

कोल इण्डिया लिमिटेड कंपनी सचिवालय 3 तल्ला, कोर-2, प्रेमिसेस-04-एमआर, प्लॉट-ए एफ-III, एक्शन एरिया-1A, न्यूटाउन, रजरहट, कोलकाता-700156, फोन-0332324555, ईमेल: complianceofficer.cil@coalindia.in वेबसाइट: www.coalindia.in सी आई एन - L23109WB1973GOI028844	 एक महारत्न कंपनी A Maharatna Company	Coal India Limited Company Secretariat Regd. Office: 3rd floor, Core-2 Premises no-04-MAR, Plot no-AF-III, Action Area-1A, Newtown, Rajarhat, Kolkata-700156 PHONE: 033-2324-5555, E-MAIL: complianceofficer.cil@coalindia.in WEBSITE: www.coalindia.in CIN- L23109WB1973GOI028844
---	---	--

Ref.No.CIL:XI(D):4157/4156:2026:35377

Dated:29.10.2026

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

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

Sub: - Unaudited Financial Results of Coal India Limited (Standalone & Consolidated) for the 2nd Quarter and half year ended 30th Sep'26 and declaration of 2nd Interim Dividend for FY 2026-27

Dear Sir/Madam,

In terms of Regulation 30 read with Regulation 33 of SEBI(LoDR) Regulations 2015, we are enclosing herewith Unaudited Financial Results of Coal India Limited (Standalone & Consolidated) for the **2nd Quarter and half year ended 30th Sep'26**. The Unaudited financial results were reviewed by the Audit Committee held on date and have been taken on record by the Board of Directors of Coal India Limited at its meeting held on date.

Further, the Board of Directors at its meeting held on 29th Oct, 2026 has inter alia, declared **2nd Interim Dividend** for the Financial Year 2026-27 @ Rs. **10.25** per equity share on the face value of Rs 10/- as recommended by the Audit Committee of CIL at its meeting held on date. The company has fixed **Wednesday, 4th Nov, 2026** as the “**Record Date**” for the purpose of determining the eligibility of shareholders for payment of Interim Dividend on equity shares for the financial year 2026-27. Payment of 2nd Interim Dividend for FY 2026-27 shall be made on or before 27th November'26.

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

The Board meeting commenced at 12:30 Hrs and concluded at 17.55 Hrs.

Yours faithfully,
For Coal India Limited

BIJAY
 PRAKASH
 DUBEY

Digitally signed by BIJAY
 PRAKASH DUBEY
 Date: 2026.10.29
 18:03:23 +05'30'

(बी पी दुबे/B. P Dubey)

Executive Director (CS)/ कार्यकारी निदेशक(कंपनी सचिव)
 & Compliance Officer/कम्प्लायंस ऑफिसर

Encl: As above



CHATURVEDI & CO LLP

CHARTERED ACCOUNTANTS

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

Phone.: 033 4601-2507

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

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

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results of COAL INDIA LIMITED for the Quarter and Half Year ended September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

Introduction

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Coal India Limited (the "Parent") which includes joint operations and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), and its share of the net profit/(loss) after tax and total comprehensive income/(loss) of its joint ventures for the Quarter and Half Year ended September 30, 2026 (the "Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

Management's Responsibility

2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended ("the Act"), read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the unaudited financial results/statement of the entities as per **Annexure-I** annexed herewith.

Conclusion

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 8 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting



Chaturvedi & CO LLP

Chartered Accountants

Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

6. Attention is invited to Note No. 5, dealing with the accounting policy being followed relating to stripping activity of the Group following the opinion received in the previous years from the Accounting Standard Board of the Institute of Chartered Accountants of India. As mentioned in the said note, the Group is following Appendix B "Stripping Costs in the Production phase of a surface mine" in terms of Ind AS 16 - Property, Plant and Equipment for the purpose of such accounting. However, the stripping activity provision created in earlier years and outstanding as on April 01, 2022 due to the reason stated in the said note has been continued and has been adjusted to the statement of profit and loss in a systematic manner over the years. Accordingly, ₹ 66.01 Crores and ₹ 841.45 Crores for the quarter and half year ended September 30, 2026 respectively (₹ 1,964.90 Crores for the year ended March 31, 2026 and ₹ 97.13 and ₹ 637.75 Crores for the corresponding quarter and half year ended September 30, 2025 respectively) having impact on the Statement to that extent has been written back leaving a balance of ₹ 55,662.16 Crores as on September 30, 2026 (₹ 56,503.61 Crores as on March 31, 2026) is being carried forward as provisions otherwise having impact on other equity to that extent which as stated will be so adjusted and recognized in the statement of profit and loss in subsequent periods having an impact on the unaudited consolidated financial results and other equity during the respective periods. The rational of the accounting and reversal of the provision to that extent of the quantum of overburden removal as against technically assessed ratio in this respect and the same being a technical matter reliance has been placed by us on the management's representation and on the unaudited financial results of the subsidiaries as reviewed by their respective statutory auditors.
7. As reported by the Independent Statutory Auditor of Central Coalfields Limited (CCL), one of the subsidiary companies, in its review report for the period ended September 30, 2026 the Unaudited Standalone Financial Statements which describes the Company's continued deposit of Jharkhand Mineral Bearing Land (JMBL) Cess at the rate of ₹450 per tonne with the State Government with effect from 22 August 2026, being the date on which Section 9D was introduced in the Mines and Minerals (Development and Regulation) Act, 1957, pending modification of the JIMMS portal to reflect the revised framework. As explained, the Company has deposited 420.86 crore for the period from 22 August 2026 to 30 September 2026 and has an outstanding advance deposit of ₹434.36 crore, which has been classified as 'Deposit under Protest'. Further, an amount of ₹413.00 crore recovered from the consumers has been recognised under 'Other Financial Liabilities (Current)'. The amount recovered from the consumers has also been included in Revenue from Operations as part of 'Sale of Products', with a corresponding charge recognised under 'Other Expenses' as 'Rates and Taxes'. The Company has stated that any refund received from the State Government will be passed on to the consumers.

