

<p>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</p>	 एक महारत्न कंपनी A Maharatna Company	<p>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</p>
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Ref.No.CIL:XI(D):4157/4156:2025:

Dated:31.07.2025

To,
Listing Department,
Bombay Stock Exchange Limited,
Mumbai-400051
Scrip Code 533278

To,
Listing Department,
National Stock Exchange of India Limited
Mumbai-400051
Ref: ISIN – INE522F01014

Sub: Un-Audited Financial Results of Coal India Limited (Standalone & Consolidated) for the 1st Quarter ended 30th June' 2025 and declaration of 1st Interim 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 Un-Audited Financial Results of Coal India Limited (Standalone & Consolidated) for the 1st Quarter ended 30th June' 2025. The Un-Audited financial results were reviewed by the Audit Committee held on date and have been taken on record by the Board of Directors of Coal India Limited at its meeting held on date.

Further, the Board of Directors at its meeting held on date has inter alia, declared 1st Interim Dividend for the Financial Year 2025-26 @ **Rs 5.50/-** 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, 6th August' 2025** as the **“Record Date”** for the purpose of determining the eligibility of shareholders for payment of 1st Interim Dividend on equity shares for the Financial year 2025-26. Payment of 1st Interim Dividend for FY 2025-26 shall be made by 30th Aug'2025.

The Board meeting commenced at 15.00 Hrs and concluded at 17.05 Hrs.

Yours faithfully,

बी पी दुबे/B.P Dubey
Company Secretary/कंपनी सचिव
& Compliance Officer/कम्प्लायंस ऑफिसर

Encl: As above

Independent Auditors' Review Report

**The Board of Directors
Coal India Limited
3rd floor, Core-2 Premises no-04-MAR
Plot no- AP-III, Action Area-1 A
Newtown, Rajarhat
Kolkata- 700 163**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Coal India Limited ("the Holding Company" or "the Parent") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the Quarter ended June 30, 2025 ("the Statement"), and its share of the net profit after tax and total comprehensive profit of its Joint Ventures for the quarter ended June 30, 2025 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (herein referred as "Listing Regulation 2015"). We have initialed the Statement for identification purposes only.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") notified under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our 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 from material misstatement. A review of interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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 have performed the procedures for review in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations 2015, to the extent applicable.

However, Group reporting instructions issued by us have not been responded in respect of the certain components by the statutory auditors of the respective components considered for consolidation as

Regd. Office : 19, Esplanade Mansions, 14 Government Place East, Kolkata 700069, West Bengal, India.
Lodha & Co (Registration No. 301051E) a Partnership Firm was converted into Lodha & Co LLP
(Registration No. 301051E/E300284) a Limited Liability Partnership having Identification No. : ACE-5752
with effect from December 27, 2023

Kolkata Mumbai New Delhi Chennai Hyderabad Jaipur



per para 4 below.

4. The Statement includes the results of the following entities:

Parent:

- i. Coal India Limited

Subsidiaries:

- ii. Eastern Coalfields Limited (ECL)
- iii. Bharat Coking Coal Limited (BCCL)
- iv. Central Coalfields Limited (CCL)
- v. Northern Coalfields Limited (NCL)
- vi. Western Coalfields Limited (WCL)
- vii. South Eastern Coalfields Limited (SECL)
- viii. Mahanadi Coalfields Limited (MCL)
- ix. Central Mine Planning & Design Institute Limited (CMPDIL)
- x. CIL Solar PV Limited (upto 31st May 2025)
- xi. CIL Navikarniya Urja Limited
- xii. Coal India Africana Limitada, Mozambique
- xiii. Bharat Coal Gasification & Chemicals Limited (BCGCL) (with effect from 21st May 2024)
- xiv. Coal Gas India Limited (CGIL) (with effect from 25th March 2025)

Step down Subsidiaries:

