



सेन्ट्रल माईन प्लानिंग एण्ड डिजाइन इन्स्टीच्यूट लिमिटेड
(कोल इण्डिया लिमिटेड की अनुषंगी कम्पनी / भारत सरकार का एक लोक उपक्रम)
गोन्दवाना प्लेस, कान्के रोड, राँची - 834 008, झारखंड (भारत)
Central Mine Planning & Design Institute Limited
(A Subsidiary of Coal India Limited / Govt. of India Public Sector Undertaking)
Gondwana Place, Kanke Road, Ranchi - 834 008, Jharkhand (INDIA)
CORPORATE IDENTITY NUMBER - U14292JH1975GOI001223

An ISO 9001: 2015 & ISO 37001: 2016 Certified Company

Ref. No. CMPDI/CS/BSE/NSE/2026-27/04

Dated: 21-04-2026

To,
Listing Department,
Bombay Stock Exchange Limited,
14th Floor, P.J. Towers, Dalal Street,
Mumbai – 400 001
Scrip Code 544739

To,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051.
Ref: ISIN – INE05HV01027

Sub: - Audited Financial Results of Central Mine Planning & Design Institute Limited (Standalone) for the 4th Quarter and Financial Year ended 31st March' 2026 and recommendation 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 the Audited Financial Results of Central Mine Planning & Design Institute Limited (Standalone) for the 4th Quarter and Financial Year ended 31st March 2026. We are also enclosing the declaration of unmodified opinion (emphasis of matter) for the 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 Central Mine Planning & Design Institute Limited (CMPDIL) at its meeting held on 21-04-2026.

Further, the Board of Directors in its meeting held on date had recommended payment of Final Dividend for the financial year 2025-26 @ Rs 1.06 per share of the face value of Rs 2/- as recommended by the Audit Committee of CMPDIL in its meeting held on date subject to the approval of the Members at the ensuing Annual General Meeting ("AGM") of the Company. The dividend would be paid within 30 days from the date of declaration at the AGM.

The results are also being uploaded on the website of the company and will also be published in the newspaper.

The meeting of Board of Directors commenced at 19:20 Hrs and concluded at 20:40 Hrs.

This is for your kind information and for appropriate dissemination.

Yours faithfully,

(अभिषेक मुंधड़ा /Abhishek Mundhra)
Company Secretary/ कंपनी सचिव
& Compliance Officer/& अनुपालन अधिकारी

Encl: As above



फोन नम्बर/Phone No. : 0651- 2230169
ई-मेल/E-mail: cosecretary.cmpdi@coalindia.in
वेब साईट/Website: www.cmpdi.co.in



सीएमपीडीआई
मिनी रत्न
cmpdi
Mini Ratna

सेन्ट्रल माईन प्लानिंग एण्ड डिजाइन इन्स्टीच्यूट लिमिटेड
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Gondwana Place, Kanke Road, Ranchi - 834 008, Jharkhand (INDIA)
CORPORATE IDENTITY NUMBER - U14292JH1975GOI001223

An ISO 9001: 2015 & ISO 37001: 2016 Certified Company

**Declaration of Audited Financial Results of CMPDI with unmodified Opinion
(Emphasis of matter) for the 4th Quarter and Financial year ended 31.03.2026**

We hereby declare that Audited Financial Results of CMPDI for the 4th quarter and financial year ended 31.03.2026 expresses an unmodified opinion (Emphasis of matter).

For DEOKI BIJAY &
Co.
Chartered Accountants
FRN: 313105E

(CA Abhishek Kedia)

Partner

Membership No :
401607



For Central Mine Planning & Design Institute Limited

(Sudip Dasgupta)

General Manager
(Finance) & CFO
DIN-10802727

(Rajeev Kumar Sinha)

Director

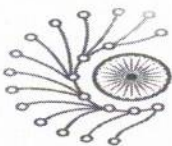
DIN-11363113

(Chaudhari Shivraj
Singh)

Chairman- cum -
Managing Director
DIN-11416124

Date: 21.04.2026

Place: Ranchi



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IMPACT
SUMMIT
भारत 2026 INDIA

सर्वजन कल्याण | सर्वजन सुखाय
WELFARE FOR ALL | HAPPINESS OF ALL



फोन नम्बर/Phone No. :
ई-मेल/E-mail:
वेब साइट/Website:

Independent Auditor's Report

To

The Members

Central Mine Planning & Design Institute Limited

Report on the Audit of Ind AS Financial Statements

Opinion

We have audited the accompanying Ind AS Financial Statements of **Central Mine Planning & Design Institute Limited** ("the Company"), which comprise the Balance Sheet as at 31st March 2026, and the Statement of Profit and Loss (Including Other Comprehensive Income), Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the Ind AS Financial Statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "Ind AS Financial Statements")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS Financial Statements give the information required by the Act in the manner so required and give true and fair view in conformity with the accounting principles generally accepted in India, including the Ind AS, of the financial position of the company as at 31st March, 2026 and its financial performance including other comprehensive income, its cash flow and the statement of changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the IND AS Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Ind AS 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 Ind AS Financial Statements under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the Ind AS Financial Statements.



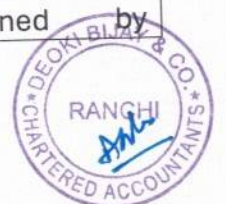
Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Ind AS Financial Statements of the current period. These matters were addressed in the context of our audit of the Ind AS Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S.No.	Key Audit Matters	Auditor's Response
1	<p>Assessment of contingent liabilities & its provisions in respect of certain litigations including direct and indirect taxes, various claims filed by other parties not acknowledged as debt.</p> <p>A high level of judgment is required in estimating the level of provisioning. The company's assessment is supported by the facts of matter, their own judgment, past experience, and advice from legal and independent tax consultant wherever considered necessary. Accordingly, unexpected adverse outcomes may significantly impact the company's reported profit and net assets. Associated uncertainty relating to the outcome requires application of judgment in interpretation of law.</p> <p>Refer Note 16 para 4(a) to the Ind AS Financial Statements.</p>	<p>Principal Audit Procedures:</p> <p>Our audit was focused on analysing the facts of subject matter under consideration and judgments/ interpretation of relevant law.</p> <ul style="list-style-type: none"> • Obtaining List of contingent liabilities including direct tax/indirect tax/various claims filed by other parties. • Examining on test check basis, the recent orders and/or communication received from various Tax authorities/ judicial forums and follow up action thereon. • Understanding the current status of the litigation/tax assessments. • Evaluating the merit of the subject matter under consideration with reference to the grounds presented therein and available independent legal / tax advice • Review and analysis of the contentions of the company through discussion, collection of details of the subject matter under consideration, the likely outcome and consequent potential outflows on those issues. <p>Audit Conclusion:</p> <p>Our procedures did not identify any material exceptions.</p>



