



# ANNUAL REPORT & ACCOUNTS

**Bharat Coking Coal Limited**  
(A Mini Ratna Company)

**2020-2021**



***Digging Deeper***

***Aiming Higher***





# ANNUAL REPORT

2020-21

**BHARAT COKING COAL LIMITED**

A MINI RATNA COMPANY



# CONTENT

**005**

Vision & Mission Statement

**006**

Notice

**008**

Management During the year

**009**

Bankers & Auditors

**011**

Board of Directors

**012**

Chairman's Statement

**015**

Operational Statistics

**026**

Director's Report

**123**

CSR Report

**136**

R&D and Report on Corporate Governance

**142**

Management Discussion and Analysis Report

**150**

CEO And CFO Certification

**156**

Statutory Auditor's Report and replies of Management

**203**

Comptroller & Auditor General of India Report

**205**

Secretarial Auditor's Report

**209**

Regulation 33 of the SEBI

**211**

Balance Sheet

**213**

Profit & Loss Account

**215**

Statement of Cash Flows

**217**

Statement of changes in equity

**219**

Corporate Information

**220**

Significant Accounting Policy

**242**

Notes to Balance Sheet

**267**

Notes to Profit & Loss Account

**279**

Additional Notes on Accounts





## *Vision*

The vision of Bharat Coking Coal Limited (BCCL) is to emerge as a global player in the primary energy sector committed to provide energy security to the country by attaining environmentally & socially sustainable growth through best practices from mine to market.



## *Mission*

The Mission of Bharat Coking Coal Limited (BCCL) is to Produce and market the planned quantity of Coal and coal products efficiently and economically in an eco-friendly manner with due regard to Safety, Conservation and Quality.



भारत कोकिंग कोल लिमिटेड  
**BHARAT COKING COAL LIMITED**  
(A Mini Ratna Company)  
(A Subsidiary of Coal India Ltd.)  
(www.bcclweb.in)

पं.का.:- कोयला भवन कोयला नगर,  
धनबाद - 826005

Regd. Off: Koyla Bhawan, Koyla Nagar  
Dhanbad - 826005

CIN: U10101JH1972GOI000918

दूरभाष : 0326-2230190

ई-मेल : cos.bccl@coalindia.in

## बोर्ड सचिवालय /Board Secretariat

Ref. No.BCCL:CS:F-AGM/2021/145

Dated:02.08.2021

### NOTICE

Notice is hereby given to the Shareholders of Bharat Coking Coal Limited that the 50<sup>th</sup> Annual General Meeting of Bharat Coking Coal Limited will be held at its Registered Office, Koyla Bhawan, P.O. Koyla Nagar, Dhanbad on Wednesday the 4<sup>th</sup> August, 2021 at 10.00 AM through Video Conference (VC)/ Other Audio Visual Means (OAVM) to transact the following businesses:

#### ORDINARY BUSINESS

1. To consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2021 including the Audited Balance Sheet as at 31st March, 2021 and Statement of Profit & Loss for the year ended on that date together with the Reports of Board of Directors, Statutory Auditor and Comptroller & Auditor General of India thereon.
2. To appoint a Director in place of **Shri Binay Dayal**, DIN No. 07367625 who retires by rotation in terms of Section 152(6) of the Companies Act 2013 and being eligible, offers himself for re- appointment.
3. To appoint a Director in place of **Shri Samiran Dutta**, DIN No. 08519303 who retires by rotation in terms of Section 152(6) of the Companies Act 2013 and being eligible, offers himself for re- appointment.

#### SPECIAL BUSINESS

##### ITEM NO. 4.

To consider and if thought fit, to pass with or without modifications, the following resolutions as **Ordinary Resolution**

**Resolved that** pursuant to the provisions of Section 148(3) of the Companies Act, 2013 read with rule 14 of the Companies (Audit and Auditors) Rules, 2014 (including any other statutory modification(s) or re-enactment thereof for the time being in force), the remuneration of Cost Auditors for the financial year 2020-21 (excluding of out of pocket expenses limited to 50% of total fees) of ₹2085000.00 (Rupees twenty lakh eighty five thousand only) and taxes to be paid extra, as approved by the Board of Directors of the Company vide Circular Resolution no. 1/2020 dated 26.09.2020 and subsequent noting in the 370<sup>th</sup> Board Meeting of Board of Directors of BCCL vide item no. 370.2A held on 20.10.2020 be and is hereby ratified.

#### ANNEXURE TO NOTICE

##### Explanatory statement pursuant to Section 102 of the Companies Act, 2013

As required under Section 102 of the Companies Act, 2013, the following explanatory statement sets out all material facts relating to the business mentioned under Item No. 4 of the accompanying notice dated 02.08.2021.



**ITEM NO. 4.****Ratification of the remuneration of Cost Auditor appointed by the Board u/s 148 of Companies Act, 2013**

The Board of Directors approved the appointment of Cost Auditors of the Company for the Financial Year 2020-21 vide Circular Resolution no. 1/2020 dated 26.09.2020 and subsequent noted in the 370<sup>th</sup> Board Meeting vide item no. 370.2A held on 20.10.2020. The Board also approved the remuneration (excluding of out of pocket expenses limited to 50% of total fees) of the Cost Auditors for the financial year 2020-21 pursuant to Section 148 of the Companies Act, 2013 read with Rule 14 of the Companies (Audit and Auditors) Rules, 2014, the remuneration of the Cost Auditors recommended by the Audit Committee and approved by the Board of Directors needs to be ratified subsequently by the Shareholders.

The Board of Directors approved the remuneration of Cost Auditors for ratification by the shareholders of the Company. None of the Director, Key Managerial Personnel of the Company or their relatives is concerned or interested (financial or otherwise) in the said resolution except to the extent of shares held by them in the Company.

**REGISTERED OFFICE:**

Koyla Bhawan, P.O.: Koyla Nagar, Dist.: Dhanbad  
Dated: 02.08.2021

By Order of the Board

(B.K. Parui)  
Company Secretary

1. In view of the current extraordinary circumstances due to the pandemic caused by Covid 19 prevailing in the Country, in accordance of the provisions of section 108 of the Companies Act, 2013 read with rule 18 of the Companies (Management and Administration) Rules, 2014 and with General Circular No. 14/2020, dated 8<sup>th</sup> April, 2020 General Circular No. 17/2020 13<sup>th</sup> April, 2020 and General Circular No. 20/2020 dated 5<sup>th</sup> May' 2020 respectively issued by Ministry of Corporate Affairs, Govt. of India (including any statutory modification or re-enactment thereof for the time being in force) and other applicable laws and regulations, Shareholders, Directors and Auditors including Secretarial Auditor of Bharat Coking Coal Limited are entitled to attend and/or vote at the meeting may also attend and /or vote at the meeting through video conferencing (VC) or other audio visual means(OAVM) to convey their assent or dissent only at such stage on items considered in the meeting by sending e-mails to [cos.bccl@coalindia.in](mailto:cos.bccl@coalindia.in). The facility of appointment of proxies by members will not be available. However, in pursuance of sections 112 and 113 of the Companies Act, 2013 representatives of the members may be appointed for participation and voting through VC or OAVM. For attending meeting through VC or OAVM, link shall be provided from the authorized mail id of the Company well in advance and the facility for joining the meeting shall be opened at least 15 minutes before the time scheduled to start the meeting and shall be closed 15 minutes after such scheduled time.
2. The shareholders are requested to give their consent for calling the Annual General Meeting at a shorter notice pursuant to the provisions of section 101(1) of the Companies Act, 2013.

**Copy to:**

- i. All Directors of BCCL
- ii. M/s N.C. Banerjee & Co., Chartered Accountants, Statutory Auditor
- iii. M/s JK Das & Associates, Company Secretaries, Secretarial Auditor
- iv. M/s Sanjiban & Co., Cost Auditor

# — MANAGEMENT DURING THE YEAR 2020-21 —

## **CHAIRMAN-CUM-MANAGING DIRECTOR**

- Shri P. M. Prasad : (From 01.02.2021; continuing)
- Shri Gopal Singh : (From 01.09.2020 to 31.01.2021)
- Shri P. M. Prasad : (From 02.08.2019 to 01.09.2020)

## **FULL TIME DIRECTORS**

- Shri R.S. Mahapatra : Personnel (From 22.12.2017 to 31.05.2020)
- Shri Rakesh Kumar : Technical (From 12.03.2019 to 31.03.2021)
- Shri Samiran Dutta : Finance (From 18.07.2019; continuing)
- Shri Chanchal Goswami : Technical (From 04.11.2019; continuing)
- Shri PVKR Mallikarjuna Rao : Personnel (From 01.06.2020; continuing)

## **PART TIME DIRECTORS**

- Shri Binay Dayal : D (T), CIL, Kolkata  
(From 09.11.2017; continuing)
- Shri B.P.Pati : Joint Secretary, Ministry of Coal, Govt.  
Nominee (From 03.10.2018; continuing)

## **INDEPENDENT DIRECTORS**

- Shri Narendra Singh : (From 10.07.2019; continuing)
- Dr. K.S. Khobragade : (From 10.07.2019 to 05.09.2020)

## **BANKERS & AUDITORS**

### **BANKERS**

STATE BANK OF INDIA  
ICICI BANK  
HDFC BANK  
BANK OF INDIA  
CANARA BANK  
UNION BANK OF INDIA  
UCO BANK  
BANK OF MAHARASHTRA  
BANK OF BARODA  
AXIS BANK  
PUNJAB NATIONAL BANK  
INDIAN BANK  
KOTAK MAHINDRA BANK

### **AUDITORS**

STATUTORY AUDITORS  
**M/s. N.C. BANERJEE & CO.**  
Chartered Accountants, Bokaro

### **BRANCH AUDITORS**

**M/s. Sushil Kumar Sharma & Co.**  
Chartered Accountants, Ranchi  
**M/s. V Rohatgi & Co.**  
Chartered Accountants, Ranchi  
**M/s. R K G S L V & Co.**  
Chartered Accountants, Dhanbad  
**M/s. Das & Prasad**  
Chartered Accountants, Kolkata  
**M/s. K L Banerjee & Co.**  
Chartered Accountants, Dhanbad  
**M/s. Dutta P Kumar & Associates**  
Chartered Accountants, Giridih  
**M/s. R K J S & CO LLP.**  
Chartered Accountants, Dhanbad  
**M/s Kedia Agarwal & Associates**  
Chartered Accountants, Giridih

### **SECRETARIAL AUDITOR**

**M/s. JK DAS & ASSOCIATES, KOLKATA**  
Company Secretaries



### **INTERNAL AUDITORS**

#### **M/s Guha Nandi & Co.**

Chartered Accountants, Kolkata

#### **M/s D. N. Dokania & Associates**

Chartered Accountants, Dhanbad

#### **M/s RKP Associates**

Chartered Accountants, Silchar

#### **M/s M C Bhandari & Co.**

Chartered Accountants, Kolkata

#### **M/s KASG & Co.**

Chartered Accountants, Dhanbad

#### **M/s H.P. Jhunjhunwala & Co.**

Chartered Accountants, Kolkata

#### **M/s S K Mallick & Co.**

Chartered Accountants, Kolkata

#### **M/s DBK Associates**

Chartered Accountants, 24 Pargana (S)

#### **M/s VK Jindal & Co.**

Chartered Accountants, Ranchi

#### **M/s De Chakraborty & Sen**

Chartered Accountants, Kolkata

#### **M/s Pranab Ghosh & Associates**

Chartered Accountants, Hooghly

#### **M/s K B D S & Co.**

Chartered Accountants, Delhi

#### **M/s GGM & Co.**

Chartered Accountants, Kolkata

#### **M/s SARC & Associates**

Chartered Accountants, New Delhi

### **COST AUDITORS**

M/s Sanjiban & Co., Dhanbad

M/s Tilak Khare & Co., Lucknow

M/s S Shekhar & Co., Delhi

# MANAGEMENT AS ON 02 AUGUST, 2021

## CHAIRMAN-CUM-MANAGING DIRECTOR



*Shri P M Prasad*

## WHOLE TIME DIRECTOR(S)



*Shri Samiran Dutta  
Director (Finance)*



*Shri Chanchal Goswami  
Director (Technical)*



*Shri Jaiprakash Gupta  
Director (Technical)*



*Shri P V K R Mallikarjuna Rao  
Director (Personnel)*

## PART TIME DIRECTOR(S)



*Shri Binay Dayal  
Director (T), CIL, Kolkata*



*Shri B.P. Pati  
Joint Secretary, Ministry of Coal, Govt. Nominee*

## INDEPENDENT DIRECTOR(S)



*Shri Narendra Singh*

## COMPANY SECRETARY



*Shri B.K. Parui*



# CHAIRMAN'S STATEMENT

## Friends,

It gives me immense pleasure in welcoming you to the 50<sup>th</sup> Annual General Meeting of Bharat Coking Coal Limited. The Report of the Directors, Audited Accounts for the year 2020-21 combined with the report of the Statutory Auditors, Secretarial Auditor and the report and Review of the Comptroller and Auditor General of India are already circulated to you. With your permission, I would like to take them as read.

It has been a very arduous journey for the company in its endeavor towards the achieving the target in production and profitability due to outbreak of COVID-19. The Company took a lot of strategic decisions in marketing and sales area to augment the dispatch which was crippling the company's financial position affecting the regular payment to the stakeholders. With continuous effort and cooperation of all of you, the company could avert a complete financial breakdown.

## 1. OVERVIEW OF BCCL PERFORMANCE IN 2020-21

In the financial year 2020-21, your company could achieve a production of 24.66 MT against the target of 37.13 MT and Off-take of 23.13 MT against the target of 37.13 MT. The Net turnover of the company during the financial year was ₹ 6149.81 crore against the previous year turnover of ₹ 8967.56 crore. This significant fall in sales has affected the bottom line of the company's finance. As a result of which, the company could not maintain its profitability unlike previous years and the company incurred a net loss (LBT) of ₹ 1577.06 crore against the PBT of ₹ 991.12 crore in 2019-20.

## 2. PROJECT PROFILE

You are aware that BCCL was allotted 4 new coal blocks by MoC for its operation but none of the four blocks was found to be economically viable for which all the four blocks i.e., Dhulia North, Mirzagaon, Pirpainti Barahat and Mandar Parvat have been proposed for surrendering to MoC. During 2020-21, the company already surrendered two coal blocks viz., Dhulia North and Mirzagaon and proposals for surrendering the other two blocks have been sent to MoC. As you all are aware that BCCL had planned to enhance its washing capacity through construction of new washeries and in that direction, 1.6 Mtpa Dahibari Washery had been put to commercial use in 2018 and 5.0 Mtpa Patherdih-I Washery has been put to commercial operation in the current year; other four washeries are in different stages of construction.

### 3. ACHIEVEMENTS IN ECOLOGY AND ENVIRONMENTAL AREA

With rapid increase in pollution across the world and as a good corporate citizen, your company continued to lay emphasize on growth in production with safety and security of the environment for its long term sustainability. Since changes in working environment are dynamic, the Environmental policy is revised periodically to adopt to the changing needs.

Your company along with establishment of the natural forests over the degraded mined out areas and OB dumps has also been developing eco-parks over some degraded mined out areas and OB dump sites and BCCL has been the pioneer in the mining industry in establishment of Eco-Parks. During the year under consideration, Parasnath Udhyan - an Eco Park at OB dump at AKWMC, Katras Area spread over 3.5 ha was inaugurated by Shri Amit Shah, Hon'ble Home Minister in presence of Shri Pralhad Joshi, Hon'ble Minister of Parliamentary Affairs, Coal & Mines, Shri Anil Kumar Jain, Secretary(Coal) and Shri Pramod Agrawal, Chairman, CIL through Video Conferencing on 23.07.2020.

### 4. SAFETY MEASURES

During the year 2020-21, there has been marginal decrease in incidents of fatalities over the previous year and for ensuring safety of men, machines & mines , various preventive measures such as deployment of statutory persons for supervision, management, direction and control of mining activities as per provision of statute and as per requirement of permission granted by DGMS, inspections of mines by Safety committee & workmen's inspectors etc. have been undertaken in order to check the incidence of accidents. The safety performance of the company is being appraised to Board of Directors regularly.

### 5. PRODUCT AND SERVICE QUALITY

BCCL is always concerned with the increased consciousness and aspiration of the customers for getting coal conforming to the declared grade. In its endeavor to meet this ever increasing justified demand of the consumers, third Party sampling at all loading points has been successfully implemented for all the consumers of BCCL in respect of all modes of coal dispatch A Standard Operating Procedure (SOP) has also been implemented for maintenance of grade of coal across the company.

### 6. CORPORATE GOVERNANCE

With a view to maintain high standards of Corporate Governance and in order to comply with the requirement of the corporate laws and DPE guidelines, continuous effort is made to adhere to the guidelines and Board is also apprised about the compliance of the various guidelines applicable to the company on a regular basis. A separate section on corporate Governance forms a part of Directors' report. All the sub committees of the Board assigned with specific roles have been regularly holding meetings and providing their feedback to Board and providing necessary support to the Board. Since the implementation of the Companies Act, 2013, Secretarial Audit is being conducted every year to bring more transparency and to ensure compliance of the various laws applicable to the company.

### 7. REHABILITATION AND RESETTLEMENT

BCCL has been implementing the Jharia Master Plan for dealing with fire, subsidence and rehabilitation in the lease hold of Bharat Coking Coal Limited (BCCL) since 2009. For shifting of employees of BCCL residing in fire affected areas 7714 houses have been built by BCCL in non-coal bearing zone and 4186 families from fire & subsidence places have been shifted to these houses. For R&R of BCCL employees 7852 houses have been said to be required and another 8000 houses will be handed over to JRDA for rehabilitating non-BCCL fire affected families. National Remote Sensing Centre (NRSC), Hyderabad conducted fresh survey of fire in year 2020-21 and has submitted an interim report in Oct 2020 highlighting total active fire sites at 27 against 34 active fire sites in 2017.

## 8. CORPORATE SOCIAL RESPONSIBILITY

Not only does BCCL produce coal but it also serves the society as a committed corporate Citizen, it has always been the motto of the company to serve the society at its best for improving the quality of life of the people residing in and around the mining areas. Since the start of the unprecedented crisis arising out of the Covid-19 pandemic, the company has been using all its resources to cater to the requirement of the people of Dhanbad and its surrounding areas relentlessly by way of providing all sorts of assistance from the corpus of its CSR. In order to deal with the pandemic, the Central Hospital, BCCL- the lifeline of Dhanbad was converted into a full-fledged Covid Hospital- in the first wave beginning April 2020 and this was continued in the second wave as well and it is being equipped with better infrastructure such as provision of oxygen cylinders, Ventilators, provision for more number of Doctors and paramedical staffs to combat the third wave as apprehended in a better way. All the frontline workers including Doctors, Nurses and other associated with the company who have been rendering yeomen's services untiringly deserve special appreciation for this exemplary services.

## 9. EXPECTATION

Since the entire world has been witnessing an unprecedented crisis due to the emergence of corona pandemic since last year, it has been the endeavor of our company to extend help as much as possible to the affected persons by using all of our available resources and we do hope that unitedly we shall overcome the crisis sooner than later and your company has faced umpteen number of crisis in past and never gave up hope and now also we do have the trust that our company will certainly come out of the crisis by fighting against all odds.

## 10. ACKNOWLEDGMENT

We do place on record the help, cooperation and guidance extended to the company by various stakeholders such as Ministry of Coal and other Ministries/ Departments of Government of India, Coal India Limited, various Central and State Government Authorities, People's Representatives, Local Bodies, unions, our valued consumers, suppliers and other stakeholders.

I extend my sincere gratitude and appreciation to our frontline workers such as Doctors, Nurses and paramedical staffs who did their level best to treat the people affected in the pandemic risking their own lives and I also express my sincere thanks to all other employees, contractors and contractual employees and their families for their commitment, hard work and relentless effort in sustaining the activities of coal production uninterrupted even when most of the activities of our nation remain stopped and I do sincerely hope that with your dedication and devotion for work, the company would do much better in the years to come and would continue to be the responsible corporate citizen in fulfilling the expectation of all the stakeholders. It would not be an exaggeration to say that during the entire crisis period, my fellow Board members remain alert to their commitment and for this I extend my sincere thanks and appreciation for their cooperation in the entire journey.