- xv. Jharkhand Central Railway Limited (JCRL)
- xvi. Chhatisgarh East Railway Limited (CERL)
- xvii. Chhatisgarh East West Railway Limited (CERL)
- xviii. Mahanadi Coal Railway Limited (MCRL)
- xix. Mahanadi Basin Power Limited (MBPL)
- xx. MJSJ Coal Limited
- xxi. MNH Shakti Limited

Joint Ventures:

- xxii. International Coal Ventures Private Limited
- xxiii. CIL NTPC Urja Private Limited
- xxiv. Talcher Fertilizers Limited (TFL)
- xxv. Hindustan Urvarak and Rasayan Limited (HURL)
- xxvi. Coal Lignite Urja Vikas Private Limited

5. Based on our review conducted and procedures as stated in paragraph 3 above and based on the consideration of the review reports of other auditors, and management certified financial informations as referred to in Paragraph 7(b) and 7(e) below, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Consolidated Financial Results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not



disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Emphasis of Matters

We draw attention to the following matters relevant to the Unaudited Consolidated Financial Results:

- a. Note No. 5 of the statement regarding carrying forward of input tax credit (ITC) relating to Goods and Services Tax (GST) paid on input materials/services available for utilization against GST on supply of Goods and Services. GST liability on coal is 5% whereas the inputs are being taxed at various rates including at 12%, 18% and 28% and ITC relating to GST getting accumulated amounting to Rs. 17,532.97 Crores and remaining unutilized therefore as at June 30, 2025 (March 31, 2025: Rs 17,006.36 Crores) largely relate to such inverted duty structure mainly on account of GST rate of 18% being levied on input materials and services. The amount is not refundable in terms of the Notification No. 5/2017-Central Tax (Rate) dated 28th June 2017 as amended vide Notification No. 09/2022-Central Tax (Rate) dated 13th July 2022 issued in this respect and is therefore available only for utilization against GST on the supply of Goods and Services and has been carried forward due to the reasons stated in said note based on the unaudited financial results of the respective subsidiaries as reviewed by their respective auditors and submitted to the Holding Company for the purpose of consolidation. Consequential adjustments and impact with respect the above pending determination of amount as such cannot be commented upon by us.
- b. Attention is invited to Note No 6, dealing with the accounting policy being followed relating to stripping activity of the group following the opinion received in the previous years from the Accounting Standard Board of Institute of Chartered Accountants of India. As mentioned in the said note, the Group is following Appendix B "Stripping Costs in the Production phase of a surface mine" in terms of Ind AS 16 -Property, Plant and Equipment for the purpose of such accounting. However, the stripping activity provision created in earlier years and outstanding as on 1.04.2022 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, Rs. 540.62 Crores for the quarter ended 30.06.2025 (Rs. 2,881.75 Crores for the year ended 31.03.2025 and Rs.1,039.26 Crores for the corresponding quarter ended 30.06.2024) having impact on the unaudited consolidated financial results to that extent has been written back leaving a balance of Rs. 57,927.93 Crores as on 30.06.2025 (Rs. 58,468.52 Crores as on 31.03.2025) is being carried forward as provisions otherwise having impact on other equity to that extent which as stated will be so adjusted and recognized in the Statement of Profit and Loss in subsequent periods, having an impact on the unaudited consolidated financial results and other equity to that extent of the respective periods. The rational of the accounting and reversal of the provision being based on 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 and reported upon by them.

