

<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>	 <p>एक महारत्न कंपनी A Maharatna Company</p>	<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:29.10.2025

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 2nd Quarter ended 30th September' 2025 and declaration of 2nd 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 2nd Quarter ended 30th September' 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 2nd Interim Dividend for the Financial Year 2025-26 @ **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 **Tuesday, 4th November' 2025** as the **"Record Date"** for the purpose of determining the eligibility of shareholders for payment of 2nd Interim Dividend on equity shares for the Financial year 2025-26. Payment of 2nd Interim Dividend for FY 2025-26 shall be made by 28th Nov'2025.

The Board meeting commenced at 11:00 Hrs and concluded at 13.40 Hrs.

Yours faithfully,

बी पी दुबे/B.P Dubey
Company Secretary/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
E-mail: chaturvedikol@hotmail.com; chaturvedisc@yahoo.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, 2025 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/losses of its joint ventures, for the Quarter and Half Year ended September 30, 2025 (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 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, 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 of the following entities:

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

*Foreign Subsidiary



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 paragraphs 7 and 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 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.

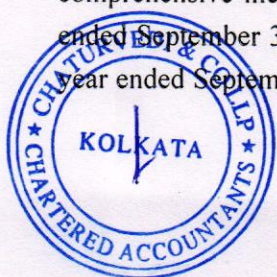
Emphasis of Matter

6. Attention is invited to Note No. 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 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, Rs. 97.13 Crores for the quarter ended September 30, 2025 (Rs. 2,881.75 Crores for the year ended March 31, 2025 and Rs. 509.01 Crores for the corresponding quarter ended September 30, 2024) having impact on the unaudited consolidated financial results to that extent has been written back leaving a balance of Rs. 57,830.77 Crores as on September 30, 2025 (Rs. 58,468.52 Crores as on March 31, 2025) is being carried forward as provisions otherwise having impact on other equity to that extent which as stated will be so adjusted and recognized in the statement of profit and loss in subsequent periods, having an impact on the unaudited consolidated financial results and other equity during the respective periods. The rational of the accounting and reversal of the provision to that extent of the quantum of overburden removal as against technically assessed ratio in this respect and the same being a technical matter reliance has been placed by us on the management's representation and on the unaudited financial results of the subsidiaries as reviewed by their respective statutory auditors and reported upon by them.

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

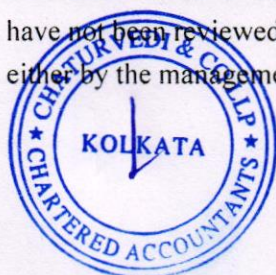
Other matters

7. We did not review the interim financial results of eight subsidiaries (including their step-down subsidiaries), included in the Statement. The interim financial results of the subsidiaries have been reviewed by other auditors whose reports have been furnished to us by the Parent's management. These interim financial results reflect total assets of Rs. 2,50,945.41 Crores as at September 30, 2025 and total revenues of Rs. 32,545.08 Crores and Rs. 70,184.49 Crores, total net profit/(loss) after tax of Rs. 4,028.43 Crores and Rs. 12,516.30 Crores, total comprehensive income/(loss) of Rs. 3,986.33 Crores and Rs. 12,142.49 Crores for the quarter and half year ended September 30, 2025 respectively, and net cash inflows/(outflows) of Rs. (1051.37) Crores for the half year ended September 30, 2025, as considered in the Statement. Our conclusion on the Statement, in so far as



it relates to the amounts and disclosures included in respect of these subsidiaries are based solely on the reports of other auditors and the procedures performed by us as stated in paragraph 3 above.