<p>2.</p>	<p>Assessment of Employee Benefit expenses, including provisions for gratuity, leave encashment, provident fund, and other related obligations, were considered significant due to the involvement of management judgment and estimation, particularly in actuarial valuations. The complexity and subjectivity involved in determining these provisions, along with their materiality to the Financial Statements, required significant auditor attention.</p>	<p>Principal Audit Procedures:</p> <p>Our audit procedures in respect of this matter were focused on analysing the facts of subject matter under consideration:</p> <ul style="list-style-type: none"> • Verifying employee benefit payments with supporting records, including salary register and payment registers; • Evaluating the actuarial valuation reports obtained by management, assessing the reasonableness of key actuarial assumptions used in the actuarial valuations; • Testing the completeness and accuracy of the underlying data used in determining the provisions. <p>Audit Conclusion:</p> <p>Based on the procedures performed, we found the assumptions and methodologies used by management to be reasonable and did not identify any material discrepancies. The related disclosures in the Financial Statements are considered adequate.</p> <p>The Company has assessed the impact of the new labour codes in India, which involves significant judgement in respect of their applicability, timing of implementation and potential impact on employee benefit expenses. The management, based on inputs from external legal consultants, has concluded that the overall financial impact, if any, is incremental and does not require significant changes to the existing compensation structure. Our procedures included evaluating management's assessment of the impact of the new labour codes, reviewing relevant assumptions and interpretations, considering external legal opinions obtained by</p>
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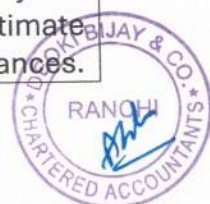
		management, and assessing the adequacy of related disclosures.
3.	<p>Assessment of Property, Plant and Equipment (PPE) were considered to be a key audit matter due to their materiality in the Financial Statements and the judgment involved in their recognition, measurement, and existence. The company's assessment is supported by the facts of matter, their own judgment, as well as past experience. The audit of PPE required significant auditor attention, particularly in relation to verification of asset records, physical existence of assets, depreciation practices, and ownership of immovable properties.</p>	<p>Principal Audit Procedures: Our audit procedures in respect of this matter included, among others:</p> <ul style="list-style-type: none"> • Verifying the fixed asset register and reconciling the same with the general ledger; • Reviewing management's physical verification reports and assessing discrepancies, if any, between book records and physically verified assets; • Verifying ownership of immovable properties by inspecting title deeds and related documentation, where available; and • Discussing the above observations with management and evaluating the corrective actions taken, assessing the adequacy of adjustments and disclosures made by management in response to the issues identified including enhancement of disclosures regarding non-availability of certain title deeds. <p>Audit Conclusion: Based on the procedures performed, we observed that certain discrepancies existed in the fixed asset records, including assets no longer in existence, and incomplete documentation of ownership for certain land parcels. Management has rectified the identified errors relating to depreciation and has made appropriate disclosures in respect of non-availability of title deeds in the Financial Statements.</p>
4.	The Company has recognized certain immovable property in its Financial Statements. The title	<p>Principal Audit Procedures:</p>



<p>deeds for such immovable property were not produced for our verification during the course of the audit. However, management has represented that the ownership of the immovable property has been vested in the Company pursuant to a notification published in the Gazette of India.</p>	<p>Our audit procedures in respect of this matter included, but were not limited to, the following:</p> <ul style="list-style-type: none"> • Obtained and examined the relevant notification published in the Gazette of India evidencing the vesting of the immovable property in favour of the Company. • Evaluated the legal validity and applicability of the Gazette notification as evidence of ownership. • Obtained management representations regarding the status of title deeds and the process of formal transfer/registration, if pending. • Reviewed supporting documents such as land records, revenue records, and correspondence with government authorities, where available. • Assessed the adequacy and appropriateness of disclosures made in the Financial Statements regarding the ownership of immovable property and the non-availability of title deeds. • Evaluated whether sufficient appropriate audit evidence was obtained to support the recognition of the immovable property in the Financial Statements and considered the implications, if any, on our audit opinion. <p>Audit Conclusion: Based on the procedures performed and evidence obtained, we noted that the immovable property in Regional Institute (RI1) has been vested in favour of the Company pursuant to a Gazette notification and that the Company is in possession of the immovable property.</p>
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		<p>However, the mutation process is ongoing and title deeds were not available for verification as at the reporting date.</p>
<p>5.</p>	<p>Assessment of Other Current Liabilities were considered to be a key audit matter due to their materiality in the Financial Statements. Balances of other current liabilities have not been confirmed in most of the cases. They also include old balances lying since last several years pending for final adjustment/square-up in the books of accounts. Attention was drawn to the fact that Other Current Liabilities include balances aggregating to ₹14.65 crore, which primarily comprise old and unexplained balances carried forward over several years. Management has represented that due to turnover of employees, and transition in accounting/technical systems over time, supporting records and historical documentation are not fully available. As a result, these balances remain pending for final reconciliation, adjustment, or write-back, and the ultimate impact of confirmation, reconciliation, or adjustment (if any) on the financial statements is presently not ascertainable.</p>	<p>Principal Audit Procedures: In relation to the above matter, we performed the following procedures, among others:</p> <ol style="list-style-type: none"> 1. Obtained and analyzed the detailed aging and breakup of other current liabilities, particularly focusing on long outstanding balances. 2. Reviewed available supporting documents, ledgers, and historical records maintained by the Company. 3. Conducted discussions with management regarding the nature, origin, and basis of recognition of these old balances. 4. Verified the status of reconciliation and confirmation processes initiated by management. 5. Evaluated the adequacy of internal controls relating to maintenance and retention of financial records. 6. Assessed whether any subsequent settlement, adjustments, or write-backs had been recorded during or after the reporting period. 7. Considered the implications of missing documentation on the completeness and accuracy of liabilities recognized. <p>Audit Conclusion: Due to the absence of adequate records and pending reconciliation, we are unable to independently verify the completeness, accuracy, and ultimate settlement of these balances.</p>



		<p>Accordingly, the possible adjustments, if any, that may arise upon completion of reconciliation exercises could not be presently determined.</p> <p>However, except for the uncertainty arising from the above matter, nothing has come to our attention that causes us to believe that these balances are materially misstated in the financial statements as at the reporting date.</p>
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Information Other than the Ind AS Financial Statements and Auditor's Report Thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Ind AS Financial Statements and our auditor's report thereon.