(P M Prasad)  
Chairman/Mg. Director



# OPERATIONAL STATISTICS

(₹' Crore)

Year Ending 31st March	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>1. (a) Production of Raw Coal:</b> (Million Tonnes)										
Underground	0.61	1.04	0.90	1.08	1.68	1.81	2.03	2.70	3.15	3.48
Opencast	24.05	26.69	30.14	31.53	35.36	34.05	32.48	29.91	28.05	26.72
<b>TOTAL</b>	<b>24.66</b>	<b>27.73</b>	<b>31.04</b>	<b>32.61</b>	<b>37.04</b>	<b>35.86</b>	<b>34.51</b>	<b>32.61</b>	<b>31.21</b>	<b>30.20</b>
<b>(b) Overburden Removal:</b> (Million Cu. Mts.)	103.84	82.65	103.25	110.47	131.22	148.59	103.9	85.42	84.26	81.36
<b>2. Off take (Raw Coal)</b> (Millions Tonnes)										
Power	17.12	23.63	27.24	27.52	27.49	28.99	27.43	27.07	25.34	21.37
Steel	1.03	0.66	2.50	2.81	4.25	3.50	2.69	3.44	3.86	4.13
Cement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00
Fertilizer	0.94	0.98	0.92	0.86	1.10	1.03	0.96	1.12	1.12	1.06
Colliery Consumption	0.00	0.01	0.02	0.02	0.04	0.05	0.06	0.08	0.08	0.09
Others	4.04	3.48	2.39	2.15	2.03	2.63	2.52	2.68	2.68	3.47
<b>TOTAL</b>	<b>23.13</b>	<b>28.76</b>	<b>33.07</b>	<b>33.36</b>	<b>34.92</b>	<b>36.20</b>	<b>33.66</b>	<b>33.04</b>	<b>33.08</b>	<b>30.12</b>
<b>3. Average Manpower</b>	42287	44722	47383	49947	52409	54861	57506	60329	63291	66409
<b>4. Productivity:</b>										
(A) Average Per Man Per Year (Tonnes)	546.74	620.05	655.09	652.89	706.75	653.65	600.11	540.54	493.13	454.80
(B) Output per Manshift (OMS):										
(i) Undergroud (Tonnes)	0.16	0.32	0.25	0.23	0.25	0.25	0.26	0.31	0.35	0.36
(ii) Opencast (Tonnes)	5.93	6.11	6.75	7.05	8.99	8.52	8.34	9.38	7.57	6.57
(iii) Overall (Tonnes)	3.13	3.62	3.87	3.56	3.46	3.20	2.96	2.64	2.45	2.20
<b>5. Information- As per Cost Report:</b>										
(i) Earning per Manshift (Rs.)	4673.90	4606.82	4551.08	3979.74	3411.03	3002.10	2844.90	2628.66	2400.22	1960.54
(ii) Avg. Cost of Production of Net saleable Coal (Rs. P.T.)	3092.64	2987.89	2604.93	2773.89	2136.65	2054.10	1955.32	1906.02	2014.89	2003.15
(iii) Avg. Sales Value of Production of Net saleable Coal (Rs. P.T.)	2404.30	2998.37	2636.39	2176.14	2171.80	2354.34	2272.07	2383.07	2475.68	2127.45
(iv) Profit per tonne (Rs.) Target	37.65	350.49	-162.13	-93.65	20.33	257.88	333.26	338.27	416.74	
(v) Profit per tonne (Rs.) Actual	-643.08	246.18	223.04	-610.15	-62.22	300.23	316.75	334.46	640.6	

# FINANCIAL POSITION

(BASED ON CONSOLIDATED ACCOUNTS OF AREAS/UNITS OF BCCL)

## OPERATIONAL STATISTICS

(₹' Crore)  
(As per Ind AS)

Year Ended 31 <sup>st</sup> March	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16 (Restated)
<b>(A) What is owned</b>						
Gross PPE	3161.95	2,551.68	2,459.85	2,153.47	2,007.83	1,913.17
Less: Depreciation & Impairment	1277.09	1,131.35	1,025.98	796.65	490.87	229.14
(1) Net PPE	<b>1884.86</b>	<b>1,420.33</b>	<b>1,433.87</b>	<b>1,356.82</b>	<b>1,516.96</b>	<b>1,684.03</b>
(b) Capital Work in Progress	1389.92	1,702.26	1,542.92	1,403.17	1,138.98	785.75
(c) Exploration and Evaluation Assets	417.88	645.16	552.26	563.44	-	-
(d) Intangible Assets	-	-	-	-	-	-
(e) Intangible Assets under Development	-	-	-	-	-	-
(f) Investment Property						
(g) Financial Assets						
(i) Investments	-	-	-	-	-	-
(ii) Loans	-	0.07	0.15	0.27	0.50	0.77
(iii) Other Financial Assets	528.13	471.86	389.96	297.78	303.40	197.00
(h) Deferred Tax Assets (net)	971.44	573.35	549.14	856.46	387.10	285.15
(i) Other non-current assets	926.12	751.66	501.72	132.08	149.47	128.60
<b>Total Non-Current Assets (A)</b>	<b>6118.35</b>	<b>5,564.69</b>	<b>4,970.02</b>	<b>4,610.02</b>	<b>3,496.41</b>	<b>3,081.30</b>
Current Assets						
(a) Inventories						
(i) Inventories of Coal , Coke Etc	1126.84	630.50	709.83	968.47	1,226.98	828.60
(ii) Inventories of Stores & Spares	54.97	63.11	58.05	53.69	53.07	50.05
(iii) Other Inventories	6.07	7.16	6.21	6.63	9.42	9.54
(b) Financial Assets						
(i) Investments	-	4.00	26.40	0.77	45.99	71.90
(ii) Trade Receivables	3004.8	2,414.72	613.72	1,459.92	2,636.38	2,637.66
(iii) Cash & Cash equivalents	48.67	34.30	86.49	192.89	37.87	569.69
(iv) Other Bank Balances	126.99	1,423.31	2,015.02	900.00	1,283.69	1,107.73
(v) Loans	-	-	-	-	-	-
(vi) Other Financial Assets	280.38	233.06	412.63	387.82	85.98	77.40
(c) Current Tax Assets (Net)	122.72	89.50	12.61	41.61	46.59	20.53
(d) Other Current Assets	2112.88	1,912.05	1,802.60	1,355.73	1,059.04	744.10
<b>Total Current Assets (B)</b>	<b>6884.32</b>	<b>6,811.71</b>	<b>5,743.56</b>	<b>5,367.53</b>	<b>6,485.01</b>	<b>6,117.20</b>

(₹' Crore)  
(As per Ind AS)

Year Ended 31 <sup>st</sup> March	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16 (Restated)
<b>Current Liabilities</b>						
<b>(a) Financial Liabilities</b>						
(i) Borrowings	2052.08	583.07	-	-	-	-
(ii) Trade payables	1208.53	967.82	1,666.59	1,343.86	983.61	877.90
(iii) Other Financial Liabilities	1506.05	1,439.31	773.42	833.45	970.23	580.96
<b>(b) Other Current Liabilities</b>	2093.06	2,238.49	2,795.20	2,019.67	1,675.22	1,711.83
(c) Provisions	880.09	979.44	960.86	1,757.68	1,663.55	1,370.38
<b>Total Current Liabilities (C)</b>	<b>7739.81</b>	<b>6,208.13</b>	<b>6,196.07</b>	<b>5,954.66</b>	<b>5,292.61</b>	<b>4,541.07</b>
<b>Net Current Assets(7-8)</b>	<b>-855.49</b>	<b>603.58</b>	<b>-452.51</b>	<b>-587.13</b>	<b>1,192.40</b>	<b>1,576.13</b>
<b>TOTAL (A)</b>	<b>5262.86</b>	<b>6,168.27</b>	<b>4,517.51</b>	<b>4,022.89</b>	<b>4,688.81</b>	<b>4,657.43</b>
<b>(B) What is owed</b>						
<b>(a) Financial Liabilities</b>						
(i) Borrowings	-	-	2,350.92	2,176.78	2,015.54	1,866.24
(ii) Trade Payables	-	-	-	-	-	-
(iii) Other Financial Liabilities	90.25	88.45	82.27	65.83	63.15	38.44
<b>(b) Provisions</b>	2080.18	1,777.15	1,026.30	1,146.70	683.04	690.84
<b>(c) Other Non-Current Liabilities</b>	3.62	5.01	5.70	4.88	0.96	-
<b>TOTAL (B)</b>	<b>2174.05</b>	<b>1,870.61</b>	<b>3,465.19</b>	<b>3,394.19</b>	<b>2,762.69</b>	<b>2,595.52</b>
<b>Net worth (A-B)</b>	<b>3088.81</b>	<b>4297.66</b>	<b>1052.32</b>	<b>628.70</b>	<b>1926.12</b>	<b>2061.91</b>
Represented by						
1. Equity capital	4657	4657.00	2118.00	2118.00	2118.00	2118.00
2. Equity Portion of Preference Share Capital	-	-	1057.52	1057.52	1057.52	1057.52
2. Reserve & surplus	-1568.19	(359.34)	(2123.20)	(2546.82)	(1249.40)	(1113.61)
<b>NET WORTH</b>	<b>3088.81</b>	<b>4,297.66</b>	<b>1,052.32</b>	<b>628.70</b>	<b>1,926.12</b>	<b>2,061.91</b>
<b>CAPITAL EMPLOYED</b>	<b>1029.37</b>	<b>2023.91</b>	<b>981.36</b>	<b>769.69</b>	<b>2709.36</b>	<b>3260.16</b>

# STATEMENT OF PROFIT AND LOSS

(BASED ON CONSOLIDATED ACCOUNTS OF AREAS/UNITS OF BCCL)

**OPERATIONAL STATISTICS**

(₹' Crore)  
(As per Ind AS)

Year Ended 31 <sup>st</sup> March	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16 (Restated)
(A) Earned from:						
1. Gross Sales	8521.62	12,224.47	12,899.98	10,493.56	11,505.53	11,001.01
Less: Levies	2371.81	3,256.91	3,522.30	3,193.77	2,883.17	1,936.13
Net Sales	6149.81	8967.56	9377.68	7299.79	8622.36	9064.88
2. Other operating revenue						
(a) Evacuation facilitating charges	112.86	143.28	167.95	51.19	-	-
(b) Assistance for sand stowing & protective works	-	-	-0.82	0.43	2.03	3.74
(c) Recovery of transportation & loading cost	304.62	315.17	330.07	252.66	225.36	230.87
	417.48	458.45	497.20	304.28	227.39	234.61
<b>Revenue from operations(1+2)</b>	<b>6567.29</b>	<b>9426.01</b>	<b>9874.88</b>	<b>7604.07</b>	<b>8849.75</b>	<b>9299.49</b>
3. Other income						
(a) Interest on deposits etc.	56.87	159.24	153.18	137.78	140.47	181.91
(b) Other non-operating income	133.92	603.38	194.07	310.31	174.74	84.05
(c) Interest on Dividend from Mutual Fund	-	4.13	25.63	6.71	7.17	3.32
<b>Total (A)</b>	<b>6758.08</b>	<b>10192.76</b>	<b>10247.76</b>	<b>8058.87</b>	<b>9172.13</b>	<b>9568.77</b>
(B) Paid to/provided for:						
1. Employees benefits & remuneration (a+b+c+d+e)	5565.72	5761.35	5866.95	6417.58	5143.94	4602.90
(a) Salary, wages, Allowances, Bonus etc.	4164.1	4155.12	4183.93	4338.09	3361.17	3343.58
(b) Contribution to P.F & other funds	648.13	647.57	784.26	495.60	394.74	394.13
(c) Gratuity	226.72	240.04	390.23	1264.19	191.89	157.35
(d) Leave Encashment	86.09	220.24	163.61	40.21	223.92	101.78
(e) Others	440.68	498.38	344.92	279.49	972.22	606.06
2. (Accretion)/Decretion in stock	-463.45	79.48	258.35	134.00	(397.74)	(76.13)
3. Excise Duty	-	-	-	148.11	582.58	572.40
4. CSR expenses	6.12	6.01	1.43	2.74	11.45	50.67
5. Cost of materials consumed	475.09	397.15	517.78	499.84	559.81	591.20
6. Power & fuel	225.42	233.72	232.18	283.54	294.51	320.70
7. Repairs	138.76	201.49	224.49	250.82	277.84	239.46
8. Contractual expenses	1476.37	1,211.50	1,312.57	1,292.86	1,491.93	1,532.69
9. Finance cost	121.69	221.83	200.66	189.84	173.50	163.17
10. Depreciation/amortisation/impairment	213.86	197.53	248.52	276.03	262.80	221.38
11. Provisions	32.6	186.65	38.92	169.15	251.31	38.98
12. Write off	0	1.07	0.85	-	6.04	137.72
13. Stripping Activity Adjustment	-193.17	49.72	100.64	(148.41)	(121.95)	(150.39)
14. Other expenses	736.13	654.14	687.37	668.02	899.19	718.34
<b>Total (B)</b>	<b>8335.14</b>	<b>9201.64</b>	<b>9690.71</b>	<b>10184.12</b>	<b>9435.21</b>	<b>8963.09</b>
<b>Profit/Loss before tax (A-B)</b>	<b>-1577.06</b>	<b>991.12</b>	<b>557.05</b>	<b>-2125.25</b>	<b>-263.08</b>	<b>605.68</b>
Tax expenses	-374.58	72.44	268.28	(734.03)	(93.10)	(3.39)
<b>Profit/Loss for the period (C)</b>	<b>-1202.48</b>	<b>918.68</b>	<b>288.77</b>	<b>-1391.22</b>	<b>-169.98</b>	<b>609.07</b>
Other Comprehensive Income	-8.51	-308.64	134.85	135.74	32.88	65.38
Tax on OCI	-2.14	-96.30	0.00	41.94	11.38	22.62
Total Other Comprehensive Income (D)	-6.37	-212.34	134.85	93.80	21.50	42.76
<b>Total Comprehensive Income (C+D)</b>	<b>-1208.85</b>	<b>706.34</b>	<b>423.62</b>	<b>-1297.42</b>	<b>-148.48</b>	<b>651.83</b>

(₹' Crore)  
(As per Ind AS)

Year Ended 31 <sup>st</sup> March	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16 (Restated)
Accumulated loss from last years	-359.34	(2123.20)	(2546.82)	(1249.40)	(1100.92)	(1752.75)
Cumulative profit/loss transferred to Balance Sheet	-1568.19	(359.34)	(2123.20)	(2546.82)	(1249.40)	(1100.92)
<b>(A) Related to Assets &amp; Liabilities</b>						
1. (i) No. of equity shares	21180000	21180000	21180000	21180000	21180000	21180000
(ii) Shareholder's Fund						
a) Equity Share Capital	4657	4,657.00	2,118.00	2,118.00	2,118.00	2,118.00
b) Equity Portion of Preference Share Capital	0	0.00	1,057.52	1,057.52	1,057.52	1,057.52
c) Reserve						
d) Accumulated Profit/Loss	-1568.19	(359.34)	(2123.20)	(2546.82)	(1249.40)	(1100.92)
Net Worth	3088.81	4,297.66	1,052.32	628.70	1,926.12	2,074.60
2. Long Term Borrowing	0	-	2,350.92	2,176.78	2,015.54	1,866.24
3. Capital Employed	1029.37	2023.91	981.36	769.69	2709.36	3260.16
4. (i) Net Fixed Assets	1884.86	1420.33	1433.87	1356.82	1516.96	1684.03
(ii) Current Assets	6884.32	6811.71	5743.56	5367.53	6485.01	6117.20
(iii) Net Current Assets (W/C)	-855.49	603.58	-452.51	-587.13	1192.40	1576.13
5. Current Liabilities	7739.81	6208.13	6196.07	5954.66	5292.61	4541.07
6. a) Sundry Debtors (Net)	3004.8	2414.72	613.72	1459.92	2636.38	2637.66
b) Cash & Cash Equivalents	48.67	34.30	86.49	192.89	37.87	569.69
c) Other Bank Balances	126.99	1423.31	2015.02	900.00	1283.69	1107.73
7. Closing Stock of:						
a) Stores & Spares (Net)	54.97	63.11	58.05	53.69	53.07	50.05
b) Coal, Coke etc. (Net)	1126.84	630.50	709.83	968.47	1226.98	828.60
8. Average stock of stores & spares (Net)	59.04	60.58	55.87	53.38	51.56	52.01
<b>(B) Related to Profit/Loss</b>						
1. a) Gross Margin (PBDIT)	-1241.51	1410.48	1006.23	-1659.38	173.22	990.23
b) Gross Profit	-1455.37	1212.95	757.71	-1935.41	-89.58	768.85
c) Net Profit (before tax)	-1577.06	991.12	557.05	-2125.25	-263.08	605.68
d) Net Profit (after tax)	-1202.48	918.68	288.77	-1391.22	-169.98	609.07
e) TCI (before tax)	-1585.57	682.48	691.90	-1989.51	-230.20	671.06
f) TCI (after tax)	-1208.85	706.34	423.62	-1297.42	-148.48	651.83
2. a) Gross Sales	8521.62	12224.47	12899.98	10493.56	11505.53	11001.01
b) Net Sales (after levies)	6149.81	8967.56	9377.68	7299.79	8622.36	9064.88
c) Sale value of Production	6646.15	8888.23	9119.04	7041.28	9020.74	9138.95
3. Cost of Goods sold (Sales-Profit)	7726.87	7976.44	8820.63	9425.04	8885.44	8459.20
4. a) Total Expenditures	8335.14	9201.64	9690.71	10184.12	9435.21	8963.09
b) Salary & Wages	5565.72	5761.35	5866.95	6417.58	5143.94	4602.90
c) Stores & Spares	475.09	397.15	517.78	499.84	559.81	591.2
d) Power & Fuel	225.42	233.72	232.18	283.54	294.51	320.7
e) Finance Cost & Depreciations	335.55	419.36	449.18	465.87	436.3	384.55
5. Average consumption of Stores per month	39.59	33.10	43.15	41.65	46.65	49.27
6. a) Average Manpower employed during the year	42287	44722	47383	49947	52409	54861
b) Social overheads (incl. LTC/LLTC)	-	-	-	-	-	-
c) S/Overhead Expnd. per employee						
7. a) Value added						
b) Value added per employee						

(₹' Crore)  
(As per Ind AS)

Year Ended 31 <sup>st</sup> March	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16 (Restated)
Net Worth	3088.81	4,297.66	1,052.32	628.70	1,926.12	2,074.60
2. Long Term Borrowing	-	-	2,350.92	2,176.78	2,015.54	1,866.24
3. Capital Employed	1029.37	2023.91	981.36	769.69	2709.36	3260.16
4. (i) Net Fixed Assets	1884.86	1420.33	1433.87	1356.82	1516.96	1684.03
(ii) Current Assets	6884.32	6811.71	5743.56	5367.53	6485.01	6117.20
(iii) Net Current Assets (W/C)	-855.49	603.58	-452.51	-587.13	1192.40	1576.13
5. Current Liabilities	7739.81	6208.13	6196.07	5954.66	5292.61	4541.07
6. a) Sundry Debtors (Net)	3004.8	2414.72	613.72	1459.92	2636.38	2637.66
b) Cash & Cash Equivalents	48.67	34.30	86.49	192.89	37.87	569.69
c) Other Bank Balances	126.99	1423.31	2015.02	900.00	1283.69	1107.73
7. Closing Stock of:						
a) Stores & Spares (Net)	54.97	63.11	58.05	53.69	53.07	50.05
b) Coal, Coke etc. (Net)	1126.84	630.50	709.83	968.47	1226.98	828.60
8. Average stock of stores & spares (Net)	59.04	60.58	55.87	53.38	51.56	52.01
<b>(B) Related to Profit/Loss</b>						
1. a) Gross Margin (PBDIT)	-1241.51	1410.48	1006.23	-1659.38	173.22	990.23
b) Gross Profit	-1455.37	1212.95	757.71	-1935.41	-89.58	768.85
c) Net Profit (before tax)	-1577.06	991.12	557.05	-2125.25	-263.08	605.68
d) Net Profit (after tax)	-1202.48	918.68	288.77	-1391.22	-169.98	609.07
e) TCI (before tax)	-1585.57	682.48	691.90	-1989.51	-230.20	671.06
f) TCI (after tax)	-1208.85	706.34	423.62	-1297.42	-148.48	651.83
2. a) Gross Sales	8521.62	12224.47	12899.98	10493.56	11505.53	11001.01
b) Net Sales (after levies)	6149.81	8967.56	9377.68	7299.79	8622.36	9064.88
c) Sale value of Production	6646.15	8888.23	9119.04	7041.28	9020.74	9138.95
3. Cost of Goods sold (Sales-Profit)	7726.87	7976.44	8820.63	9425.04	8885.44	8459.20
4. a) Total Expenditures	8335.14	9201.64	9690.71	10184.12	9435.21	8963.09
b) Salary & Wages	5565.72	5761.35	5866.95	6417.58	5143.94	4602.90
c) Stores & Spares	475.09	397.15	517.78	499.84	559.81	591.2
d) Power & Fuel	225.42	233.72	232.18	283.54	294.51	320.7
e) Finance Cost & Depreciations	335.55	419.36	449.18	465.87	436.3	384.55
5. Average consumption of Stores per month	39.59	33.10	43.15	41.65	46.65	49.27
6. a) Average Manpower employed during the year	42287	44722	47383	49947	52409	54861
b) Social overheads (incl. LTC/LLTC)	-	-	-	-	-	-
c) S/Overhead Expnd. per employee						
7. a) Value added						
b) Value added per employee						
<b>(A) PROFITABILITY RATIO</b>						
1) As % of Net Sales						
a) Gross Margin	-20.19	15.73	10.73	-22.73	2.01	10.92
b) Gross Profit	-23.66	13.53	8.08	-26.51	-1.04	8.48
c) Net Profit	-25.64	11.05	5.94	-29.11	-3.05	6.68

(₹' Crore)  
(As per Ind AS)

Year Ended 31 <sup>st</sup> March	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16 (Restated)
<b>2) As % of Total Expenditure</b>						
a) Salary & Wages	66.77	62.61	60.54	63.02	54.52	51.35
b) Stores & Spares	5.70	4.32	5.34	4.91	5.93	6.60
c) Power & Fuel	2.70	2.54	2.40	2.78	3.12	3.58
d) Finance Cost & Depreciations	4.03	4.56	4.64	4.57	4.62	4.29
<b>3) As % of Capital Employed</b>						
a) Gross Margin	-120.61	69.69	102.53	-215.59	6.39	30.37
b) Gross Profit	-141.38	59.93	77.21	-251.45	-3.31	23.58
c) Profit before Tax	-153.21	48.97	56.76	-276.12	-9.71	18.58
<b>4) Operating Ratio(Sales-Profit/Sales)</b>	1.25	0.89	0.94	1.29	1.03	0.93
<b>(B) LIQUIDITY RATIOS</b>						
1) Current Ratio	0.89	1.10	0.93	0.90	1.23	1.35
2) Quick Ratio	0.74	0.98	0.80	0.73	0.98	1.15
<b>(C) TURNOVER RATIOS</b>						
1) Capital Turnover Ratio(Net Sale/Cap.Employed)	5.97	4.43	9.56	9.48	3.18	2.78
2) Sundry Debtors(net) as no. of months						
a) Gross sales	4.23	2.37	0.57	1.67	2.75	2.88
b) Net Sales	5.86	3.23	0.79	2.40	3.67	3.49
3) As Ratio of Net Sales						
a) Sundry Debtors	0.49	0.27	0.07	0.20	0.31	0.29
b) Coal Stocks	0.18	0.07	0.08	0.13	0.14	0.09
4) Stock of Stores & Spares						
a) Avg.Stock/Annual Consumption	0.12	0.15	0.11	0.11	0.09	0.09
b) Cl. Stocks in terms of no of months consumption	1.39	1.91	1.35	1.29	1.14	1.02
5) Stock of Coal,Coke, W/Coal etc.						
a) As no of months value of production	2.03	0.85	0.93	1.65	1.63	1.09
b) As no of months cost of goods sold	1.75	0.95	0.97	1.23	1.66	1.18
c) As no of months Net Sales	2.20	0.84	0.91	1.59	1.71	1.10
<b>(D) STRUCTURAL RATIOS</b>						
a) Debt : Equity	-	-	1.11	1.03	0.95	0.88
b) Debt : Net Worth	-	-	2.23	3.46	1.05	0.90
c) Net Worth : Equity	0.66	0.92	0.50	0.30	0.91	0.98
d) Net Fixed Assets : Net Worth	0.61	0.33	1.36	2.16	0.79	0.81