8. The Unaudited Consolidated Financial Results include the Group's share of net profit/(loss) after tax for the period amounting to Rs. 209.93 Crores and Rs. 353.98 Crores and total comprehensive income/(loss) of Rs. 210.05 Crores and Rs. 354.15 Crores for the quarter and half year ended September 30, 2025 respectively as considered in the Consolidated Unaudited Financial Results, in respect of joint venture Hindustan Urvarak & Rasayan Limited, based on their interim financial statement which have been reviewed by their auditor whose report 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 report of the other auditor and the procedures performed by us as stated in paragraph 3 above.
9. The interim financial information of two joint operations (CBM Joint Operation between CIL and ONGC at Jharia and CBM Joint Operation between CIL and ONGC at Raniganj) for the period from April 01, 2025 to September 30, 2025 has not been submitted by the Parent and, accordingly, has not been considered in the Statement by the Parent's management. As at March 31, 2025, Capital Work-in-Progress amounting to Rs. 94.12 Crores has already been recognized with respect to the above joint operations as they are under development phase.
10. The Unaudited Consolidated Financial Results include the financial results of five subsidiaries (CIL Rajasthan Akshay Urja Limited, Coal India Africana Limitada, 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 assets of Rs. 8.48 Crores as at September 30, 2025 and total revenues of Rs. (1.17) Crores and Rs. (1.17) Crores, total net profit /(loss) after tax of Rs. (1.19) Crores and Rs. (1.84) Crores, total comprehensive income/(loss) of Rs. (1.19) Crores and Rs. (1.84) Crores for the quarter and half year ended September 30, 2025 respectively, and net cash inflows/(outflows) of Rs. 1.84 Crores for the half year ended September 30, 2025, as considered in the Statement. The above unaudited interim financial information has been certified either by the management of the respective subsidiaries or by Parent's management and furnished to us by the Parent's management. Further, the interim financial information for the quarter and half year ended September 30, 2025 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 above subsidiaries, is based solely on such interim financial statement and other interim financial information compiled and provided for the purpose of consolidation.
11. The Unaudited Consolidated Financial Results also include the Group's share of net profit/(loss) after tax of Rs. (0.65) Crore and Rs. (0.11) Crore and total comprehensive income/(loss) of Rs. (0.65) Crore and Rs. (0.11) Crore for the quarter and half year ended September 30, 2025 respectively as considered in the Consolidated Unaudited Financial Results, in respect of three joint ventures, based on their interim financial statement which have not been reviewed by their auditors. The above unaudited interim financial information has 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 statement and other interim financial information compiled and provided for the purpose of consolidation.

12. The interim financial information of International Coal Ventures Private Limited, one of the joint venture companies, for period April 01, 2025 to September 30, 2025 have not been submitted to the Parent and as such have not been considered for the above consolidation by the Parent's management.

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 10, 11 and 12 above are not material to the Group.

13. As reported by the auditor of South Eastern Coalfield Limited (SECL) in its Review Report for Consolidated Financial Results for the quarter and half year ended September 30, 2025, dated October 25, 2025, Chhattisgarh East Railway Limited (CERL), a subsidiary of SECL has reversed Deferred Tax Assets amounting to Rs. 227.47 Crore during the quarter ended September 30, 2025. The reversal arose on account of the correction of an error relating to overstatement of brought-forward business losses as per the provisions of the Income-tax Act, 1961 pertaining to earlier years. However, the entire impact of such correction has been recognized in their statement of profit and loss for the quarter ended September 30, 2025, instead of restating the comparative figures of earlier periods.
14. Regulation 17(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, mandates that at least half of the directors on the board should be independent directors. The Parent has yet to fulfil this requirement, which attracts the imposition of penalties by the Stock Exchanges.
15. As per the requirements of the Companies Act, 2013, read with relevant rules thereunder, the provisions regarding appointment of at least one women director on the Board of Directors has not been complied with in two subsidiaries, South Eastern Coalfields Limited (SECL) and Mahanadi Coalfields Limited (MCL), as also reported by their respective auditors in their review reports for the quarter and year ended September 30, 2025.
16. We draw attention to Note No. 5 to the Statement, regarding accumulating Input Tax Credit (ITC) relating to GST paid on input materials/services available for utilization against the GST on output has been accumulated to Rs. 18,132.69 Crores as on September 30, 2025 (as on March 31, 2025 Rs. 17,006.36 Crores). 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 was limited to 5% being the rate of duty payable on coal. Pursuant to recent decision at the GST Council, vide Notification No. 09/2025 – Central Tax (Rate) effective from September 22, 2025, the rate of GST on supply of coal has been increased from 5% to 18%. As per management's view the Group will be able to utilize the accumulated Input Tax Credit (ITC) balance available in the books of accounts after recent decision at the GST Council.
17. 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



Chaturvedi & Co LLP

Chartered Accountants

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 companies, in absence of any enactment and demand from the state government, no obligation has arisen in this respect as on this date.

18. The comparative consolidated financial results of the Parent for the corresponding quarter ended September 30, 2024, the corresponding year to date results for the period April 01, 2024 to September 30, 2024 and preceding quarter ended June 30, 2025 were reviewed by the then Statutory Auditor of the Parent, and the consolidated financial statement of the Parent for the year ended March 31, 2025 were audited by the then Statutory Auditor of the Parent, who expressed an unmodified opinion on those financial results and financial statement on October 25, 2024, July 31, 2025 and May 07, 2025.