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



7. Other Matters

- a. The unaudited consolidated financial results of eight subsidiaries (including their step-down subsidiaries) included in the accompanying consolidated unaudited financial results, whose interim financial statements reflect total revenues of Rs. 37,639.41 Crores, total net profit after tax of Rs. 8,487.87 Crores and total comprehensive income of Rs. 8,156.16 Crores for the quarter ended June 30, 2025. These Interim Financial Statements have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated paragraph 3 above.
- b. The unaudited consolidated financial results include the financial results of five subsidiaries (Foreign Subsidiary - Coal India Africana Limitada, Mozambique, and Indian Subsidiaries - CIL Solar Private Limited, CIL Navikarniya Urja Limited, Bharat Coal Gasification & Chemicals Limited and Coal Gas India Limited) which have not been reviewed by their respective auditors, whose interim financial statement reflect total revenue of Rs. Nil Crore, total net profit /(loss) after tax of Rs. (0.65 Crore) and total comprehensive income/(loss) of Rs. (0.65 Crore) for the quarter ended June 30, 2025 respectively as considered in the Statement. Further, the interim financial information for the quarter ended 30th June, 2025 of the above foreign subsidiary namely Coal India Africana Limitada 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 not been subjected to review by their auditor. The above unaudited interim financial information have been certified either by the management of the respective subsidiaries or by Parent's Management and furnished to us by the Parent's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of above subsidiaries, is based solely on such interim financial statements and other interim financial information compiled and provided for the purpose of consolidation.
- c. Cil Rajasthan Akshay Urja Limited (CRAUL) has been incorporated during the quarter on 9th June 2025 and yet to receive certificate of commencement of business and therefore do not have financial numbers for incorporation in the consolidated financial results and accordingly has not been considered in the above unaudited consolidated financial results.
- d. The Unaudited Consolidated Financial Results include the Group's share of net profit for the period amounting to Rs. 144.05 Crores and total comprehensive income of Rs. 144.10 Crores for the quarter ended June 30, 2025 respectively as considered in the Consolidated Unaudited Financial Results, in respect of joint venture Hindustan Urvarak & Rasayan Limited (HURL), based on their interim financial statements which have been reviewed by their auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this Joint Venture, is based solely on the reports of the other auditor.



- e. The Unaudited Consolidated Financial Results also include the Group's share of net profit for the period amounting to Rs. 0.54 Crores and total comprehensive income of Rs. 0.54 Crores for the quarter ended June 30, 2025 respectively as considered in the Consolidated Unaudited Financial Results, in respect of three joint ventures, based on their interim financial statements which have not been reviewed by their auditors. The above unaudited interim financial information have been certified either by the management of the respective joint ventures or by Parent's Management and have been furnished to us by the Parent's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of above joint ventures, are based solely on such interim financial statements and other interim financial information compiled and provided for the purpose of consolidation.
- f. The Unaudited Consolidated Financial Results for the quarter ended 30.06.2025 also include the Group's share of net profit/(loss) after tax of Rs. (0.37 Crores) and total comprehensive income/(loss) of Rs. (0.37 Crores) in respect of International Coal Ventures Private Limited, one of the Joint Venture Company. The financial statements of the said joint venture company for the periods from 01.04.2022 to 31.03.2025 as audited by their statutory auditors being not available in earlier periods have been incorporated in the financial statements on availability thereof during the quarter. These financial statements and other financial information incorporated as above have been audited by their auditors whose reports have been furnished to us by the management, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this Joint Venture, is based solely on the reports of the other auditor. The figures for the quarter ended 30.06.2025 have not been submitted to the holding company and as such have not been considered for the above consolidation by the Management of the Holding Company.

According to the information and explanations given to us by the Parent's Management, the interim financial results and other financial information of the entities as dealt with in para (b),(e) and (f) above are not material to the Group.

- g. Pursuant to the Hon'ble Supreme Court decision received in the previous year in case of Mineral Area Development Authority vs SAIL dealing with state government's entitlement for levies for usage of land for mining operations, financial effect thereof is pending determination as on this date. As stated in the Statutory Auditors' report of MCL, one of the subsidiary company, in absence of any enactment and demand from the state government, no obligation has arisen in this respect as on this date.
- h. In absence of requisite number of independent directors, the composition of the Board of Directors("the Board") of Holding Company, as required in terms of the Regulation 17 read with Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Regulation) as such have not been in the compliance of the provisions and requirements thereof.

The stock exchanges have levied penalties, including for the above paragraph (h), amount whereof aggregate to Rs. 2.68 Crores (net of amount waived there against) as on this date, and for which necessary waiver etc are sought by the management of the Holding Company from time to time.

- i. The Statement include the results for the quarter ended 31st March, 2025, being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2025 and



the published unaudited year to date figures upto 31st December, 2024, which had only being reviewed and not subjected to audit.