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

Other Matters

8. We did not review the interim financial results of:
- Nine subsidiaries (including step-down subsidiaries) whose unaudited interim financial results and other unaudited financial information reflect total income of ₹ 47,093.50 Crores and ₹ 95,562.19 Crores, total net profit/(loss) after tax of ₹ 6,266.69 Crores and ₹ 14,784.49 Crores and total comprehensive income/(loss) of ₹ 6,251.04 Crores and ₹ 14,795.80 Crores for the quarter and half year ended September 30, 2026 respectively, as considered in the Statement whose unaudited interim financial results and other unaudited financial information have been reviewed by their respective independent auditors.
 - Hindustan Urvarak & Rasayan Limited (HURL), whose unaudited interim financial results and other unaudited financial information include the Group's share of net profit/(loss) after tax for the period amounting to ₹ 1,555.99 Crores and ₹ 1,797.79 Crores and total comprehensive

Page 2 of 5



Chaturvedi & CO LLP

Chartered Accountants

income/(loss) of ₹ 1,558.26 Crores and ₹ 1,799.78 Crores for the quarter and half year ended September 30, 2026 respectively as considered in the Statement whose unaudited interim financial results and other unaudited financial information has been reviewed by their respective independent auditor.

Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these entities are based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

9. We did not review the interim financial statement of:

- Four subsidiaries (CIL Rajasthan Akshay Urja Limited, Coal India Africana Limitada, CIL Navikarniya Urja Limited and Bharat Coal Gasification & Chemicals Limited), whose unaudited interim financial statement and other unaudited financial information reflect total income of ₹ 3.52 Crores and ₹ 10.37 Crores, total net profit /(loss) after tax of ₹ 2.22 Crores and ₹ 8.14 Crores and total comprehensive income/(loss) of ₹ 2.22 Crores and ₹ 8.14 Crores for the quarter and half year ended September 30, 2026 respectively, as considered in the Statement.
- Four joint ventures whose unaudited interim financial statement and other unaudited financial information include the Group's share of net profit/(loss) after tax for the period amounting to ₹ (4.93) Crore and ₹ (6.37) Crore and total comprehensive income/(loss) of ₹ (4.93) Crore and ₹ (6.37) Crore for the quarter and half year ended September 30, 2026 respectively, as considered in the Statement.

The above unaudited interim financial statement and other unaudited financial information of these entities have not been reviewed by their respective auditors and has been furnished to us by the Parent's management. Further, the interim financial information for the quarter and half year ended September 30, 2026 of the Coal India Africana Limitada, foreign subsidiary has been prepared as per General Accounting Plan for small entities in Mozambique (PGC-PE) in accordance with accounting principles generally accepted in their country and are converted to Generally Accepted Accounting Principles followed in India for the purpose of consolidation and has been certified by the management.

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

10. The interim financial statement of:

- CIL Global Pte. Ltd. (wholly owned subsidiary, incorporated on August 24, 2026) has not been considered by the parent's management. As stated by the management, the subsidiary has not commenced operations and has had no transactions during the period.
- International Coal Ventures Private Limited a joint venture for period April 01, 2026 to September 30, 2026 have not been submitted to the Parent and as such have not been considered for consolidation by the Parent's management.

According to the information and explanations given to us by the Parent's management, the interim financial statement and other financial information of the entities mentioned in paragraph 9 and 10 as above are not material to the Group.

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



Chaturvedi & CO LLP

Chartered Accountants

12. The statement includes the results for the quarter ended September 30, 2026 being the balancing figure between the unaudited figures in respect of the half year ended September 30, 2026 and the published unaudited figures up to the end of the first quarter of the current financial year, both of which subjected to a limited review, as required under the listing regulation.

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

For **Chaturvedi & CO LLP**

Chartered Accountants

Firm Regn. No. 302137E/E300286

Amit Kumar

Amit Kumar

Partner

Membership No. 318210

UDIN: 26318210UVWHIH2788

Place: Kolkata

Date: October 29, 2026



Chaturvedi & CO LLP

Chartered Accountants

Annexure I

Name of the Entity	Nature of Relationship
Coal India Limited	Parent
Eastern Coalfields Limited (ECL)	Subsidiary
Bharat Coking Coal Limited (BCCL)	Subsidiary
Central Coalfields Limited (CCL)	Subsidiary
Western Coalfields Limited (WCL)	Subsidiary
South Eastern Coalfields Limited (SECL)	Subsidiary
Northern Coalfields Limited (NCL)	Subsidiary
Mahanadi Coalfields Limited (MCL)	Subsidiary
Central Mine Planning & Design Institute Limited (CMPDIL)	Subsidiary
CIL Navikarniya Urja Limited (CNUL)	Subsidiary
CIL Global Pte. Ltd. (CGPL) (Incorporated on 24.08.2026)	Subsidiary
Coal India Africana Limitada (CIAL)	Subsidiary
Bharat Coal Gasification and Chemicals Limited (BCGCL)	Subsidiary
Coal Gas India Limited (CGIL)	Subsidiary
CIL Rajasthan Akshay Urja Limited (CRAUL)	Subsidiary
Jharkhand Central Railway Limited (JCRL)	Step-down subsidiary
Chhattisgarh East Railway Limited (CERL)	Step-down subsidiary
Chhattisgarh East West Railway Limited (CEWRL)	Step-down subsidiary
Mahanadi Coal Railway Limited (MCRL)	Step-down subsidiary
Mahanadi Basin Power Limited (MBPL)	Step-down subsidiary
MJSJ Coal Limited	Step-down subsidiary
MNH Shakti Limited	Step-down subsidiary
Hindustan Urvarak & Rasayan Limited (HURL)	Joint Venture
Talcher Fertilizers Limited (TFL)	Joint Venture
CIL NTPC Urja Private Limited (CNUPL)	Joint Venture
Coal Lignite Urja Vikas Private Limited (CLUVPL)	Joint Venture
International Coal Venture Private Limited (ICVPL)	Joint Venture
DVC CIL Power Private Limited	Joint Venture





Coal India Limited

Registered office:

Coal Bhawan

Premises No-04 MAR,

Plot No-AF-III, Action Area-1A,

Newtown, Rajarhat, Kolkata-700163

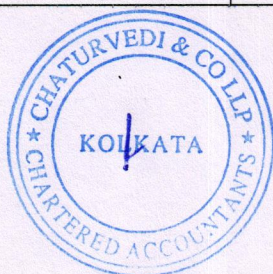
Web: www.coalindia.in

CIN: L23109WB1973GOI028844

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2026

(₹ in crore)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
1	Revenue from Operations	44,178.74	46,254.80	36,553.07	90,433.54	79,472.27	168,400.29
2.	Other Income	2,653.99	2,040.47	2,140.46	4,694.46	3,756.32	11,275.68
3.	Total Income (1+2)	46,832.73	48,295.27	38,693.53	95,128.00	83,228.59	179,675.97
4.	Expenses						
	(a) Cost of Materials Consumed	2,752.07	3,259.85	2,289.02	6,011.92	4,850.53	11,171.48
	(b) Changes in Inventories of Finished Goods/Work in Progress	3,052.23	1,417.53	1,330.80	4,469.76	1,480.20	(2,828.50)
	(c) Employee Benefits Expense	11,776.70	11,023.18	10,944.49	22,799.88	21,922.94	46,424.59
	(d) Finance Costs	338.99	327.28	286.87	666.27	551.98	1,216.26
	(e) Depreciation/Amortization/ Impairment Expense	2,379.29	2,302.66	2,664.44	4,681.95	4,971.68	10,136.67
	(f) Stripping Activity Adjustment	(1,105.15)	(1,830.30)	(870.91)	(2,935.45)	(2,265.92)	(4,070.72)
	(g) Contractual Expense	7,326.31	8,658.42	6,205.18	15,984.73	14,019.72	32,197.24
	(h) Other Expenses	11,878.00	11,657.61	10,061.20	23,535.61	20,283.15	44,264.21
	Total Expenses (a to h)	38,398.44	36,816.23	32,911.09	75,214.67	65,814.28	138,511.23
5.	Profit/(Loss) before Share of Joint Venture Profit/(Loss) (3-4)	8,434.29	11,479.04	5,782.44	19,913.33	17,414.31	41,164.74
6.	Share of Joint Venture Profit/(Loss)	294.01	240.32	209.28	534.33	353.50	758.35
7.	Profit/(Loss) Before Tax (5+6)	8,728.30	11,719.36	5,991.72	20,447.66	17,767.81	41,923.09
8.	Tax Expense						
	(a) Current Tax	1,858.97	2,739.79	1,549.09	4,598.76	4,309.89	10,971.49
	(b) Deferred Tax	321.90	129.76	275.45	451.66	502.90	(118.98)
9.	Profit/(Loss) for the Period/ Year (7-8)	6,547.43	8,849.81	4,167.18	15,397.24	12,955.02	31,070.58
10.	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	(29.58)	32.16	(77.00)	2.58	(520.97)	578.29
	(ii) Income tax relating to items that will not be reclassified to profit or loss	7.67	(8.16)	19.41	(0.49)	131.15	(145.42)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	0.92	0.92
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	(21.91)	24.00	(57.59)	2.09	(388.90)	433.79
11.	Total Comprehensive Income for the Period/ Year (comprising Profit/(Loss) and Other Comprehensive Income for the Period/Year) (9+10)	6,525.52	8,873.81	4,109.59	15,399.33	12,566.12	31,504.37
12.	Profit attributable to:						
	Owners of the Company	6,516.09	8,852.11	4,258.82	15,368.20	13,055.87	31,094.29
	Non-Controlling Interest	31.34	(2.30)	(91.64)	29.04	(100.85)	(23.71)
13.	Other Comprehensive Income attributable to:						
	Owners of the Company	(18.65)	21.86	(57.59)	3.21	(388.90)	433.79





Coal India Limited

Registered office:

Coal Bhawan

Premises No-04 MAR,

Plot No-AF-III, Action Area-1A,

Newtown, Rajarhat, Kolkata-700163

Web: www.coalindia.in

CIN: L23109WB1973GOI028844

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2026

(₹ in crore)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Non-Controlling Interest	(3.26)	2.14	-	(1.12)	-	-
14.	Total Comprehensive Income attributable to:						
	Owners of the Company	6,497.44	8,873.97	4,201.23	15,371.41	12,666.97	31,528.08
	Non-Controlling Interest	28.08	(0.16)	(91.64)	27.92	(100.85)	(23.71)
15.	Paid-up Equity Share Capital (Face Value of Share ₹ 10 /- each)	6,162.73	6,162.73	6,162.73	6,162.73	6,162.73	6,162.73
16.	Other Equity						112,461.90
17.	Earnings Per Share (EPS) (Face Value ₹ 10 /- each)*						
	(1) Basic (in ₹)	10.57	14.36	6.91	24.94	21.19	50.46
	(2) Diluted (in ₹)	10.57	14.36	6.91	24.94	21.19	50.46

* EPS is not annualised for the quarter and half year ended



STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(₹ in Crore)

As at

	30-09-2026	31-03-2026
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	84,785.19	81,503.25
(b) Capital work in progress	15,977.59	15,833.99
(c) Exploration and Evaluation assets	3,150.58	2,984.59
(d) Intangible assets	2,678.86	2,764.23
(e) Intangible assets under development	8,602.31	7,578.61
(f) Financial assets		
(i) Investments	6,478.87	6,038.41
(ii) Loans	883.75	888.92
(iii) Other financial assets	25,084.93	23,036.85
(g) Deferred tax assets (Net)	1,988.22	2,239.55
(h) Other non-current assets	18,850.28	17,597.05
TOTAL NON-CURRENT ASSETS	168,480.58	160,465.45
(2) Current assets		
(a) Inventories	11,373.95	15,654.30
(b) Financial assets		
(i) Investments	5,746.53	4,187.47
(ii) Trade receivables	12,640.75	14,120.59
(iii) Cash and cash equivalents	10,580.20	5,870.18
(iv) Other bank balances	56,332.48	45,241.64
(v) Loans	4.26	12.66
(vi) Other financial assets	6,862.93	4,516.86
(c) Current tax assets (Net)	3,532.84	5,343.27
(d) Other current assets	25,877.99	30,247.85
TOTAL CURRENT ASSETS	132,951.93	125,194.82
TOTAL ASSETS	301,432.51	285,660.27
EQUITY AND LIABILITIES		
Equity		
Equity share capital	6,162.73	6,162.73
Other equity	121,307.42	112,461.90
Equity attributable to equityholders of the company	127,470.15	118,624.63
Non-controlling interests	2,901.56	2,379.94
TOTAL EQUITY	130,371.71	121,004.57
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	10,524.69	9,232.36
(ii) Lease liabilities	169.27	175.77
(iii) Other financial liabilities	3,588.24	3,474.26
(b) Provisions	71,553.97	72,955.17
(c) Deferred tax liabilities (Net)	2,623.67	2,434.19
(d) Other non-current liabilities	9,010.53	8,732.84
TOTAL NON-CURRENT LIABILITIES	97,470.37	97,004.59
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	4,909.90	4,589.10
(ii) Lease liabilities	63.97	74.95
(iii) Trade payables		
(A) Total outstanding dues of Micro, Small and Medium Enterprises; and	219.17	241.34
(B) Total outstanding dues of Creditors other than Micro, Small and Medium Enterprises	10,671.94	12,313.05
(iii) Other financial liabilities	19,053.17	18,422.44
(b) Other current liabilities	32,538.14	27,201.96
(c) Provisions	6,134.14	4,808.27
TOTAL CURRENT LIABILITIES	73,590.43	67,651.11
TOTAL EQUITY AND LIABILITIES	301,432.51	285,660.27