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: 25318210BMRKGZ2846

Place: Kolkata

Date: October 29, 2025



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 30.09.2025

(₹ in crore)

Sl. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
1.	Revenue from Operations						
	(a) Sales	26,909.23	31,880.43	27,271.30	58,789.66	60,441.43	1,26,956.76
	(b) Other Operating Income	3,277.47	3,961.76	3,910.59	7,239.23	8,244.33	16,412.16
	Revenue from Operations (a+b)	30,186.70	35,842.19	31,181.89	66,028.89	68,685.76	1,43,368.92
2.	Other Income	2,140.46	1,615.86	1,505.04	3,756.32	3,389.64	9,470.06
3.	Total Income (1+2)	32,327.16	37,458.05	32,686.93	69,785.21	72,075.40	1,52,838.98
4.	Expenses						
	(a) Cost of Materials Consumed	2,289.02	2,561.51	2,294.54	4,850.53	4,890.85	11,246.95
	(b) Changes in Inventories of Finished Goods/Work in Progress	1,330.80	149.40	964.91	1,480.20	1,393.95	(2,303.35)
	(c) Employee Benefits Expense	10,730.25	10,948.32	11,107.72	21,678.57	22,190.53	44,846.89
	(d) Finance Costs	286.87	265.11	208.14	551.98	416.97	883.65
	(e) Depreciation/Amortization/ Impairment Expense	2,664.44	2,307.24	1,897.76	4,971.68	3,850.25	9,145.49
	(f) Stripping Activity Adjustment	(870.91)	(1,395.01)	(953.90)	(2,265.92)	(2,710.70)	(4,105.52)
	(g) Contractual Expense	6,205.18	7,814.54	6,051.06	14,019.72	13,808.73	31,811.50
	(h) Other Expenses	3,786.21	3,242.01	3,100.47	7,028.22	6,156.78	14,809.44
	Total Expenses (a to h)	26,421.86	25,893.12	24,670.70	52,314.98	49,997.36	1,06,335.05
5.	Profit/(Loss) before Share of Joint Venture Profit/(Loss) (3-4)	5,905.30	11,564.93	8,016.23	17,470.23	22,078.04	46,503.93
6.	Share of Joint Venture Profit/(Loss)	209.28	144.22	137.14	353.50	222.54	462.26
7.	Profit/(Loss) Before Tax (5+6)	6,114.58	11,709.15	8,153.37	17,823.73	22,300.58	46,966.19
8.	Tax Expense						
	Current Tax	1,549.09	2,760.80	1,875.67	4,309.89	4,953.05	11,148.08
	Deferred Tax	302.85	214.18	2.90	517.03	129.18	516.01
9.	Profit/(Loss) for the Period/ Year (7-8)	4,262.64	8,734.17	6,274.80	12,996.81	17,218.35	35,302.10
10.	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	(77.00)	(443.97)	(797.60)	(520.97)	(705.20)	(836.98)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	19.41	111.74	200.46	131.15	177.12	210.11
	B (i) Items that will be reclassified to profit or loss	-	0.92	-	0.92	-	0.01
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	(57.59)	(331.31)	(597.14)	(388.90)	(528.08)	(626.86)
11.	Total Comprehensive Income for the Period/ Year (comprising Profit/(Loss) and Other Comprehensive Income for the Period/Year) (9+10)	4,205.05	8,402.86	5,677.66	12,607.91	16,690.27	34,675.24



Coal India Limited
Registered office:
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STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2025

(₹ in crore)

Sl. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
12.	Profit attributable to:						
	Owners of the Company	4,354.28	8,743.38	6,289.10	13,097.66	17,248.57	35,358.16
	Non-Controlling Interest	(91.64)	(9.21)	(14.30)	(100.85)	(30.22)	(56.06)
13.	Other Comprehensive Income attributable to:						
	Owners of the Company	(57.59)	(331.31)	(597.14)	(388.90)	(528.08)	(626.86)
	Non-Controlling Interest	-	-	-	-	-	-
14.	Total Comprehensive Income attributable to:						
	Owners of the Company	4,296.69	8,412.07	5,691.96	12,708.76	16,720.49	34,731.30
	Non-Controlling Interest	(91.64)	(9.21)	(14.30)	(100.85)	(30.22)	(56.06)
15.	Paid-up Equity Share Capital (Face Value of Share ₹ 10 /- each)	6,162.73	6,162.73	6,162.73	6,162.73	6,162.73	6,162.73
16.	Other Equity						92,942.19
17.	Earnings Per Share (EPS) (Face Value ₹ 10 /-each)*						
	(1) Basic (in ₹)	7.07	14.19	10.21	21.25	27.99	57.37
	(2) Diluted (in ₹)	7.07	14.19	10.21	21.25	27.99	57.37

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



STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(₹ in Crore)

