

**Ref. No.: BCCL: CS: F-Post-Listing:123**

**Dated: 22.04.2026**

To,  
Listing Department,  
Bombay Stock Exchange Limited,  
Mumbai-400051  
Scrip Code 544678

To  
Listing Department,  
National Stock Exchange of India Limited  
Mumbai-400051  
Ref: ISIN – INE05XR01022

**Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 - Outcome of Board Meeting dated 22.04.2026**

Dear Sir/Madam,

This is to inform that the Board of Directors of Bharat Coking Coal Limited, at its meeting held on 22nd April, 2026, has inter alia considered and approved the following:

**1. Audited Financial Results**

In terms of Regulation 30 read with Regulation 33 of the Listing Regulations 2015, we are enclosing herewith the Audited Financial Results of Bharat Coking Coal Limited (Standalone) 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 approved by the Board of Directors of Bharat Coking Coal Limited at its meeting held on date.

**2. Revision in Price of Washed Coking Coal**

As per approved mechanism of import parity pricing, and in line with the MoU with SAIL, the Board has approved the price of Washed Coking Coal, effective from 00:00 hours of 1st April, 2026 for Q1 of FY 2026–27. The basic price is ₹13,403/- per MT for Washed Prime Coking Coal and ₹10,937/- per MT for Washed Medium Coking Coal. Other charges, levies and taxes shall be applicable over and above.

Further, the Board has approved revision of evacuation charges for washery products w.e.f. 1st April, 2026. The approved recovery amounts are ₹731/₹878 per MT (PCC/MCC) for Washed Coal @ 65%, ₹225/₹270 per MT for Washed Power Coal @ 20%, and ₹169/₹202 per MT for Rejects/Slurry @ 15%, which shall be recovered through invoices in addition to existing evacuation charges.

### **3. Waiver of Performance Incentive and Discount in Price to Power Consumers**

BCCL Board has approved the waiver of Performance Incentive and Discount in Price to Power Consumers (upto 10% in various slabs) for lifting beyond 100% of Annual Contracted Quantity.

The Board meeting commenced at 20:00 Hrs and concluded at 22:00 Hrs.

Yours faithfully,

**For Bharat Coking Coal Limited**

Encl: As above

**Debanuj Debnath**  
**Company Secretary & Compliance Officer**

भारत कोकिंग कोल लिमिटेड  
(एक मिनीरत्न कंपनी)  
(कोल इण्डिया लिमिटेड की एक अनुषंगी कंपनी)  
(भारत सरकार का उपक्रम)




**Bharat Coking Coal Limited**  
(A Miniratna Company)  
(A Subsidiary of Coal India Limited)  
(A Government of India Undertaking)

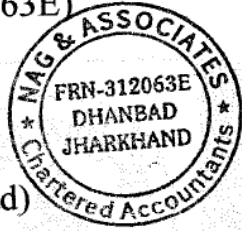
**Declaration of Audited Financial Results of Bharat Coking Coal Limited with Unmodified Opinion (Emphasis of matter) for the 4th Quarter and Financial Year ended March 31, 2026**

We hereby declare that Audited Financial Results of Bharat Coking Coal Limited for the 4th Quarter and Financial Year ended March 31, 2026 expresses an Unmodified Opinion (Emphasis of Matter).


For Nag & Associates  
Chartered Accountants  
(ICAI FRN 312063E)

For Bharat Coking Coal Limited

  
(Shri M M Prasad)  
Partner  
Membership No. 074568



(Shri M K Agarwal)  
CMD & CEO  
DIN - 10947182

  
(Shri Rajesh Kumar)  
Director(F) & CFO  
DIN - 11537673

Place: Dhanbad  
Date: April 22, 2026

भारत कोकिंग कोल लिमिटेड  
Bharat Coking Coal Limited



**Nag & Associates**  
Chartered Accountants

**Head Office:**

C/52. Ground Floor, Baramunda Housing  
Board Colony (HIG)