# FINANCIAL POSITION

## OPERATIONAL STATISTICS

(₹' Crore)

Year Ending 31st March	2015-16	2014-15	2013-14	2012-13	2011-12
(A) What is owned					
Gross Fixed Assets	5221.04	4919.78	4796.21	4598.80	4568.29
Less: Depreciation & Impairment	3724.46	3599.27	3414.62	3240.05	3132.35
<b>(1) Net Fixed Assets</b>	<b>1496.58</b>	<b>1320.51</b>	<b>1381.59</b>	<b>1358.75</b>	<b>1435.94</b>
(2) Capital Work-in-progress	785.61	768.71	503.85	227.10	166.92
(3) Deferred tax asset	285.15	113.91	-	-	-
(4) Non-current investment	-	-	13.85	27.71	41.57
(5) Long term loans & advances	130.66	134.15	56.50	41.74	39.82
(6) Other non-current Assets	246.7	114.43	-	0.00	0.87
(7) Current Assets					
(i) (a) Inventory of coal, coke etc.	828.6	754.53	618.75	757.05	946.79
(b) Inventory of Stores & spares etc.	49.33	53.97	63.68	74.02	93.85
(c) Other inventories	9.55	7.21	6.24	6.00	3.77
(ii) Trade receivables	2638.05	1600.60	1570.15	1372.05	951.72
(iii) Cash & bank balances	1,680.42	2578.34	2287.72	2394.13	2102.86
(iv) Current Investment	71.90	13.86	13.86	13.86	13.86
(v) Short term loans & advances	559.18	878.00	810.72	502.15	237.04
(vi) Other current assets	448.09	314.48	375.43	315.72	180.07
<b>Total Current Assets (7)</b>	<b>6285.12</b>	<b>6200.99</b>	<b>5746.55</b>	<b>5434.98</b>	<b>4,529.96</b>
(8) Less Current Liabilities & provisions					
(a) Short term borrowing	-	649.64	481.59	1098.70	2,500.23
(b) Trade payables	94.20	80.79	65.57	88.93	127.74
(c) other current liabilities	3,098.53	2371.67	2452.9	2222.97	2,478.23
(d) Short term provisions	1,556.69	1722.76	1461.26	1252.79	971.43
<b>Total Current Liabilities (8)</b>	<b>4749.42</b>	<b>4824.86</b>	<b>4461.32</b>	<b>4663.39</b>	<b>6077.63</b>
<b>Net Current Assets(7-8)</b>	<b>1535.70</b>	<b>1376.13</b>	<b>1285.23</b>	<b>771.59</b>	<b>(1547.67)</b>
<b>TOTAL (A)</b>	<b>4480.40</b>	<b>3827.84</b>	<b>3241.02</b>	<b>2426.89</b>	<b>137.45</b>
(B) What is owed					
(1) Long term borrowing	-	-	-	-	1083.30
(2) Deferred tax liability					
(3) Other long term liabilities	19.42	10.55	8.98	7.35	7.67
(4) Long term provisions	570.85	687.59	966.72	1868.57	2533.31
<b>TOTAL (B)</b>	<b>590.27</b>	<b>698.14</b>	<b>975.70</b>	<b>1875.92</b>	<b>3624.28</b>
<b>Net worth (A-B)</b>	<b>3890.13</b>	<b>3129.70</b>	<b>2265.32</b>	<b>550.97</b>	<b>(3486.83)</b>
Represented by					
1. Equity capital	2118.00	2118.00	2118.00	2118.00	2118.00
2. Preference Share Capital	2539.00	2539.00	2539.00	2539.00	-
2. Reserve & surplus	(766.87)	(1527.30)	(2391.68)	(4106.03)	(5604.83)
<b>NET WORTH</b>	<b>3,890.13</b>	<b>3,129.70</b>	<b>2,265.32</b>	<b>550.97</b>	<b>(3486.83)</b>
<b>CAPITAL EMPLOYED</b>	<b>3032.28</b>	<b>2696.64</b>	<b>2666.82</b>	<b>2130.34</b>	<b>(111.73)</b>



# STATEMENT OF PROFIT AND LOSS

(BASED ON CONSOLIDATED ACCOUNTS OF AREAS/UNITS OF BCCL)

(₹' Crore)

Year Ending 31st March	2015-16	2014-15	2013-14	2012-13	2011-12
<b>(A) Earned from:</b>					
1. Gross Sales	11001.01	9947.01	10099.92	10176.6	8583.87
Less: Levies (Excise duty & other levies.)	2495.48	1905.28	1811.93	1722.02	1303.39
Net Sales	8505.53	8041.73	8287.99	8454.60	7280.48
2. Other operating revenue					
(c) Assistance for sand stowing & protective works	3.74	2.38	3.86		
(d) Recovery of transportation & loading cost	217.82	215.93	183.46		
	<b>221.56</b>	<b>218.31</b>	<b>187.32</b>		
<b>Revenue from operations(1+2)</b>	<b>8727.09</b>	<b>8260.04</b>	<b>8475.31</b>		
3. Other income					
(a) Interest on deposits etc.	172.01	233.62	223.46	232.04	138.22
(b) Interest on RBI Power Bond	0.88	2.06	3.24	4.42	5.60
(c) Assistance for sand stowing & protective works	-	-	-	4.86	8.03
(d) Recovery of transportation & loading cost	-	-	-	154.49	156.90
(e) Other non-operating income	70.39	113.12	592.79	87.00	225.40
(f) Interest on Dividend from Mutual Fund	2.44	-			
<b>Total (A)</b>	<b>8972.81</b>	<b>8608.84</b>	<b>9294.80</b>	<b>8937.41</b>	<b>7814.63</b>
<b>(B) Paid to/provided for:</b>					
1. Employees benefits & remuneration (a+b+c+d+e)	<b>4524.63</b>	<b>4593.93</b>	<b>4410.83</b>	<b>4465.65</b>	<b>4211.01</b>
(a) Salary, wages, Allowances, Bonus etc.	3343.78	3311.12	3271.73	3006.42	2650.72
(b) Contribution to P.F & other funds	393.40	383.31	380.72	361.60	275.82
(c) Gratuity	91.97	165.28	115.36	344.63	823.35
(d) Leave Encashment	101.78	138.42	112.76	182.36	99.89
(e) Others	593.70	595.80	530.26	570.64	361.23
2. Accretion/Decretion in stock	(76.12)	(136.48)	138.25	189.74	79.31
3. Welfare expenses	0.00	0.00	0.00	33.38	164.47
4. CSR expenses	50.67	14.33	20.00	-	-
5. Cost of materials consumed	592.06	580.15	564.08	497.66	467.85
6. Power & fuel	333.59	319.45	312.03	317.14	314.8
7. Repairs	239.46	195.71	173.30	126.28	80.51
8. Contractual expenses	1532.68	1031.48	815.27	747.08	665.47
9. Finance cost	4.07	3.42	30.22	18.97	22.84

(₹' Crore)

Year Ending 31st March	2015-16	2014-15	2013-14	2012-13	2011-12
10. Depreciation/amortisation/impairment	208.85	212.98	261.14	209.98	201.35
11. Provisions & write off	209.15	78.75	30.03	124.01	235.66
12. OBR Adjustment	(150.39)	(25.03)	(99.03)	(15.38)	47.72
13. Other expenses	718.33	585.93	553.17	509.99	503.15
14. Prior period Adjustment/Exceptional items/Extraordinary items	2.07	-	(3.50)	3.85	(1.87)
<b>Total (B)</b>	<b>8189.05</b>	<b>7454.62</b>	<b>7205.79</b>	<b>7228.35</b>	<b>6992.27</b>
<b>Profit/Loss for the year (A-B)</b>	<b>783.76</b>	<b>1154.22</b>	<b>2089.01</b>	<b>1709.06</b>	<b>822.36</b>
Tax expenses	15.56	391.08	374.66	210.26	-
<b>Net Profit</b>	<b>768.20</b>	<b>763.14</b>	<b>1714.35</b>	<b>1498.80</b>	<b>822.36</b>
Accumulated loss from last years	(1535.07)	(2290.44)	(4106.03)	(5604.83)	(6427.19)
Cumulative profit/loss transferred to Balance Sheet	(766.87)	(1527.30)	(2391.68)	(4106.03)	(5604.83)
<b>*Accumulated loss from last year in 2014-15 is after adjustment of Deferred tax and depreciation of Rs.140.99 Cr and (-)39.75 Cr respectively</b>					
<b>(A) Related to Assets &amp; Liabilities</b>					
1. (i) No. of equity shares	21180000	21180000	21180000	2.1E+07	21180000
(ii) No. of preference shares	25390000	25390000	25390000	2.5E+07	-
(iii) Shareholder's Fund					
a) Equity Share Capital	2,118.00	2,118.00	2,118.00	2,118.00	2,118.00
b) Preference Share Capital	2,539.00	2,539.00	2,539.00	2,539.00	-
c) Reserve					
d) Accumulated Profit/Loss	(766.87)	(1527.30)	(2391.68)	(4106.03)	(5604.83)
Net Worth	3,890.13	3,129.70	2,265.32	550.97	(3486.83)
2. Long Term Borrowing	-	-	-	-	1083.30
3. Capital Employed	3032.28	2696.64	2666.82	2130.34	(111.73)
4. (i) Net Fixed Assets	1496.58	1320.51	1381.59	1358.75	1435.94
(ii) Current Assets	6285.12	6200.99	5746.55	5434.98	4529.96
(iii) Net Current Assets (W/C)	1535.70	1376.13	1285.23	771.59	(1547.67)
5. Current Liabilities	4749.42	4824.86	4461.32	4663.39	6077.63
6. a) Sundry Debtors (Net)	2638.05	1600.60	1570.15	1372.05	951.72
b) Cash & Bank	1680.42	2578.34	2287.72	2394.13	2102.86
7. Closing Stock of:					
a) Stores & Spares(Net)	49.33	53.97	63.68	74.02	93.85
b) Coal,Coke etc.(Net)	828.60	754.53	618.75	757.05	946.79
8. Average stock of stores & spares(Net)	51.65	58.83	68.85	83.94	89.99

(₹' Crore)

Year Ending 31st March	2015-16	2014-15	2013-14	2012-13	2011-12
<b>(B) Related to Profit/Loss</b>					
1. a) Gross Margin(PBDIT)	996.68	1370.62	2380.37	1938.01	1046.55
b) Gross Profit	787.83	1157.64	2119.23	1728.03	845.20
c) Net Profit (before tax)	783.76	1154.22	2089.01	1709.06	822.36
d) Net Profit (after tax)	768.20	763.14	1714.35	1498.80	822.36
2. a) Gross Sales	11001.01	9947.01	10099.92	10176.6	8583.87
b) Net Sales( after levies)	8505.53	8041.73	8287.99	8454.60	7280.48
c) Sale value of Production	8715.38	8039.21	8149.69	8264.86	7201.33
3. Cost of Goods sold(Sales-Profit)	7721.77	6887.51	6198.98	6745.54	6458.12
4. a) Total Expenditures	8189.05	7454.62	7205.79	7228.35	6992.27
b) Salary & Wages	4524.63	4593.93	4410.83	4465.65	4211.01
c) Stores & Spares	592.06	580.15	564.08	497.66	467.85
d) Power & Fuel	333.59	319.45	312.03	317.14	314.8
e) Finance Cost & Depreciations	212.92	216.40	291.36	228.95	224.19
5. Average consumption of Stores per month	49.34	48.35	47.01	41.47	38.99
6. a) Average Manpower employed during the year	54861	58875	60329	63291	66409
<b>3) As Ratio of Net Sales</b>					
a) Sundry Debtors	0.31	0.20	0.19	0.16	0.13
b) Coal Stocks	0.10	0.09	0.07	0.09	0.13
<b>4) Stock of Stores &amp; Spares</b>					
a) Avg. Stock/Annual Consumption	0.09	0.10	0.12	0.17	0.19
b) Cl. Stocks in terms of no of months consumption	1.00	1.12	1.35	1.78	2.41
<b>5) Stock of Coal, Coke, W/Coal etc.</b>					
a) As no of months value of production	1.14	1.13	0.91	1.10	1.58
b) As no of months cost of goods sold	1.29	1.31	1.20	1.35	1.76
c) As no of months Net Sales	1.17	1.13	0.90	1.07	1.56
<b>(D) STRUCTURAL RATIOS</b>					
a) Debt : Equity	-	-	-	-	0.51
b) Debt : Net Worth	-	-	-	-	(0.31)
c) Net Worth : Equity	1.84	1.48	1.07	0.26	(1.65)
d) Net Fixed Assets : Net Worth	0.38	0.42	0.61	2.47	(0.41)

# DIRECTORS' REPORT

To,  
The Shareholders,  
Bharat Coking Coal Limited,  
Dhanbad.

Sirs,

I have a great pleasure in presenting to you, on behalf of the Board of Directors, the 50<sup>th</sup> Annual Report of Bharat Coking Coal Limited along with Audited Accounts for the year ended 31<sup>st</sup> March, 2021. The Company has earned a Total Comprehensive Income/ (Expenditure) of (₹1208.85) crore in the current year against a Total Comprehensive Income of ₹ 706.34 crore for the previous year. The Audited Statement of Accounts, Auditors' Report thereof and the comments of Comptroller & Auditor General of India (C&AG) are annexed to this Report.

## 1.0.OVERVIEW OF PERFORMANCE DURING 2020-21

### 1.1. RAW COAL PRODUCTION, PRODUCTIVITY & OFFTAKE PERFORMANCE OF BCCL DURING 2020-21 VIS-À-VIS 2019-20

Sl. No.	Particulars	Unit	2020 -21			2019 -20	Growth over last year	
			Target	Actual	Achieved (%)	Actual	Absolute	(%)
<b>i)</b>	Raw Coal (According to type of Mine)							
	UG	M.Te.	1.15	0.61	52.83	1.04	-0.43	-41.64
	OC	M. Te.	35.98	24.05	66.84	26.69	-2.64	-9.89
	Total	M. Te.	37.13	24.66	66.40	27.73	-3.07	-11.08
<b>ii)</b>	According to type of Coal							
	Coking coal	M. Te.	31.79	23.38	73.55	25.95	-2.56	-9.87
	Non-coking coal	M. Te.	5.34	1.27	23.82	1.78	-0.51	-28.70
		M. Te.	37.13	24.66	66.40	27.73	-3.07	-11.08
<b>iii)</b>	OB Removal (Excl. R/H)	M. CuM.	140.00	103.84	74.17	82.65	21.19	25.64
<b>iv)</b>	Productivity (OMS)							
	UG	Te.	0.35	0.16	39.68	0.32	-0.16	-50.00
	OC	Te.	8.16	5.93	91.04	6.11	-0.18	-2.95
	Overall	Te.	4.70	3.13	70.46	3.62	-0.49	-13.54
<b>v)</b>	Offtake of Coal	M. Te.	37.13	23.13	62.29	28.76	-5.63	-19.59

### 1.2.Supply of washed & direct feed coal

Supply of Washed & direct feed coal to the steel sector was 8.35 lakh tonnes in 2020-21 against 7.48 lakh tonnes in 2019-20. This represents a growth of (+) 11.70 % over the last year.

### 1.3. WASHED COAL & WASHED POWER COAL PRODUCTION

(In million tonnes)

Type	2020-21		2019-20	
	Target	Actual	Target	Actual
Washed Coal ( C )	0.684	0.735	0.861	0.664
Washed Power Coal	1.021	1.462	1.292	0.812
Total	1.705	2.197	2.154	1.476

### 2. MANAGEMENT:

a. The affairs of the Company during the period from 01.04.2020 to 31.03.2021 have been managed by the following members of the Board:-

1	Shri P.M. Prasad Chairman -cum - Mg. Director	:	From 01.02.2021	;	Continuing
2	Shri Gopal Singh Chairman -cum - Mg. Director	:	From 01.09.2020	to	31.01.2021
3	Shri P.M. Prasad Chairman -cum - Mg. Director	:	From 02.08.2019	to	01.09.2020
4	Shri Binay Dayal, Director	:	From 09.11.2017	;	Continuing
5	Shri B.P. Pati, Director	:	From 03.10.2018	;	Continuing
6	Shri R.S. Mahapatra, Director	:	From 22.12.2017	to	31.05.2020
7	Shri Rakesh Kumar, Director	:	From 12.03.2019	to	31.03.2021
8	Shri Samiran Dutta, Director	:	From 18.07.2019	;	Continuing
9	Shri Chanchal Goswami, Director	:	From 04.11.2019	;	Continuing
10	Shri PVKR Mallikarjuna Rao, Director	:	From 01.06.2020	;	Continuing
11	Dr. K.S. Khobragade, Independent Director	:	From 06.09.2017	to	05.09.2020
12	Shri Narendra Singh, Independent Director	:	From 10.07.2019	;	Continuing

b. Fourteen (14) Board Meetings were held during the year 2020-21.

### 3. AVAILABILITY & UTILISATION OF HEMM W.R.T SHIFT HOURS:

Equipment	Population as on 31.3.21 (Total)	Population as on 31.3.20 (Total)	CMPDI Norms		w.r.t.shift hours				% Variation	
			AV %	UT %	2020-21		2019-20		AV	UT
					AV %	UT %	AV %	UT %		
Dragline	1	2	85	73	63.4	26.3	81.8	22.0	-22.6	19.3
Shovel	98	111	80	58	75.2	42.1	72.0	40.0	4.4	5.2

Equipment	Population as on 31.3.21 (Total)	Population as on 31.3.20 (Total)	CMPDI Norms		w.r.t.shift hours				% Variation	
			AV %	UT %	2020-21		2019-20			
					AV %	UT %	AV %	UT %	AV	UT
Dumper	409	433	67	50	70.5	27.6	70.5	27.3	-0.1	0.9
Dozer	103	113	70	45	66.1	13.4	59.2	16.2	11.5	-17.7
Drill	80	84	78	40	67.4	22.7	64.7	19.9	4.1	13.7

#### MOU PARAMETER (2020-21)

##### ITEM NO-7:-

Performace Criteria	Unit	MOU Target 2020-21					Achievement
		Excellent	Very Good	Good	Fair	Poor	
% Improvement in Departmental Equipement Capacity Utilisation of OC Mines over previous year	%	20.50	15.00	10.00	6.60	3.00	10.60

#### 4. HOLDING COMPANY-CIL

The Company continues to be subsidiary of Coal India Limited

#### 5. CONSTRAINTS

The major constraints which affected BCCL's performance during the year in terms of loss of coal production:

##### a. Loss of Coal Production

(Fig. in Lakh Te.)

S. No.	Causes	2020-21	2019-20
i	Power Failure	0.562	0.614
ii	Absenteeism	0.002	0.062
iii	Rain / Drowning	6.163	3.457
iv	Mechanical Break down	2.574	1.847
v	I.R.	2.371	1.201
vi	Lag in Stowing	0.013	0.000
vii	N.A. of Land / Land dispute etc.	41.737	30.120
viii	Fire	6.949	12.101
ix	Geo-mining disturbance / Roof Trouble	263	0.000
x	DGMS Restrictions	3.123	6.353
xi	Other	60.995*	26.957
<b>Total</b>		<b>124.753</b>	<b>82.711</b>

\*Mainly due to outbreak of pandemic Covid-19 from mid of March 20 and subsequent lockdown, demand of coal decrease resulted in poor offtake as well as loss of coal production.

b. Loss of Washed Coal Production

(Fig. in Lakh Te.)

S. No.	Causes	2020-21	2019-20
i	Power Failure	0.145	0.073
ii	Elec. & Mechanical Break down	1.327	0.997
iii	Raw Coal Shortage	0.876	1.641
iv	CC Bunkerfull	0.108	0.000
v	Rain & Drowning	0.000	0.000
vi	Operational Trouble	0.624	0.748
vii	Maint. Held up	0.252	0.436
viii	Media Short	0.000	0.000
ix	Others	0.641	0.099
<b>Total</b>		<b>3.973</b>	<b>3.994</b>

## 6. STATUS OF POWER SUPPLY

### 6.1. POWER AVAILABILITY

	Average Power Requirement (MVA)	Average Availability (MVA)	Interruption Hours (Duration)
2020-21	177.75	174.84	1206.95
2019-20	182.75	180.19	1449.42

### 6.2. OPERATION OF CAPTIVE SETS TO SUPPLEMENT POWER AVAILABILITY

The details of energy generated during 2020-21 by various captive DG station compared to previous year is noted below:

Captive DG Sets	Installed Capacity (MVA)	2020-21		2019-20	
		Energy Generated (KWH)	Running Hrs	Energy Generated (KWH)	Running Hrs
<b>Moonidih</b>	<b>2×1.1+4.4</b>	<b>5669.50</b>	<b>22.17</b>	<b>4441.5</b>	<b>31.25</b>
<b>Murlidih/Mahuda</b>	<b>2×0.88</b>	<b>00</b>	<b>00</b>	<b>240</b>	<b>4.45</b>
<b>Total</b>		<b>5669.50</b>	<b>22.17</b>	<b>4681.5</b>	<b>35.70</b>

### 6.3 FURTHER STEPS TO SUPPLEMENT POWER AVAILABILITY

#### (a) CPP MOONIDIH(2×10MW):

CPP Moonidih was installed for utilization of washery rejects, meeting the emergent need of power in Moonidih (a three degree mine) and providing uninterrupted supply. The project was approved by Govt. of India in October, 1986. The total cost of turnkey project was ₹ 49.20 Crore for fluidized bed combustion

boiler based CPP. Due to delay in commissioning, the total cost went upto ₹ 77.42 Crore .The plant was finally commissioned in 1995 and put in commercial operation with the help of departmental manpower in Nov, 1996 and was operated till 2003.