As at

	30-09-2025	31-03-2025
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	77,265.33	76,639.85
(b) Capital work in progress	17,237.61	15,888.64
(c) Exploration and Evaluation assets	3,124.51	3,645.30
(d) Intangible assets	2,837.22	2,579.89
(e) Intangible assets under development	6,962.24	6,496.27
(f) Financial assets		
(i) Investments	5,633.29	4,416.07
(ii) Loans	393.79	389.86
(iii) Other financial assets	22,041.48	19,668.15
(g) Deferred tax assets (Net)	2,457.80	2,694.71
(h) Other non-current assets	16,048.58	31,586.21
TOTAL NON-CURRENT ASSETS	1,54,001.85	1,64,004.95
(2) Current assets		
(a) Inventories	11,532.25	12,613.70
(b) Financial assets		
(i) Investments	3,922.97	3,175.26
(ii) Trade receivables	14,420.39	12,727.72
(iii) Cash and cash equivalents	10,298.59	11,160.68
(iv) Other bank balances	22,298.46	23,054.63
(v) Loans	1,019.55	18.90
(vi) Other financial assets	3,124.17	2,475.77
(c) Current tax assets (Net)	10,841.24	9,822.62
(d) Other current assets	34,158.05	21,144.14
TOTAL CURRENT ASSETS	1,11,615.67	96,193.42
TOTAL ASSETS	2,65,617.52	2,60,198.37
EQUITY AND LIABILITIES		
Equity		
Equity share capital	6,162.73	6,162.73
Other equity	99,200.12	92,942.19
Equity attributable to equityholders of the company	1,05,362.85	99,104.92
Non-controlling interests	884.64	845.77
TOTAL EQUITY	1,06,247.49	99,950.69
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	7,815.11	7,385.75
(iia) Lease liabilities	169.06	146.46
(ii) Other financial liabilities	3,288.59	3,427.31
(b) Provisions	74,609.60	74,531.52
(c) Deferred tax liabilities (Net)	2,059.17	1,831.90
(d) Other non-current liabilities	8,410.93	8,183.09
TOTAL NON-CURRENT LIABILITIES	96,352.46	95,506.03
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	5,718.65	1,522.65
(iia) Lease liabilities	83.35	90.87
(ii) Trade payables		
(A) Total outstanding dues of Micro, Small and Medium Enterprises; and	116.46	164.77
(B) Total outstanding dues of Creditors other than Micro, Small and Medium Enterprises	9,723.10	10,040.86
(iii) Other financial liabilities	16,300.85	17,202.86
(b) Other current liabilities	26,377.66	29,494.17
(c) Provisions	4,697.50	6,222.35
(d) Current tax liabilities (Net)	-	3.12
TOTAL CURRENT LIABILITIES	63,017.57	64,741.65
TOTAL EQUITY AND LIABILITIES	2,65,617.52	2,60,198.37





STATEMENT OF CONSOLIDATED CASH FLOW

(₹ in Crore)

	For the Period Ended 30-09-2025	For the Period Ended 30-09-2024	For the Year Ended 31-03-2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax	17,823.73	22,300.58	46,966.19
Adjustments for :			
Share of Joint Venture	(353.50)	(222.54)	(462.26)
Depreciation, amortisation and impairment expenses	4,971.68	3,850.25	9,145.49
Interest and other income from investment	(1,809.35)	(1,929.27)	(3,389.34)
Finance Costs	551.98	416.97	877.97
(Profit)/Loss on sale of Property, Plant and Equipment	(8.17)	0.29	0.53
Liability and provision written back	(505.07)	(618.47)	(2,495.78)
Allowances and Provisions	91.31	44.53	540.69
Write off	0.16	0.37	186.99
Reversal of Stripping Activity Provision	(637.75)	(1,548.27)	(2881.75)
Stripping Activity Adjustment	(2,265.92)	(2,710.70)	(1,223.77)
Foreign Exchange rate variance	10.19	1.64	7.03
Cash flows from operating activities before changes in following assets and liabilities	17,869.29	19,585.38	47,271.99
Trade Receivables	(1,740.53)	(2,707.69)	1,575.50
Inventories	1,171.35	1,055.84	(2,682.95)
Loans and advances and other financial assets	(1,701.85)	(157.97)	(84.04)
Other current and non current Assets	(1,285.07)	(9.34)	(6,507.68)
Trade payables	(366.07)	(938.24)	1,819.98
Other financial liabilities	(252.54)	569.46	1,132.37
Other current and non current liabilities	(2,518.98)	(921.45)	2,293.63
Provisions	(1,439.01)	(321.12)	(3,738.92)
Cash Generated from Operation	9,736.59	16,154.87	41,079.88
Income Tax (Paid)	(892.06)	(4,622.87)	(11,880.22)
Net Cash Flow generated from Operating Activities (A)	8,844.53	11,532.00	29,199.66
CASH FLOW FROM INVESTING ACTIVITIES			
Payments for Property, Plant and Equipments, Capital work in progress and Intangible assets	(6,041.57)	(6,800.91)	(12,803.58)
Proceeds from Sale of Property, Plant and Equipments	25.46	33.34	53.56
Payments for Exploration and Evaluation Asset	(171.58)	(107.74)	(489.39)
Realisation of deposits/(Deposits) with Banks	(1,614.93)	1,594.04	(387.18)
Proceeds from/(Investment in) Mutual Fund, Shares etc.	(602.10)	(1,420.48)	384.64
Payment for Equity investment in Joint Venture	(863.55)	(96.67)	(96.67)
Interest received on Investment	1,709.63	1,925.93	3,262.26
Net Cash used in Investing Activities (B)	(7,558.64)	(4,872.49)	(10,076.36)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from /(Repayment of) non current borrowings	420.49	713.10	1,733.43
Proceeds from /(Repayment of) current borrowings	3,321.47	1,051.05	1,511.03
Repayment of lease liabilities (including interest)	(28.54)	(44.82)	(89.26)
Interest paid	(163.89)	(98.61)	(225.18)
Dividend paid on Equity shares/deposited in Investor Education and Protection Fund	(6,563.03)	(3,082.41)	(16,238.52)
Net Cash (used in)/generated from Financing Activities (C)	(3,013.50)	(1,461.69)	(13,308.50)
Net Increase / (Decrease) in Cash and Cash equivalent (A+B+C)	(1,727.61)	5,197.82	5,814.80
Cash and Cash equivalent as at the beginning of the year	11,160.26	5,345.46	5,345.46
Cash and Cash equivalent as at the end of the Period/Year	9,432.65	10,543.28	11,160.26