Bhubaneswar, Pin-751 003, Odisha, India

Tele fax: + 91 – 674 – 2355022

E-mail: nagandassociates@gmail.com

**Dhanbad Branch Office:**

Gali No.11, Jaiprakash Nagar, Dhanbad  
Jharkhand-826001

**INDEPENDENT AUDITORS' REPORT**

**To The Board of Directors of Bharat Coking Coal Limited**

**Report on the Standalone Financial Statements**

**Opinion**

We have audited the accompanying Standalone Financial Statements of **BHARAT COKING COAL LIMITED** ("the Company"), which comprise the Balance Sheet as at 31<sup>st</sup> March 2026, the Statement of Profit and loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended on that date and a summary of the material accounting policy information and other explanatory information (hereinafter referred to as "standalone financial statements") in which are included the returns for the year ended on that date audited by the area /units auditors of the Company's 15 (fifteen) area /units comprising (1) Barora Area; (2) Block-II Area; (3) Govindpur Area; (4) Katras Area; (5) Sijua Area; (6) Kusunda Area (including Bhuli Township Area); (7) P B Area; (8) Bastacolla Area (including Mines Rescue Station); (9) Lodna Area (including Lodna Washery); (10) Eastern Jharia Area; (11) C V Area; (12) Dahibari Washery; (13) Western Jharia Area; (14) Washery Division; (15) Madhuban Coal Washery.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs (financial position) of the Company as at 31<sup>st</sup> March, 2026, and its Profit (financial performance including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

**Basis for Opinion**

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 Statements under the provisions of the Act and the Rules made 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



Also Branches at Kolkata, New Delhi & Hyderabad



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**Emphasis of Matter**

We draw attention to the following matter in the notes to the Standalone Financial Statements:

- (a) The Company has revised its accounting treatment of Input GST on capital goods with effect from 2025-26. Earlier from FY 2020-21 to FY 2024-25 input GST on capital goods was capitalized instead of being recognized separately as current assets. With effect from 01.04.2025 the practice of capitalizing GST on capital expenditure has been discontinued. The company has now started availing Input Tax Credit (ITC) on eligible capital expenditure and recognising the same as current assets.
- (b) During the year the company has taken steps to conduct a hundred percent physical verification of all store items of entire BCCL. Accordingly, the verification audit was conducted by several audit firms to ascertain the present status of the store items in various stores of the company for the financial year 2024-25. The company has not yet come up with the actual financial impact on the basis of such reports received till the date of this audit. Accordingly, no consequential financial impact, if any, is considered by the management in the standalone financial statements as on 31<sup>st</sup> March 2026.
- (c) Certain debit/credit balances including trade receivables, other current and non-current assets, trade payables, other financial liabilities and other current and non-current liabilities as on the Balance Sheet date have been partially confirmed, and reconciliation with the respective ledger balances remains in progress. Hence the financial impact thereof, if any, on such pending reconciliation on the financial statement cannot be fully determined at this stage.
- (d) Up to the previous year 2024-25, the company treated levies on coal production and sales imposed by Central, State and Local Authorities as amounts collected in an agency capacity. In the current year 2025-26, 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 certain levies it acts as a principal and accordingly, the Revenue from Operations is inclusive of such levies on sales.  
In the state of West Bengal, 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 “Equalization Fund” as Liability in Balance Sheet, which in the current year has been assessed by the management to be no longer required and hence written back.
- (e) With effect from 07.10.2024, the Government of Jharkhand started levying Jharkhand Mineral Bearing Land (JMBL) Cess. During the year, the company has decided to recover the JMBL cess on the coal dispatched by the Washeries amounting to ₹ 168.67 crores and account for the same as revenue. Such amount has already been deposited by the company to the Government exchequer in respective periods.

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

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**Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Director's Report including Annexures to Director's Report, CSR Report, R&D and Report on Corporate Governance and Management Discussion and Analysis Report but does not include the financial statements and our auditor's report thereon. The Director's Report including Annexures to Director's Report, CSR Report, R&D and Report on Corporate Governance and Management Discussion and Analysis Report, is not made available to us till the date of this report and is expected to be made available to us after the date of this Audit Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we are provided and we read the Director's Report including Annexures to Director's Report, CSR Report, R&D and Report on Corporate Governance and Management Discussion and Analysis Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and describe actions applicable in the applicable laws and regulations.

**Responsibilities of the Management and Those Charged with Governance for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act read with relevant rules, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, management is 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 management 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.

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**Auditor's Responsibility for the Audit of the Standalone Financial Statements**

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are 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 these standalone financial statements.

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 standalone financial statements, 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 financial controls 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 system 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 management.
- Conclude on the appropriateness of management's 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 standalone financial statements 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.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i)





**Nag & Associates**  
Chartered Accountants

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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 financial statements.

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.


From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**Other Matters**

1. We did not audit the standalone financial statements/information of 15 areas/ units included in the standalone financial statements of the Company whose financial statements / financial information reflect total assets of ₹ 11,376.25 crores as at 31st March 2026 and total income of ₹ 14,025.00 crores for the year ended on that date, as considered in the standalone financial statements. The standalone financial statements/ information of these area / unit has been audited by the area / unit auditors whose reports have been furnished to us, and our opinion in so far as it relates to the amounts and disclosures included in respect of these area / units, is based solely on the report of such area / unit auditors.