Our opinion on the Ind AS Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

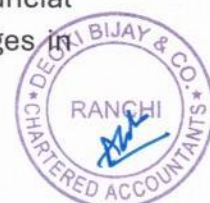
In connection with our audit of the Ind AS Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Ind AS Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. As the Other Information has not been provided to us, we have nothing to report in this regard.

When we read the Annual report, which is expected to be made available to us after the date of this auditors' report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibility of Management for the Ind AS 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 Ind AS Financial Statements that give a true and fair view of the financial position, financial performance, including other comprehensive income and cash flows and changes in



equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act, read with relevant rules issued thereunder. 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 implementation and maintenance of 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 Ind AS Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS 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.

Auditor's Responsibility for the Audit of the Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the Ind AS 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 Ind AS 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 Ind AS 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 Ind AS 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 Ind AS Financial Statements, including the disclosures, and whether the Ind AS Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Ind AS Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Ind AS Financial Statements 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 Ind AS 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 Ind AS 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 Matter

The financial statements of the Company for the year ended March 31, 2025, included in the comparative financial information, were audited by another auditor, who expressed an unmodified opinion on those financial statements vide their report dated April 30, 2025.

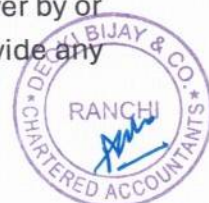
Our opinion is not modified with regard to above.

Report on Other Legal and Regulatory Requirements

1. As required under section 143 (5) of the Companies Act, we give in “**Annexure A**”, a statement on the Directions/ Additional Directions issued by the Comptroller and Auditor General of India after complying the suggested methodology of Audit, the action taken thereon and its impact on the accounts and the Ind AS Financial Statements of the Company.
2. As required by the Companies (Auditor’s Report) Order, 2020 (“the Order”) issued by the Central Government of India in terms of Section 143(11) of the Act, we give in “**Annexure B**” a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable.
3. **As required by Section 143(3) of the Act, we report that:**
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid Ind AS financial statements read with as reported in clause (a) of the “Emphasis of Matters” paragraph above.
 - b) In our opinion proper books of account as required by law relating to preparation of the aforesaid Ind AS Financial Statements have been kept by the Company so far as appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and the Statement of Change in Equity dealt with by this Report are in agreement with the books of accounts.
 - d) In our opinion, we don’t have any observation which has an adverse impact on functioning of the Company.
 - e) In our opinion, the aforesaid Ind AS Financial Statements comply with the Ind AS specified under section 133 of the Act read with relevant Rule issued thereunder.;



- f) In pursuance of the Notification No. G.S.R.463(E) dated 05.06.2015 issued by the Ministry of Corporate affairs, section 164(2) of the Act, pertaining to disqualification of Directors is not applicable to the Government company.
- g) We don't have any qualification, reservation or adverse remark relating to the maintenance of the accounts and the matters connected therewith.
- h) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure C**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- i) Being a Government Company pursuant to the Notification No. GSR 463 (E) dated 05th June 2015 issued by the Ministry of Corporate Affairs, Government of India, provisions of Section 197 of the Act, are not applicable to the company.
- j) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
- i. The company has disclosed its pending litigations under Additional Note 16 of the Ind AS financial statement. The impact, if any, of these litigations will be given effect to as and when the same are determined/settled.
 - ii. The Company has made provisions as required under the applicable law or accounting standards, for material foreseeable losses if any, on long term contracts and the company did not have any derivative contracts.
 - iii. As per the written representation received from the management, there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (i) The management has represented that, to the best of its knowledge and belief no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entity ("intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any



guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of its knowledge and belief no funds have been received by the company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(iii) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused to believe that representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- v. The dividend declared and paid during the financial year by the company is in compliance with section 123 of Companies Act 2013
- vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail feature has been preserved by the company as per the statutory requirements for record retention.

For Deoki Bijay & Co
Chartered Accountants
FRN: 313105E


CA. Abhishek Kedia
(Partner)
Membership No. 401607



Place: Ranchi

Date: 21.04.2026

Annexure “A” referred to in paragraph ‘1’ of “Report on Other Legal and Regulatory Requirements” of Independent Auditor’s Report on the Ind AS financial statements for the year ended March 31, 2026, we report that;

Part-I

S. No.	Directions	Auditor’s Reply
1.	<p>Whether the Company has a system in place to process all the accounting transactions through IT system? If yes, whether review of this system and controls that are significant to the Companies' financial reporting process as well as cyber security has been done by Information Security Auditing Organisations empanelled by Cert-In at a minimum frequency of once in a year and material discrepancies found, if any, have been suitably reported? The implications of processing of accounting transactions outside IT system on the integrity of the accounts along with the financial implications may also be reported.</p>	<p>The Company has an established system in place to process accounting transactions through an Information Technology (IT) system. However, it is observed that no review of the IT system and the controls relevant to the Company’s financial reporting process and cyber security has been conducted by Information Security Auditing Organisations empanelled with Indian Computer Emergency Response Team (CERT-In) at the prescribed minimum frequency of once in a year.</p> <p>In the absence of such an independent Information Systems (IS) audit, the adequacy and effectiveness of IT controls, including those relating to financial reporting and cyber security, remain unverified. This may pose a risk to the integrity, reliability, and security of the accounting data and financial information. Further, based on the information and explanations provided, no instances of processing of accounting transactions outside the IT system have been reported during the period under audit. Accordingly, no financial implications on this account have been identified.</p>
2.	<p>Whether there is any restructuring of an existing loan or cases of waiver / write-off of debts / loans / interest etc. made by a lender to the company due to the company’s inability to repay the loan? If yes, the financial impact may be stated. Whether such cases are properly accounted for? (In case, lender is a government company, then this direction is</p>	<p>As per information and explanations given to us, there is no case of any restructuring of an existing loan or cases of waiver / write-off of debts / loans / interest etc. made by a lender to the company due to the company’s inability to repay the loan.</p>



	also applicable for statutory auditor of lender company)	
3.	Whether funds received/receivable for specific schemes from central/state agencies were properly accounted for/utilized as per its terms and conditions? List the cases of deviation.	As per information and explanations given to us, the company has not received any funds/grants. However, the Company has received advances against detailed & promotional drilling, R&D & S&T and NMET as mentioned in clause 2 & 3 of Part-II - Additional directions (Annexure – 'A').