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



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 29-10-2025. 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 quarter and half year ended 30-09-2025.
- 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 period ended 30.09.2025. 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 on 31.05.2025 have been considered in consolidated financial results of 30.09.2025. No balances or transaction are currently existing in the books of accounts of CIL Solar PV Limited.
- (b) CIL Rajasthan 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 also been considered on the basis of management certified unaudited financial statements for the half year ended 30.09.2025.
- (c) For the preparation of consolidated financial results, the jointly controlled entities viz. Hindustan Urvarak & Rasayan Limited (CIL's share 30.10% of share capital since 11.08.2025, previously 33.33%) has been considered on the basis of financial statements for the period ended 30.09.2025 limited reviewed by their statutory auditors. Talcher Fertilizers Limited (CIL's share 39.87% of share capital since 27.06.2025, previously 33.33%) , CIL NTPC Urja Private Limited (CIL's share 50% of share capital) and Coal Lignite Urja Vikas Private Limited (CIL's share 50% of share capital) have been considered on the basis of management certified financial statements for the period ended 30.09.2025. 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 ended 30.06.2025 and for the subsequent period i.e. from 01.04.2025 to 30.09.2025 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 29.10.2025 declared second interim dividend of ₹10.25 (102.50%) per equity share and on 31.07.2025 declared first interim dividend of ₹ 5.50 (55.00%) per equity share.
5. Pursuant to the recent decision of the GST Council vide Notification No. 09/2025-Central Tax (Rate) effective from 22.09.2025, the rate of GST on coal has been increased from 5% to 18%. Consequently, the issue of inverted duty structure no longer arises, and the accumulated Input Tax Credit (ITC) is being utilised against output liability.
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 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. The corresponding previous period figures have been regrouped as follows.

(₹ in crore)

Particulars	Quarter Ended 30.09.2024 Unaudited	Half Year Ended 30.09.2024 Unaudited
Previously reported Other Operating Income	3,401.58	6,696.06
Regrouped Other Operating Income	3,910.59	8,244.33
Previously reported Stripping Activity Adjustment	(1,462.91)	(4,258.97)
Regrouped Stripping Activity Adjustment	(953.90)	(2,710.70)

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

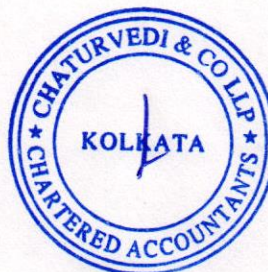
7. Information on standalone results of Coal India Limited are as under:

(₹ in crore)

Particulars	Quarter ended			Half Year Ended		Year ended 31.03.2025
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(i) Revenue from Operations	296.09	355.31	315.02	651.40	704.73	1,594.17
(ii) Other Income	8,311.37	30.33	3,961.03	8,341.70	3,992.90	16,627.29
(iii) Profit Before Tax	8,366.72	175.48	4,078.94	8,542.20	4,200.12	17,097.50
(iv) Profit for the Period/Year	8,342.12	115.97	4,133.97	8,458.09	4,221.43	17,016.56
(v) Other Comprehensive Income (net of tax)	(15.61)	(0.57)	(10.98)	(16.18)	(18.84)	(32.60)
(vi) Total Comprehensive Income	8,326.51	115.40	4,122.99	8,441.91	4,202.59	16,983.96
(vii) Basic and Diluted EPS * (in ₹)	13.54	0.19	6.71	13.72	6.85	27.61