STATEMENT OF CONSOLIDATED CASH FLOW

(₹ in Crore)

	For the Period Ended 30-09-2026	For the Period Ended 30-09-2025	For the Year Ended 31-03-2026
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax	20,447.66	17,823.73	41,923.09
Adjustments for :			
Share of Joint Venture	(534.33)	(353.50)	(758.35)
Depreciation, amortisation and impairment expenses	4,681.95	4,971.68	10,136.67
Interest and other income from investment	(3,120.79)	(1,809.35)	(4,121.77)
Finance Costs	666.27	551.98	1,212.15
(Profit)/Loss on sale of Property, Plant and Equipment	(2.00)	(8.17)	1.06
Liability and provision written back	(503.04)	(505.07)	(2,931.78)
Allowances and Provisions	164.26	91.31	248.71
Write off	0.31	0.16	2.66
Reversal of Stripping Activity Provision	(841.46)	(637.75)	(1,964.90)
Stripping Activity Adjustment	(2,935.45)	(2,265.92)	(4,070.72)
Foreign Exchange rate variance	4.67	10.19	9.84
Cash flows from operating activities before changes in following assets and liabilities	18,028.05	17,869.29	39,686.66
Trade Receivables	1,875.51	(1,740.53)	(1,351.20)
Inventories	4,328.38	1,171.35	(2,796.10)
Loans and advances and other financial assets	(93.46)	(1,701.85)	(1,571.51)
Other current and non current Assets	4,531.26	(1,285.07)	3,493.20
Trade payables	(1,663.28)	(366.07)	2,352.23
Other financial liabilities	1,184.01	(252.54)	1,114.90
Other current and non current liabilities	6,033.92	(2,518.98)	4,240.40
Provisions	(168.46)	(1,439.01)	(528.84)
Cash Generated from Operation	34,055.93	9,736.59	44,639.74
Income Tax (Paid)	(3,017.97)	(892.06)	(4,576.01)
Net Cash Flow generated from Operating Activities (A)	31,037.96	8,844.53	40,063.73
CASH FLOW FROM INVESTING ACTIVITIES			
Payments for Property, Plant and Equipments, Capital work in progress and Intangible assets	(7,786.00)	(6,041.57)	(12,092.13)
Proceeds from Sale of Property, Plant and Equipments	19.54	25.46	68.18
Payments for Exploration and Evaluation Asset	(53.68)	(171.58)	(407.51)
Realisation of deposits/(Deposits) with Banks	(14,363.22)	(1,614.93)	(26,377.07)
Proceeds from/(Investment in) Mutual Fund, Shares etc.	(1,377.55)	(602.10)	(762.86)
Payment for Equity investment in Joint Venture	94.46	(863.55)	(863.55)
Interest received on Investment	1,926.76	1,709.63	3,730.89
Net Cash used in Investing Activities (B)	(21,539.69)	(7,558.64)	(36,704.05)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from /(Repayment of) non current borrowings	1,292.33	420.49	1,822.84
Proceeds from /(Repayment of) current borrowings	288.90	3,321.47	3,090.60
Repayment of lease liabilities (including interest)	(25.38)	(28.54)	(79.74)
Interest paid	(220.25)	(163.89)	(437.24)
Dividend paid on Equity shares/deposited in Investor Education and Protection Fund	(6,617.53)	(6,563.03)	(16,197.13)
Proceeds from/(Payment to) Non-Controlling Interest for Equity Investments	493.72	-	3,150.87
Net Cash (used in)/generated from Financing Activities (C)	(4,788.21)	(3,013.50)	(8,649.80)
Net Increase / (Decrease) in Cash and Cash equivalent (A+B+C)	4,710.06	(1,727.61)	(5,290.12)
Cash and Cash equivalent as at the beginning of the year	5,870.14	11,160.26	11,160.26
Cash and Cash equivalent as at the end of the period/year	10,580.20	9,432.65	5,870.14

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



STATEMENT OF CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(₹ in crore)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	Coal	44,169.13	46,249.12	36,553.07	90,418.25	79,472.27	168,400.29
	Solar energy	9.61	5.68	-	15.29		-
	Unallocated	-	-	-			-
	Total	44,178.74	46,254.80	36,553.07	90,433.54	79,472.27	168,400.29
2	Segment Results						
	Profit before interest and tax						
	Coal	8,782.43	11,804.76	6,069.31	20,587.19	17,966.29	42,381.00
	Solar energy	(9.15)	1.56	-	(7.59)		-
	Unallocated	-	-	-			-
	Total	8,773.28	11,806.32	6,069.31	20,579.60	17,966.29	42,381.00
	Add: Share of Joint Venture Profit/(Loss)	294.01	240.32	209.28	534.33	353.50	758.35
	Less: Finance Cost	338.99	327.28	286.87	666.27	551.98	1,216.26
	Less: Other Unallocated Expenditure net of unallocated Income	-	-	-	-	-	-
	Profit/(Loss) Before Tax	8,728.30	11,719.36	5,991.72	20,447.66	17,767.81	41,923.09
3	Segment Assets						
	Coal	299,659.77	296,278.71	266,984.16	299,659.77	266,984.16	285,241.84
	Solar energy	1,772.74	424.67	-	1,772.74	-	418.43
	Unallocated	-	-	-	-	-	-
	Total	301,432.51	296,703.38	266,984.16	301,432.51	266,984.16	285,660.27
4	Segment Liabilities						
	Coal	169,921.74	166,207.08	158,619.52	169,921.74	158,619.52	164,318.73
	Solar energy	1,139.06	337.36	-	1,139.06	-	336.97
	Unallocated	-	-	-	-	-	-
	Total	171,060.80	166,544.44	158,619.52	171,060.80	158,619.52	164,655.70