Part-II - Additional directions

S. No.	Directions	Auditor's reply
1.	Whether any independent assessment and certification of migration process of data from Coalnet portal to SAP had been done.	Yes, an independent assessment and certification of the data migration process from the Coalnet portal to the SAP system was carried out during the year. A Data Migration Audit Report was issued by the external service provider, Ernst & Young (EY), covering various functional domains. As per EY's report, the data migration for most functional areas was validated and certified. Within the Human Capital Management (HCM) domain, reconciliation was achieved up to 99.63% for Employee Master data and 85.33% for Employee Master Module Reports.
2.	Whether exploration of Coal blocks was completed in compliance of MOU and grant received for detailed and promotional drilling utilized and accounted properly. List the Cases of deviation.	As per information and explanations given to us, there is no MOU between CMPDI and MOC/CIL/NMET. CMPDI is the nodal agency for all information related to exploration of coal and lignite in the country. CMPDI undertake the activities of detailed and promotional drilling as per the project/blocks sanctioned/approved by MOC/CIL/NMET either by itself or by agreements with MECL and private parties. On the basis of our examination of the samples on test check basis, it was observed that exploration of blocks was completed in compliance with agreements made with MECL and private parties and grant received



		for detailed and promotional drilling are being utilized and accounted for properly.
3.	Whether funds received for R&D and S&T projects were properly accounted for/utilized as per terms and condition? List the cases of deviations.	<p>As per the information and explanation provided to us, R&D and S&T projects are approved/sanctioned by the technical committee of MOC/CIL with certain terms and condition based on the proposal submitted by the implementing agency/institute to CMPDI. CMPDI makes an estimate of fund requirement for all the ongoing or new R&D/S&T projects and make a consolidated requisition from MOC/ CIL. Once the fund is received, CMPDI disburse the fund to implementing agency/institute in various instalments based on the progress of the projects. Once the project is complete and Project completion report is approved by the technical committee, implementing agency/institute submit the utilization certificate to CMPDI and refund the unspent amount of the fund received on such projects to CMPDI along with the interest earned on those funds.</p> <p>On the basis of our examination of selected samples on a test-check basis, it was observed that the funds received under the R&D Fund of Coal India Limited (CIL) and the S&T Fund of the Ministry of Coal (MoC) were, in general, properly accounted for and utilized in accordance with the terms and conditions laid down in the respective project approvals. However, certain deviations from the "Guidelines for Research Projects" issued by the Ministry of Coal in 2021 were noted, as summarized below:</p> <ul style="list-style-type: none"> • Refund any unutilized balance of project funds along with the applicable interest upon project completion; • Report the interest earned on project funds from the date of disbursement; and • Either adjust the reported interest against subsequent fund instalments or remit it to



CMPDI for onward credit to the Ministry of Coal at the end of the project.

Additionally, the guidelines prohibit the parking of project funds in non-interest-bearing accounts, ensuring that all public funds are productively held and transparently managed.

Audit Findings:

The key observations are summarized below:

1. It was observed that most implementing agencies are reporting the interest earned on project funds during the project period. Accordingly, the accrued interest is adjusted while releasing subsequent instalments for ongoing projects. However, in certain cases, despite follow up by the management, implementing agencies do not report the interest earned on project funds. In such instances, due to the absence of necessary disclosures and supporting documents, the accrued interest cannot be adjusted during the project period.

2. Cases were identified where unutilized project funds were not refunded in respect of completed projects, and no interest was reported or remitted even in cases where the entire disbursed amount was claimed to have been utilized, despite follow-up by management. However, it is pertinent to note that in certain cases, the non-refund of unutilized funds was attributable to the non-completion of audit procedures. The implementing agencies generally remit the unutilized balances upon finalization and receipt of audited figures. The following Table- '1' herein below summarizes cases of non-compliance identified.

3. Non-submission of Quarterly Progress Reports and Expenditure Statements: As per the Guidelines, the Principal Implementing and Sub-Implementing Agencies are required to submit Quarterly



		<p>Progress Reports and expenditure statements (Forms III, IV & V) for the quarters ending March, June, September, and December. These are to be submitted to CMPDI by the 15th of the month following the close of each quarter for scrutiny. However, during the course of the audit, it was observed that the implementing agencies have not been submitting the required quarterly progress reports and expenditure statements on a regular basis, despite follow-up by the management.</p>
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Table 1: Summary of Non-Compliance in Refund of Unutilized Funds and Interest Reporting.

SL. NO.	Project Code	Implementing Agencies	Project completion Date	Name of Fund	Fund Disbursed (₹ Cr)	Expended (₹ Cr)	Unutilized (₹ Cr)	Interest Received
1	CIL/R&D/01/76/2021	IIT-ISM, Dhanbad; BCCL, Dhanbad	14-11-2023	R&D	0.7	0.61	0.09	No
2	CIL/R&D/04/16/2022	IIT-ISM Dhanbad	31-01-2025	R&D	1.05	0.7252	0.3248	No
3	CIL/R&D/02/12/2021	IIT Kharagpur; CMPDI	30-09-2024	R&D	1.34	1.32	0.026	No
4	CIL/R&D/01/77/2022	IIT-ISM Dhanbad; CMPDI	31-01-2024	R&D	2.63	2.28	0.35	No
5	CIL/R&D/01/79/2022	IIT; BHU; Varanasi	01-01-2025	R&D	1.72	1.11	0.60	No
6	CIL/R&D/04/18/2022	ECL, Sanctoria & CIMFR, Dhanbad	30-09-2025	R&D	49.2	0.22	48.08	No
7	MT-178	IIT, Kharagpur; CMPDI	28-12-2025	S&T	1.87	1.72	0.15	No
8	EE-52	BIT MESRA/ CMPDI, RANCHI	30-11-2025	S&T	1.82	1.57	0.25	No
9	EE-53	JNARDDC, NAGPUR/ VNIT, NAGPUR/ BIT MESRA/ CMPDI	31-03-2026	S&T	2.79	2.47	0.32	No
10	MT-180	IIT-ISM, DHANBAD	31-08-2025	S&T	0.36	0.31	0.05	No



Annexure – “B” referred to in paragraph 2 of “Report on Other Legal and Regulatory Requirements” of Independent Auditor’s Report on the Ind AS financial statements for the for the year ended March 31, 2026, we report that;

i. **a)** (A) During the course of our audit, it was observed that the Company has generally maintained proper records of showing full particulars of Property Plant and Equipment.