* 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



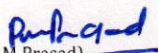
8. Figures for the previous period(s) have been regrouped wherever necessary, in order to make them comparable as follows:


(₹ in crore)

Particulars	Quarter Ended 30.06.2025 Unaudited	Quarter Ended 30.09.2024 Unaudited	Half Year Ended 30.09.2024 Unaudited	Year ended 31.03.2025 Audited
Previously reported Employee Benefits Expense	11322.7	11,484.27	22,938.77	46249.13
Regrouped Employee Benefits Expense	10,948.32	11,107.72	22,190.53	44,846.89
Previously reported Contractual Expenses	-	5,998.60	-	-
Regrouped Contractual Expenses	-	6,051.06	-	-
Previously reported Other Expenses	2867.63	2,776.38	5,408.54	13407.2
Regrouped Other Expenses	3,242.01	3,100.47	6,156.78	14,809.44

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

For and on behalf of the Board of Directors


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


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

Date : 29-10-2025
Place : Kolkata



CHATURVEDI & CO LLP

CHARTERED ACCOUNTANTS

2-I, Park Centre, 2nd Floor, 24 Park Street, Kolkata-700 016
E-mail.: chaturvedikol@hotmail.com; chaturvedisc@yahoo.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, 2025 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, 2025 (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 Responsibility

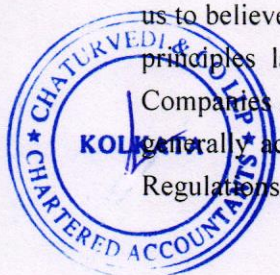
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, 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.



Chaturvedi & Co LLP

Chartered Accountants

Other matters

5. Regulation 17(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, mandates that at least half of the directors on the board should be independent directors. The Company has yet to fulfil this requirement, which attracts the imposition of penalties by the Stock Exchanges.
6. We draw attention to Note No. 3 to the Statement, regarding accumulating Input Tax Credit (ITC) relating to GST paid on input materials/services available for utilization against the GST on output has been accumulated to Rs. 97.99 Crores as on September 30, 2025 (as on March 31, 2025 Rs. 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 was limited to 5% being the rate of duty payable on coal. Pursuant to recent decision at the GST Council, vide Notification No. 09/2025 – Central Tax (Rate) effective from September 22, 2025, the rate of GST on supply of coal has been increased from 5% to 18%. As per management's view, the Company will be able to utilize the accumulated Input Tax Credit (ITC) balance available in the books of accounts after recent decision at the GST Council.
7. The interim financial information of two joint operations (CBM Joint Operation between CIL and ONGC at Jharia and CBM Joint Operation between CIL and ONGC at Raniganj) for the period from April 01, 2025 to September 30, 2025 has not been submitted by the Company and, accordingly, has not been considered in the Statement by the Company's Management. As at March 31, 2025, Capital Work-in-Progress amounting to Rs. 94.12 Crores has already been recognized with respect to the above joint operations as they are under development phase.
8. The comparative financial results of the Company for the corresponding quarter ended September 30, 2024, the corresponding year to date results for the period April 01, 2024 to September 30, 2024 and preceding quarter ended June 30, 2025 were reviewed by the then Statutory Auditor of the Company, and the financial statement of the Company for the year ended March 31, 2025 were audited by the then Statutory Auditor of the Company, who expressed an unmodified opinion on those financial results and financial statement on October 25, 2024, July 31, 2025 and May 07, 2025.

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

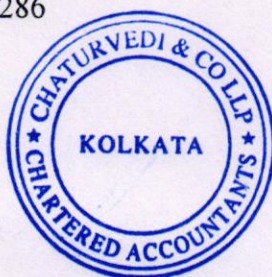
Partner

Membership No. 318210

UDIN: 25318210BMRKGY4889

Place: Kolkata

Date: October 29, 2025





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 30.09.2025

(₹ in Crore)