Our opinion is not modified in respect of this matter.

**For Nag & Associates**  
Chartered Accountants  
FRN: 312063E

  
(Madan Mohan Prasad)  
Partner

M.No.: 074568

UDIN:26074568SZIGIR6906



Place : Dhanbad  
Dated: 22<sup>nd</sup> April, 2026

Also Branches at Kolkata, New Delhi & Hyderabad



# BHARAT COKING COAL LIMITED

(A Miniratna Company)

Regd. Office: Koyla Bhawan, Koyla Nagar, Dhanbad, Jharkhand, India - 826005

CIN:L10101JH1972GOI000918 ; website : www.bclweb.in

## Statement of Financial Results for the Quarter and Year Ended March 31, 2026

(₹ in Crore)

S.I. 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
	<b>Income:</b>					
(I)	Revenue from Operations	3,282.95	3,468.99	3,865.79	13,644.78	15,917.21
(II)	Other Income	556.55	70.44	285.94	1,279.48	599.08
(III)	<b>Total Income (I+II)</b>	<b>3,839.50</b>	<b>3,539.43</b>	<b>4,151.73</b>	<b>14,924.26</b>	<b>16,516.29</b>
(IV)	<b>Expenses :</b>					
	(a) Cost of Materials Consumed	153.75	136.69	181.15	563.17	640.92
	(b) Changes in inventories of finished goods/work in progress	(923.68)	(174.46)	(288.34)	(994.45)	(562.58)
	(c) Employee Benefits Expense	1,844.46	1,561.63	1,762.56	6,443.61	6,542.37
	(d) Finance Costs	52.23	46.36	23.78	158.64	72.49
	(e) Depreciation/Amortization/ Impairment expenses	150.12	126.90	259.86	477.56	580.68
	(f) Stripping Activity Adjustment	80.43	(312.91)	(393.06)	(817.94)	(772.30)
	(g) Contractual Expense	1,398.97	1,024.40	1,404.76	4,482.20	4,311.51
	(h) Other Expenses	1,064.28	1,199.92	1,136.80	4,462.29	4,000.31
	<b>Total Expenses (a to h)</b>	<b>3,820.56</b>	<b>3,608.53</b>	<b>4,087.51</b>	<b>14,775.08</b>	<b>14,813.40</b>
(V)	<b>Profit/(Loss) before tax (III-IV)</b>	<b>18.94</b>	<b>(69.10)</b>	<b>64.22</b>	<b>149.18</b>	<b>1,702.89</b>
(VI)	<b>Tax Expenses</b>					
	Current Tax	-	(43.38)	(39.77)	-	290.03
	Deferred Tax	(8.34)	(2.84)	37.49	20.90	172.67
	<b>Total Tax Expenses</b>	<b>(8.34)</b>	<b>(46.22)</b>	<b>(2.28)</b>	<b>20.90</b>	
(VII)	<b>Profit/(Loss) for the period (V-VI)</b>	<b>27.28</b>	<b>(22.88)</b>	<b>66.50</b>	<b>128.28</b>	<b>1,240.19</b>
(VIII)	<b>Other Comprehensive Income</b>					
	A (i) Items that will not be reclassified to profit or loss	129.62	18.55	(22.69)	42.78	(73.17)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	32.63	4.66	(5.71)	10.77	(18.42)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>96.99</b>	<b>13.89</b>	<b>(16.98)</b>	<b>32.01</b>	<b>(54.75)</b>
(IX)	<b>Total Comprehensive Income for the period (Comprising Profit / (Loss) and Other Comprehensive Income for the period) (VII+VIII)</b>	<b>124.27</b>	<b>(8.99)</b>	<b>49.52</b>	<b>160.29</b>	<b>1,185.44</b>
(X)	<b>Profit attributable to:</b>					
	Owners of the company	27.28	(22.88)	66.50	128.28	1,240.19
	Non-controlling interest	-	-	-	-	-
(XI)	<b>Other Comprehensive Income attributable to:</b>					
	Owners of the company	96.99	13.89	(16.98)	32.01	(54.75)
	Non-controlling interest	-	-	-	-	-



General Manager (Finance) I/C  
Bharat Coking Coal Limited  
KOYLA BHAWAN  
DHANBAD-826005



# BHARAT COKING COAL LIMITED

(A Miniratna Company)