(B) The company has maintained proper records showing full particulars of Intangible Assets.

b) According to the information and explanations given to us and based on our audit procedures, the Company has maintained records showing full particulars, including quantitative details and situation of Property, Plant and Equipment (PPE).

We have been informed that the management has conducted the physical verification of fixed assets at reasonable intervals in accordance with the policy laid down by Coal India Limited (CIL), and that such verification was carried out by a duly constituted team. As informed to us, no material discrepancies were noted during such verification.

(c) According to the information and explanation given to us, the title deeds of all immovable properties (other than properties where the company is lessee and lease agreements are duly executed in favour of lessee) disclosed in the financial statements are held in the name of the company.

However, during the course of our audit, we observed that as per the Gazette of India dated 14th April 1979 (Chaitra 24, 1901), Central Mine Planning & Design Institute (CMPDI) was vested with the title to certain immovable properties comprising land, office and residential buildings and premises known as the Coal Board Colonies at Lachipur and Asansol, including the pump house, rest house, Coal Board’s office, and staff colony relating to CMPDI RI-I. The title deeds of the aforesaid properties were not produced before us for our verification. Accordingly, we are unable to comment on the validity of the title in respect of these immovable properties.

(d) According to the information & explanations as provided to us and as observed by us, no revaluation of Property, Plant and Equipment (including right to use assets) or intangible assets of both during the year has been carried out by the company.

(e) According to the information & explanations as provided to us, no proceeding has been initiated or pending against the company for holding any benami property under the benami transactions (prohibition) act, 1988 (45 of 1988) and rules made thereunder.

ii. **(a)** As per the policy of the company, physical verification of stores and spares is done at reasonable intervals by an external agency duly appointed by the



company and a report for position of stock as on 31st March 2026 has been obtained by the company. In our opinion, the coverage and procedure of such verification by the management is appropriate; no discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such verification.

(b) The Company has not independently been sanctioned any working capital limits in excess of Rs. 5 Crores from banks or financial institutions on the basis of security of its current assets during the year. However, the Company is an individual borrower under a pooled consortium cash credit facility amounting to Rs. 140 Crores (fund-based) and Rs. 290 Crores (non-fund based), sanctioned in favour of Coal India Limited (CIL) for the benefit of itself and its subsidiaries, including the Company. During the year, there was a reconstitution of the consortium, with certain new banks being included; however, the overall sanctioned limit of Rs. 430 Crores (fund-based and non-fund-based combined) remained unchanged. As informed to us, Central Mine Planning & Design Institute Ltd. (CMPDI) is not liable to file any quarterly returns or statements of current assets with any lending institution during the year because the Company has not availed the facility.

iii. **(a)** During the year, the Company has not provided any loans or advances in the nature of loans, secured or unsecured, to Companies, Firms, Limited Liability Partnerships, or any other parties.

(b) The Company has provided a guarantee amounting to Rs. 0.14 Crores in favour of India Power Corporation Limited, towards a security deposit for availing electricity services. The Company has provided a guarantee amounting to Rs. 1.5 Crores in favour of Ministry of Mines, Government of India during the year 2025-2026. In our opinion, the terms and conditions of the guarantee are not prejudicial to the interest of the Company.

(c) Certain housing advances granted to employees in earlier years remain outstanding as at the Balance Sheet date. The Company has not granted any fresh housing advances during the year. However, the advances relating to employees of CCL, co-subsiary, have been transferred to the Company pursuant to the transfer of employees, resulting in an increase in the balance of loans and advances to employees during the year. Reference in this regard may be made to Clause (xvii) of this Report.

(d) According to the information and explanations given to us, no security has been provided by the Company in respect of any of its borrowings.

(e) Apart from the operational guarantee referred to in Clause (b), the legacy employee housing advances mentioned in Clause (c), and the security provided as per Clause (d), the Company has not made any fresh investments nor provided any additional guarantees, securities, loans, or advances in the nature of loans to companies, firms, LLPs, or other parties during the year.



- iv. According to the information and explanations given to us, the Company has not granted loans, made investments, provided guarantees or security as defined in section 185 and 186 of Companies Act.
- v. The Company has not accepted any deposit, in terms of the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under. However, balances in respect of amount received in the course of, or for the purpose of the business of the Company as Earnest Money Deposits, Security Deposits and Advance Deposits from Customers / Others, the Company is of the view that these deposits do not come under the purview of the Companies (Acceptance of Deposits) Rules 2014.
- vi. We have broadly reviewed the cost records maintained by the company as prescribed by the Central Government under section 148(1) of the Companies Act, 2013 and are of the opinion that prima facie the prescribed accounts and records have been made and maintained. However, we have not made a detailed examination of the cost records with the view to determine whether they are accurate or complete.
- vii. **(a)** According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods & Service Tax, Provident Fund, Employees State Insurance, Income-Tax, Service Tax, Pension Fund, Professional Tax and other material statutory dues generally have been regularly deposited during the year by the Company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of Goods & Service Tax, provident fund, Employees State Insurance, income-tax, service tax pension fund, professional tax and other material statutory dues were in arrears as at 31 March 2026 for a period of more than six months from the date they became payable.

(b) Statutory dues referred to in sub-clause (a) which have **not been deposited on account of any dispute**, the amounts involved and the forum where such dispute is pending is mentioned in **“Appendix-1”**.

- viii. According to the information & explanations as provided to us, no transaction has been identified or reported by the tax authorities under tax assessments under the Income Tax Act, 1961 (43 of 1961) which requires to be surrendered or disclosed as income during the year.
- ix. **(a)** The Company has not defaulted in repayment of any loans or other borrowings or in the payment of interest thereon.
- (b)** According to the information & explanations as provided to us, the company has not been declared as wilful defaulter by any bank or financial institution or other lender.