Again the plant was leased out to M/S OSD Coke (Consortium) Private Limited on 18.03.2010 and started generation of power from April'2011. Due to some dispute in pricing related to fuel supply & power tariff, the lessee stopped generation of power from 15.04.2014. BCCL has taken possession of the CPP on 16.12.2015.

The management decided to restart the CPP at Moonidih for which CMPDI has been contacted for preparation of fresh NIT.

A Pre NIT meeting was conducted amongst the officers of CMPDI, BCCL and prospective bidders at the office of GM, Moonidih. Based on the suggestions/ recommendations and other facts pointed out in the Pre-NIT meeting, another draft NIT for restarting of the CPP was submitted by CMPDI Ranchi. The NIT document is under examination by a Standing Committee Constituted for the same.

**(b) CPP MADHUBAND(1×10MW):**

As per agreement dated 11.01.1995 between CIL & M/S DLF Power Limited, a 1×10MW Captive Power Plant based on fluid bed combustion has been constructed under B.O.O scheme at Madhuband based washery reject as fuel. The Plant commenced generation on 24.06.2002. The Plant generated power w.e.f. 24.06.2002 to 24.06.2007 and thereafter was shut down by M/S DLF Power Limited on 24.06.07.

After commissioning of the plant a dispute regarding tariff applicable, payment to be made etc. with regard to PPA have arisen between the parties and the same was referred to JSERC. In the year 2005, DLF filed a petition before JSERC for fixation of tariff. The dispute was referred the JSERC to the sole arbitrator Dr. T.S. Sethurathnam for adjudication. The Power Plant at Madhuband is beset with problems right from the beginning on account of tariff applicable, performance guarantee test, Capital Cost, quality of washery rejects etc.

In the year 2017 M/S EIPL has made a proposal for restarting of captive power plant at Madhuband before chairman CIL & which is pending consideration of CIL. CIL has formed a committee comprising of HoD (Legal) of CCL and BCCL, HoD (E&M) of CCL and BCCL and GM (EED), CIL to explore the possibility of restarting the Power Plant in the context of ongoing dispute. The committee examined the case and advised to seek further legal opinion of restarting the CPP besides obtaining commercial prudence as of now from Govt Agencies assigned for such jobs. Legal Opinion was sought from Fox & Mandal which was not satisfactory and clear, therefore the committee again advised to obtain clear opinion from Ld. ASG which was sought who directed to invite clear proposal from EIPL. The matter is pending with CIL and BCCL authorities have apprised CIL about the latest position of the Court Case. BCCL has obtained Stay against the Order of Commercial court, Dhanbad, from the High Court Ranchi.



## 7. FINANCE

### 7.1. CAPITAL STRUCTURE

Authorised Share Capital	(₹' Crore)
5,10,00,000 Equity Shares of ₹1000/- each	5,100.00
<b>Total</b>	<b>5,100.00</b>
<b>Subscribed &amp; Paid up Share Capital</b>	
20330126 Equity Shares of ₹1000/- each fully paid up in cash	2,033.01
26239874 Equity Shares of ₹1000/- each allotted as fully paid up for consideration received other than cash	2,623.99
<b>Total</b>	<b>4,657.00</b>

### 7.2. FINANCIAL RESULT

During the year under review, the Company earned Total Comprehensive Income (TCI)/ (Expenditure) of **(₹1208.85) crore** as compared to TCI of **₹ 706.34 crore** in the previous year. Details are as under:

Particulars	(₹' Crore)	
	2020-21	2019-20
Profit(+)/Loss(-) before Depreciation & impairment, Interest, Tax & Amortisation (EBIDTA)	(1241.51)	1,410.48
Less: Depreciation and Impairment	(213.86)	197.53
Profit before Interest, Tax & Amortisation	(1455.37)	1,212.95
Less: Interest	121.69	221.83
Profit Before Tax (PBT)	(1577.06)	991.12
Less: Tax Expense	(374.58)	72.44
Profit for the period (PAT)	(1202.48)	918.68
Other Comprehensive Income	(8.51)	(308.64)
Less: Tax on OCI	(2.14)	(96.30)
Total Other Comprehensive Income/ (Expenditure)	(6.37)	(212.34)
Total Comprehensive Income (TCI) for the period	(1208.85)	706.34

### 7.3. CAPITAL EXPENDITURE (CAPEX)

Particulars	(₹' Crore)	
	Budget	Actual Expenditure
F.Y. 2020 -21	800.00	425.33
F.Y. 2019 -20	625.00	536.72

**7.4. PAYMENT TO EXCHEQUER DURING FY 2020-21**

(₹' Crore)

Particulars	West Bengal	Jharkhand	Central Exchequer	Total
Royalty on Coal	0.02	911.46	-	911.48
District Mineral Foundation Trust (DMFT)	0.01	268.14	-	268.15
National Mineral Exploration Trust (NMET)	-	-	17.90	17.90
Cess on Coal	53.92	-	-	53.92
Covid Cess	-	12.73	-	12.73
Forest Transit fees	-	3.37	-	3.37
Sales Tax/ VAT	1.06	0.60	-	1.66
Central Sales Tax	0.95	2.25	-	3.20
Central Excise Duty	-	-	-	-
Income Tax (excluding TDS)	-	-	-	-
Bazar Tax (MADA)	-	59.96	-	59.96
Professional Tax	0.24	8.20	-	8.44
Central Goods & Services Tax (CGST)	-	-	138.67	138.67
State Goods & Services Tax (SGST)	-	138.67	-	138.67
Inter -state Goods & Service Tax	-	-	15.27	15.27
GST (Compensation to State) Cess	-	-	900.14	900.14
<b>TOTAL</b>	<b>56.20</b>	<b>1405.38</b>	<b>1071.98</b>	<b>2533.56</b>

**Note:**

- i. Payment of VAT & CST has been made for the purpose of admission of appeal / stay of demand before Appellate Authorities.
- ii. Payment of WBVAT & CST in the State of West Bengal has been made under West Bengal Settlement of Disputes Scheme 2020.

**8. TELE COMMUNICATION**

1. Video Conferencing system has been installed at all area offices and office of FD's of BCCL (21 Locations). During the Present Covid-19 crisis which prohibits the large gathering and physical contacts of employees which also results in financial saving for BCCL.
2. Wi-Fi (Wireless) Services has been started for online activity at Koyla Bhawan and Civil Engineering department.
3. 141 no. of CCTV cameras have been installed at Central Hospital, Dhanbad for security purpose.

4. CCTV Surveillance system has been installed at vigilance department, Koyla Bhawan.
5. CCTV Surveillance system has been installed at Coal sampling room at all areas.
6. New GPS based Vehicle Tracking System has been implemented in all coal transporting vehicle of BCCL.
7. New Firewall has been installed at Koyla bhawan to provide better network security.
8. 458 no. of Walkie Talkie has been procured for better communication in Mining areas.
9. A work order has been issued to M/s Railtel for implementation of MPLS-VPN services equipped with CCTV surveillance system at 18 outdoor vulnerable points of BCCL.
10. A GeM Contract has been issued for LAN network for Hospital Management System at CHD, Dhanbad.
11. A GeM Contract has been issued for LAN network at Koyla Bhawan, HRD, CED, KNTA.
12. A GeM Contract has been issued for CCTV surveillance at Koyla Bhawan and Koyla Nagar.
13. RFID Boom Barrier: Total 4 Nos. RFID boom barrier has been installed (Dahibari-2 nos, Kusunda-1 Nos., Patherdih Monet Washery- 1 Nos).
14. Road Weighbridges: Total 6 Nos. road weigh bridges has been installed & commissioned after stamping (Barora Area-2 Nos, Block-ii, Lodna area-2 Nos).
15. In motion rail weigh bridge: 1 No. IMRWB has been installed at Kusunda Area.

## 9. RISK MANAGEMENT:

Enterprise Risk Management plan: The work for framing Risk Management Policy was awarded in favor of M/s Ernest & Young, LLP, Kolkata. The Risk Management Policy was finalized and been implemented in the company. The Risk Management Committee is re-constituted with the induction of new members from time to time and the current composition of the committee is as under:

1. Shri Narendra Singh, Independent Director, BCCL, Chairman
2. Shri Jaiprakash Gupta (Tech.) P&P, Member
3. Shri Samiran Dutta, Director (Finance), BCCL, Member
4. Shri Chanchal Goswami, Director (Tech.) OP, Member
5. Shri PVKR Mallikarjuna Rao, Director(Personnel), BCCL, Member

## 10. COMPUTERIZATION:

- a. Coal India is implementing SAP based ERP solution across all the subsidiaries and BCCL is in the 2nd phase of implementation with the go-live date as 15<sup>th</sup> August, 2021. Preparations for ERP implementation in BCCL are in full swing and a dedicated ERP Centre named ARYABHATTA House has been established.
- b. A portal for capturing information related to Smart Medical Cards to be distributed to retired employees of BCCL has been developed in house by BCCL System Department. This data is then used to generate a QR code enabled Digital Smart Medical Card. This Smart Card will remove un-necessary hassles while availing medical benefits provided to retired employees of BCCL. The details will be migrated to the upcoming ERP as well.
- c. BCCL launched its new in-house developed website in the month of March'2021 having domain "www.bclweb.in". It serves as an important avenue to share information related to the company. In this respect following major web applications are being used:

- i. Online Bill Tracking portal has been developed to check the bill payment status by Vendors using their PAN with a provision to lodge complains against delayed payments.
- ii. As part of Swachhta initiative, a Quarter maintenance and colony cleaning grievance portal has been developed by System Department, BCCL.
- iii. Online Grievance Portal (Samadhan Portal).
- iv. Online leave application portal for executives of BCCL.
- v. Pay slip information is being provided to employees through a web based portal after due authentication.
- vi. Provision has been made for real time viewing of FSA Bills by consumers.
- vii. All other information and notices about the company is made available in public domain through BCCL website.

**d.** BCCL has been working with centralised server concept for more than 7 (Seven) years, with safety features like RAC and Data Guard, for high availability configuration. The centralised server hosts the in house developed ERP software called “Coal Net”. This CoalNet ERP covers all the functionality to run the business process smoothly and efficiently without any bottleneck and has 6 functional Modules.

**e.** Moreover, Coal Net ERP is regularly being upgraded to keep up with the business requirements. Some of the major achievements are as follows:

- i. As per GoI guidelines for companies having turnover more than 500 crores, e-invoicing was made mandatory w.e.f. 1<sup>st</sup> October, 2020. Coal Net system was modified accordingly to comply with the directives and ensure real time e-invoicing.
- ii. All Payroll related data is being received through E-office/email which is being used for salary preparation and all salary related works like Gratuity Calculation, One time leave encashment is being done through Coal Net with no manual intervention.

**f.** In order to ensure transparency, data submission from different Areas/units of BCCL for salary processing has changed from batch to online mode (e-Office/e-Mail) whereby there is provision of online entry and approval of vital input.

**g.** In order to ensure transparency and not to lag behind in this Mobile fuelled Digital era, BCCL has taken initiatives to develop and support following Mobile Based applications :

- i. Abhaya- It is a women safety mobile app having contact details of various agencies involved in safety & security such as local police station, CISF officials etc. It has the provision to take pictures of work premises which could potentially lead to unsafe environment.
- ii. On line Road Despatch information (Grahak Sadak Koyla Vitharan). BCCL continues to provide real time information to Road Sales Consumers of BCCL w.r.t to Sales Orders generated, Loading Schedule, Daily Despatch Summary etc. in the year 2019-2020 too.

## 11. GEOLOGICAL EXPLORATION AND DRILLING

### 11.1 EXPLORATION AND DRILLING:

Sl. No.	Name of Block	Drilling Agency	Metreage drilled (in mtr.)	Remark
1.	West Mohuda (Additional drilling)	MECL through CMPDIL	4,754.00	Drilling completed on 11.11.2020
2.	Madhuband	APC Drilling & construction Pvt. Ltd. Through CMPDIL	19,026.20	Drilling in Progress
3.	Block -II	MECL though CMPDIL	969.00	Drilling completed on 12.10.2020
4.	Jhunkundar	MECL through CMPDIL	8,353.00	Drilling completed on 07.02.2021
5.	Dharmaband	Southwest Pinnacle Exploration Ltd. through CMPDIL	1,879.55	Drilling completed on 12.06.2020
6.	Kharkharee	Mining Associate Pvt. Ltd. through CMPDIL	7,969.60	Drilling completed on 13.07.2020
7	Mirzagaon	APC Drilling & construction Pvt. Ltd. Through CMPDIL	23,988.00	Drilling in Progress
<b>Total</b>			<b>66,939.35</b>	

**Total drilled metreage for the year 2020-21 is 66,939.35 mtr.**

Although drilling of 23,988.00 mtr. of Mirzagaon Coal Block has been shown above but this Mirzagaon coal Block has been surrendered by the BCCL on dated 17.03.2020 (letter enclosed). Later on the GoI MoC has instructed CMPDI vide letter no. 17022/4/2012-CRC-IVoIII to continue drilling in that block (letter enclosed).

The performance of Exploratory drilling in BCCL command area in the year 2020-21 is shown below:

Total drilling - 67,306.30 mtr. which includes drilling in Mirzagaon Coal Block. The drilling in Mirzagaon Block was 34,084.00 mtr.

## 11.2 GEOLOGICAL ASSESSMENT:

Study of 1 nos. of hired HEMM Patch was done for estimation of Coal and Jhama quantity. Apart from above proposal, vetting of 5 nos. of large dia borehole proposal was done. Preparation of estimate for drilling and establishment of 23 nos. of Peizometric wells was done along with Environment department. Presently it is under tendering process.

## 12. RESEARCH AND DEVELOPMENT

In 373rd Board Meeting of BCCL R&D Committee consisting of the following members were formed:

Sl. No.	Particulars	Designation
1.	Chairman	CMD
2.	Member	Director (Tech.), P&P
3.	Member	Director (Finance)
4.	Member Secretary	GM (R&D)
5.	Member	GM (Washeries Division)
6.	Member	HOD (P&P)
7.	Member	Concerned Department (depending on the projects)

Chairman of the R&D Committee of BCCL is empowered to co-opt two experts from Industry/ Educational Institution of repute/ Government Agencies on need basis to act as member of the Committee for a tenure of three year.

### 12.1 MODERNISATION

In UG Mines, the Company is making effort to shift its operation from medium level technology like SDL to Mass Production Technology e.g., Longwall & Continuous Miner Technology.

### 12.2 INTRODUCTION OF SDL

A total 40 nos. of SDLs are on roll as on 31.03.2021 in comparison to 49 nos. of SDLs as on 31.03.2020. SDLs are engaged in production only.

### 12.3 PRODUCTION AND PRODUCTIVITY OF SDLS DURING 2020-21 IN COMPARISON TO 2019-20:

Particulars	2020-21	2019-20	Growthover Last year (%)
Production (Mt)	0.378	0.511	(-) 26.027
Productivity (Te/SDL/Day)	27.27	31.32	(-) 12.93

### 12.4 REASONS FOR LOW PRODUCTION AND PRODUCTIVITY OF SDL:

The decrease in production & productivity can be attributed to multifarious problems in the mines of BCCL such as fire, sudden inrush of water, multi-seam working & DGMS restrictions.

- UG Mines of EJ Area went completely out of operation as per directive of DGMS.
- Underground Mines of PB Area remained out of operation in 2020-21 due to inundation of all working faces.
- Mudidih mine of Sijua Area went out of operation on account of DGMS violation.
- Production at Kharkhree mine of Govindpur Area was affected due to inundation of working face.

Production affected at Bastacolla Colliery due to starting of new open cast project.

Total numbers of SDL surveyed off during 2020-21 is 09.

### 12.5. LONGWALL TECHNOLOGY:

Long wall face is in successful operation at XVI (T) seam of Moonidih Colliery. It has produced 0.128520 Mte in 2020-21 & 0.439471 Mte in 2019-20. It has registered a negative growth of (-) 70.76% during 2020-21 compared to the previous year due to the following reasons:

1. Shifting of long wall panel from one part of the mine to other with a haulage distance of around 4 km.
2. Presence of fault with a throw of 6.5 mtr encountered while joining the face of the long wall panel (D-11A) which has no symptom during gate road development and for which the panel was to be shortened by 240 mtr with a delay of 3 months in salvaging.
3. Owing to pandemic situation due to novel corona virus all activities of Mine, except emergency (like pumping, winder etc) services has to be stopped.
4. Presence of dyke at the long wall face also hinders the progress of the long wall face and thus production hampered

### 12.6. ONGOING MINING PROJECTS:

Sl. No	Name of the Mine/Project	Cap. (MTY)	Present Status
1.	Muraidih UG (Barora Area)  (Minimum guaranteed production - 20.435 Mt in 9 Annual Plan Period) Capital - ₹ 339.875 Crs	2.00	<ul style="list-style-type: none"> <li>• A contract for Development including access and extraction of coal from I/III seam of MURAIIDIH UG mine by Mass Production Technology package (PSLW) for minimum guaranteed production of 20.435 MT in 9 Annual Production Period on total turnkey basis was awarded to M/s MINOP -Maheshwari Mining-BHEC(China) Consortium. The Project was approved on 14.02.2011 by the Board and agreement was signed on 22.06.2012.</li> <li>• Work of shaft sinking &amp; incline drivage was suspended from 20.11.2015 due to restrictions imposed by DGMS. At the time of suspension of work, shaft sinking was done up to 13 M while the inclines were driven up to 52 M &amp; 48.5 M respectively and had touched the coal seam (III).</li> <li>• In the meantime, all work was suspended by the contractor, M/S MINOP, since 01.06.2016 seeking modification in some of the terms of payment in the agreement.</li> <li>• Matter was pursued with M/s MINOP to commence the work. Work at site has commenced from 01.01.2020.</li> <li>• Drivage of two nos. of incline and sinking of air shaft are in progress.</li> <li>• <b>Progress till 31.03.2021:</b> Incline 1: 575.00 meter Incline 2: 573.00 meter Air Shaft : 90.00 meter</li> </ul>
2	Kapurua UG (Kapurua Area) (PSLW) Pick Production Capacity- <b>1.83 MTY</b> (As per new PR) Capital Investment: (MDO option with washery) - ₹3083.185 Crs (Under Approval)	1.83	<ul style="list-style-type: none"> <li>• Project Report of Kapurua UG (Phase-1) and Customized NIT document for implementation through MDO mode has been approved by BCCL Board in its meeting held on 25.03.2021.</li> <li>• Approval of CIL Board is under process</li> </ul>

Sl. No	Name of the Mine/Project	Cap. (MTY)	Present Status															
3.	Moonidih XV Seam UG (WJ Area) (PSLW) (Minimum guaranteed production - 22.5 Mt in 9 APP)  Capital - ₹ 1230.27 Crs.	2.50	<ul style="list-style-type: none"> <li>Approval for award of work to M/s INDU-SCCL-CGME Consortium at a capital cost of ₹1230.274 Cr. including insurance and freight for a total minimum guaranteed production of 22.50 MT during commercial production period of 9 years approved in 279<sup>th</sup> BCCL Board Meeting held on 3.7.2011 and also by 272<sup>nd</sup> CIL Board on 12.08.2011. Subsequently, agreement was signed with the Consortium in April, 2014.</li> <li>Initially, project was delayed due to land &amp; other problems. Shaft sinking completed (touched XV seam) after traversing a depth of 420.90 m. and a drift of 345.5 m length has been driven from XVI Seam to XV seam.</li> <li>Out of length of 2050m proposed for each of the inclines, Progress <b>till 31.03.21 in Incline No.-1 is 2034.00 m &amp; Incline No.-2 is 1988.10</b> and touched XV seam.</li> </ul>															
4.	North Tisra / South Tisra Expansion OCP (6 MTY)  (Variant-II)	6.0	<ul style="list-style-type: none"> <li>NT-ST OC Project having production capacity of 6.0 MTY along with the Financial Appraisal Report of M/s ICRA Management Consulting Services Ltd was approved by BCCL Board in its 304<sup>th</sup> meeting held on 03.02.2014 and subsequently approved by CIL Board in its 304<sup>th</sup> meeting held on 12.02.2014 at a total Capital outlay of ₹ 555.52 Crores with an IRR of 18.59% to be worked on hired HEMM basis.</li> <li>The Project is in operation and presently it comprises of two Hired HEMM Patches and one Departmental Patch.</li> <li>CMPDI has been entrusted to prepare RPR.</li> </ul> <p><b>PRODUCTION :</b></p> <table border="1"> <thead> <tr> <th>Year</th> <th>2017-18</th> <th>2018-19</th> <th>2019-20</th> <th>2020-21</th> </tr> </thead> <tbody> <tr> <td>Target (MTe)</td> <td>3.133</td> <td>3.080</td> <td>4.11</td> <td>3.70</td> </tr> <tr> <td>Prodn. (MTe)</td> <td>3.030</td> <td>2.480</td> <td>2.534</td> <td>1.789 (Up to March 2021)</td> </tr> </tbody> </table>	Year	2017-18	2018-19	2019-20	2020-21	Target (MTe)	3.133	3.080	4.11	3.70	Prodn. (MTe)	3.030	2.480	2.534	1.789 (Up to March 2021)
Year	2017-18	2018-19	2019-20	2020-21														
Target (MTe)	3.133	3.080	4.11	3.70														
Prodn. (MTe)	3.030	2.480	2.534	1.789 (Up to March 2021)														

## 12.7. RAPID LOADING SYSTEM (RLS)

Sl. No	Name of the Mine/Project	Cap. (MTY)	Status
3.	Rapid Loading System (RLS) at Maheshpur, Govindpur Area  Capital – ₹ 134.24 Cr.	5.0	<p><b>STATUS OF SILO</b></p> <ul style="list-style-type: none"> <li>Work Order for supply of equipment and work &amp; services was issued in favour of M/s S.K. Samanta &amp; Co. (Pvt. Ltd) on 5.4.2011 &amp; Agreement signed on 18.05.2011.</li> <li>The work of construction SILO is completed and it is in operation since 15.10.2019.</li> <li>PG test has been completed on 18.09.2020</li> </ul> <p><b>STATUS OF SIDING</b></p> <ul style="list-style-type: none"> <li>LOA for construction of Railway siding at Maheshpur with RLS has been issued to M/s HCPL-MBPL (JV), Deoghar by M/s RITES</li> <li>Land leasing agreement has been signed between BCCL and EC Railways of 25.9 acre land on 16.06.2020.</li> </ul> <p>The Agency started the work on 02.03.2020. At present work is going on. Earth cutting work for Tundoo underpass to silo output is 60 % done.</p> <p><b>HINDRANCES:</b></p> <p><b>Construction of WBM Road:</b> Construction of WBM road as an alternative to the existing black top road connecting Chitahi Basti is completed. Locals are demanding Black top road in place of WBM road. Tender for black topping on WBM road has been opened.</p>



**12.8. NEW SANCTIONED PROJECT**

**NIL**

**12.9. CAPITAL PROJECTS AND SCHEMES**

i) Mining projects costing more than ₹ 20 Crore completed during the year 2020-21 with approved capacity & capital.