Regd. Office: Koyla Bhawan, Koyla Nagar, Dhanbad, Jharkhand, India - 826005

CIN:L10101JH1972GOI000918 ; website : www.bcclweb.in


## Statement of Financial Results for the Quarter and Year Ended March 31, 2026

(₹ in Crore)

S.I. 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
(XII)	<b>Total Comprehensive Income attributable to:</b>					
	Owners of the company	124.27	(8.99)	49.52	160.29	1,185.44
	Non-controlling interest	-	-	-	-	-
(XIII)	<b>Earning Per Share (EPS) (face Value of ₹ 10/- each)*</b>					
	a) Basic (in ₹)	0.06	(0.05)	0.14	0.28	2.66
	b) Diluted (in ₹)	0.06	(0.05)	0.14	0.28	2.66
(XIV)	<b>Paid-up Equity Share Capital (Face Value of ₹ 10/- each)</b>	<b>4,657.00</b>	<b>4,657.00</b>	<b>4,657.00</b>	<b>4,657.00</b>	<b>4,657.00</b>
(XV)	Other Equity				1,121.80	1,805.73

\*EPS is not annualized for the quarter.



  
General Manager (Finance) I/C  
Bharat Coking Coal Limited  
KOYLA BHAWAN  
DHANBAD-826005



# BHARAT COKING COAL LIMITED

(A Miniratna Company)

## STATEMENT OF AUDITED ASSETS AND LIABILITIES

(₹ in Crore)

As at

March 31, 2026

March 31, 2025

### ASSETS

#### Non-Current Assets

(a) Property, Plant & Equipment	5265.71	4264.41
(b) Capital Work in Progress	1874.27	1616.78
(c) Exploration and Evaluation Assets	52.43	227.82
(d) Intangible Assets	7.70	9.49
(e) Intangible Assets under Development	0.00	0.00
(f) Financial Assets		
(i) Investments	0.00	0.00
(ii) Loans	0.14	0.00
(iii) Other Financial Assets	1468.30	1018.90
(g) Deferred Tax Assets (Net)	531.16	562.83
(h) Non-Current Tax Assets (Net)	0.00	0.00
(i) Other non-current assets	1355.81	1042.65
<b>Total Non-Current Assets (A)</b>	<b>10555.52</b>	<b>8742.88</b>

#### Current Assets


(a) Inventories	3046.88	1960.14
(b) Financial Assets		
(i) Investments	0.00	0.41
(ii) Trade Receivables	2863.18	1847.76
(iii) Cash & Cash equivalents	367.09	167.54
(iv) Other Bank Balances	645.97	962.31
(v) Loans	0.00	0.00
(vi) Other Financial Assets	339.54	234.19
(c) Current Tax Assets (Net)	221.06	198.54
(d) Other Current Assets	2546.11	3169.71
<b>Total Current Assets (B)</b>	<b>10029.83</b>	<b>8540.60</b>

**Total Assets (A+B)**

**20585.35**

**17283.48**



  
General Manager (Finance) I/C  
Bharat Coking Coal Limited  
KOYLA BHAWAN  
DHANBAD-826005



# BHARAT COKING COAL LIMITED

(A Miniratna Company)


## STATEMENT OF AUDITED ASSETS AND LIABILITIES

(₹ in Crore)

As at

	March 31, 2026	March 31, 2025
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Equity</b>		
(a) Equity Share Capital	4657.00	4657.00
(b) Other Equity	1,121.80	1,805.73
<b>Equity attributable to equity-holders of the company</b>	<b>5778.80</b>	<b>6462.73</b>
Non-Controlling Interests	0.00	0.00
<b>Total Equity (A)</b>	<b>5778.80</b>	<b>6462.73</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Lease Liabilities	169.18	143.06
(iii) Other Financial Liabilities	452.32	357.93
(b) Provisions	2327.27	2324.71
(c) Deferred Tax Liabilities (Net)	0.00	0.00
(d) Other Non-Current Liabilities	1093.98	805.94
<b>Total Non-Current Liabilities (B)</b>	<b>4042.75</b>	<b>3631.64</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	2000.00	0.00
(ii) Lease Liabilities	72.56	90.11
(iii) Trade payables		
Micro, Small & Medium enterprises	19.32	23.63
Other than Micro, Small & Medium enterprises	3674.42	2149.64
(iv) Other Financial Liabilities	2550.89	2339.28
(b) Other Current Liabilities	1472.17	1534.08
(c) Provisions	974.44	1052.37
(d) Current Tax Liabilities (Net)	0.00	0.00
<b>Total Current Liabilities (C)</b>	<b>10763.80</b>	<b>7189.11</b>
<b>Total Equity and Liabilities (A+B+C)</b>	<b>20585.35</b>	<b>17283.48</b>