- (c)** According to the information & explanations as provided to us, no term loans were applied for the purpose for which the loans were obtained during the year.
- (d)** According to the information & explanations as provided to us the company has not raised any fund on short term basis which have been utilized on long-term basis.
- (e)** According to the information & explanations as provided to us, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f)** According to the information & explanations as provided to us, the company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate company.
- x. **(a)** According to the information and explanations given to us and on the basis of books and records examined by us, the Company has raised money by way of initial public offer during the year. However, the Initial Public Offer (IPO) of the Company during the year was entirely an Offer for Sale (OFS) by the promoters. Accordingly, the Company has not received any proceeds from the IPO, and hence reporting under Clause 10(a) of CARO 2020 is not applicable.
- (b)** According to the information and explanations given to us and on the basis of books and records examined by us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (Fully, partially or optionally convertible) during the year. Accordingly, paragraph 3 (x) para (b) of the Order is not applicable.
- xi. **(a)** During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any instance of fraud by or on the Company, noticed or reported during the year, nor have we been informed of such case by the management.
- (b)** According to the information & explanations as provided to us, no report under sub-section (12) of section 143 of the Companies act has been filed by the auditors in form ADT-4 as prescribed under rule 13 of companies (audit and auditors) rules, 2014 with the central government.
- (c)** As per the information & explanation provided to us, the company has not received any whistle- blower complaints.
- xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with Section 177 and Section 188 of the Companies Act, 2013 where applicable and details of such transactions have been disclosed in the financial statements as required by applicable accounting standards.



- xiv. **(a)** In our opinion, and according to information and explanations given to us, the company has an Internal Audit system commensurate with the size and nature of its business;
- (b)** Yes, the reports of the internal auditors for the period under audit were considered by us;
- xv. According to the information and explanations given to us, the Company has not entered into non cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- xvi. **(a)** The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, Clause 3(xvi) of the order is not applicable.
- (b)** According to the information and explanations given to us, the Company has not conducted any non-banking financial or housing finance activities requiring registration with the Reserve Bank of India under the Reserve Bank of India Act, 1934.
- However, the Company has extended housing loans to certain employees under the Coal India Limited (CIL) House Building Advance Scheme, as part of its employee welfare initiatives. These advances are not in the nature of lending in the ordinary course of business and therefore do not fall within the scope of non-banking financial or housing finance activities.
- (c)** The company is not a Core investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (d)** The company is not a Core investment Company (CIC) as defined in the regulations made by the Reserve Bank of India neither it has more than one CIC.
- xvii. According to the information & explanations as provided to us, the Company has not incurred any cash losses in the financial year and in the immediately preceding financial year.
- xviii. According to the information & explanations as provided to us, there is no resignation of the statutory auditors during the year.
- xix. In our opinion, and according to information and explanations given to us, and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, no material uncertainty exist as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of Balance Sheet as and when they fall due within a period of one year from the Balance Sheet date;
- xx. During the year, the Company did not have any unspent amount pursuant to Section 135(5) of the Companies Act, 2013, in respect of both ongoing and other than ongoing projects. Accordingly, no amount was required to be transferred either to a Fund specified in Schedule VII within a period of six months from the



end of the financial year, in compliance with the second proviso to Section 135(5), or to a special account in compliance with Section 135(6) of the said Act.

xxi. This clause is not applicable.

Deoki Bijay & Co
Chartered Accountants
FRN: 313105E

Abhishek

CA. Abhishek Kedia
Partner
M. No. 401607



Place: Ranchi
Date: 21.04.2026

Appendix- “1” referred to in clause **vii** to **Annexure – “B”** referred to in paragraph ‘2’ of “Report on Other Legal and Regulatory Requirements” of Independent Auditor’s Report on the Ind AS financial statements for the for the year ended March 31, 2026.

DETAILS OF DISPUTED STATUTORY LIABILITIES AS ON 31.03.2026

Nature of the Statute	Nature of Dues	Forum where dispute is pending	Pending period to which the amount relates	Amount (Rs. in Crores)	Amount Paid under protest (Rs. in Crores)
Income Tax Act, 1961	Disallowances of prior period expenses	CIT(A)	A.Y. 2010-2011	1.05	0.59
Income Tax Act, 1961	Disallowances of CSR, Medical Expenses and profit from sale of asset	CIT(A)	A.Y. 2012-2013	0.33	-
Income Tax Act, 1961	Disallowance of CSR, Provision for NCWA, Medical expenses, grants, canteen, crech and other employee benefits	CIT(A)	A.Y. 2017-2018	31.67	25.12
Income Tax Act, 1961	Disallowances of employee benefits expenses like NCWA, Executive pay revision, Medical Expenses, grants to school & institutions, sports & recreation.	CIT(A)	A.Y. 2018-2019	55.02	32.44
Income Tax Act, 1961	Disallowances of subscription to club, funds and provision for gratuity.	CIT(A)	A.Y. 2019-2020	0.02	-
Income Tax Act, 1961	Disallowances of contingent, funds and provision for gratuity.	CIT(A)	A.Y. 2020-2021	25.69	19.13
Income Tax Act, 1961	Disallowances of Bonus or commission, leave encashment,	CIT(A)	A.Y. 2021-2022	7.38	5.73



	gratuity, expense u/s 43b contribution to PF & depreciation.				
Income Tax Act, 1961	Disallowing the provision for medical post-retirement medical benefits of the employees of Rs.8,06,00,000	CIT (A)	A.Y. 2022-23	2.03	-
Income Tax Act, 1961	Any other Deduction (provision for gratuity & PRMBS) and forex Expense.	CIT (A)	A.Y. 2024-25	3.12	3.12
Service Tax Act	Demand of arrears of service tax interest and penalty	Jharkhand High Court	A.Y. 1999-2005	5.05	5.05
Service Tax Act	Demand of Service Tax	Jharkhand High Court	A.Y. 1998-1999	3.82	
Service Tax Act	Demand of Service Tax and penalty	CESTAT	A.Y. 2013-14 to 2017-18	60.16	2.26
Goods & Services Act	GST Audit for F.Y. 2017-18 to 2021-22 completed	Commissioner (Appeals)	2017-18 to 2021-22	0.17	-
Goods & Services Act	GST Audit for FY 2020-21 completed and order issued.	Commissioner (Appeals)	2020-21	1.10	-
Goods & Services Act	GST Audit for FY 2021-22 completed and order issued.	Commissioner (Appeals)	2021-22	0.11	-
Goods & Services Act	GST Audit for FY 2017-18 is completed. Appeal has been filed with FAA on 03.04.2024	Commissioner (Appeals)	2017-18	0.40	-
Goods & Services Act	GST Audit for FY 2018-19 is completed. Appeal has been filed with FAA on 03.04.2024	Commissioner (Appeals)	2018-19	0.29	-



Annexure – “C” referred to in paragraph 3(h) of “Report on Other Legal and Regulatory Requirements” of Independent Auditor’s Report on the Ind AS Financial Statements for the for the year ended March 31, 2026, we report that;

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013.