a) The operations of the Group are mainly carried out within the country and therefore, there is no reportable geographical segment.

b) Segment information has been prepared considering the expenditure specifically identified and allocable to each segment as at present.



Notes to the consolidated financial results:

1. These consolidated financial results, have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 29.10.2026. 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 carried out the limited review of these consolidated financial results for the quarter and half year ended 30-09-2026.

2. The subsidiary and joint venture companies considered in the consolidated financial results are as follows:

(a) Subsidiary Companies		% Equity Interest of CIL	Country of Incorporation	Source of Financial Information for Consolidation
1	Eastern Coalfields Limited (ECL)	100%	India	Limited review financial statements
2	Bharat Coking Coal Limited (BCCL)	90%	India	Limited review financial statements
3	Central Coalfields Limited (CCL)	100%	India	Limited review financial statements
4	Northern Coalfields Limited (NCL)	100%	India	Limited review financial statements
5	Western Coalfields Limited (WCL)	100%	India	Limited review financial statements
6	South Eastern Coalfields Limited (SECL)	100%	India	Limited review financial statements
7	Mahanadi Coalfields Limited (MCL)	100%	India	Limited review financial statements
8	Central Mine Planning & Design Institute Limited (CMPDIL)	85%	India	Limited review financial statements
9	Coal India Africana Limitada, Mozambique (CIAL)	Quota Capital	Mozambique	Management-certified financial statements
10	CIL Navikarniya Urja Limited (CNUL)	100%	India	Management-certified financial statements
11	Bharat Coal Gasification & Chemicals Limited (BCGCL)	51%	India	Management-certified financial statements
12	Coal Gas India Limited (CGIL)	51%	India	Limited review financial statements
13	CIL Rajasthan Akshay Urja Limited (CRAUL)	74%	India	Management-certified financial statements
14	CIL Global Pte. Ltd. (CGPL)	100%	Singapore	Incorporated on 24.08.2026, No transaction
(b) Joint Venture Companies				
1	International Coal Venture Private Limited (ICVL)*	0.19%	India	Results unavailable
2	CIL NTPC Urja Private Limited (CNUPL)	50.00%	India	Management-certified financial statements
3	Talcher Fertilizers Limited (TFL)	39.87%	India	Management-certified financial statements
4	Hindustan Urvarak and Rasayan Limited (HURL)	29.67%	India	Limited review financial statements
5	Coal Lignite Urja Vikas Private Limited (CLUVPL)	50.00%	India	Management-certified financial statements
6	DVC CIL Power Private Limited (DCPPL)	50.00%	India	Management-certified financial statements

* ICVL is not material to the overall operations of the group.

3. The Board of Directors of the holding company in its meeting held on 29.10.2026 declared second interim dividend of ₹ 10.25 (102.50%) per equity share and on 27.07.2026 declared first interim dividend of ₹ 5.50 (55%) per equity share.

4. Pending finalisation of the National Coal Wages Agreement (NCWA-XII) for Non-Executives, an estimated provision of ₹499.29 crore has been recognised for the period from 01.07.2026 to 30.09.2026, based on the estimated aggregate impact of the anticipated increase in various components of salaries and wages.

5. Based on the opinion from Accounting Standards Board (ASB) of the Institute of Chartered Accountants of India (ICAI), the Group as decided in earlier year is following the stripping activity accounting (Over Burden Removal) as specified in Appendix B Stripping Costs in the Production Phase of a Surface Mine, of Ind AS 16, Property Plant, and Equipment.

Consequently, considering the nature of mining operations being carried out by the group, the stripping activity provision representing the credit balance created up to 31st March 2022, is being reversed and credited to the Profit and Loss Account in a systematic manner as per material accounting policy over the subsequent periods. The reversal has been disclosed under 'Other Operating Income' as per the accounting policy followed in this regard.

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

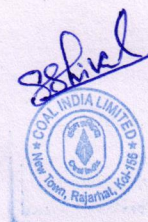
(₹ in crore)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(i) Revenue from Operations	304.60	345.18	300.71	649.78	660.53	1,577.28
(ii) Other Income	9,000.32	98.88	8,311.37	9,099.20	8,341.70	18,970.61
(iii) Profit Before Tax	8,995.53	211.20	8,366.72	9,206.73	8,542.20	19,318.45
(iv) Profit for the Period/Year	8,967.72	153.18	8,342.12	9,120.90	8,458.09	18,863.93
(v) Other Comprehensive Income (net of tax)	(7.13)	(2.68)	(15.61)	(9.81)	(16.18)	(9.53)
(vi) Total Comprehensive Income	8,960.59	150.50	8,326.51	9,111.09	8,441.91	18,854.40
(vii) Basic and Diluted EPS* (in ₹)	14.55	0.25	13.54	14.80	13.72	30.61

* EPS is not annualised for the quarter and half year ended

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

7. Figures for previous period have been regrouped wherever necessary, in order to make them comparable.



(i) Reconciliation of financial results line items which are regrouped are as under:

(₹ in crore)