  
General Manager (Finance) I/C  
Bharat Coking Coal Limited  
KOYLA BHAWAN  
DHANBAD-826005




**BHARAT COKING COAL LIMITED**  
(A Miniratna Company)  
**STATEMENT OF AUDITED CASH FLOW**

	(₹ in Crore)	
	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	149.18	1,702.89
<i>Adjustments for :</i>		
Depreciation, amortisation and impairment expenses	477.56	580.68
Interest and other income from investment	(139.53)	(153.93)
Finance Costs	158.64	72.49
(Profit)/Loss on sale of Property, Plant and Equipment	(10.09)	0.64
Liability and provision written back	(544.84)	(155.35)
Allowances and Provisions	21.24	4.80
Write off	-	0.00
Reversal of Stripping Activity Provision	-	195.90
Stripping Activity Adjustment	(817.94)	(772.30)
<b>Cash flows from operating activities before changes in following assets and liabilities</b>	<b>(705.78)</b>	<b>1,475.82</b>
Trade Receivables	(1,015.42)	(514.51)
Inventories	(1,003.96)	(577.89)
Loans and advances and other financial assets	(387.30)	(223.43)
Other current and non current Assets	33.31	(314.18)
Trade payables	1,520.47	939.74
Other financial liabilities	155.80	328.48
Other current and non current liabilities	666.95	19.98
Provisions	(88.17)	(146.65)
<b>Cash Generated from Operation</b>	<b>(824.10)</b>	<b>987.36</b>
Income Tax (Paid)	183.46	(360.45)
<b>Net Cash Flow generated from Operating Activities (A)</b>	<b>(640.64)</b>	<b>626.91</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Payments for Property, Plant and Equipment and Intangible assets	(618.56)	(770.18)
Proceeds from Sale of Property, Plant and Equipment	20.37	5.20
Payments for Exploration and Evaluation Asset	(0.09)	(64.53)
Realisation of deposits/(Deposits) with Banks	130.71	(402.88)
Proceeds from/(Investment in) Mutual Fund, Shares etc.	0.45	271.40
Payment for Equity investment in Joint Venture	-	-
Interest received on Investment	157.53	138.19
<b>Net Cash used in Investing Activities (B)</b>	<b>(309.59)</b>	<b>(822.80)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from /(Repayment of) non current borrowings	-	-
Proceeds from /(Repayment of) current borrowings	2,000.00	-
Repayment of lease liabilities (including interest)	78.48	82.15
Interest paid	(84.48)	(0.60)
Dividend paid on Equity shares	(844.22)	(44.43)
<b>Net Cash (used in)/generated from Financing Activities (C)</b>	<b>1,149.78</b>	<b>37.12</b>
<b>Net Increase / (Decrease) in Cash and Cash equivalent (A+B+C)</b>	<b>199.55</b>	<b>(158.77)</b>
<b>Cash and Cash equivalent as at the beginning of the year</b>	<b>167.54</b>	<b>326.31</b>
<b>Cash and Cash equivalent as at the end of the period/year</b>	<b>367.09</b>	<b>167.54</b>
<b>Reconciliation of Cash and Cash equivalents</b>		
<b>Cash and Cash equivalents [Net of bank Overdraft ₹0.00 crore (P.Y. ₹0.00crore)]</b>	<b>367.09</b>	<b>167.54</b>

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



  
General Manager (Finance) I/C  
Bharat Coking Coal Limited

**Notes to the Financial Results:**

1. The above financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their meetings held on April 22, 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 financial results for the quarter and year ended March 31, 2026.

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

3. The Production and Offtake of Raw Coal (in quantitative terms) are as under:

S.L. 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
(i)	Production (in Million Tonne)	10.87	8.90	11.44	35.52	40.50
(ii)	Offtake (in Million Tonne)	7.22	8.78	9.88	33.05	38.26

4. Figures for the quarter ended March 31, 2026 and March 31, 2025 represent the balancing figures between audited figures in respect of the full financial year and the published unaudited figures upto nine months ended December 31, 2025 and December 31, 2024.

5. Figures for the previous period(s) have been regrouped wherever necessary, in order to make them comparable.

For and on behalf of the Board of Directors



(M K Agarwal)  
Chairman cum Managing  
Director & CEO  
DIN- 10947182

(Rajesh Kumar)  
Director (Finance) & CFO  
DIN- 11537673

Date: 22.04.2026  
Place: Dhanbad

(M S Raju)  
G.M. (Finance) I/C

(Debanuj Debnath)  
Company Secretary