We have audited the internal financial controls over financial reporting of ‘**Central Mine Planning & Design Institute Limited**’ (“the Company”) as on 31 March 2026 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

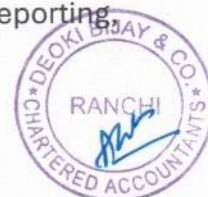
Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (‘ICAI’). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting



assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Ind AS financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Ind AS financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Ind AS financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2026 based on the internal control over financial reporting criteria established by the Company considering the essential



components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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

Deoki Bijay & Co
Chartered Accountants
FRN: 313105E



CA. Abhishek Kedia
Partner
M. No.: 401607



Date: 21.04.2026

Place: Ranchi

Central Mine Planning & Design Institute Limited
(A Subsidiary of Coal India Limited / Govt. of India Public Sector Undertaking)
CORPORATE IDENTITY NUMBER - U14292JH1975GOI001223

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

(₹ in crore)

Particulars	Quarter ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Reviewed	Audited	Audited	Audited
1) Revenue from Operations	826.88	528.53	740.33	2316.53	2102.76
2) Other Income	26.64	18.63	37.85	80.92	74.77
3) Total Income (1+2)	853.52	547.16	778.18	2397.45	2177.53
Expenses					
a. Cost of Materials Consumed	10.37	7.71	10.88	28.30	30.63
b. Employee Benefits Expense	289.26	139.39	145.63	745.01	608.67
c. Finance Costs	0.02	0.02	0.02	0.08	0.09
d. Depreciation/Amortization/ Impairment expense	9.49	8.51	8.38	34.76	33.48
e. Other Expenses	289.26	161.57	250.56	765.66	622.52
4) Total Expenses (a to e)	598.40	317.20	415.47	1573.81	1295.39
5) Profit before Exceptional Items & Tax (3-4)	255.12	229.96	362.71	823.64	882.14
6) Exceptional Items	0.00	0.00	0.00	0.00	0.00
7) Profit before Tax (5-6)	255.12	229.96	362.71	823.64	882.14
8) Tax Expenses	67.30	57.29	85.75	210.46	215.23
9) Profit for the Period/ Year from continuing operations (7-8)	187.82	172.67	276.96	613.18	666.91
10) Other Comprehensive Income	22.19	-23.75	1.20	4.17	-20.83
11) Income tax relating to items that will not be reclassified to profit or loss	5.58	-5.97	0.30	1.05	-5.24
12) Other Comprehensive Income/(loss) (Net of Tax) [10 - 11]	16.61	-17.78	0.90	3.12	-15.59
13) Total Comprehensive Income/(loss) [9+12]	204.43	154.89	277.86	616.30	651.32
Paid-up equity Share Capital	142.80	142.80	142.80	142.80	142.80
Earning Per Share (EPS) [Face Value Rs.2/- each]*					
a) Basic (In Rs.)	2.63	2.42	3.88	8.59	9.34
b) Diluted (In Rs.)	2.63	2.42	3.88	8.59	9.34

* EPS is not annualized for the quarter



S. Singh
21/4/26
CHIEF FINANCIAL OFFICER
CENTRAL MINE PLANNING & DESIGN INSTITUTE LTD.
GONDWANA PLACE, KANKE ROAD,
RANCHI - 834008

Central Mine Planning & Design Institute Limited
(A Subsidiary of Coal India Limited / Govt. of India Public Sector Undertaking)
CORPORATE IDENTITY NUMBER - U14292JH1975GOI001223

BALANCE SHEET as at 31.03.2026

	As at 31.03.2026	As at 31.03.2025
(₹ in Crore)		
<u>ASSETS</u>		
Non-Current Assets		
Property, Plant & Equipments	236.16	240.57
Capital Work in Progress	41.51	8.31
Intangible Assets	6.75	6.38
Financial Assets		
(i) Loans	1.56	0.58
(ii) Other Financial Assets	4.29	4.21
Deferred Tax Assets (net)	32.18	21.94
Other non-current assets	0.26	0.21
Total Non-Current Assets (A)	322.71	282.20
Current Assets		
Inventories	13.17	13.77
Financial Assets		
(i) Trade Receivables	1074.74	943.68
(ii) Cash & Cash equivalents	459.10	279.27
(iii) Other Bank Balances	970.90	800.90
(iv) Other Financial Assets	133.68	175.01
Current Tax Assets (Net)	110.82	39.55
Other Current Assets	173.39	148.42
Total Current Assets (B)	2935.80	2400.60
Total Assets (A+B)	3258.51	2682.80
 <u>EQUITY AND LIABILITIES</u>		
Equity		
Equity Share Capital	142.80	142.80
Other Equity	2140.44	1899.05
Equity attributable to equityholders of the company	2283.24	2041.85
Total Equity (A)	2283.24	2041.85



Signature
21/4/26

CHIEF FINANCIAL OFFICER
CENTRAL MINE PLANNING & DESIGN INSTITUTE LTD.
GONDWANA PLACE, KANKE ROAD,
RANCHI - 834008

Central Mine Planning & Design Institute Limited
(A Subsidiary of Coal India Limited / Govt. of India Public Sector Undertaking)
CORPORATE IDENTITY NUMBER - U14292JH1975GOI001223

BALANCE SHEET as at 31.03.2026

	<u>As at 31.03.2026</u>	<u>As at 31.03.2025</u>
(₹ in Crore)		
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
(i) Lease Liabilities	0.89	0.86
(ii) Other Financial Liabilities	75.97	75.30
Provisions	17.06	17.25
Other Non-Current Liabilities	4.22	5.23
Total Non-Current Liabilities (B)	98.14	98.64
Current Liabilities		
Financial Liabilities		
(i) Lease Liabilities	0.56	0.29
(ii) Trade payables		
(A) Total outstanding dues of micro, small and medium enterprises; and	-	-
(B) Total outstanding dues of Creditors other than micro, small and medium enterprises	276.45	200.12
(iii) Other Financial Liabilities	248.40	98.69
Other Current Liabilities	274.88	140.31
Provisions	76.84	102.90
Total Current Liabilities (C)	877.13	542.31
Total Equity and Liabilities (A+B+C)	3258.51	2682.80



Sanghvi
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STATEMENT OF PROFIT & LOSS for the year ended 31.03.2026