Particulars	Quarter Ended 30.09.2025	Half Year Ended 30.09.2025
	Unaudited	Unaudited
Previously reported Revenue from Operation	30,186.70	66,028.89
Add: Regrouping adjustment	6,366.37	13,443.38
Revenue from operation	36,553.07	79,472.27
Previously reported Employee Benefits Expense	10,355.87	21,678.57
Less: Regrouping adjustment	588.62	244.37
Employee Benefits Expense	10,944.49	21,922.94
Previously reported Other Expenses	4,160.59	7,028.22
Add: Regrouping adjustment	5,900.61	13,254.93
Other Expenses	10,061.20	20,283.15
Previously reported Profit before Tax	6,114.58	17,823.73
Add: Regrouping adjustment	(122.86)	(55.92)
Profit Before Tax	5,991.72	17,767.81
Previously reported Deferred Tax	302.85	517.03
Add: Regrouping adjustment	(27.40)	(14.13)
Deferred Tax	275.45	502.90
Previously reported Profit after Tax	4,262.64	12,996.81
Add: Regrouping adjustment	(95.46)	(41.79)
Profit After Tax	4,167.18	12,955.02
Previously reported Total Comprehensive Income	4,205.05	12,607.91
Add: Regrouping adjustment	(95.46)	(41.79)
Total Comprehensive Income	4,109.59	12,566.12

(ii) Reconciliation of Earnings per share

(₹ per share)

Particulars	Quarter Ended 30.09.2025	Half Year Ended 30.09.2025
	Unaudited	Unaudited
Previously reported Basic and Diluted EPS	7.06	21.25
Add: Regrouping adjustment	14.13	(0.06)
Basic and Diluted EPS	21.19	21.19

(iii) Reconciliation of statement of consolidated Assets and Liabilities

(₹ in crore)

Particulars	As at 31-03-2026
Previously reported Cash and Cash Equivalents	8,619.66
Add: Regrouping adjustment	(2,749.48)
Cash and Cash Equivalents	5,870.18
Previously reported Other Bank Balances	43,954.71
Add: Regrouping adjustment	1,286.93
Other Bank Balances	45,241.64
Previously reported Other Financial Assets - Non Current	22,704.06
Add: Regrouping adjustment	332.79
Other Financial Assets - Non Current	23,036.85
Previously reported Other Financial Assets - Current	3,387.10
Add: Regrouping adjustment	1,129.76
Other Financial Assets - Current	4,516.86
Previously reported Other Equity	112,938.83
Add: Regrouping adjustment	(476.93)
Other Equity	112,461.90
Previously reported Non-controlling interests	1,903.01
Add: Regrouping adjustment	476.93
Non-controlling interests	2,379.94

(iv) Reconciliation of statement of consolidated cash flow

(₹ in crore)

Particulars	For the Year Ended 31-03- 2026
Previously Reported adjustment of Other financial liabilities under operating activities	4,265.77
Add: Regrouping adjustment	(3,150.87)
Adjustment in Other financial liabilities under operating Activity	1,114.90
Previously Reported Realisation of deposits/(Deposits) with Banks under Investing activity	(23,627.60)
Less: Regrouping adjustment	2,749.47
Realisation of deposits/(Deposits) with Banks under Investing activity	(26,377.07)
Previously Reported Proceeds from/(Payment to) Non-Controlling Interest for Equity Investments under Financing activity	-
Add: Regrouping adjustment	3,150.87
Proceeds from/(Payment to) Non-Controlling Interest for Equity Investments under Financing activity	3,150.87
Previously Reported Cash and Cash equivalent as at the end of the year	8,619.61
Add: Regrouping adjustment	(2,749.47)
Cash and Cash equivalent as at the end of the year	5,870.14

For and on behalf of the Board of Directors

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

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

Date : 29.10.2026
Place : Kolkata





CHATURVEDI & CO LLP

CHARTERED ACCOUNTANTS

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

Phone.: 033 4601-2507

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

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

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of COAL INDIA LIMITED for the Quarter and Half Year ended September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

Introduction

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **COAL INDIA LIMITED** (the "Company") which includes joint operations, for the Quarter and Half Year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

Management's Responsibility

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended ("the Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

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



Chaturvedi & CO LLP

Chartered Accountants

6. The statement includes the results for the quarter ended September 30, 2026 being the balancing figure between the unaudited figures in respect of the half year ended September 30, 2026 and the published unaudited figures up to the end of the first quarter of the current financial year, both of which subjected to a limited review, as required under the listing regulation.

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

For **Chaturvedi & CO LLP**

Chartered Accountants,

Firm Regn. No. 302137E/E300286

Amit Kumar

Amit Kumar

Partner

Membership No. 318210

UDIN: 26318210IPCSBZ8026

Place: Kolkata

Date: October 29, 2026





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

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2026

Sl. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
1.	Revenue from Operations	304.60	345.18	300.71	649.78	660.53	1,577.28
2.	Other Income	9,000.32	98.88	8,311.37	9,099.20	8,341.70	18,970.61
3.	Total Income (1+2)	9,304.92	444.06	8,612.08	9,748.98	9,002.23	20,547.89
4.	Expenses						
	(a) Cost of materials consumed	1.10	0.53	0.81	1.63	1.56	2.80
	(b) Changes in inventories of Finished Goods, Work-in-Progress	5.25	(0.03)	3.48	5.22	(8.94)	(2.25)
	(c) Employee benefits expense	105.85	99.74	93.76	205.59	185.60	431.82
	(d) Contractual expense	11.35	4.39	5.20	15.74	13.25	32.57
	(e) Finance costs	14.49	6.79	14.61	21.28	17.01	41.43
	(f) Depreciation/amortisation/impairment expense	33.99	15.23	11.33	49.22	22.48	54.68
	(g) Other expenses	137.36	106.21	116.17	243.57	229.07	668.39
	Total expenses (a to g)	309.39	232.86	245.36	542.25	460.03	1,229.44
5.	Profit before Tax (3-4)	8,995.53	211.20	8,366.72	9,206.73	8,542.20	19,318.45
6.	Tax expenses						
	(a) Current tax	(24.64)	51.19	31.57	26.55	87.69	436.06
	(b) Deferred Tax	52.45	6.83	(6.97)	59.28	(3.58)	18.46
7.	Profit for the period/year (5-6)	8,967.72	153.18	8,342.12	9,120.90	8,458.09	18,863.93
8.	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss	(9.53)	(3.58)	(20.86)	(13.11)	(21.62)	(12.74)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	2.40	0.90	5.25	3.30	5.44	3.21
	Total other comprehensive income	(7.13)	(2.68)	(15.61)	(9.81)	(16.18)	(9.53)
9.	Total comprehensive income for the period/year (comprising profit/(loss) and other comprehensive income for the period/year) (7+8)	8,960.59	150.50	8,326.51	9,111.09	8,441.91	18,854.40
10.	Paid-up equity share capital (Face Value of share ₹ 10 /- each)	6,162.73	6,162.73	6,162.73	6,162.73	6,162.73	6,162.73
11.	Other equity						14,492.75
12.	Earnings per share (EPS) (Face value ₹ 10 /- each)*						
	(a) Basic (in ₹)	14.55	0.25	13.54	14.80	13.72	30.61
	(b) Diluted (in ₹)	14.55	0.25	13.54	14.80	13.72	30.61