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

For Lodha & Co LLP
Chartered Accountants
Firm's ICAI Registration No. 301051E/ E300284

Place: Kolkata
Date: 31st July, 2025

R.P. Singh
R P Singh
Partner
Membership No. 052438
UDIN: 25052438BMONOG2965





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 ENDED 30.06.2025

(₹ in crore)

Sl. No.	Particulars	Quarter ended			Year ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
	Income:				
1.	Revenue from operations				
	(a) Sales	31,880.43	34,156.35	33,170.13	1,26,956.76
	(b) Other operating income	3,961.76	3,668.19	4,333.74	16,412.16
	Revenue from operations (a+b)	35,842.19	37,824.54	37,503.87	1,43,368.92
2.	Other income	1,615.86	3,937.22	1,884.60	9,470.06
3.	Total income (1+2)	37,458.05	41,761.76	39,388.47	1,52,838.98
4.	Expenses				
	(a) Cost of materials consumed	2,561.51	3,481.31	2,596.31	11,246.95
	(b) Changes in inventories of finished goods/work in progress	149.40	(3,104.09)	429.04	(2,303.35)
	(c) Employee benefits expense	11,322.70	12,088.78	11,454.50	46,249.13
	(d) Finance costs	265.11	241.14	208.83	883.65
	(e) Depreciation/amortization/ impairment expense	2,307.24	2,781.77	1,952.49	9,145.49
	(f) Stripping activity adjustment	(1,395.01)	(561.26)	(1,756.80)	(4,105.52)
	(g) Contractual expense	7,814.54	9,499.43	7,757.67	31,811.50
	(h) Other expenses	2,867.63	4,630.22	2,684.62	13,407.20
	Total expenses (a to h)	25,893.12	29,057.30	25,326.66	1,06,335.05
5.	Profit/(loss) before share of Joint venture profit/(loss) (3-4)	11,564.93	12,704.46	14,061.81	46,503.93
6.	Share of joint venture profit/(loss)	144.22	168.73	85.40	462.26
7.	Profit/(loss) before tax (5+6)	11,709.15	12,873.19	14,147.21	46,966.19
8.	Tax expense				
	Current tax	2,760.80	3,156.68	3,077.38	11,148.08
	Deferred tax	214.18	123.98	126.28	516.01
9.	Profit/(loss) for the period/ year (7-8)	8,734.17	9,592.53	10,943.55	35,302.10
10.	Other comprehensive income				
	A (i) Items that will not be reclassified to profit or loss	(443.97)	(251.21)	92.40	(836.98)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	111.74	63.16	(23.34)	210.11
	B (i) Items that will be reclassified to profit or loss	0.92	0.01	-	0.01
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-





Coal India Limited
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CIN: L23109WB1973GOI028844

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2025

(₹ in crore)

Sl. No.	Particulars	Quarter ended			Year ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
	Total other comprehensive income	(331.31)	(188.04)	69.06	(626.86)
11.	Total comprehensive income for the period/ year (comprising profit/(loss) and other comprehensive	8,402.86	9,404.49	11,012.61	34,675.24
12.	Profit attributable to:				
	Owners of the company	8,743.38	9,604.02	10,959.47	35,358.16
	Non-controlling interest	(9.21)	(11.49)	(15.92)	(56.06)
13.	Other comprehensive income attributable to:				
	Owners of the company	(331.31)	(188.04)	69.06	(626.86)
	Non-controlling interest	-	-	-	-
14.	Total comprehensive income attributable to:				
	Owners of the company	8,412.07	9,415.98	11,028.53	34,731.30
	Non-controlling interest	(9.21)	(11.49)	(15.92)	(56.06)
15.	Paid-up equity share capital (Face value of share ₹ 10 /- each)	6,162.73	6,162.73	6,162.73	6,162.73
16.	Other equity				92,942.19
17.	Earnings per share (EPS) (Face value ₹ 10 /-each)*				
	(1) Basic (in ₹)	14.19	15.58	17.78	57.37
	(2) Diluted (in ₹)	14.19	15.58	17.78	57.37