**NIL**

ii) Mining projects costing more than ₹ 20 Crore that have started contributing during the year 2020-21.

**NIL**

iii) Mining projects costing more than ₹ 20 Crore sanctioned during the year 2020-21 with approved capacity & capital.

**NIL**

iv) Non mining projects costing more than ₹ 20 Crore sanctioned during the year 2020-21 with approved capacity & capital.

Sl. No.	Projects	Subsidiary	Date of Approval	Sanctioned Capital (₹ ' Cr)
1.	Renovation of Existing Moonidih Washery	BCCL	25.03.2021	72.42
2.	Construction of Track Hopper at Patherdih Washery	BCCL	25.03.2021	68.20
3.	Renovation/Strengthening of rail infrastructure with construction of one ROB of Moonidih railway siding for 2.5MTY Coking Coal Washery	BCCL	22.12.2020	54.15

v) RPR/RCEs costing more than ₹ 20 Crore sanctioned during the year 2020-21 with approved capacity & capital

**NIL**

vi) Projects Foreclosed during the year 2020-21.

**NIL**

**12.10. Status of MOU (2020-21) parameters on Project Activities in BCCL.**

Sl. No.	Projects	Cap. (Mty)	MILESTONES	Timeline for Completion	Final Achievement
1.	Moonidih XV Seam UG	2.5	Completion of drivage of Incline no. II.	March -21	<b>Drivage Completed.</b> <b>ACHIEVED</b>
2	Muraidih U/G Mine (Barora Area)	2.00	Completion of Shaft sinking.	March -21	<b>90.00 M out of 125.0 M</b> <b>NOT ACHIEVED</b>
3.	Madhuband Coal Washery	5.0	PG test for Madhuband Coal Washery up to Product Storage Silo	March -21	97.2 % of Construction work completed. PG test not done. <b>NOT ACHIEVED</b>
4.	Patherdih NLW Washery	5.0	Finalisation of Tender for RLS Construction	March -21	<b>ACHIEVED</b>
5.	NTST OCP	6.0	Preparation of Project Report of NT-ST Colliery (Amalgamating Kujama Colliery)	March -21	Draft Report submitted. <b>ACHIEVED</b>

**12.11. CMM/CBM PROJECT**
**PRE-DRAINAGE OF METHANE FROM XVI SEAM MOONIDIH COLLIERY**

- Pre-drainage of Methane from XVI T Seam of Moonidih Colliery taken up as a demonstration project.
- Pre-feasibility report (PFR) and Global Bid Document (GBD) was prepared by CMPDI which was approved by BCCL Board in its 343<sup>rd</sup> meeting held on 26.05.2018 at a capital cost of ₹ 60 Crs.
- Tender was floated twice, first on 07.09.2018 and then again on 09.07.2019 after modification in the NIT after conducting a Pre NIT meet with the prospective bidders but tender had to be cancelled on both the occasions, the latest being 18.10.2019, as no bid was received despite two extensions. Further action under consideration.
- Modified Global Bid Document for floating NIT has been prepared and it has been approved in 361<sup>st</sup> BCCL Board held on 06.03.2020. Tender floated on 31.03.2020.
- Bid opened on 28.09.2020, and one bidder M/s Deep CH4 Ltd participated in the tender, but techno- commercially disqualified, hence Bid rejected and cancelled on 11.03.2021

## EXPLOITATION OF METHANE FROM JHARIA CBM/CMM BLOCK

- An area under mining leasehold of Kapuria, Moonidih, Jarma, Singer blocks in BCCL, measuring around 26.55 Sq. Km, has been delineated for commercial development.
- The Gas –In –Place over the delineated area of 26.55 Sq. Km has been assessed as 25 Billion Cubic Meter (BCM). A comprehensive 30-year production profile for the full field has been developed.
- Project Feasibility Report (PFR) has been prepared. Total Capital Cost involved in the project has been calculated as US\$ 289 Million i.e., ₹1879 Crs while the Opex has been calculated to be US\$ 169 Million i.e., ₹ 1098.50 Crores. Project to be implemented under MDO Concept at an estimated Capital expenditure of ₹368.50 Crs (Rupees Three Hundred Sixty Eight Crore Fifty Lakhs only) required mainly for acquisition of land.
- Project Feasibility Report approved “in principle” by BCCL Board in its 345<sup>th</sup> meeting held on 03.08.2018.
- CMPDIL is the principal implementing agency of BCCL.
- Tender floated on 30.10.2020 and opened on 06.01.2021. One bidder M/s Prabha Energy Pvt. Ltd participated in the tender.
- After evaluation of the Techno- Commercial bid M/s PEPL qualified and price bid opened on 16.02.2021.
- TC recommended for award of work to M/s PEPL and same has been approved by CMD, CMPDI for further action.
- The proposal for acceptance of the proposal was placed in 378<sup>th</sup> Board Meeting held on 26.05.2021.
- LOA has been issued to Prabha Energy Private Limited, vide letter No. WJA/MND/GM/SECY/F-74/2021/999 on 08.06.2021.
- Work order will be issued after submission of performance security (BG).

## 12.12. COAL BLOCKS IN BCCL

The status of coal blocks allocated to BCCL are described hereunder:

### i. Blocks Allocated Under MMDR :

BCCL was allocated 4 Coal Blocks namely, Pirpainti Barahat, Mandar Parvat, Dhulia North & Mirzagaon as per MOC letter dt 12.01.2018 & 18.01.2018. These blocks are situated in Rajmahal Coalfield falling under the districts of Godda, Jharkhand & Bhagalpur, Bihar. Reserve varies from seam I to Seam X and the dominant seams are Seam I, II, IX & X occurring in these blocks. These Coal Blocks constitute Vikramshila Area of BCCL. An amount of ₹ 500 Cr. has already been paid to MOC for these blocks as Upfront Amount @ ₹125 Crs/ Block.

### A. Dhulia North & Mirzagaon Coal Blocks:

- Proposal for surrendering Dhulia North & Mirzagaon Blocks was approved in 361<sup>st</sup> BCCL Board meeting held on 06.03.20 due to various technical reasons.
- BCCL requested for surrender of Dhulia North & Mirzagaon coal blocks, which has been accepted by MoC vide letter no. CBA1-13016/12/2017-CBA1 (FTS:336523) dated 11.12.2020.
- In line with the advice of MoC, request has been made to MoC for refund of the upfront amount paid against these two coal blocks vide letter no. BCCL/D(T)P&P/F-33(b)/2020/376 dated 19.12.2020.
- Again a request has been made to MoC for refund of the upfront amount vide letter no. BCCL/D(T)P&P/F-33(b)/2021/35 dated 02.02.21 along with the original document from SBI regarding payment of Upfront amount.

- U/S of MoC, vide letter CBA1-13016/12/2017-CBA1 (FTS:336523) dated 21.05.2021, has requested to the Accounts officer of MoC to refund the Upfront amount. Further, U/S of MoC, has issued a Sanctioned Order for refund the Upfront amount of ₹ 250.00 Cr to BCCL vide letter CBA1-13016/12/2017-CBA1 (FTS:336523) dated 23.06.2021. Refund of upfront amount is awaited.

#### **B. Pirpainti Barahat & Mandar Parvat Coal Blocks:**

- Project Reports (PRs) of Pirpainti Barahat OCP & Mandar Parvat OCP has been submitted by CMPDI. It has been examined by the Technical Committee of BCCL.
- The PRs have been prepared under two options namely Departmental option and MDO option. But none of the option fulfill the criteria of 12% IRR at 85% capacity, stipulated for approval by the company.
- Both the blocks have been surrendered due to lack of financial viability as approved by BCCL Board in its meeting held on 26.05.2021. CIL has been requested to take up the matter with MoC for return of upfront amount to BCCL vide letter dated 09.06.2021.

#### **II .Blocks Allocated under CMSP Act:**

- MOC has allocated East of Damagoria (Kalyaneshwari) Coal Block to BCCL under CMSP Act 2015 vide letter no. CBA2-13011/1/2017-CBA2 dated 03.10.2018. Agreement was signed on 26.09.2019 between Nominated Authority of MoC and Authorised Signatory of BCCL.
- Payment of ₹ 62.5 Cr against 50% upfront payment and ₹ 17.34 Cr against Fixed amount has been made to MoC on 25.10.19. Further, a Bank Guarantee of ₹ 124.33 Cr has been furnished to MOC as Performance Security.
- Allotment Order was issued by MoC, vide Order No.: F. No. 103/2/2015-NA-Part(1) dated 21.11.2019 and it has been received on 02.12.2019.
- A Mining Plan comprising of partial land under East of Damagoria (Kalyaneshwari) Block has been prepared by CMPDI and approved by BCCL Board on 06.05.2020.
- There is an overlap issue of Kalyaneshwari Block with adjoining Sitarampur Block and remaining leasehold areas of SAIL & ECL falling within this Kalyaneshwari Coal Block.
- MoC has been requested by BCCL for early resolution of issues concerning Block boundary of Kalyaneshwari and for allocation of Sitarampur Block to BCCL vide letter no. BCCL/D(T)P&P/F-42/2020/155 dated 03.06.2020 and letter no. BCCL/CMD/F-2(A)/20/1065-1069 dated 24.07.2020.
- Further request has also been made to MoC, vide letter no. BCCL/CMD/F-2(A)/20/1079-1084 dated 28.07.2020 with due approval of Boards of BCCL, ECL & CIL for transfer of mining lease and surface land of 121.76 Acre of Sabanpur Mouza, falling within East of Damagoria (Kalyaneshwari) block, to BCCL from ECL.
- Chairman CIL has requested MoC for allocation of Sitarampur block in favour of BCCL, vide letter no. CIL:CH: 1221 dated 04.08.2020 and vide letter no. CIL:CH:1700 dated 19.01.2021. Further, MoC has been requested, vide letter no. CIL:CH:1427 dated 05.10.2020, for transfer of Mining lease including surface land to BCCL in respect of the portion of land presently with ECL.
- Project Report of East of Damagoria (Kalyaneshwari) OCP under preparation at CMPDI. PR will be finalised after getting decision from MoC in respect of issues concerning Block boundary of Kalyaneshwari and for allocation of Sitarampur Block.

### 12.13. PRODUCTION ROAD MAP:

BCCL has made Production Plan to produce Coal with following Programme for next four years:

Year	2020 -21	2021 -22	2022 -23	2023 -24	2024 -25
Production ( MTe)	24.656	35.0	41.0	51.0	51.00
Growth (%)		41.95	17.14	24.39	-

### 12.14. RAIL INFRASTRUCTURE

1. Maheshpur Siding(RLS)	<p>(i) Land leasing agreement between Eastern Railway &amp; BCCL for 25.9 Acre was a major issue for further progress of this project which has been settled &amp; agreement has been signed on 16.06.2020 between Eastern Railway &amp; BCCL.</p> <p>(ii) Two major hindrance like construction of HZL boundary wall and diversion of village road has been removed.</p> <p>(iii) In spite of several hindrances at site and effect of COVID19, the achievement of physical progress is 24% (Civil work) as on date.</p>
2. Extension of NLOCP siding at	<p>Out of two numbers of major hindrances like:</p> <p>(i) Removal of Municipal toilet cabin &amp;</p> <p>ii) Removal of disputed land issue (41 decimal), one hindrance, i.e. Municipal toilet cabin has been removed.</p> <p>(ii) In spite of above hindrances at site and effect of COVID -19, the achievement of physical progress is 28% as on date.</p>
3. Preparation of Detailed Project Report (DPR) for Renovation & Extension of Sudamdih Siding No.5 of E.J. Area.	<p>Loading of rakes has started. S. E. Railway asked for submission of DPR for issuing Track Fitness Certificate.</p> <p>In the above context, LOA has been issued to M/s RITES for preparation of DPR on 21.03.2020. M/S RITES has submitted the Draft DPR on 31.12.2020 which is in process for competent approval.</p>

### 12.15. Underground

1. Production Suspension of loss making UG mines producing less than 0.5 LTPA	<p>(i) Mudidih Colliery, Sijua Area:- Underground production suspended from 02.05.2020 and proposed to work by Opencast Method.</p> <p>(ii) Bhowrah North, EJ Area: Underground production suspended from 02.04.2020.</p>
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**13. ESTATE**

Year	No of Employment released	Land acquisition (in Ha)			Compensation (₹' Crore)		Registration & other cost. (₹' Crore)	Amount involved (₹' Crore)
		L.A	C.B.A	Purchased	Against land	In lieu of employment		
2020-21	13	00	00	2.284	2.39	0.00	0.25	2.64

**14. FOREIGN COLLABORATION:**

At Present there is no foreign collaboration project under implementation in BCCL.

**15. MARKETING:**
**15.1 DETAILS OF SUPPLY OF RAW COAL:**

Sector	Target (MT)	Actual in 2020-21 (MT)	% Achievement	Actual in 2019-20 (MT)	% Growth over last year
Power	28.06	17.12	61%	23.63	-28%
CPP	0.02	0.00	0%	0.01	-100%
Steel	1.85	1.03	56%	0.65	58%
Fertilizer	1.10	0.94	86%	0.98	-3%
E-auction (excl.SFE)	1.10	0.95	87%	1.24	-23%
Other NRS	1.00	0.46	46%	0.52	-13%
Feed to washery	4.00	2.63	66%	1.72	53%
Internal consumption	0.00	0.00	0%	0.01	-70%
<b>TOTAL</b>	<b>37.13</b>	<b>23.13</b>	<b>62%</b>	<b>28.76</b>	<b>-20%</b>

**NOTE: AS PER AAP TARGET OF CIL**

**15.2 SALES REALISATION:**

SI. No.	Year	Gross sales (₹' Cr)	Realization (₹' Cr)	% of Realization
1	2020 -21	8521.62	8005.91	93.95 %
2	2019 -20	12224.47	10091.60	82.55%
3	2018 -19	12899.98	15046.94	116.64%
4	2017 -18	10773.92	12056.97	111.91%
5	2016 -17	11220.32	11300.8	101.00%

### 15.3. E-AUCTION:

During the year 2020-21, various e-Auction schemes were conducted and a total quantity of 333.51 Lakh tonnes was offered for e-Auctions and the actual quantity sold out was 25.61 Lakh tonnes. Scheme-wise performance of various e-Auctions is as follows:

BCCL: Scheme-wise e-auction performance during 2020-21

Scheme Name	Offer Quantity (LT)	Bid Quantity (LT)	Lifted Quantity (LT)	Gain on Notified price (₹' Cr)
Special Forward e -auction	61.68	1.00	2.08	0.00
Exclusive e-auction	75.45	8.28	3.99	44.83
Spot e-auction	50.40	9.98	6.22	73.74
Special Spot e -auction	45.07	1.00	0.27	1.49
Special Spot e-auction for Import Substitution	100.91	5.35	0.94	20.75
<b>TOTAL</b>	<b>333.51</b>	<b>25.61</b>	<b>13.51</b>	<b>140.81</b>

N.B: Lifted quantity also includes despatch against last year booking in e-auction.

### 15.4. POWER CONSUMER WISE SUPPLY UNDER FSA 2020-21:

Name of Power Company	ACQ in 2020-21 (LT)	Supply of Coal and Coal Products (LT)	% Materialisation
DVC	96.7	90.2	93%
NTPC	33.2	10.7	32%
WBPDC	36.4	24.3	67%
UPRVUNL	32.1	14.7	46%
Panipath	11.6	0.4	4%
Roper	3.3	1.3	40%
DPL	7.9	8.7	111%
MPL	16.6	12.4	75%
Budge Budge (Unit-III)	4.1	2.0	49%
Nabha Power	0.0	0.6	0%
TALWANDI SABO, TSPL	0.0	0.9	0%
MGTPP	8.9	4.4	50%
<b>Total Power Utility</b>	<b>250.7</b>	<b>170.7</b>	<b>68%</b>

**15.5 A. MARKETING CHALLENGES IN 2020-21:**

- Due to spread of COVID-19 pandemic and subsequently lock down in the country demand in Power sector was drastically reduced which resulted in low despatch of coal from BCCL during 2020-21 to all Power consumers.
- Demand in Non-Power sector also adversely affected due to the above reason during 2020-21 caused less despatch to Non-power consumers.

**15.5 B. STEPS TAKEN TO BOOST SALES IN 2020-21:**

- In order to boost the demand of coking coal, BCCL Board revised downward the price of coking coal for regulated sector consumers during the first half of 2020-21 by 10%.
- To increase the sale of coal through e-Auction, BCCL reduced the reserve price of coal and coal products under different e-Auction schemes.
- Further, to boost the despatch by Rail mode, BCCL offered up to 20% discount over reserve price of coal and coal products lifted through Rail mode in different e-Auction schemes.
- As advised by Risk management committee in its meeting held on 22.01.2021 steps have been taken to expand the consumer base of BCCL by following up with different power houses other than existing FSA consumers. As a result power houses like Talwandi Sabo and Nabha power procured coal from BCCL during 2020-21.
- BCCL also extended the facility of Usance LC to different coal consumers as per directive of CIL to facilitate the liquidity crisis faced during pandemic period.

**16. FOREIGN EXCHANGE EARNING & OUTGO:**
**16.1 FOREIGN EXCHANGE OUTGO**

Items	2020-21 (₹ ' Cr)	2019-20 (₹ ' Cr)
Stores, Spares & Components	NIL	NIL
Capital Goods	NIL	NIL

**16.2 PROCUREMENT OF HEMM**

Particulars	Nos.	Date
5 -6 CUM Shovel	12	31 -08 -2020
28KL Water Sprinkler	04	15 -10 -2020
410 HP Dozer	05	08 -12 -2020
30T Crane	01	14 -12 -2020
10 KL Diesel Bowser	05	23 -12 -2020
60US Ton (55 metric ton approx.) Rear Dumpers	58	14 -01 -2021
40 T Crane	01	29 -01 -2021
Tyre handler	02	08 -02 -2021
5 -6 CUM Shovel	07	12 -02 -2021



**MOU PARAMETER (2020-21)**
**ITEM NO.-9:-**

Performance Criteria	Unit	MOU Target 2020-21					Actual
		Excellent	Very Good	Good	Fair	Poor	
Percentage of procurement of goods and services through GeM Portal to total procurement of goods and services during the previous year.	%	25 .00	20 .00	15 .00	10 .00	5.00	10.66

Procurement of Goods through GeM portal for the year 2020-21= ₹4080.04 lakhs

Total procurement of goods during the previous year i.e. 2019-20 = ₹38258.12 lakhs

**17. QUALITY CONTROL**
**17.1 SAMPLING (JOINT/3<sup>rd</sup> PARTY SAMPLING STATUS)**

Successful implementation of Third Party sampling at all loading points, for all the consumers of BCCL. Third Party sampling has been extended to all modes of coal dispatch.

The overall percentage confirming to declared grade a/c third party & joint sampling, the overall percentage confirming to declared grade for FY 2019-20 & FY 2020-21 is as follows:

Financial Year	Grade Confirmation Percentage (Third Party & Joint Sampling)	
	Without Referee Results	Including Referee Results
2019-20	54.64%	75.85%
2020-21 (as on 29.04.2021)	66.45%	67.00%

Further, coal is being dispatched to washeries & to most of the consumers taking coal through e-auction mode on premium prices, who are accepting the coal as per its declared grade.

For 2020-21, analysis results of challenged referee samples a/c CIMFR from October'20 onwards are yet to be received. Analysis results of challenged referee samples a/c QCI for FY 2020-21 are yet to be received.

The above trend of grade confirmation shows continuous improvement in grade realization. Further improvement in grade realization will be achieved from receipt of referee analysis results for 2020-21.

**17.2 ACTION TAKEN FOR IMPROVEMENT IN QUALITY & CONSUMERS SATISFACTION**

- a. During 2020-21, new grade of ROM fraction of 29 (twenty nine) seams of various collieries have been notified.
- b. SOP has been prepared for maintenance of grade & distributed to areas of BCCL. SOP reflects the responsibilities of executive(s) in every stage of coal production & dispatch.
- c. Enabling condition has been provided for third party sampling.
- d. Officials of QC Department make regular inspection of sidings to monitor grade of dispatched coal and thereafter detailed discussion are held with area authorities regarding improvement in quality of coal dispatched.
- e. Grade slippage report of every area is compiled on monthly basis and is circulated to concerned areas every week for taking corrective measures.
- f. Quality Coordination meetings with all Area Sales Managers/ Area Quality Managers are held every month and they have been directed to monitor the various causes of grade slippage, source-wise/ seam-wise and to take necessary remedial measures as per requirement case-to-case basis so that conformation of notified grade maintained to have better sales realization.
- g. A dedicated team, comprising officers, supervisors & workers, has been deployed in each shift at every loading point for supervision of third party sampling work. The team(s) is instructed to ensure that the sample is collected & prepared in proper manner by the third party sampling agency(s).
- g. Sensitization of concerned officials for their duty to ensure quality coal supply to consumers.
- i. All Supervisory and managerial personnel, who are directly involved in production & dispatch have been advised to produce only quality coal by:
  1. Adapting Selective Mining
  2. Evolve suitable drilling/ blasting pattern
  3. Segregation of stones & shale at source itself
  4. Careful loading into truck at the faces and stock yard.
- j. Proper lighting arrangement at working places/coal dump/railway sidings.
- k. Selective handling of contaminated coal occurred due to fire in seams & other mining problems.
  - l. Maintaining separate stock piles for fiery & non-fiery coal.
- m. In case of fiery seams, separate grades have been declared by CCO for fire & non-fire zones of the particular coal seam.
- n. Brainstorming in all levels of management for remedial measures to produce & dispatch good quality coal as per the declared grade and thereby to mitigate grade slippage
- o. For promoting consumers' satisfaction, Meeting(s), telephonic/ text message conversations with consumers of BCCL to discuss the issues regarding quality & sized dispatches and grievance redressal.
- p. Complaint regarding alleged receipt of poor quality coal and oversized coal mixed with large sized extraneous material received from power house(s)/ consumers is immediately communicated to concerned authority within same day. Concerned Authority are asked to take suitable remedial steps. Further, officials of QC Dept. & M&S Dept. visit the concerned area to assess siding(s), dumps & the coal being dispatched to the consumers and discussions are held with the area authorities regarding dispatch of good quality & crushed coal to consumers, to eliminate the complaint(s) for future

- q. Seam samples of mines with consistent lower grade realisation were collected by the team of Q.C. Department HQ & analysed at NABL certified laboratory(s) for reassessment of declared grades of such mines. Accordingly, grade proposals of such mines were submitted to the Office of the Coal Controller for revision of grade
- r. At the end of every month, stone assessment is conducted at various power houses jointly by BCCL & concerned power house officials.