* EPS is not annualised for the quarter and half year ended



STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(₹ in Crore)

	As at	
	30-09-2026	31-03-2026
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	2,334.60	987.31
(b) Capital work in progress	158.42	1,190.22
(c) Exploration and Evaluation Assets	-	-
(d) Intangible Assets	36.42	47.86
(e) Intangible Assets under Development	1.54	-
(f) Financial Assets		
(i) Investments	15,585.61	15,072.78
(ii) Loans	1.17	0.72
(iii) Other Financial Assets	7,285.86	6,825.56
(g) Other Non-Current Assets	76.03	80.62
TOTAL NON-CURRENT ASSETS (A)	25,479.65	24,205.07
(2) Current Assets		
(a) Inventories	5.56	10.81
(b) Financial Assets		
(i) Investments	155.30	58.98
(ii) Trade Receivables	0.03	-
(iii) Cash and Cash equivalents	2,240.39	639.64
(iv) Other Bank Balances	2,640.94	2,408.24
(v) Other Financial Assets	1,128.32	1,119.53
(c) Current Tax Assets (Net)	905.29	970.59
(d) Other Current Assets	474.25	490.60
TOTAL CURRENT ASSETS (B)	7,550.08	5,698.39
TOTAL ASSETS (A+B)	33,029.73	29,903.46
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	6,162.73	6,162.73
Other Equity	16,978.82	14,492.75
TOTAL EQUITY (A)	23,141.55	20,655.48
Liabilities		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	994.12	682.28
(ii) Lease liabilities	1.88	3.30
(iii) Other Financial Liabilities	39.65	44.64
(b) Provisions	230.04	226.21
(c) Deferred Tax Liabilities	116.23	56.95
(d) Other Non-Current Liabilities	7,557.74	7,234.24
TOTAL NON-CURRENT LIABILITIES (B)	8,939.66	8,247.62
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	144.94	114.61
(ii) Lease liabilities	2.15	1.44
(iii) Trade Payables		
(A) Total outstanding dues of micro enterprise and small enterprises;	0.68	1.27
(B) Total outstanding dues of Creditors other than micro enterprise and small enterprises	142.55	191.04
(iii) Other Financial Liabilities	548.52	549.93
(b) Other Current Liabilities	60.96	96.64
(c) Provisions	48.72	45.43
TOTAL CURRENT LIABILITIES (C)	948.52	1,000.36
TOTAL LIABILITIES (D) (B+C)	9,888.18	9,247.98
TOTAL EQUITY AND LIABILITIES (A+D)	33,029.73	29,903.46





STATEMENT OF STANDALONE CASHFLOW

(₹ in Crore)

	For the Period Ended 30-09-2026	For the Period Ended 30-09-2025	For the Year Ended 31-03-2026
Cash flows from operating activities			
Profit before tax	9206.73	8542.20	19318.45
Adjustments for:			
Depreciation, amortisation and impairment expenses	49.22	22.48	54.68
Interest and other income from investment	(128.60)	(64.31)	(148.45)
Dividend income	(8915.64)	(8263.34)	(16252.25)
Income on sale of investments in subsidiaries	-	-	(2435.85)
Finance Costs	21.28	17.01	41.43
(Profit)/Loss on sale of Property, Plant and Equipment	0.15	0.15	0.23
Liability and provision written back	(2.55)	(0.10)	(53.62)
Allowances and Provisions	-	-	49.84
Foreign Exchange rate variance	-	-	(0.01)
Cash flows from operating activities before changes in following assets and liabilities	230.59	254.09	574.45
Adjustment for:			
Trade Receivables	(0.03)	0.01	0.01
Inventories	5.25	(8.98)	(2.09)
Loans and advances and other financial assets	(109.24)	(986.43)	(404.56)
Other current and non current Assets	16.35	(153.72)	(44.91)
Trade Payables	(49.08)	11.81	75.69
Other financial liabilities	0.89	512.88	314.80
Other current and non current liabilities	290.37	175.03	497.78
Provisions	(8.07)	(52.36)	(72.27)
Cash Generated from Operation	377.03	(247.67)	938.90
Income Tax (Paid)	42.05	(341.73)	(131.40)
Net Cash Flow generated from Operating Activities (A)	419.08	(589.40)	807.50
CASH FLOW FROM INVESTING ACTIVITIES			
Payments for Property, Plant and Equipments, Capital work in progress and Intangible assets	(364.97)	(272.10)	(1418.59)
Proceeds from Sale of Property Plant and Equipment	(0.15)	(0.15)	(0.23)
Realisation of deposits/(Deposits) with Banks	(593.00)	(563.49)	(2233.02)
Proceeds from/(Investment in) Mutual Fund	(93.16)	(149.89)	188.66
Proceeds/(Investment) in subsidiaries	(512.78)	(1.77)	2898.19
Payment for investment in equity in Joint Venture	(0.05)	(1267.50)	(1267.50)
Interest received on Investment	125.44	152.59	138.86
Dividend received from investment in Subsidiaries	8,915.64	8,263.34	16252.25
Net Cash generated from Investing Activities (B)	7476.97	6161.03	14558.62
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from /(Repayment of) non current borrowings	311.84	19.12	682.28
Proceeds from /(Repayment of) current borrowings	30.33	500.48	114.61
Repayment of lease liabilities (including interest)	(0.85)	-	(1.15)
Interest paid	(19.06)	(15.30)	(36.49)
Dividend paid on Equity shares/transfer to Investor Education Protection Fund	(6617.56)	(6563.03)	(16197.13)
Net Cash used in Financing Activities (C)	(6295.30)	(6058.73)	(15437.88)
Net Increase/(Decrease) in Cash and Cash equivalent (A+B+C)	1600.75	(487.10)	(71.76)
Cash and Cash equivalent as at the beginning of the year	639.64	711.40	711.40
Cash and Cash equivalent as at the end of the period	2,240.39	224.30	639.64