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		30-09-2025 (Unaudited)	30-06-2025 (Unaudited)	30-09-2024 (Unaudited)	30-09-2025 (Unaudited)	30-09-2024 (Unaudited)	31-03-2025 (Audited)
	Income:						
1.	Revenue from operations						
	(a) Sales	25.44	24.89	34.30	50.33	82.36	177.08
	(b) Other operating income	270.65	330.42	280.72	601.07	622.37	1,417.09
	Revenue from operations (a+b)	296.09	355.31	315.02	651.40	704.73	1,594.17
2.	Other income	8,311.37	30.33	3,961.03	8,341.70	3,992.90	16,627.29
3.	Total income (1+2)	8,607.46	385.64	4,276.05	8,993.10	4,697.63	18,221.46
4.	Expenses						
	(a) Cost of materials consumed	0.81	0.75	1.17	1.56	2.17	4.65
	(b) Changes in inventories of finished goods, work-in-progress	3.48	(12.42)	3.04	(8.94)	11.84	28.96
	(c) Employee benefits expense	91.43	92.78	96.08	184.21	197.48	381.37
	(d) Contractual expense	5.20	8.05	20.90	13.25	39.91	69.62
	(e) Finance costs	14.61	2.40	0.66	17.01	2.39	3.70
	(f) Depreciation/amortisation/impairment expense	11.33	11.15	11.51	22.48	22.48	46.80
	(g) Other expenses	113.88	107.45	63.75	221.33	221.24	588.86
	Total expenses (a to g)	240.74	210.16	197.11	450.90	497.51	1,123.96
5.	Profit before Tax (3-4)	8,366.72	175.48	4,078.94	8,542.20	4,200.12	17,097.50
6.	Tax expenses						
	Current tax	31.57	56.12	(53.61)	87.69	(27.26)	80.64
	Deferred Tax	(6.97)	3.39	(1.42)	(3.58)	5.95	0.30
7.	Profit for the period/year (5-6)	8,342.12	115.97	4,133.97	8,458.09	4,221.43	17,016.56
8.	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss	(20.86)	(0.76)	(14.68)	(21.62)	(25.18)	(43.57)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	5.25	0.19	3.70	5.44	6.34	10.97
	Total other comprehensive income	(15.61)	(0.57)	(10.98)	(16.18)	(18.84)	(32.60)
9.	Total comprehensive income for period/year (comprising profit/(loss) and other comprehensive income for the period/year) (7+8)	8,326.51	115.40	4,122.99	8,441.91	4,202.59	16,983.96
10.	Paid-up equity share capital (Face Value of share ₹ 10 /- each)	6,162.73	6,162.73	6,162.73	6,162.73	6,162.73	6,162.73
11.	Other equity						11,908.12
12.	Earnings per share (EPS) (Face value ₹ 10 /- each)*						
	(a) Basic (in ₹)	13.54	0.19	6.71	13.72	6.85	27.61
	(b) Diluted (in ₹)	13.54	0.19	6.71	13.72	6.85	27.61

* EPS is not annualised for the quarter ended



STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(₹ in Crore)

		As at	
		30-09-2025	31-03-2025
ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment		535.86	540.00
(b) Capital work in progress		530.83	265.47
(c) Intangible Assets		59.15	70.64
(d) Financial Assets	(i) Investments	15,536.89	14,267.62
	(ii) Loans	0.40	0.41
	(iii) Other Financial Assets	6,416.59	5,904.20
(e) Other Non-Current Assets		49.60	130.79
TOTAL NON-CURRENT ASSETS (A)		23,129.32	21,179.13
(2) Current Assets			
(a) Inventories		17.70	8.72
(b) Financial Assets	(i) Investments	393.84	238.05
	(ii) Cash and Cash equivalents	224.30	711.40
	(iii) Other Bank Balances	822.61	770.94
	(iv) Loans	1,000.00	-
	(v) Other Financial Assets	932.61	1,040.92
(c) Current Tax Assets (Net)		1,531.52	1,272.04
(d) Other Current Assets		599.41	359.00
TOTAL CURRENT ASSETS (B)		5,521.99	4,401.07
TOTAL ASSETS (A+B)		28,651.31	25,580.20
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital		6,162.73	6,162.73
Other Equity		13,786.66	11,908.12
TOTAL EQUITY (A)		19,949.39	18,070.85
Liabilities			
(1) Non-Current Liabilities			
(a) Financial Liabilities	(i) Borrowings	19.12	-
	(ii) Other Financial Liabilities	44.55	44.11
(b) Provisions		263.09	261.66
(c) Deferred Tax Liabilities		34.91	38.49
(d) Other Non-Current Liabilities		6,937.93	6,776.35
TOTAL NON-CURRENT LIABILITIES (B)		7,299.60	7,120.61
(2) Current Liabilities			
(a) Financial Liabilities	(i) Borrowings	500.48	-
	(ii) Trade Payables		
	(A) Total outstanding dues of micro enterprise and small enterprises;	0.09	0.23
	(B) Total outstanding dues of Creditors other than micro enterprise and small enterprises	128.34	116.39
	(iii) Other Financial Liabilities	665.18	146.79
(b) Other Current Liabilities		73.88	60.52
(c) Provisions		34.35	64.81
TOTAL CURRENT LIABILITIES (C)		1,402.32	388.74
TOTAL LIABILITIES (D) (B+C)		8,701.92	7,509.35
TOTAL EQUITY AND LIABILITIES (A+D)		28,651.31	25,580.20