## 18. CONSERVATION OF ENERGY

### 18.1 STEPS TAKEN OR CONSERVATION MEASURES TAKEN FOR ENERGY CONSERVATION:

- BCCL has stopped procurement of GLS Lamps, Tube fittings, Tube Lights. GLS Lamps and other conventional light fittings are being replaced by LED Light fittings in all official/industrial premises.
- About 5000 LED lights of different wattages has already been procured and are being fitted in phase manner in different Areas, township of BCCL.
- 58 Nos of High Mast lighting tower with LED based flood light fittings is under tendering Process. Previously 25 Nos. High Mast lighting tower with LED light fitting have been installed in different Areas.
- BCCL is now procuring energy efficient super fan in place of conventional ceiling fans. A total of 120 Nos. of BLDC ceiling fans have been procured in FY 20-21.
- Capacitor banks/units with APFC Panel has been procured and installed for different areas of BCCL in FY 20-21. After installation of Capacitor Banks, Power Factor has improved upto 0.99, Maximum Demand and Power loss have reduced significantly, resulting in further saving in lakhs of rupees of electricity bill.
- Further new proposal of procurement of capacitor bank and capacitors has been approved and tendered, PO for which is to be placed shortly. After supply of Capacitor Banks, the same will be installed to improve power factor.
- BCCL has constructed centralised colonies for BCCL Employees on Non coal bearing areas so that after shifting of employees to these colonies, power connection of vacated colonies including unauthorised connections may be disconnected from source(s).

### 18.2. SPECIFIC ENERGY CONSUMPTION OF BCCL FOR THE FINANCIAL YEAR 2020-21 AND 2019-20:

Particulars	2020-21	2019-20
Sp.Energy consumption (KWH/Te) (for Coal)	32.96	29.50
Sp.Energy consumption (KWH/CuM) (for Coal+OB)	6.71	7.97
Total Energy Consumption (MKWH)	812.65	818.14

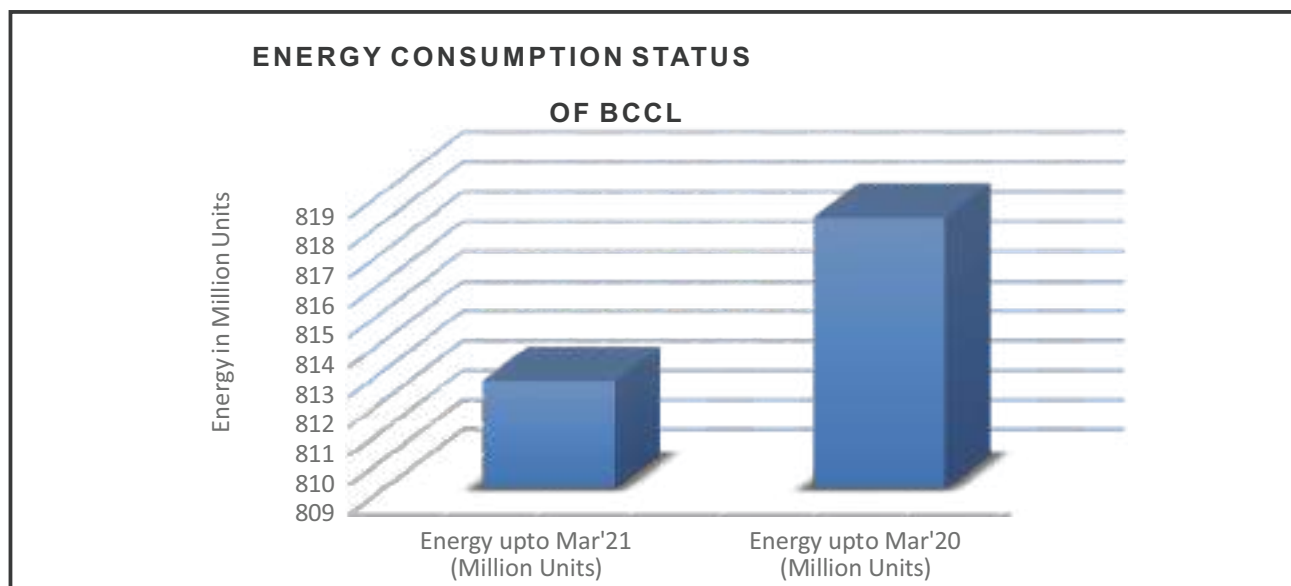
### 18.3 ACTIONS TAKEN/PROPOSED TO BE TAKEN TOWARDS COMMISSIONING OF SOLAR POWER PLANTS PROJECTS AT BCCL:

#### ❖ SOLAR POWER INITIATIVES

SI No.	Project	Capacity	Status	Expected Time
<b>Rooftop Solar Plant</b>				
1.	Supply, Installation & Commissioning of Grid Connected 1.2 MW(1200 KW) Rooftop Solar Power Plant on 19 Buildings in diff. Areas of BCCL	1200 KW	Tender floated on 26.04.2021.	Dec'21
2.	Installation & Commissioning of Grid connected Roof top 297 KWp Solar power plant at Bastacolla , WJ & Tetulamri Area Office	297 KW	Tender floated on 21.04.2021.	Nov'21
3.	Supply Installation & Commissioning of Grid Connected Roof top 350 KWp Solar power plant at Central hospital, Dhanbad & KoylaBhawan	350 KW	Commissioning completed in March' 2021	
4.	Supply, Installation & Commissioning of Solar Power Plant (Ground mounted/Roof top) & Solar Tree (Hybrid) system at Magazines of different Areas of BCCL.(110 KW)	110 KW	Price bid opened on 06.04.2021. TCR under signature	Oct' 21
<b>Ground Mounted Solar Plant</b>				
5.	Supply ,Installation & Commissioning of 25 MW Ground mounted solar power at Bhojudih Washery	25 MW	Tender opened on 19.04.2021. Under Scrutiny by SECI	Mar'22
6.	Installation & Commissioning of Grid Connected 20 MW Ground mounted solar power at Dugdha Washery	20 MW	Land details not received . Report Submitted by EESL for execution in RESCO Model	Mar'23

**❖ INSTALLED CAPACITY OF ROOFTOP SOLAR PLANTS & UNITS GENERATED IN FY 20-21.**

Name of the subsidiary	Name of Project	Location	Installed capacity (KWp)	Generation (2020-21) (in KWh)
BCCL	6 KWp Solar Rooftop Project at Koyla Nagar Nursery.	Koyla Nagar Nursery, Dhanbad	6	9800
	350 KWp grid connected Roof top Solar Plant	CHD & Koyla Nagar Office	350	40910

**18.4. ENERGY CONSUMPTION:-**


**REDUCTION IN ENERGY BY 5.49 MILLION UNITS IN FY 2020-21 AS COMPARED TO FY 2019-20**

**18.5 ENERGY CONSUMPTION**

Description	2020-21	2019-20
Purchased Unit (MKWH)	812.65	818.14
Total billed amount (₹'Crore)	404.73	395.55

\*Increase in billed amount is due to revision of Tariff by DVC w.e.f. Oct'2020

## 19. SAFETY

### 19.1 STATISTICS RELATED TO SAFETY PERFORMANCE DURING LAST 3 YEARS:

Accident Details	2020-21	2019-20	2018-19
No of Fatal Accident	4	5	3
No of Fatalities	5	5	3
No of Serious Injuries	9	13	10
Fatality rate/mt	0.20	0.18	0.09

### 19.2 MECHANISM FOR MONITORING OF SAFETY STATUS IN MINES AS PER LAW:

For ensuring safety of men, machines & mines, the following provisions in mines of BCCL have been made:

- i. Deployment of statutory persons for supervision, management, direction and control of mining activities as per provision of statute and as per requirement of permission granted by DGMS.
- ii. Working of mines as per conditions imposed by DGMS.
- iii. Inspections of mines by Safety committee & workmen's inspectors.
- iv. Inspection of mines by ISO as per schedule
- v. Backshift inspections of mines by ISO officials.
- vi. Compliance of violations pointed out by DGMS, ISO and other agencies.
- vii. Submission of various statutory reports and records to the competent authority.
- viii. Surprise inspection of mines by ISO officials.
- ix. Risks of the mine have already been identified in the SMP.
- x. All the operating mines of BCCL have prepared Site specific, Risk based SMP.
- xi. Further principal hazards in each mine have been identified and a comprehensive PHMP is also put in place
- xii. Mines Rescue Station has been equipped with sufficient infrastructure to deal any emergency situation.
- xiii. Thrust has been made to impart 'Simulator Training to HEMM Operators' to both departmental & Contractual employees.

### 19.3 SPECIAL EFFORTS BY SAFETY DEPARTMENTAL FOR IMPROVING SAFETY STANDARDS IN MINES DURING 2020-21

A. Safety Awareness Events Organised From Jan – March, 2021 –

Events	Period
Annual Mines Safety Week 2020	14 <sup>th</sup> Dec '20 to 19 <sup>th</sup> Dec '20
Final Day function of AMSW 2020 & 2019	21 <sup>st</sup> February, 2021 at Sijua Stadium.

B. Video Clips On Past Accidents –

- i. Five nos. of documentary film (Video clips of 3-4 minutes) on fatal accidents of BCCL occurred in 2019 & 2020 have been made for improving safety awareness to all employees of BCCL. These films are being shared to employees through different WhatsApp group as per the guideline of CIL HQ. Till date approx. 35,000 employees (Departmental + Contractual) have been shared these films through different WhatsApp group.

- ii. In addition to above video clips, Short films on different accidents occurred in other subsidiaries of CIL are also being shown with discussion on these accidents to employees of collieries in all GVTC of BCCL.
- iii. Further, work order to prepare 12 nos. of more such video clips @ 02 video clips per month has been issued in the month of March, 2021.

#### C.(I). Recent Initiatives Of CIL On Safety Awareness –

1. TASK ID- 129 – An initiative headed by Chairman, CIL under which '05 Best Practices' in the field of Safety & Monsoon Preparedness across all subsidiary of CIL has been identified, among which some practices of BCCL has also been selected stated as below-

Safety – (i) Safety Audit of Electrical installations,  
(ii) Lock out Tag out System in Shut down Procedures.

Monsoon Preparedness -

- (i) Mock Rehearsal done mine wise
- (ii) Safety Management plan is being reviewed in respect of Monsoon Activities.

BCCL has started its initiative to adopt other Best Practices of another subsidiaries in BCCL Mines and other subsidiaries of CIL will adopt the selected best practice of BCCL in their subsidiaries as directed under TASK ID- 129

1. Brain Storming Session On Safety Matter–In compliance of decision taken in 135<sup>th</sup> CMD's Meet, Brain Storming Session on Safety Awareness has been held in all areas of BCCL in the month of January to March, 2021 and outcome being reviewed by ISO, BCCL.

#### II. Other Safety Measures Undertaken In 2020-21 –

- a. Dump Slope Monitoring – In view of dangerous occurrence of side fall in Phularitand Section of Muraidih OCP, Barora Area, a committee has been constituted to examine the bench height & dump slope stability of all areas of BCCL in September, 2020 and based on committee report, 'Scientific Study of Dump Slope Stability' is being carried out for all OCPs of BCCL.
- b. Surprise Inspection And Routine Inspection of mines of BCCL has been carried out by G.M. (S&R) & other nodal officers of ISO on regular basis during the quarter Jan – March, 2021 .
- c. Mock Rehearsal on Fire and Inundation– A total 22 nos. of Mock Rehearsals have been done in different Mines by company to check the preparedness in case of emergency arising due to FIRE & INUNDATION during January to December, 2020. This year again, it will be restarted from May-June, 2021.

Mock Rehearsals Practice of BCCL has been identified as one of the five 'Best Practices of CIL under Safety' by TASK-ID 129 chaired by Chairman, CIL.

- d. Safety Audit 2020-21 of mines of BCCL by multi-disciplinary inter Area team have been completed as per schedule during the period from 1.07.2020 to 31.08.2020.The report of all mines have been submitted. Notice for Safety Audit 2021-22 will be issued shortly.
- e. Substation Inspection - A committee has been constituted as per direction of DGMS to inspect all the sub-stations of all area of BCCL. Accordingly the committee has inspected sub-stations of all and submitted the report. Remedial measures are being taken as per committee recommendation.
- f. Delivery of Safety Talk: Safety talks are given at the beginning of each shifts in mines by officers, supervisors and devoted workers for inculcation safety awareness among the workers for safe mining operations. Particular attentions are given to ensure use of seat belts by operators of machines and safety belts by persons while working on electric poles and at height.

g. Bi-Partite Inspection (Area Level) team consisting of BCCL Safety Board members & HQ officials along with mine officials inspected mines/washeries of BCCL, the details are as below:

Date of inspection	Mines inspected 2020-21
19.06.2020	Mines of Sijua Area
21.08.2020	Mines of E.J. Area
21.09.2020	Mines of Katras Area
23.09.2020	Patherdih & Bhojudih Washery
30.09.2020	Mines of Govindpur Area.
07.10.2020	Mines of Kusunda Area.
09.10.2020	Mines of P.B.Area.
14.10.2020	Mines of C.V.Area.
18.11.2020	DugdaWashery
27.11.2020	Mines of Barora Area.
08.01.2021	Lodna
13.01.2021	WJ
20.01.2021	Block II
10.02.2021	Moonidih & Mahuda Washery
24.02.2021	Bastacolla

h. Area Level Tripartite Safety Committee Meeting held with DGMS officials, Management & Area safety committee for reviewing safety status in 2020-21 , the details are as below:

Date of Meeting from 2020-21	Name of Area
NIL, due to pandemic COVID- 19	

i. Company level Tripartite Safety Committee Meeting held with DGMS officials, Management & Safety Board Members for reviewing safety status in 2020-21, the details are as below

DATE	2020-21
29.08.2020	43 <sup>rd</sup> Meeting

j. Company level Bipartite Safety Committee Meeting –

DATE	2020-21
20.05.2020	Through VC all area GMs also attended the meeting.

k. Surprise inspection has been done by G.M. (S&R) & other nodal officers of ISO on regular basis.

l. MOCK REHEARSAL done in different Mines and sub-station by company and DGMS to check the preparedness in case of emergency, the details are as bellow.

Date of mock rehearsal	Name of Mine & Sub-Station	Organised by
20.05.2020	ABGC	Colliery management
06.06.2020	GKKC	Colliery management
08.06.2020	ASP Colliery(OCP)	Colliery management
09.06.2020	ASP Colliery(UG)	Colliery management



Date of mock rehearsal	Name of Mine & Sub-Station	Organised by
12.06.2020	Maheshpur colliery	Colliery management
12.06.2020	East Basuria colliery	Colliery management
16.06.2020	Kharkharee Colliery	Colliery management
18.06.2020	Tetulmari Colliery	Colliery management
18.06.2020	NTST Jeenagora colliery	Colliery management
22.06.2020	NGKC	Colliery management
23.06.2020	Slalanpur Colliery	Colliery management
23.06.2020	Salanpur colliery	Colliery management
26.06.2020	Enna Colliery	Colliery management
29.06.2020	Bhowrah north UG	Colliery management
06.07.2020	NAKC	Colliery management
07.07.2020	Bastacolla colliery	Colliery management
08.07.2020	Keshalpur colliery	Colliery management
31.07.2020	AKWMC	Colliery management
01.08.2020	Jogidih Colliery	Colliery management

m. Safety Choupal / Safety awareness seminar in colonies of BCCL were organized successfully as per details given below:

2020-21	
Date of safety choupal / colony seminar	Name of colony (Area)
20.01.2021	Block-II Area
Presently not being organized due to COVID-19 restriction.	

n. World day for Safety and health at work place was observed on 28.04.2020 in all units of BCCL.

#### 19.4 SCIENTIFIC STUDY OF RMR & SLOPE STABILITY –

A Geo technical cell has been established at HQ and at Area level for determination of R M R of roof rock and monitoring of dump slope stability of all OCPs. Scientific study has been carried out by Scientific agencies viz. BIT Sindri, CIMFER, BHU, Jadavpur University, IIT-ISM Dhanbad in the area of Support Designing in UG Mines, Dump Slope Stability, Blasting Design in danger zone, Structural Stability Test of Winders etc.

#### 19.5 TRAINING PERFORMANCE

a. Training Performance (No. of participants)

Sl. No.	Type of training programme	2019-20	2020-21
1	Management Training & Technical Training	6354	4326
2	IICM	435	97
3	Abroad	04	00
	Total	6793	4423

**B. TRAINING PERFORMANCE (NO. OF PARTICIPANTS)**

Sl. No.	Type of training programme	2019-20	2020-21
1	Basic	340	425
2	Refresher	6493	5811
3	Special & Others	1884	1157
4	As per Safety Conference	1994	1888
	Total	10711	9281

**c. TRAINING OF CONTRACTUAL EMPLOYEES**

Sl. No.	Type of Training	2020-21
1	UG Safety Awareness	386
2	OCP Safety Awareness	1008
	Total	1394

**d. SIMULATOR TRAINING TO HEMM OPERATORS**

Sl. No.	Type of HEMM Operators	2020-21
1	Dumper Operators	715
2	Shovel Operators	156
	Total	871

**19.6 STATUS OF PROCUREMENT ACTION TAKEN FOR FOLLOWING SAFETY ITEMS IN 2020-21**

Name of Item	Nos. procured in the year 2020	Status of procurement	Area where distributed	Remarks
Gas chromatograph	02	Supplied on 4.02.2020	W.J. & Katras	Commissioned at Katras Area, Not commissioned at WJ Area due to physical damage.
SCSR 60 minute duration	825	All supplied		In use at Moonidih UG
Fire extinguisher	365	107 nos. supplied	All area	Delivery extension taken by supplier for rest but not yet supplied
Fire tenders	04	Supplied	Block-II, Katras, Lodna & MRS	
Alcohol meter/breath analyzer	21	Supplied	All area	
Multi Gas detector	11	Supplied	P.B. & W.J.	

Name of Item	Nos. procured in the year 2020	Status of procurement	Area where distributed	Remarks
Methenometer	43	Supplied	All area for UG mines	
Water storage cooler with inbuilt RO system	35	Supplied	All area	All commissioned
Mining shoes	17000 pairs + Fresh order for 21,000 pairs placed.	Supplied	All area	Fresh order for 21,000 pairs placed, likely to be supplied in March, 2021.
Helmet	6000	Supplied	All area	Fresh supply of 6325 made. Presently under Testing & Inspection
Gumboot	11350 pairs	Supplied	All area	R.C.(Rate Contract) for the year 2020-21 is under technical scrutiny for 7333 pairs.
Dummy Body	03 Nos.	Supplied	MRS, Dhansar	
Water Cooler 80 Litre Capacity	01 Nos.	Supplied	MRS, Dhansar	
LED Camp Lamp	7800	Supplied	For all UG Mines	
Mining Timber	Will be supplied to all underground mines as per their requisition.R.C (Rate Contract) for the period 01.11.2020 to 31.10.2021 concluded on 24.09.2020 with West Bengal Forest Development Corporation.			
Electric Arc Safety Kit	Order Placed for 129 Nos, supplied in March, 2021, Presently under testing & Inspection.			
Rescue Van for MRS, Dhansar	Received in December, 2020 and in operation.			

**19.7 STEEL SUPPORTS CONSUMPTION: CONSUMPTION OF STEEL MATERIALS FOR ROOF SUPPORT DURING 2019-20 & 2020-21 IS AS FOLLOWS:**

	Item	2019-20 (te)	2020-21 (te)
a.	20 mm Tor Steel	241.95	197.17
b.	Hollow sq. steel tube	NIL	NIL
c.	Steel Chocks	NIL	NIL
d.	1.6 mm M.S. Sheet	7.08	1.63
e.	6 mm M.S. plate	42.93	44.10
f.	6mmx150mm MS flat	35.45	36.36

**19.8 MINES RESCUE STATION BCCL**

**A. Introduction:** - Mines Rescue Station (MRS) Dhansar is providing services to coal mining industries of India from 1941 up to 1985 under Central Coal Mines Rescue Station Committee, a Central Govt. organization. After 1985 administratively controlled by BCCL and providing services to all mines of BCCL, TATA-STEEL Jharia division and SAIL-CD through MRS and its three rescue room, viz. RR Moonidih, RR Sudamdih and RR Madhuban. Location: - Mines Rescue Station BCCL is situated on the west side of Dhanbad-Jharia road at Dhansar, and 4.0 km away from

Dhanbad railway station. Rescue Room Moonidih is situated at a distance of about 12 km from railway station Dhanbad. It is 6 km from nearest railway station Karkend and just near Moonidih Project BCCL.

Rescue Room Sudamdih is situated at a distance of about 19 km from Dhanbad Railway Station, Dhanbad. It is near railway station Bhowrah and just opposite of Regional Hospital Sudamdih.

Rescue Room Madhuban is situated at a distance of about 35 km from railway station Dhanbad. Its nearest railway station is Jamuni Halt.