* EPS is not annualised for the quarter



Notes to the consolidated financial results:

1. The above consolidated financial results, have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 31-07-2025. 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 consolidated financial results for the period ended 30-06-2025.
- 2(a) For the preparation of consolidated financial results, Coal India Africana Limitada (the wholly owned foreign subsidiary of Coal India Limited); CIL Navikarniya Urja Limited (wholly owned subsidiary), Bharat Coal Gasification & Chemicals Limited (CIL's share 51% of share capital) and Coal Gas India Limited (CIL's share 51% of share capital) have been considered on the basis of management certified unaudited financial statements for the quarter ended 30.06.2025.
CIL Solar PV Limited, which had not commenced operations, has been approved for closure by the competent authority. The management-certified final financial statements for the period ended and as on 31.05.2025 have been considered in consolidated financial results of 30.06.2025. No balances or transaction are currently existing in the books of accounts of CIL Solar PV Limited.
- (b) CIL Rajsthan Akshay Urja Limited (CIL's share 74% of share capital) incorporated on 09.06.2025 and becoming subsidiary of the Company with effect from the said date, has no transaction thereafter till 30.06.2025.
- (c) For the preparation of consolidated financial results, the jointly controlled entities of Coal India Limited viz. Hindustan Urvarak & Rasayan Limited (CIL's share 33.33% of share capital) has been considered on the basis of financial statements for the period ended 30.06.2025 limited reviewed by their statutory auditors. Talcher Fertilizers Limited (CIL's share 33.33% of share capital), CIL NTPC Urja Private Limited (CIL's share 50% of share capital) and Coal Lignite Urja Vikas Private Limited (CIL's share 50% of share capital) have been considered on the basis of management certified financial statements for the period ended 30.06.2025. Further the consolidated financial results include the result of International Coal Ventures Private Limited (CIL's share 0.19% of share capital) for the period from 01.04.2022 to 31.03.2025 being received during the quarter and for the subsequent period i.e. from 01.04.2025 to 30.06.2025 not being available have not been incorporated therein. The said company is not material to the overall operations of the group.
3. The group's main business is Coal mining and related services. All activities of the group revolve around the main business. As such, there are no separate reportable segments for the group.
4. The Board of Directors of the holding company in its meeting held on 31.07.2025 declared an interim dividend of ₹ 5.50 (55.00%) per equity share.
5. Input tax credit (ITC) relating to GST paid on input materials/services available for utilisation against the GST on output has been accumulated to ₹17532.97 as on 30.06.2025 (₹17006.36 crore as on 31.03.2025). This to a large extent includes GST on royalty against mining operations paid under Reverse Charge Mechanism (RCM) at a rate of 18% against which the recovery is limited to 5% being the rate of duty payable on coal. The amount getting accumulated due to inverted tax structure even though currently not utilised and as ITC is not refundable as per notification issued in this respect, is carried forward for possible utilisation including on account of revision in tax structure and increase in amount of sales in the near future considering that there is no time limit for utilising the same.
6. Based on the opinion from Accounting Standard 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 ₹ 65913.81 crore, 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. During the current period, an amount of ₹540.62 crore (₹1039.26 crore during last year same period) has been written back from the provision. After the adjustment, the unamortized balance of the provision stands at ₹57927.9 crore as on 30.06.2025 (₹58468.52 crore as on 31.03.2025), which will be reversed in 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. The corresponding previous period figures have been regrouped as follows.

