Company. According to information and explanation given by the management the above entities are not material to the Company.

(iv) 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 end of the third quarter of the current financial year, which were subjected to a limited review, as required under the Listing Regulations.

(v) The comparative standalone financial results of the Company for the corresponding quarter ended March 31, 2025 and the standalone financial statement of the Company for the year ended March 31, 2025 were audited by the then Statutory Auditor of the Company, who expressed an unmodified opinion on those financial results and financial statement on May 07, 2025.

Our Opinion on the Statement is not modified in respect of the above matters.

For **Chaturvedi & Co LLP**
Chartered Accountants,
Firm Regn. No. 302137E/E300286

Amit Kumar
Partner
Membership No. 318210
UDIN: **26318210FZHGMC6524**
Place: Kolkata
Date: April 27, 2026

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Web: www.coalindia.in
CIN: L23109WB1973GOI028844

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31-03-2026

(₹ in Crore)

Sl. 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
	Income:					
1.	Revenue from Operations	490.19	426.56	481.28	1,577.28	1,626.20
2.	Other Income	5,752.27	4,876.64	3,086.81	18,970.61	16,627.29
3.	**Total Income (1+2)**	**6,242.46**	**5,303.20**	**3,568.09**	**20,547.89**	**18,253.49**
4.	**Expenses**					
	(a) Cost of materials consumed	0.63	0.61	1.38	2.80	4.65
	(b) Changes in inventories of Finished Goods, Work-in-Progress	6.39	0.30	16.52	(2.25)	28.96
	(c) Employee benefits expense	27.15	219.08	81.38	431.82	376.04
	(d) Contractual expense	9.93	9.39	12.70	32.57	69.62
	(e) Finance costs	6.59	17.83	0.65	41.43	3.70
	(f) Depreciation/amortisation/impairment expense	21.35	10.85	13.01	54.68	46.80
	(g) Other expenses	299.49	139.82	244.53	668.39	626.22
	Total expenses (a to g)	**371.53**	**397.88**	**370.17**	**1,229.44**	**1155.99**
5.	**Profit before Tax (3-4)**	**5,870.93**	**4,905.32**	**3,197.92**	**19,318.45**	**17,097.50**
6.	**Tax expenses**					
	(a) Current tax	314.81	33.56	52.49	436.06	80.64
	(b) Deferred Tax	22.45	(0.41)	(3.44)	18.46	0.30
7.	**Profit for the period/year (5-6)**	**5,533.67**	**4,872.17**	**3,148.87**	**18,863.93**	**17,016.56**
8.	**Other comprehensive income**					
	(i) Items that will not be reclassified to profit or loss	2.14	6.74	(34.13)	(12.74)	(43.57)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.53)	(1.70)	8.59	3.21	10.97
	Total other comprehensive income	**1.61**	**5.04**	**(25.54)**	**(9.53)**	**(32.60)**
9.	**Total comprehensive income for period/year (comprising profit/(loss) and other comprehensive income for the period/year) (7+8)**	**5,535.28**	**4,877.21**	**3,123.33**	**18,854.40**	**16,983.96**
10.	Paid-up equity share capital (Face Value of share ₹ 10 /- each)	6,162.73	6,162.73	6,162.73	6,162.73	6,162.73
11.	Other equity				14,492.75	11,908.12
12.	**Earnings per share (EPS) (Face value ₹ 10 /- each)***					
	(a) Basic (in ₹)	8.98	7.91	5.11	30.61	27.61
	(b) Diluted (in ₹)	8.98	7.91	5.11	30.61	27.61
** EPS is not annualised for the quarter ended*						

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(₹ in Crore)

STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES

		As at 31-03-2026	31-03-2025
	ASSETS		
(1)	**Non-Current Assets**		
(a)	Property, Plant and Equipment	987.31	540.00
(b)	Capital work in progress	1,190.22	265.47
(c)	Exploration and Evaluation Assets	-	-
(d)	Intangible Assets	47.86	70.64
(e)	Financial Assets (i) Investments	15,072.78	14,267.62
	(ii) Loans	0.72	0.41
	(iii) Other Financial Assets	6,518.49	5,904.20
(f)	Other Non-Current Assets	80.62	130.79
	TOTAL NON-CURRENT ASSETS	**23,898.00**	**21,179.13**
(2)	**Current Assets**		
(a)	Inventories	10.81	8.72
(b)	Financial Assets (i) Investments	58.98	238.05
	(ii) Cash and Cash equivalents	639.06	711.40
	(iii) Other Bank Balances	2,382.07	770.94
	(iv) Other Financial Assets	1,453.35	1,040.92
(c)	Current Tax Assets (Net)	970.60	1,272.04
(d)	Other Current Assets	490.60	359.00
	TOTAL CURRENT ASSETS	**6,005.47**	**4,401.07**
	TOTAL ASSETS	**29,903.47**	**25,580.20**
	EQUITY AND LIABILITIES		
	Equity		
	Equity Share Capital	6,162.73	6,162.73
	Other Equity	14,492.75	11,908.12
	TOTAL EQUITY	**20,655.48**	**18,070.85**
	Liabilities		
(1)	**Non-Current Liabilities**		
(a)	Financial Liabilities		
	(i) Borrowings	682.28	-
	(ia) Lease liabilities	3.30	
	(ii) Other Financial Liabilities	44.64	44.11
(b)	Provisions	226.21	261.66
(c)	Deferred Tax Liabilities	56.95	38.49
(d)	Other Non-Current Liabilities	7,234.24	6,776.35
	TOTAL NON-CURRENT LIABILITIES	**8,247.62**	**7,120.61**
(2)	**Current Liabilities**		
(a)	Financial Liabilities		
	(i) Borrowings	114.61	-
	(ia) Lease liabilities	1.44	
	(ii) Trade Payables		
	(A) Total outstanding dues of micro enterprise and small enterprises;	1.27	0.23
	(B) Total outstanding dues of Creditors other than micro enterprise and small enterprises	191.04	116.39
	(iii) Other Financial Liabilities	549.94	146.79
(b)	Other Current Liabilities	96.64	60.52
(c)	Provisions	45.43	64.81
	TOTAL CURRENT LIABILITIES	**1,000.37**	**388.74**
	TOTAL LIABILITIES	**9,247.99**	**7,509.35**
	TOTAL EQUITY AND LIABILITIES	**29,903.47**	**25,580.20**

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(₹ in Crore)

STATEMENT OF AUDITED STANDALONE CASH FLOW

		For the Year Ended 31-03-2026	For the Year Ended 31-03-2025
Cash flows from operating activities			
Profit before tax		19318.45	17097.50
Adjustments for :			
Depreciation, amortisation and impairment expenses		54.68	46.80
Interest and other income from investment		(148.45)	(133.15)
Dividend income		(16252.25)	(16238.97)
Finance Costs		41.43	3.70
(Profit)/Loss on sale of Property, Plant and Equipment		0.23	0.04
Liability and provision written back		(53.62)	(6.45)
Allowances and Provisions		49.84	-
Foreign Exchange rate variance		(0.01)	0.01
Cash flows from operating activities before changes in following assets and liabilities		**3010.30**	**769.48**
Adjustment for :			
Trade Receivables		0.01	-
Inventories		(2.09)	28.95
Loans and advances and other financial assets		(404.56)	170.23
Other current and non current Assets		(44.91)	52.72
Trade Payables		75.69	38.62
Other financial liabilities		314.81	(59.90)
Other current and non current liabilities		497.78	802.76
Provisions		(72.27)	(33.81)
Cash Generated from Operation		**3374.76**	**1769.05**
Income Tax (Paid)		(131.41)	(597.57)
Net Cash Flow generated from Operating Activities	**(A)**	**3243.35**	**1,171.48**
CASH FLOW FROM INVESTING ACTIVITIES			
Payments for Property, Plant and Equipments, Capital work in progress and Intangible assets		(1418.59)	(148.99)
Proceeds from Sale of Property Plant and Equipment		(0.23)	-
Realisation of deposits/(Deposits) with Banks		(2224.87)	(141.18)
Proceeds from/(Investment in) Mutual Fund		188.66	(198.83)
Proceeds/(Investment) in subsidiaries		462.34	(0.01)
Payment for investment in equity in Joint Venture		(1267.50)	(96.67)
Interest received on Investment		130.13	81.90
Dividend received from investment in Subsidiaries		16,252.25	16238.97
Net Cash generated from Investing Activities	**(B)**	**12122.19**	**15735.19**
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from /(Repayment of) non current borrowings		682.28	-
Proceeds from /(Repayment of) current borrowings		114.61	-
Repayment of lease liabilities (including interest)		(1.15)	-
Interest paid		(36.49)	-
Dividend paid on Equity shares/transfer to Investor Education Protection Fund		(16197.13)	(16238.52)
Net Cash used in Financing Activities	**(C)**	**(15437.88)**	**(16238.52)**
Net Increase/(Decrease) in Cash and Cash equivalent (A+B+C)		**(72.34)**	**668.15**
Cash and Cash equivalent as at the beginning of the year		**711.40**	**43.25**
Cash and Cash equivalent as at the end of the year		**639.06**	**711.40**

The above Statement of cash flow is prepared in accordance with the indirect method prescribed in Ind AS 7 - 'Statement of Cash Flows'.