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



Notes to the standalone financial results:

- The above standalone financial results, have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 29-10-2026. 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 reviewed the above standalone financial results for the quarter & half year ended 30-09-2026.
- The Board of Directors of the company in its meeting held on 29.10.2026 declared second interim dividend of ₹ 10.25 (102.50%) per equity share and on 27.07.2026 declared first interim dividend of ₹ 5.50 (55%) per equity share.
- Other income includes:

Particulars	Quarter ended			Half Year Ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Dividend from Subsidiaries & JV	8,914.59	1.05	8,263.34	8,915.64	8,263.34	16,252.25

- Revenue from sale of energy represents revenue generated from the 100 MW solar power plant at Bhadramali, Gujarat, with effect from 1 April 2026, and from the 200 MW solar power plant at Khavda, Gujarat, from July 2026 (planned capacity 300 MW).
- Pending finalisation of the National Coal Wages Agreement (NCWA-XII) for Non-Executives, an estimated provision of ₹2.31 crore has been recognised for the period from 01.07.2026 to 30.09.2026, based on the estimated aggregate impact of the anticipated increase in various components of salary and wages.
- (i) Figures for the previous period(s) have been regrouped wherever necessary, in order to make them comparable.
(ii) Reconciliation of financial results line items which are regrouped are as under:

Particulars	Quarter ended	Half year ended
	30.09.2025 Unaudited	30.09.2025 Unaudited
Previously reported Revenue from operations	296.09	651.40
Add: Regrouped balance	4.62	9.13
Regrouped Revenue from operations	300.71	660.53
Previously reported Employee Benefits Expenses	91.43	184.21
Less: Regrouped balance	2.33	1.39
Regrouped Employee Benefits Expenses	93.76	185.60
Previously reported Other Expenses	113.88	221.33
Add: Regrouped balance	2.29	7.74
Regrouped Other Expenses	116.17	229.07

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

(iii) Reconciliation of statement of Assets and Liabilities

Particulars	As at
	31-03-2026
Previously reported Cash and Cash Equivalents	639.06
Add: Regrouping adjustment	0.58
Cash and Cash Equivalents	639.64
Previously reported Other Bank Balances	2,382.07
Add: Regrouping adjustment	26.17
Other Bank Balances	2,408.24
Previously reported Other Financial Assets - Non Current	6,518.49
Add: Regrouping adjustment	307.07
Other Financial Assets - Non Current	6,825.56
Previously reported Other Financial Assets - Current	1,453.35
Add: Regrouping adjustment	(333.82)
Other Financial Assets - Current	1,119.53

(iv) Reconciliation of Statement of Cash Flows for the year ended 31 March 2026

Particulars	As at
	31-03-2026
Previously reported Income on sale of investments in subsidiaries	-
Less: Regrouping adjustment	(2,435.85)
Adjustment in operating activities before changes in assets & liabilities	(2,435.85)
Previously Reported Realisation of deposits/(Deposits) with Banks under Investing activity	(2,224.87)
Less: Regrouping adjustment	8.15
Realisation of deposits/(Deposits) with Banks under Investing activity	(2,233.02)
Previously Reported Proceeds/(Investment) in subsidiaries under investing activity	462.34
Add: Regrouping adjustment	2,435.85
Proceeds/(Investment) in subsidiaries under investing activity	2,898.19
Previously Reported Interest received on Investment	130.13
Less: Regrouping adjustment	(8.73)
Interest received on Investment under investing activity	138.86
Previously reported Cash and Cash equivalent	639.06
Add: Regrouping adjustment	0.58
Cash and Cash equivalent as at the end of the period	639.64



7. STATEMENT OF SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(₹ in crore)

Particulars	Quarter ended			Half Year Ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
Coal	294.99	339.50	300.71	634.49	660.53	1,577.28
Solar energy	9.61	5.68	-	15.29	-	-
Unallocated						
Revenue from operations	304.60	345.18	300.71	649.78	660.53	1,577.28
2. Segment Results						
Profit before interest and tax						
Coal	9,019.17	216.43	8,381.33	9,235.60	8,559.21	19,359.88
Solar energy	(9.15)	1.56	-	(7.59)	-	-
Unallocated						
Total	9,010.02	217.99	8,381.33	9,228.01	8,559.21	19,359.88
Less: Finance Cost	14.49	6.79	14.61	21.28	17.01	41.43
Less: Other Unallocated Expenditure net of unallocated Income						
Profit/(Loss) Before Tax	8,995.53	211.20	8,366.72	9,206.73	8,542.20	19,318.45
3. Segment Assets						
Coal	31,256.99	29,921.06	28,651.31	31,256.99	28,651.31	29,485.03
Solar energy	1,772.74	424.67	-	1,772.74	-	418.43
Unallocated						
Total	33,029.73	30,345.73	28,651.31	33,029.73	28,651.31	29,903.46
4. Segment Liabilities						
Coal	8,749.12	9,202.39	8,701.92	8,749.12	8,701.92	8,911.01
Solar energy	1,139.06	337.36	-	1,139.06	-	336.97
Unallocated						
Total	9,888.18	9,539.75	8,701.92	9,888.18	8,701.92	9,247.98

Notes to Segment Information:

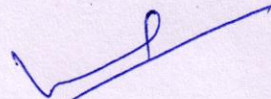
- a) The operations of the Company are mainly carried out within the country and therefore, there is no reportable geographical segment.
b) Segment Information has been prepared considering the expenditure specifically identified and allocable to each segment as at present.

For and on behalf of the Board of Directors



(B. Sairam)

Chairman-Cum-Managing Director & CEO
DIN-09784229



(Mukesh Agrawal)

Director (Finance) & CFO
DIN- 10199741

Date : 29.10.2026

Place : Kolkata