(₹ in crore)	
Particulars	Quarter Ended 30.06.2024 Unaudited
Previously reported Other Operating Income	3,294.48
Add: Reversal of Stripping Activity Provision	1,039.26
Regrouped Other Operating Income	4,333.74
Previously reported Stripping Activity Adjustment	(2,796.06)
Less: Reversal of Stripping Activity Provision	(1,039.26)
Regrouped Stripping Activity Adjustment	(1,756.80)

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



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

(₹ in crore)

Particulars	Quarter ended			Year ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	Unaudited	Audited	Unaudited	Audited
(i) Revenue from operations	355.31	473.43	389.71	1,594.17
(ii) Other income	30.33	3,086.81	31.87	16,627.29
(iii) Profit before tax	175.48	3,197.92	121.18	17,097.50
(iv) Profit for the period/year	115.97	3,148.87	87.46	17,016.56
(v) Other comprehensive income (net of tax)	(0.57)	(25.54)	(7.86)	(32.60)
(vi) Total comprehensive income	115.40	3,123.33	79.60	16,983.96
(vii) Basic and diluted EPS * (in ₹)	0.19	5.11	0.14	27.61

* EPS is not annualised for the quarter

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

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

For and on behalf of the Board of Directors



P M Prasad
(P M Prasad)
Chairman-Cum-Managing
Director & CEO
DIN- 08073913

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

Date : 31-07-2025
Place : Kolkata



Independent Auditors' Review Report**The Board of Directors****Coal India Limited**3rd floor, Core-2 Premises no-04 MAR

Plot no- AP-III, Action Area-1 A

Newtown, Rajarhat

Kolkata- 700 163

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Coal India Limited ("the Company") for the Quarter ended on June 30, 2025 ("the Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations"). We have initialed the Statement for identification purposes only.
2. This Statement, which is the responsibility of the Company's Management and approved by the 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") notified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder from time to time and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our 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 from material misstatement. A review of interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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.
4. Based on our review conducted as above, we report that, nothing has come to our attention that causes us to believe that the accompanying Statement read with notes thereon, prepared in accordance with aforesaid Indian Accounting Standards and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time), including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. Emphasis of Matter

We draw attention to the following matter relevant to the Unaudited Standalone Financial Results:

Note No. 3, of the statement regarding carrying forward of input tax credit (ITC) relating to Goods and Services Tax (GST) paid on input materials/services available for utilization against GST on supply of Goods and Services. GST liability on coal is 5% whereas the inputs are being taxed at various rates including at 12%, 18% and 28% and ITC relating to GST getting accumulated amounting to Rs. 95.51 Crores and remaining unutilized therefore as at June 30, 2025 (March 31, 2025: Rs 93.78 Crores) largely relate to such inverted duty structure mainly on account of GST rate of 18% being levied on input materials and services. The amount is not refundable in terms of the Notification No. 5/2017-Central Tax (Rate) dated 28th June 2017 as amended vide Notification No. 09/2022-Central Tax (Rate) dated 13th July 2022 issued in this respect and is therefore available only for utilization against GST on the supply of Goods and Services and has been carried forward due to the reasons stated in said note.

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

6. Other Matters

- a) In absence of requisite number of independent directors, the composition of the Board of Directors (the Board), as required in terms of the Regulation 17 read with Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Regulation) as such have not been in the compliance of the provisions and requirements thereof.

The stock exchanges have levied penalties, including for the above paragraph (a), amount whereof aggregate to Rs. 2.68 Crores (net of amount waived there against) as on this date, and for which necessary waiver etc are sought by the management from time to time.

- b) The Statement include the results for the quarter ended 31st March, 2025, being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2025 and the published unaudited year to date figures upto 31st December, 2024, which being reviewed were not subjected to audit.

Our conclusion on the Statement is not modified in respect of the matters stated in paragraph (a) and (b) above.



Place: Kolkata
Date: 31st July, 2025

For Lodha & Co LLP
Chartered Accountants
Firm's ICAI Registration No. 301051E/E300284

R.P. Singh
R P Singh
Partner
Membership No. 052438
UDIN: 25052438BMONOF2699



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 ENDED 30-06-2025

(₹ in Crore)