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COAL INDIA LIMITED

Notes to the standalone financial results:

1. The above standalone financial results, have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 27.04.2026. As required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, the Statutory Auditors have audited the above standalone financial results for the quarter and year ended 31-03-2026.
2. The Company's main business is Coal mining and services. All activities of the company revolve around the main business. As such, there are no separate reportable segments for the company.
3. The Board of Directors of the company in its meeting held on 27.04.2026 recommended Final dividend of ₹ 5.25(52.50%) per equity share subject to approval of the same in forthcoming annual general meeting. Further, On 31.07.2025, 29.10.2025, and 12.02.2026, first, second and third interim dividend of ₹ 5.50 (55.00%), ₹ 10.25 (102.50%) and ₹ 5.50 (55.00%) per equity share were declared respectively.
4. Pursuant to the order of the Hon'ble High Court of Jabalpur dated 07 January 2026, the Board of Directors of the CIL approved the upgradation of pay scales of executives (up to mid-level) across the Coal India Limited Group, payable with effect from 23.08.2023. A provision of ₹ 38.70 crore has been recognised towards this revision for the period from 23.08.2023 to 31.12.2025. The revised salary structure has been implemented since 01.01.2026 and payment are being disbursed accordingly. An estimated provision of ₹119 crore in this respect was recognised in the financial statements for the period ended on 31st December,2025.
5. The Equity shares of Bharat Coking Coal Limited (BCCL), a subsidiary of Coal India Limited (CIL), listed on the National Stock Exchange of India Limited (NSE) and BSE Limited on 19th January 2026. CIL divested 10% of its equity stake in BCCL through the sale of 46.57 crore equity shares. Post divestment, CIL's shareholding in BCCL stands at 90%, and accordingly, BCCL continues to remain a subsidiary of CIL.
6. The Equity shares of Central Mine Planning & Design Institute Limited (CMPDI), a subsidiary of Coal India Limited (CIL), listed on the National Stock Exchange of India Limited (NSE) and BSE Limited on 30th March 2026. CIL divested 15% of its equity stake in CMPDI through the sale of 10.71 crore equity shares. Post divestment, CIL's shareholding in CMPDI stands at 85%, and accordingly, CMPDI continues to remain a subsidiary of CIL.
7. The Company has evaluated the impact of the Code on Wages, 2019 and related labour codes. Based on the assessment, no material impact is expected on the financial statements.
8. Other income includes:

(₹ in Crores)

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
Dividend from Subsidiaries & JV	3,201.46	4,787.45	3,049.90	16,252.25	16,238.97

9. The comparative figures for the quarter ended 31st March 2026 and 31.03.2025 are the balancing figures between audited figures in respect of the financial year and the published year-to-date reviewed figures up to 31st December 2025 and 31st December 2024.
10. Figures for the previous period(s) have been regrouped wherever necessary, in order to make them comparable.

Historically, the company treated levies on coal production and sales imposed by central, state and local authorities as amounts collected in an agency capacity. Pursuant to observations of the audit, the company reassessed the accounting treatment of such levies based on their underlying nature, relevant accounting standards, legal provisions and opinions obtained from accounting experts. Based on this assessment, the company concluded that for levies where it acts as a principal has been presented through regrouping the same in the Financial Statement.

Further, certain items within employee benefit expenses have been reassessed and regrouped under other expenses in previous year.

Regrouping in the Statement of Profit & Loss

(₹ in crore)

Particulars	Quarter ended	Quarter ended	Year ended
	31.12.2025	31.03.2025	31.03.2025
	Unaudited	Audited	Audited
Previously reported Revenue from Operation	417.13	473.43	1,594.17
Add: Regrouped balance	9.43	7.85	32.03
Regrouped Revenue from Operation	**426.56**	**481.28**	**1,626.20**
Previously reported Employee Benefits Expenses	219.08	86.02	393.18
Less: Regrouped balance	-	(4.64)	(17.14)
Regrouped Employee Benefits Expenses	**219.08**	**81.38**	**376.04**
Previously reported Other Expenses	130.39	232.04	577.05
Add: Regrouped balance	9.43	12.49	49.17
Regrouped Other Expenses	**139.82**	**244.53**	**626.22**

There is no impact of above on the profit before tax/profit for the period.

For and on behalf of the Board of Directors

Date : 27-04-2026
Place : Kolkata

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(B. Sairam)
Chairman-Cum-Managing Director & CEO
DIN-09784229

(Mukesh Agrawal)
Director (Finance) & CFO
DIN- 10199741