## **B. JURISDICTIONS OF MRS AND ITS THREE UNITS:-**

<b>Sl. No.</b>	<b>Name of Units</b>	<b>Control Room No.</b>	<b>Serving Collieries</b>
1.	MRS Dhansar	9931188280	All Collieries of Bastacolla, Kusunda, Lodna, Sijua area and TATA Steel Jharia Division.
2.	RR Moonidih	9931188284	All Collieries of PB area and WJ area except Lohapatti Colliery.
3.	RR Sudamdih	9931188281	All collieries of EJ area and SAIL-CD
4.	RR Madhuban	9931188285	All collieries of Katras, Govindpur, Barora, Block II area and Lohapatti Colliery.

C. Total nos. of Rescue Trained Perons under MRS = 365 (BCCL = 292, TATA-STEEL = 56, SAIL-CD = 17)

D. Apparatus Details:-At MRS Dhansar and its three units all the apparatus are maintained as per Mines Rescue Rule 1985 Rule 11(1) and (2) of Schedule-I and Schedule-II.

E. Achivement (2020-21)

1. Emergency dealing during 2020-21 -

Rescue Recovery work-

- a) Re-opening of sealed-off area of Jamadoba 2 Pit u/g.
- b) Rescue of fallen person from height at ADI.
- c) Rescue of person buried in subsided ground near ADI.
- d) Mock Rehearsal practiced – 04.

Fire Fighting-17 places (Shovel fire, Dumper fire, coal stock fire, Fire in wagon, Bush fire etc.)

Sanitization by Fire Tender with NaOCl to prevent spread of COVID - 75 places BCCL command area.

**F. Procurement of Capital item in 2020-21:-**

- I) AC Rescue Van – 1 no.
- ii) Bucket Stretcher- 2 no.
- iii) Air lifting Bag- 2 set
- iv) Dummy Body – 3 nos
- v) Water Mist Fire Extinguisher-2 nos.
- vi) Tread Mill – 1 no.
- vii) Electric Siren-1 no.
- viii) Multi-Function Printer – 1 no.
- ix) Telescopic type Ladder – 1 no.
- x) Water cooler with RO/UV – 1 no.
- xi) LED Search Light -2 nos.
- xii) Inverter & Battery -2 nos.

**G. OTHER ACHIEVEMENTS :-**

Conduct practical performance test of SCSR of 5 batches.

Organized First-Aid competition at MRS Dhansar.

**20. PERSONNEL**
**20.1 GENERAL STATISTICS WITH RESPECT TO MANPOWER:**

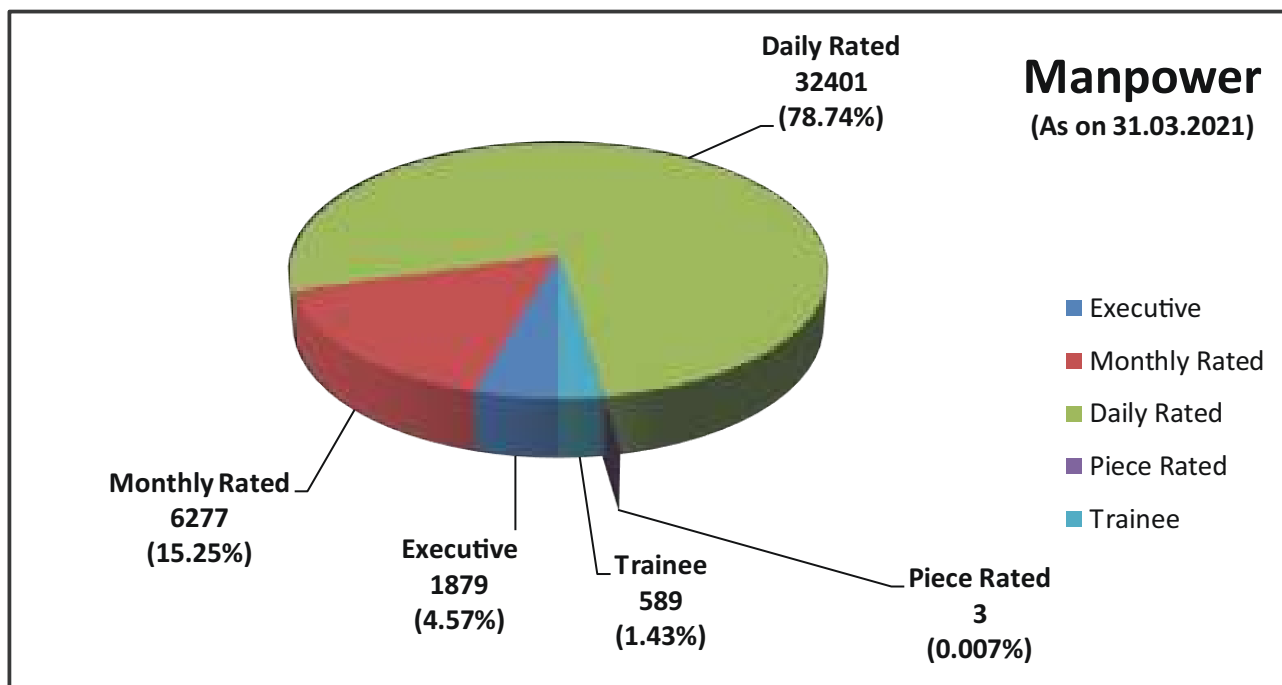
The manpower strength of BCCL as on 1<sup>st</sup> April 2020 was 43425 and 41149 as on 31<sup>st</sup> March 2021, showing reduction of 2276 (5.24%) manpower during financial year 2020-21.

**Status of Manpower**

The manpower strength of the Company as on 31.3.2021 compared to 01.04.2020 is as under:-

Sl. No.	Category	STATUS AS ON		Increase (+) Decrease (-)
		01.04.2020	31.03.2021	April'2020 to March'2021
I	Executive	1989	1879	-110
II	Monthly Rated	6779	6277	-502
III	Daily Rated	34073	32401	-1672
IV	Piece Rated	15	3	-12
V	Trainee	569	589	+20
	Total	43425	41149	-2276

Net decrease of 2276 (5.24%) manpower over strength of 01.04.2020



DETAILS OF DECREASE IN MANPOWER	
Description	1 <sup>st</sup> April 2020 to 31 <sup>st</sup> March 2021
Retirement	2010
Separation (on account of dismissal & termination)	61
Resignation	27
Death	440
ERS for executives	01
Transfer to other Company	98
<b>Total Decrease</b>	<b>2637</b>

DETAILS OF INCREASE IN MANPOWER	
Description	1 <sup>st</sup> April 2020 to 31 <sup>st</sup> March 2021
Fresh Recruitment	02
Dependent Employment under NCWA 9.3.0 (Death Case)	270
Dependent employment against Land acquisition	10
Re-instated/Re-joined	03
VRS (F)	01
Transfer from other Company	75
<b>Total Increase</b>	<b>361</b>

Net Decrease (during 2020-21) = 2276

- The manpower statistics for the Company is maintained and furnished regularly to CIL, Ministry of Coal and others.
- Time to time synthetic data is developed for planning purposes like Annual Action Plan, Manpower Projection Plan, Long Term Plan etc. based on aforesaid statistics.
- Monthly monitoring of area-wise absenteeism statistics is carried out and analyzed for keeping the percentage absenteeism of the areas within permissible limit (i.e. 20%).

## 20.2 MANPOWER BUDGET (FOR NON-EXECUTIVES):

SL No.	Particulars	Nos.
(i)	Existing manpower(excluding executive) as on 31.01.2020	41932
(ii)	Manpower Sanctioned for the year 2020-21	34545
(iii)	Net Budgeted SurplusManpower in 2020-21	7387

The Manpower Budget is based on available machines & manpower resources, keeping in view of the extent of mechanization of the mine in the forthcoming year for targeted production programme. The concept of **Zero based budgeting** is followed for assessing manpower requirement in each project/establishment

Need based provision of manpower is made for statutory, paramedical, core & essential designations/categories to achieve production target and to complete allied activities.

## 20.3 RECRUITMENT & SELECTION:

### 1. The following recruitment has been made during the year 2020-21:-

S.No.	Particulars	Nos.
1 .	Compassionate Employment	310
2 .	Monetary Compensation in lieu of employment	12
3 .	Surveyor (Departmental)	03
4 .	Mining Sardar (Departmental)	04
	Total	329

### 2. Transfer Posting Inter Company made during the year 2020-21:-

S.No.	Particulars	Nos	Remarks
1.	Inter -Area Transfer	607	i. Request Transfer-313 ii. Temporary Transfer (due to covid - 19)-294
2.	Manpower Rationalisation	406	i. UG to Surface Conv-ersion-137 ii. Inter - Area -218 iii. Inter -Company -51
3.	Sensitive Transfer	292	

### 3. MANPOWER AS ON 01.01.2021:

Annual statement showing the representation of SCs, STs and OBCs as on 1st January, 2021 (for calendar year 2020) and number of promotions made during the preceding calendar year:

Group	No. of SCs		No. of STs		No. of OBCs		No. of employees promoted		No. of SCs promoted		No. of STs promoted	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
A	270	241	84	390	337	487	At CIL level					
B	245	291	387	475	721	883	145	190	21	30	36	49
C	3118	3186	4803	4863	3291	3313	546	510	82	73	136	120
D	4170	4349	5341	5740	3279	3637	576	614	147	156	126	146
Total	7803	8067	10615	11468	7628	8320	1267	1314	250	259	298	315

### 4. TRAINING AND SKILL DEVELOPMENT FACILITIES:

- School of Nursing is a technical school being run at Central Hospital Dhanbad wherein 3 years Diploma in Nursing and Midwife is provided.
- Reservation of Jharkhand state for SC/ST is given with nominal fees of ₹ 30000 per reserved category student for the entire course.
- Developing Mining Sirdar Trainees: In order to generate employment opportunities for SC/ST candidates, BCCL has decided to select 10 SC & 10 ST candidates belonging to the state of Jharkhand and West Bengal for imparting 04 years training to enable them to obtain Mining Sirdarship Certificate of Competency as per CIL's Scheme for preparing "Trainees" for Mining Sirdars. However, only 18 out of 20 candidates have reported for training.

A	All expenses towards the training including following would be borne by BCCL :	
	(i)	Accommodation
	(ii)	Food
	(iii)	Reading/Study Materials
	(iv)	Travelling expenses for joining the course
B	During this period of training, to meet the out of pocket expenses, the "Trainees" will be paid "Monthly Allowances" at the following rates	
	(i)	During 1st year ₹ 1000.00 per month
	(ii)	During 2nd year ₹ 1250.00 per month
	(iii)	During 3rd year ₹ 1500.00 per month
	(iv)	During 4th & final year ₹ 1750.00 per month

- Other Training Programmes are also being conducted by the HRD Dept. for imparting necessary skills for the employees of SC/ST/OBC and their wards for career growth.

### 5. GRIEVANCE REDRESSAL MECHANISM:

- For redressal of grievance of SC/ST/OBC employees, a Cell is running at Head Office of the company. In addition, Liason Officers have also been nominated in each Area/Establishment of the company with a view to address



grievances of the SC/ST/OBC employees in each Area/Establishment.

- A central Grievance Redressal Cell is also functioning at Head Office for proper grievance redressal of the employees including SC/ST/OBC employees in effective and time bound manner.
- Structured meetings are held with their Associations for redressal of their grievances. Moreover, the liaison officer at the Head Office is having regular dialogue and communication with SC/ST/OBC employees for settlement of their grievances.

#### 6. ANNUAL MEETINGS:

Annual Structured meetings are held with SC/ST Associations for redressal of their grievances at Head Office and Area level.

Due to current covid-19 pandemic meetings could not be organized in the year 2020-21. However SC/ST Employees Associations are being contacted on a regular basis with the purpose of resolving their issues.

#### 7. DEVELOPMENT ACTIVITIES THROUGH CSR OF COMPANY:

Most of population in the commanding area of BCCL belongs to SC/ST & Other Backward Classes. The various schemes under CSR is being extended to support for their upliftment by BCCL. Mainly the works carried out under CSR activity are Community based works, which benefits a large number of population of SC/ST & Other Backward Classes. Distribution of food packages in SC-ST villages during Covid-19. Distribution of 2000 blankets to homeless people of Dhanbad during cold wave winter of 2020.

#### 8. RECRUITMENT/PROMOTIONAL RELAXATIONS:

- Departmental Promotion Committee is constituted for promotion of employees (both technical and non-technical posts), one member from SC/ST category is included in DPC invariably to ensure due compliance of the various orders and instructions pertaining to reservation of vacancies in favor of Scheduled Castes/Scheduled Tribes.
- Separate Rosters are being maintained for direct recruitment and promotion for all posts.
- Other relaxations and reservation are detailed below:

Concession/relaxation given to SC/ST/OBC in the matter of Direct Recruitment is as under:

1. Age Relaxation in Direct Recruitment-SC/ST-5 years and OBC-3 years.

2. Concession in fee- No fees for SC/ST

3. Relaxation in qualifying marks in written examination.

Reservation to SC, ST & OBC in direct recruitment is being given as per Quantum of Reservation fixed for SC, ST & OBC in pursuant to DOPT's OM No:36017/2/2004-Estt.(Res), dated 05/07/2005 i.e. for Group C & D : SC-12%, ST-26% and OBC-12% as applicable to Jharkhand State and SC – 23%, ST – 05% and OBC – 22% as applicable to West Bengal State, as one of our areas is operating at West Bengal.

- % of Reservation in promotion is as under: SC-15% and ST-7.5%.

#### 9. MEMBERSHIP IN THE HOUSE ALLOTMENT COMMITTEE AT AREA AND HQ LEVEL:

One member of SC/ST category represents in the House Allotment Committee in order to protect the interest of SC/ST employees.

#### 10. COMPLIANCE OF DIRECTIONS OF ST/SC/OBC-COMMISSIONS:

The directions received from SC/ST/OBC Commission are disposed off timely.

## 11. ANNUAL CELEBRATION:

BCCL celebrates Dr. Babasaheb Ambedkar Jayanti on 14th April every year and Mahaparinirvan Diwas on 6<sup>th</sup> December widely by paying tribute and homage to Dr. Bhimrao Ramji Ambedkar.

## 21. HUMAN RESOURCE DEVELOPMENT.

### 1. Details of Target and Achivement of the no. of participants trained in the F Y 2020-21 :

Place	2020-21			2019-20		
	Target	Achievment	% of Achievment	Target	Achievment	% of Achievment
HRD	1917	2918	152	3714	4940	133
GVTC	6543	10689	163	9536	1609	122
<b>TOTAL</b>	<b>8460</b>	<b>13607</b>	<b>161</b>	<b>13250</b>	<b>16549</b>	<b>125</b>

[Targets of HRD and GVTCs in the year 2020-21 were finalized to 1917 and 6543 nos. of participants respectively due to covid-19 pandemic]

### 2. No. of employees trained for statutory posts:

Particulars	2020-21	2019-20
Mine Managership	90	66
Overmanship	00	39
Mining Sirdarship	41	41
Surveyorship	00	09
Winding Engine Optr.	12	48
Gas Testing	175	327
Electrical Supervisor	20	250
<b>Total</b>	<b>338</b>	<b>780</b>

### 3. No. of female employees trained:

Particulars	2020-21	2019-20
Executives	90	251
Supervisors	101	91
Workers	08	498
<b>Total</b>	<b>199</b>	<b>840</b>

**4. No. of employees trained in In- house training programmes:**

Name of Division	2020-21	2019-20
M.D.D.	1688	2434
M.T.D.	547	836
E.M.T.D.	683	1670
<b>Total</b>	<b>2918</b>	<b>4940</b>

**Note: - MDD – Management Development Division**

**MTD – Mining Development Division**

**EMTD – Excavation & Mechanization Training Division**

**5. No. of employees trained in external Institutes:**

External Training	2020-21	2019-20
IICM	97	435
Within country	187	621
Abroad	00	04
<b>Total</b>	<b>284</b>	<b>1060</b>

**6. No. of employees participated in training programmes at GVTCs:**

Particular	2020-21	2019-20
Basic	425	340
Refresher	5811	6493
Special & others	1157	1884
As per Safety conference recommendation	3296	2892
<b>Total</b>	<b>10689</b>	<b>11609</b>

**7. No. of Contractors' workers imparted training at GVTCs:**

2020-21	2019-20
1408	898

**8. Unpaid Vocational Training provided to the students of different academic institutions in Technical & Management Courses:**

2020-21	2019-20
316	875

**9. No. of apprentices engaged during the year 2020-21:**

Category	Trade	2020-21	2019-20
Trade Apprentices (ITIs)	Various Trades	861	1019
Technician Apprentices (PDPTs)	Mining	217	155
	Non-Mining	89	86
Graduate Apprentices (PGPTs)	Mining	00	01
	Non-Mining	60	46
Total		1227	1307

**10. As per directive of CIL training scheme for preparing “trainees” for Mining Sirdars:**

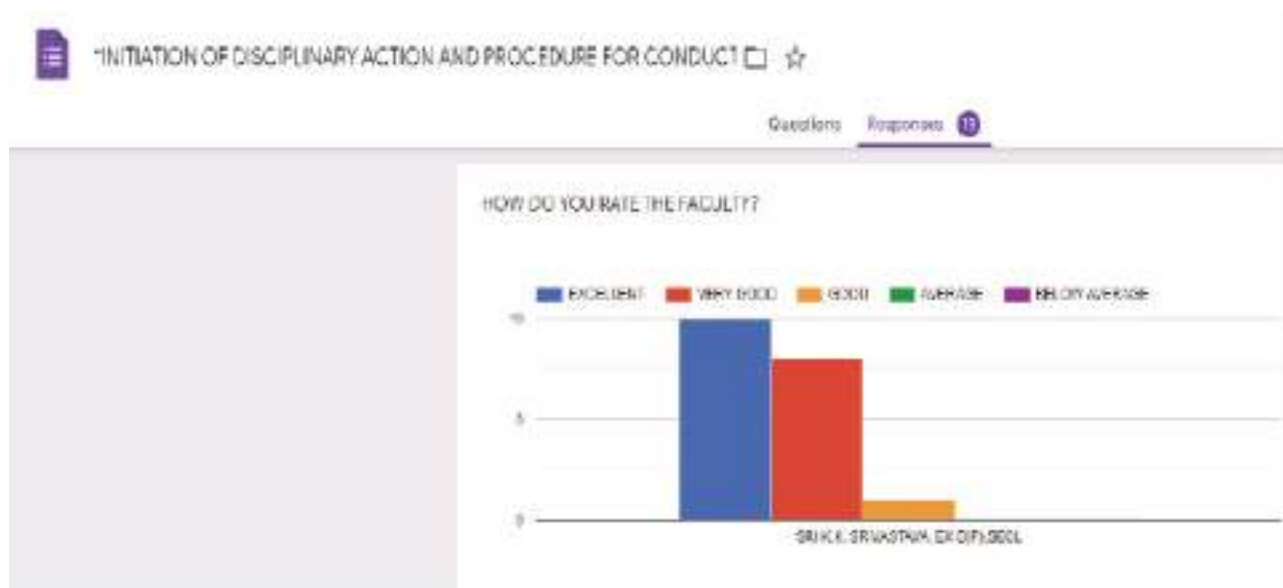
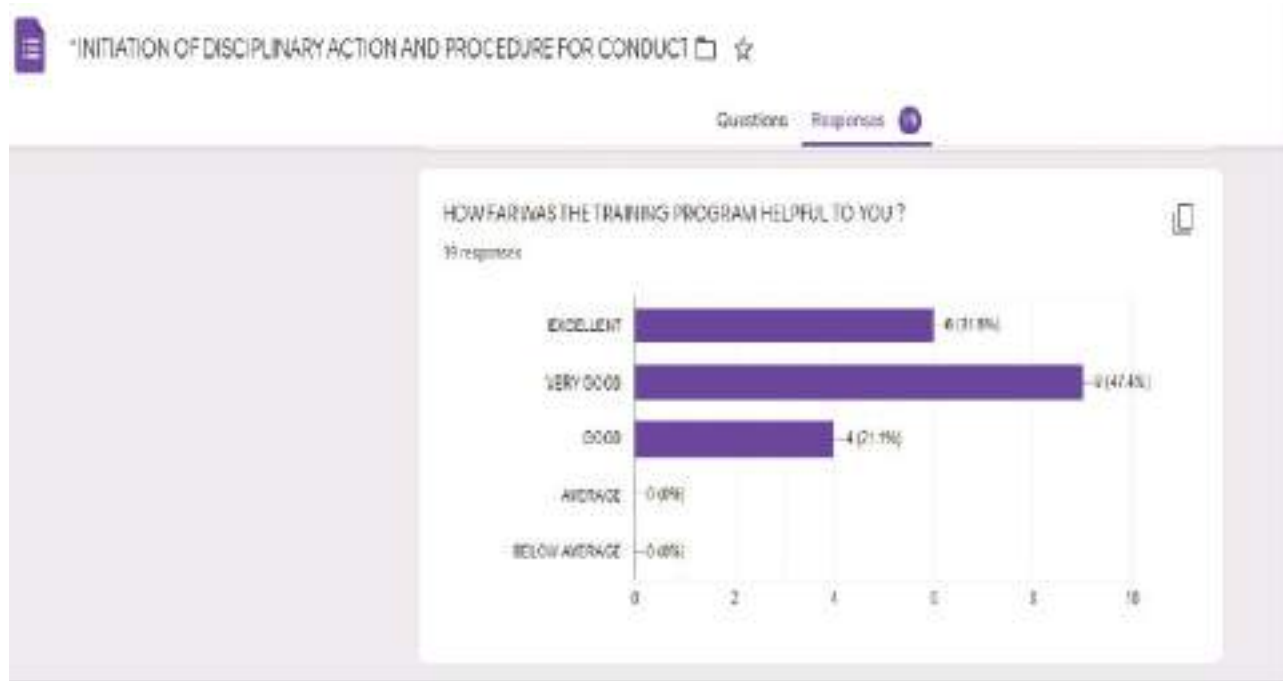
18 Nos. of SC/ST candidates are being imparted training at P.B. Area. Out of this, 8 eligible candidates appeared and 05 Candidates passed Mining Sirdar examination.