Sl. No:	Particulars	Quarter ended			Year ended
		30-06-2025 (Unaudited)	31-03-2025 (Audited)	30-06-2024 (Unaudited)	31-03-2025 (Audited)
	Income:				
1.	Revenue from operations				
	(a) Sales	24.89	43.27	48.06	177.08
	(b) Other operating income	330.42	430.16	341.65	1,417.09
	Revenue from operations (a+b)	355.31	473.43	389.71	1,594.17
2.	Other income	30.33	3,086.81	31.87	16,627.29
3.	Total income (1+2)	385.64	3,560.24	421.58	18,221.46
4.	Expenses				
	(a) Cost of materials consumed	0.75	1.38	1.00	4.65
	(b) Changes in inventories of finished goods, work-in-progress	(12.42)	16.52	8.80	28.96
	(c) Employee benefits expense	95.66	86.02	103.90	393.18
	(d) Contractual expense	8.05	12.70	19.01	69.62
	(e) Finance costs	2.40	0.65	1.73	3.70
	(f) Depreciation/amortisation/impairment expense	11.15	13.01	10.97	46.80
	(g) Other expenses	104.57	232.04	154.99	577.05
	Total expenses (a to g)	210.16	362.32	300.40	1,123.96
5.	Profit before Tax (3-4)	175.48	3,197.92	121.18	17,097.50
6.	Tax expenses				
	Current tax	56.12	52.49	26.35	80.64
	Deferred Tax	3.39	(3.44)	7.37	0.30
7.	Profit for the period/year (5-6)	115.97	3,148.87	87.46	17,016.56
8.	Other comprehensive income				
	(i) Items that will not be reclassified to profit or loss	(0.76)	(34.13)	(10.50)	(43.57)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.19	8.59	2.64	10.97
	Total other comprehensive income	(0.57)	(25.54)	(7.86)	(32.60)
9.	Total comprehensive income for period/year (comprising profit/(loss) and other comprehensive income for the period/year) (7+8)	115.40	3,123.33	79.60	16,983.96
10.	Paid-up equity share capital (Face Value of share ₹ 10 /- each)	6,162.73	6,162.73	6,162.73	6,162.73
11.	Other equity				11,908.12
12.	Earnings per share (EPS) (Face value ₹ 10 /- RP each)*				
	(a) Basic (in ₹)	0.19	5.11	0.14	27.61
	(b) Diluted (in ₹)	0.19	5.11	0.14	27.61

* EPS is not annualised for the quarter ended

Notes to the standalone financial results:

1. The above standalone financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board at their respective meeting held on 31-07-2025. 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 financial results for the quarter ended 30th June 2025.
2. The Company's main business is Coal mining and services. All activities of the company revolve around the main business. As such, there are no separate reportable segments for the company.
3. Input tax credit (ITC) relating to GST paid on input materials/services available for utilisation against the GST on output has been accumulated to ₹ 95.51 crore as on 30-06-2025 (as on 31-03-2025 ₹93.78 crore). This to a large extent includes GST on royalty against mining operations paid under Reverse Charge Mechanism (RCM) at a rate of 18% against which the recovery is limited to 5% being the rate of duty payable on coal. The amount getting accumulated due to inverted tax structure even though currently not utilised and as ITC is not refundable as per notification issued in this respect, is carried forward for possible utilisation including on account of revision in tax structure and increase in amount of sales in the near future considering that there is no time limit for utilising the same.
4. The Board of Directors of the company in its meeting held on 31.07.2025 declared an interim dividend of ₹ 5.50(55.00%) per equity share.

5. Other Income includes:

(₹ in Crores)

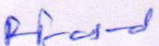
Particulars	Quarter ended			Year ended
	30-06-2025	31-03-2025	30-06-2024	31-03-2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Dividend from Subsidiaries	-	3049.90	-	16238.97

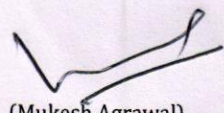
6. The comparative figures for the quarter ended 31st March 2025 are the balancing figures between audited figures in respect of the financial year ended 31st March 2025 and the published year-to-date reviewed figures up to 31st December 2024 .
7. Figures for the previous period(s) have been regrouped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

For and on behalf of the Board of Directors

Date : 31-07-2025
Place : Kolkata




(P M Prasad)
Chairman-Cum-Managing Director & CEO
DIN- 08073913


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