STATEMENT OF STANDALONE CASHFLOW

(₹ in Crore)

	For the Period Ended 30-09-2025	For the Period Ended 30-09-2024	For the Year Ended 31-03-2025
Cash flows from operating activities			
Profit before tax	8542.20	4200.12	17097.50
Adjustments for :			
Depreciation, amortisation and impairment expenses	22.48	22.48	46.80
Interest and other income from investment	(64.31)	(66.75)	(133.15)
Dividend income	(8263.34)	(3690.13)	(16238.97)
Finance Costs	17.01	2.39	3.70
(Profit)/Loss on sale of Property, Plant and Equipment	0.15	0.04	0.04
Liability and provision written back	(0.10)	(0.09)	(6.45)
Foreign Exchange rate variance	-	-	0.01
Cash flows from operating activities before changes in following assets and liabilities	254.09	468.06	769.48
Adjustment for :			
Trade Receivables	0.01	-	-
Inventories	(8.98)	11.99	28.95
Loans and advances and other financial assets	(986.43)	192.80	170.23
Other current and non current Assets	(153.72)	60.39	52.72
Trade Payables	11.81	9.83	38.62
Other financial liabilities	512.88	(19.93)	(59.90)
Other current and non current liabilities	175.03	349.24	802.76
Provisions	(52.36)	(35.15)	(33.81)
Cash Generated from Operation	(247.67)	1037.23	1769.05
Income Tax (Paid)	(341.73)	(372.07)	(597.57)
Net Cash Flow generated from Operating Activities (A)	(589.40)	665.16	1,171.48
CASH FLOW FROM INVESTING ACTIVITIES			
Payments for Property, Plant and Equipments, Capital work in progress and Intangible assets	(272.10)	(32.14)	(148.99)
Proceeds from Sale of Property Plant and Equipment	(0.15)	-	-
Realisation of deposits/(Deposits) with Banks	(563.49)	(428.91)	(141.18)
Proceeds from/(Investment in) Mutual Fund	(149.89)	8.30	(198.83)
Proceeds/(Investment) in subsidiaries	(1.77)	(0.01)	(0.01)
Payment for investment in equity in Joint Venture	(1267.50)	(96.67)	(96.67)
Interest received on Investment	152.59	112.86	81.90
Dividend received from investment in Subsidiaries	8,263.34	3690.13	16238.97
Net Cash generated from Investing Activities (B)	6161.03	3253.56	15735.19
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from /(Repayment of) non current borrowings	19.12	-	-
Proceeds from /(Repayment of) current borrowings	500.48	-	-
Repayment of lease liabilities (including interest)	-	-	-
Interest paid	(15.30)	-	-
Dividend paid on Equity shares/transfer to Investor Education Protection Fund	(6563.03)	(3082.41)	(16238.52)
Net Cash used in Financing Activities (C)	(6058.73)	(3082.41)	(16238.52)
Net Increase/(Decrease) in Cash and Cash equivalent (A+B+C)	(487.10)	836.31	668.15
Cash and Cash equivalent as at the beginning of the year	711.40	43.25	43.25
Cash and Cash equivalent as at the end of the period	224.30	879.56	711.40



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 29-10-2025. 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 and half year ended 30th September 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. Pursuant to the recent decision of the GST Council vide Notification No. 09/2025-Central Tax (Rate) effective from 22.09.2025, the rate of GST on coal has been increased from 5% to 18%. Consequently, the issue of inverted duty structure no longer arises, and the accumulated Input Tax Credit (ITC) is being utilised against output liability.
4. The Board of Directors of the company in its meeting held on 29.10.2025 declared second interim dividend of ₹10.25(102.50%) per equity share and on 31.07.2025 declared first interim dividend of ₹ 5.50 (55.00%) per equity share.
5. Other income includes: (₹ in Crores)

Particulars	Quarter ended			Half year ended		Year ended
	30-09-25	30-06-25	30-09-24	30-09-25	30-09-24	31-03-25
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Dividend from Subsidiaries & JV	8,263.34	-	3,690.13	8,263.34	3,690.13	16,238.97

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

Particulars	Quarter Ended	Quarter Ended	Half Year Ended	Year ended
	30.06.2025	30.09.2024	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Audited
Previously reported Employee Benefits Expense	95.66	99.44	203.34	393.18
Regrouped Employee Benefits Expense	92.78	96.08	197.48	381.37
Previously reported Other Expenses	104.57	60.39	215.38	577.05
Regrouped Other Expenses	107.45	63.75	221.24	588.86

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

For and on behalf of the Board of Directors

Date : 29-10-2025
Place : Kolkata

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

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