	(₹ in Crore)	
	For the year ended 31.03.2026	For the year ended 31.03.2025
Revenue from Operations (Net of levies)	2316.53	2102.76
Other Income	80.92	74.77
Total Income	2397.45	2177.53
EXPENSES		
Cost of Materials Consumed	28.30	30.63
Employee Benefits Expense	745.01	608.67
Finance Costs	0.08	0.09
Depreciation/Amortization/ Impairment expense	34.76	33.48
Other Expenses	765.66	622.52
Total Expenses	1573.81	1295.39
Profit before exceptional items and Tax	823.64	882.14
Exceptional Items	-	-
Profit before Tax	823.64	882.14
Tax expenses		
Total tax expenses	210.46	215.23
Profit for the period	613.18	666.91
Other Comprehensive Income		
A (i) Items that will not be reclassified to profit or loss	4.17	-20.83
Less:(ii) Income tax relating to items that will not be reclassified to profit or loss	1.05	-5.24
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		
Total other comprehensive income	3.12	-15.59



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STATEMENT OF PROFIT & LOSS for the year ended 31.03.2026

	(₹ in Crore)	
	For the year ended 31.03.2026	For the year ended 31.03.2025
Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)	616.30	651.32
Profit attributable to:		
Owners of the company	613.18	666.91
Non-controlling interest	613.18	666.91
Other Comprehensive Income attributable to:		
Owners of the company	3.12	-15.59
Non-controlling interest	3.12	-15.59
Total Comprehensive Income attributable to:		
Owners of the company	616.30	651.32
Non-controlling interest	616.30	651.32
Earnings per equity share (Face value ₹ 2 each):		
(1) Basic	8.59	9.34
(2) Diluted	8.59	9.34



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STATEMENT OF CASH FLOW -INDIRECT METHOD for the year ended 31.03.2026

	For the year ended 31.03.2026	(₹ in Crore) For the year ended 31.03.2025
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit before tax	823.64	882.14
Adjustment for:		
Depreciation, amortisation and impairment expenses	34.76	33.48
Interest Income	-72.84	-55.21
Finance cost	0.08	0.09
Profit / Loss on sale of Propert Plant & Equipment	-0.07	0.02
Liability & Provision write back	-1.77	-13.89
Allowances and Provisions	10.40	0.79
Write off	0.34	12.29
Foreign Exchange rate variance	0.01	-0.03
Cash flows from operating activities before changes in following assets and liabilities	794.55	859.68
Trade Receivable	-141.47	39.90
Inventories	0.66	0.96
Loans and advances and other financial assets	40.27	-53.93
Other current and non current Assets	-25.02	-46.81
Trade payables	76.33	95.48
Other financial liabilities	150.93	2.89
Other current and non current liabilities	135.27	11.77
Provisions	-22.08	-56.24
Cash generated from operations	1009.44	853.70
Income Tax paid	-293.02	-182.56
Net Cash Flow from Operating Activities	716.42	671.14
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for Property, Plant and Equipments and Intangible assets	-64.30	-41.90
Proceeds from Sale of Property, Plant and Equipments	0.11	0.07
Realisation of deposits/(Deposits) with Banks	-170.00	-470.00
Interest received on Investment	72.84	55.21
Net Cash flow from Investing Activities	-161.35	-456.62
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from/Repayment of Borrowings		
Repayment of lease liabilities (including interest)	-0.33	-0.25
Dividend paid on Equity shares	-374.91	-200.97
Net cash used in Financing Activities	-375.24	-201.22
Net increase/ decrease in Cash & Bank Balances (A+B+C)	179.83	13.30
Cash & cash equivalents as at the beginning of the year	279.27	265.97
Cash & cash equivalents as at the end of the year.	459.10	279.27



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Reconciliation of Cash and Cash equivalents (Refer Note 4.4)**Components of Cash and Cash Equivalents**

	As at 31.03.2026	As at 31.03.2025
Balances with Banks		
- in Deposit Accounts		
- in Current Accounts		
Bank Balances outside India	459.09	279.25
Cheques, Drafts and Stamps in hand	-	-
Cash in hand	-	0.01
Cash in hand outside India	-	-
Others	0.01	0.01
Total Cash and Cash Equivalents	459.10	279.27

1. Reconciliation between the opening and closing balances in the balance sheet for liabilities arising from financing activities:**For the period ended 31st March 2026**

Particulars	Finance Lease Liabilities
Opening balance as at 1 April 2025	1.15
Cash flows during the period	
Non-cash changes due to:	
Acquisitions under finance lease	
Interest on borrowings	0.08
Adjustment	0.22
Closing balance as at 31st March 2026	1.45

For the period ended 31st March 2025

Particulars	Finance Lease Liabilities
Opening balance as at 1 April 2024	1.31
Cash flows during the year	
Non-cash changes due to:	
Acquisitions under finance lease	
Interest on borrowings	0.09
Adjustment	-0.25
Closing balance as at 31st March 2025	1.15



S. Singh
21/4/26
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Notes to the Audited Financial results:

- 1) The above financial results have been reviewed and recommended by the Audit committee and thereafter approved by the Board at their respective meeting held on 21.04.2026. As required under Regulation 33 of the Securities and Exchange Board of India (Listing and Other Disclosure Requirements) Regulations 2015 as amended the Statutory Auditors have audited the above financial for the year ended 31.03.2026.
- 2) The Company's main business is Consultancy services. All activities of the company revolve around the main business. As such there is no separate reportable segment for the company.
- 3) The Board of Directors of the company has recommended a final dividend of Rs. 1.06 per share (Dividend per share) be paid on 71,40,00,000 Equity shares of Rs. 2/- each (Face Value of Share) subject to approval in the forthcoming Annual General Meeting of the company.
- 4) Figures for the quarter ended 31.03.2026 and 31.03.2025 represents the balancing figures between audited figures in respect of the full financial year and reviewed figures upto nine months of the relevant financial year.
- 5) Figures for the previous period (s) have been regrouped wherever necessary in order to make them comparable.

For DEOKI BIJAY & Co.

Chartered Accountants
FRN: 313105E



(CA Abhishek Kedia)
Partner



Membership No :
RANCHI 401607

For Central Mine Planning & Design Institute Limited



(Sudip Dasgupta)
General Manager
(Finance) & CFO
DIN-10802727



(Rajeev Kumar Sinha)
Director

DIN-11363113



(Chaudhari Shivraj Singh)
Chairman- cum - Managing
Director

DIN-11416124

Date: 21.04.2026

Place: Ranchi