**Some special programs organised during the year 2020-21 are as under:-**

1. Online Workshop On “citizens Duties Awareness Program” On 25-09-2020 By Sri. Parijat Kishore, Advocate, Supreme Court Of India.
2. Online Workshop On “lifestyle Management” On 29-10-2020 By Sri. Mayur Karthik, International Faculty, Art Of Living, Bengaluru.
3. Online Workshop On “attitudinal/ Behavioural Change – A Way To Vigilant India, Prosperous India” On 30-10-2020. The Program Was Inaugrated By CVO, BCCL And The Resource Person Was Sri. Asit Baran Mohapatra, Professor, IIM, Ranchi.
4. Online Workshop On “execution Of Tenders And Contracts – A Guiding Tool For Junior & Middle Level Executives” On 02-11-2020 By Sri. Om Prakash Mishra, General Manager (civil), CIL.
5. Online Workshop On “executive Development Program For Senior Level Executives Of BCCL” On 18-11-2020 By Sri. Vikrant Singh Tomar, Director, UMS India.
6. Online Workshop On “hollistic Wellbeing Program” From 26-11-2020 To 29- 11-2020 By Art of Living, Bengaluru.
7. “United Consciousness Conclave” On 12<sup>th</sup>, 13<sup>th</sup>, 19<sup>th</sup> & 20<sup>th</sup> of December, 2020 By Sri. Vikrant Singh Tomar, Director, UMS India And Several Other International Speakers.
8. Online Workshop On “Labour Laws/ Codes” From 24-12-2020 To 26-12-2020 By Dr. Nidhi Shukla, Assistant Professor, XISS Ranchi.
9. “3-d Terrestrial Laser Scanning (tls) For Surveyors” From 11-01-2021 To 13- 01-2021 Via Offline Mode.
10. Online Workshop On “initiation Of Disciplinary Action And Procedure For Conducting Departmental Enquiry For Benefitting The Concerned Officials Of Areas/ Hq Of BCCL” On 27-02-2021 By Sri. K. K. Shrivastava, Ex. Director (Pers.), SECL

11. Online Workshop On “internal Auditing Skills In Management Systems (ISO:9001, ISO:14001 & ISO:45001) By Sri. Sanjeev Kumar, Nodal Officer, ISO, CMPDIL.

12. Impact/ Feed Back of Some of The Training Programmes Through Google Forms:



## 22. WELFARE AND COMMUNITY DEVELOPMENT ACTIVITIES:

Bharat Coking Coal Limited is gearing up to meet the global demand and challenges in terms of quality & quantity through modernization of equipment and scientific development of coal mines.

The success or failure of the organization depends on how the welfare measures for our employee are being undertaken within and outside the organization to improve the living conditions of workers as well as nearby villagers. The objective is to make the workers happy, healthy, committed and loyal.

BCCL endeavours to comply with the statutory provisions for welfare measures and also provides number of other welfare facilities for the employee like:

1. Educational facilities
2. Financial assistance to employee wards getting admission in B/E, B/Tech or MBBS in government institutions
3. Employee Benevolent Fund Society
4. Coal India Scholarship Scheme
5. Sports & Recreation
6. Welfare board meeting
7. Medical facilities
8. Community Halls
9. Co- operative Societies
10. Banks/ ATMs
11. Other Measures

### 1. EDUCATIONAL FACILITIES:

To enhance educational facilities, BCCL has been providing infrastructural facilities and financial assistance to 08 Project Schools, 03 Semi Project Schools, by executing agreements with reputed educational Institutions viz. DAV School, Delhi Public School and Saraswati Vidya Mandir.

Project Schools are being visited/ inspected time to time by Area and Welfare Department for enhancement of schools' standard and for ensuring better amenities in the schools.

Infusing latest technology for girl students, sanitary vending machines have been installed in the Project schools which will enable them hassle free activity and long hours of schooling, less absenteeism and maintaining good health and hygiene.

### PROJECT SCHOOLS:

Sl.No.	Name of School	Place
1	D.A.V.Public School	Kusunda
2	D.A.V.Public School	Alkusa
3	D.A.V.Public School	Lodna
4	D.A.V.Public School	Moonidih
5	D.A.V.Public School	Dugda
6	D.A.V.Public School	Koyla Nagar
7	Saraswati Vidya Mandir	Bhuli
8	Saraswati Vidya Mandir	Govindpur

**SEMI PROJECT SCHOOLS:**

Sl.No.	Name of School	Place
1	D.A.V.Public School	Barora
2	D.A.V.Public School	Mahuda
3	Delhi Public School	Dhanbad

**2. FINANCIAL ASSISTANCE TO EMPLOYEES' WARDS:**

Financial Assistance towards reimbursement of tuition fees and hostel charges is being provided w.e.f. FY 2009-10 to such wards of Wage Board Employees who have secured admission in BE/ B.Tech or MBBS in IITs, NITs or any Government Institution. During FY 2020-21 financial assistance of ₹ 28, 76,662/- was given to 46 students.

**3. BCCL EMPLOYEES BENEVOLENT FUND SOCIETY:**

Financial assistance is provided during long sickness & in death cases under BCCL Employees Benevolent Fund Society scheme.

- Financial Assistance of ₹ 1, 49, 20,000/- was given to 300 beneficiaries in case of death of member employees.
- Honorarium @ ₹ 1000/- provided to the retired 458 employees and an amount of ₹ 4, 58,000/- was given.
- Financial Assistance of ₹ 78,938/- was given to one member in case of long sickness for a period of two years.
- Scholarship provided to 163 wards of members amounting to ₹ 2, 49,000/-.

**4. COAL INDIA SCHOLARSHIP SCHEME:**

Employees can apply for award of scholarships to their wards for each academic session for:

- Merit Scholarship and
- General Scholarship under the above scheme.

**a. MERIT SCHOLARSHIP:**

Merit Scholarship is given to the candidates obtaining rank between 1st to 20th in Madhyamik /HS or any State Board Examination or Students of ICSE/CBSE/ISC (Class X or XII) securing 95% or above, where Merit list is not declared subject to a maximum four and half years or such period of completion of study, whichever is less.

**b. GENERAL SCHOLARSHIP:**

Employees ward studying in Class-V onwards up to Graduation/Post-graduation level in any discipline and SC/ST wards are entitled to get 10% relaxation on marks for granting of General Scholarship.

**5. SPORTS & RECREATION:**

Sports & Games is an integral part of the Company to provide avenues for recreation as well as to develop physical fitness among the employees at all levels.

For the upliftment of Games & Sports, special attention is paid for the benefit of not only its employees and their wards but also to the local populace and their wards residing in the peripheral areas of the mines. BCCL organizes different coaching camps for its employees, provides sports materials/ equipment and financial support to the local Clubs for organizing sports.

The employees are encouraged to participate in the events and those who qualify represent BCCL in the CIL/ All India Public Sector meets for the respective event organized by different Subsidiaries including BCCL.

## 6. WELFARE BOARD MEETINGS:

The meetings of the BCCL Welfare Board were held once in a quarter to discuss/ review of the welfare related matters.

## 7. MEDICAL FACILITIES:

There are 11 Hospitals, 64 Dispensaries, 762 Beds, 137 Doctors (82 GDMO & 53 Specialist) 607 Paramedical Staff, and 63 Ambulances (both departmental & contractual) in BCCL.

## 8. COMMUNITY HALLS:

13 Community Halls are set-up in Areas & H.Q for multiple use of BCCL employees.

## 9. CO- OPERATIVE SOCIETIES:

Following are two major Co-operative Societies running in BCCL:

- a. BCCL Employees Co-operative Credited Society Limited, Jealgora.
- b. Dhanbad Coal Board Co-operative Credited Society.

## 10. BANKS/ ATMS:

Salary & wages of the employees are being disbursed through their Bank accounts. Banks ATMs are situated in the areas for the convenience of the employees.

## 11. OTHER MEASURES:

Other Activities taken up during the FY 2020-21 are as under:

- Distribution of Sanitary vending machines to Project Schools & Semi Project Schools on 11th January 2021
- Dr Bhimrao Ramji Ambedkar Jayanti on 14<sup>th</sup> of April 2020
- Miners' Day on 1<sup>st</sup> May 2020
- Independence Day on 15<sup>th</sup> August 2020
- Gandhi Jayanti on 2<sup>nd</sup> October 2020
- CIL Foundation Day on 1<sup>st</sup> November 2020
- Republic Day on 26<sup>th</sup> January 2021
- T-20 Friendly cricket Match between BCCL Vs. DGMS on 14<sup>th</sup> March 2021.

## 12. CORONA PANDEMIC

The COVID-19 pandemic has brought the human an unexpected situation that drowned human race in oceans of fear and uncertainty about their future, health and safety. During this period following social distancing and lockdown rules BCCL took various Steps in combating COVID-19 Pandemic: -

- Distribution of Masks, Sanitizer, to the Sanitation and health workers pan BCCL.
- Distribution of Food packets in Covid-19 special trains and dry ration, face mask, and sanitizer & hand wash to residents of nearby villages.
- Central Hospital was dedicated for the treatment of COVID-19 patient.
- Regular sanitization & cleaning of the residential Colonies, work places & HEMM.
- Awareness programmes by way of displaying notices, banners and presenting Nukkad Natak, prabhat pheri e.t.c. Demonstration for hand washing technique at all working Units and Area Offices including nearby schools and villages.
- Thermal scanning and practice of wearing mask has been made compulsory at the office entry points.
- Most of the meetings held in V.C mode.





**DISTRIBUTION OF FOOD PACKETS IN COVID-19 SPECIAL TRAINS**



**SANITARY VENDING MACHINES DISTRIBUTED TO THE PROJECT & SEMI PROJECT SCHOOLS**



On the occasion of Mahatma Gandhi Jayanti on 2<sup>nd</sup> October 2020 Distribution of Clothes , Food Packets, Masks & Hand Sanitizer to Nirmala General & Leprosy Hospital, Dhanbad and Old age home, Ojhadih, Tundi.

## 23. PENSION

Pension Cell of BCCL, Co-ordinates all the activities of CMPF & CMPS and looks after the submission and settlement of claim of Pension under Mission Biswas to retiring employees as well as ensures submission and settlement of Widow/Widower Pension, Children Pension and Orphan Pension which encompasses entire BCCL and keep liaison between CMPF authorities & Area/Units to ensure smooth processing, submission of the claims for speedy & timely settlement of the claims by the CMPFO.

### 1. Statistics of Submission of Pension claims to CMPF Office:

Pension claims to be Submitted during 2020-21	Pension claims Submitted during 2020-21
2010	1868*

### 2. Statistics of Settlement of Pension claims by CMPF Office:

Pension claims to be Submitted during 2020-21	Pension claims Submitted during 2020-21
1868	2223*

\*Settled claims are inclusive of some cases prior to 2020-21

## SPECIAL ACHIEVEMENT:

### A. Distribution of YY Statement:

Copy of YY Statement for the year 2019-2020 has been distributed amongst the employees so that every employee could be aware about their contribution towards CMPF & Pension.

### B. Submission of Annual CMPF VV Statement for the CPE 03/2020:

All the Areas/Units/HQ have submitted the VV statement for the CPE 03/2020 in the prescribed format to the CMPFO.

### C. Seminars/ Workshops/ Coordination Meetings:

Pension Cell pass on instructions & guidelines during Co-ordination meeting to the dealing staff, Officials & also address the issues raised by union representatives & officials of CMPFO to enhance the performance. Due to COVID-19 restrictions, only 5 coordination meetings / field visits were organized at areas following the safety protocols. Following co-ordination meetings/ field visits undertaken by Officials of Pension cell to resolve/ coordinate PF & Pension related matters.

Name of Areas	Date
Barora Area & Block -II Area	26.02.2021
Katras Area & Sijua Area	15.03.2021
Washery Division, Saraidhela	18.03.2021
Lodna Area & E J Area	19.03.2021
Kusunda Area	24.03.2021

Apart from that, officials of Pension cell regularly visit CMPFO to liaison with CMPF officials for coordination and clearance of pending PF & Pension matters.

### D. Awareness for Digital Life Certificate for Pensioners:

Efforts were made to create awareness regarding Digital Life Certificate amongst Pensioners through Print Media, Digital Media, Banners etc. USB finger print scanners were utilized for generating Digital Life Certificate of Pensioners and campaigns were also done area-wise.

**E. Digital Life Certificate Generation Camps:**

For ease and facilitating pensioners, 24 camps were organized in the command areas of BCCL for generation of Digital Life Certificate in collaboration with INDIA POST PAYMENTS BANK of INDIA POST. 231 pensioners were facilitated by generating their Digital Life Certificate at their nearby areas.

**F. Processing of PF & Pension Claims under MISSION BISWAS:**

1608 claims were submitted in respect of the retiring employees for settlement of PF & Pension to CMPFO in the retiring month under “MISSION BISWAS”.

**G. Collection of PENSION PAYMENT ORDER (PPO) in soft copies:**

PPOs in soft copies are being collected every month in coordination with Regional Office of CMPFO and Pension settlement & records are being updated accordingly

**24. INDUSTRIAL RELATIONS AND LEGAL UPDATE**
**24.1 INDUSTRIAL RELATIONS SCENARIO AT BCCL IN 2020-21.**

There is a well-established bi-partite forum consisting of the representatives of the management and the Central Trade Unions for regular interaction and redressal of issues relating to production and productivity, safety, welfare, employment and other personnel matters. A calendar of structured meetings with the Central Trade Unions for the calendar year is issued in advance and accordingly meetings are held at Unit, Area & Corporate level as per schedule and thereby developing an effective harmonious relationship at workplace. In the year 2020-21, structured IR meetings could not be held as per schedule due to the outbreak of COVID-19 and subsequent guidelines issued by the Government of India. However, regular interaction with Trade Unions was ensured following COVID protocols through one-to-one interaction and virtual form. In addition to this, 05 meetings were held with the Central Consultative Committee during 2020-21 (i.e. on 02.05.2020, 07.10.2020, 19.10.2020, 23.11.2020 and 21.12.2020). Sincere efforts with positive approach on the part of the management have been made in handling and resolving the disputes and grievances. An online and mobile friendly Grievance redressal system is in vogue at BCCL where the grievances received are registered and forwarded to the concerned authority for redressal within a time frame. Daily IR reporting system is in practice at BCCL under which IR report of respective Areas is collected in the morning hours and in the event of any adverse situation proactive steps are initiated to avoid hindrance in day to day production activity.

**INDUSTRIAL RELATION SITUATION REPORT**

PARTICULARS	2020 -21	2019 -20
STRIKE	2	2
HUNGER STRIKE	0	0
GHRAO	0	0
DEMONSTRATION	5	2
ASSUALT	0	0
OBSTRUCTION	0	0
GO-SLOW	0	0
CLASH	0	0
DHARNA	3	0
STOPPAGE OF WORK	0	3
OTHERS LIKE FATAL ACCIDENT	4	9

	2020 -21	2019 -20
MANDAYS LOST	86,295	41320
PRODUCTION LOST (Te.)	83,351	2,01,598
WAGES LOSS	40,67,84,275	18,80,63,848

**Note:**

Mandays loss, production loss & wage loss in 2020-21 is only due to all India general strike called by ctus in July 2020.

Mandays loss, production loss & wage loss in 2019-20 is due to all India general strike called by ctus in September 2019 and stoppage of work on three dates.

**24.2 LEGAL UPDATE**

**1. Endeavour to reduce the number of litigations** - Endeavoured to reduce the number of litigation in both pre-litigation stages and post litigation stages by adopting one or more modes of Alternative Dispute Resolution mechanism like Lok Adalat, Mediation, negotiations etc.

**2. Financial prudence**- To work within the allotted budget except in unforeseen circumstances.

**3. Zero Cost due to non-compliance** - Ensured timely compliance of the Orders of the Hon'ble Courts so that the Court does not impose Costs for non-compliance.

**4. Legal awareness promotion**- Promoted legal awareness among employees of the Company. Also, number of workshops /conferences/seminars/evening lectures were organized wherein eminent legal experts were invited.

**5. Promotion of digitalization** - Promoting digitalization in maintaining case records, official correspondences, etc. for efficiency, convenience and expediency in the works of legal department.

**6. Adoption of best legal practices** - To adopt prevailing and future oriented best legal practices of legal departments of CPSEs/ reputed private companies.

**7. Timely submission of reports** - Ensured for timely submission of different reports sought from CIL, MOC etc.

**8. Updation of Court Cases** - Ensured regular updation of the status of the all Court Cases and circulated to all areas/ concerned departments for reconciliation.

**8. Issuing monthly bulletin of milestone Judgements**- -To issue monthly bulletin of milestone Judgements of the Hon'ble Supreme Court of India on the matters relating to the laws applicable for Coal Industry for bringing awareness among the dealing officers of the Company.

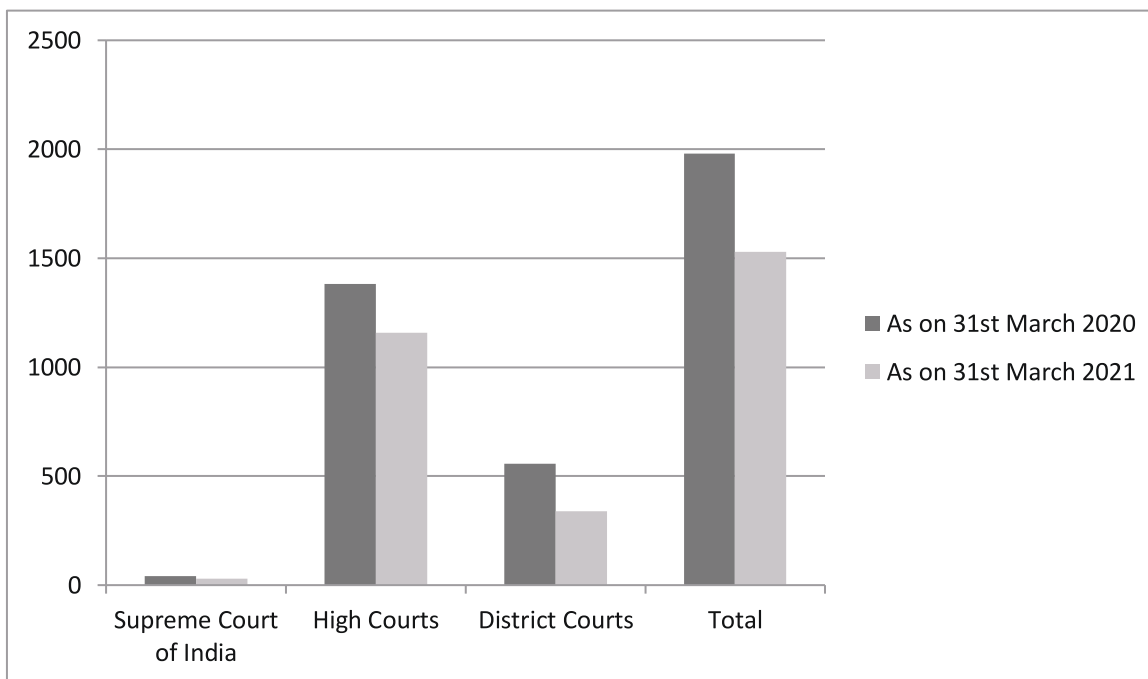
**10. Constitute a Committee for out of court settlement of cases**- Constituted a Committee consisting of following executives for exploring the possibilities of out of Court settlement of the Cases:-

- (a) G.M. (P/IR) – Head
- (b) Dy. G.M. (M.P. & R) - Member
- (c) HOD (L) – Member
- (d) Mr. Ramanuj Prasad, Dy. Manager (P&IR/Legal) – Co-ordinator  
[In his absence Mr. Prashant Ekram, A.M. (Legal)]

**11.**To study the Orders of the Hon'ble Courts in the cases of the Company and circulate the points for system improvement to avoid repetition of such cases in the future.

**12.**Circulated the compliances under various laws to the concerned departments and monitoring its compliance on periodical basis.

### Comparative Analysis of Pendency of Cases pertaining to BCCL before Different Courts and Judicial Forums



Name of Court	Pendency as on 31 <sup>st</sup> March 2020	Pendency as on 31 <sup>st</sup> March 2021	Increase / Decrease during the Year	Percentage Increase / Decrease in Pendency of Cases during the Year
<b>Supreme Court of India</b>	40	30	-10	decreased by <b>25%</b>
<b>High Courts</b>	1383	1158	-225	decreased by <b>16%</b>
<b>District Court</b>	558	340	-218	decreased by <b>39%</b>
<b>Total</b>	1981	1528	-453	decreased by <b>23%</b>

## **25. MEDICAL**

### **IME & PME**

- IME of 451 candidates and PME of 4519 employees were done.

### **Pneumoconiosis**

- No new case of Coal Workers Pneumoconiosis has been detected.

### **School health camp**

- School health camp was organized in the DAV school of BCCL on 19<sup>th</sup> March 2021 regarding Personal Hygiene steps of hand washing. Total beneficiaries were 150 children.

### **Blood Donation camp**

- A blood donation was organised on 14<sup>th</sup> January 2021 at Koyla Nagar Hospital. Forty persons donated blood including Director (Personnel), BCCL.

### **Blood Sugar Testing Camp**

- A blood sugar testing camp was held on 21<sup>st</sup> January 2021 at Barora and the beneficiaries were 124.

### **Bahujan Hitaye (Village health camps)**

- Village health camps were organized in the command areas of BCCL. 27 camps were organized and total beneficiaries were 2665.

### **Nishulk Chikitsa**

- Nishulk Chikitsa' is being given throughout the year to the nearby poor people in the Regional Hospitals & Dispensaries. Total beneficiaries are 15761.

### **MMR Vaccination**

- MMR vaccination is being given to children in collaboration with District Administration, in the hospitals of BCCL.

### **Vande Matram (Free antenatal check-up)**

- Free antenatal check-up of pregnant woman is being done at Moonidih Hospital, W J Area on 7<sup>th</sup> & 21<sup>st</sup> of every month.

### **Family planning awareness camp**

- Family planning awareness camp was conducted at Bhuli on 12<sup>th</sup> March 2021.

### **Ambulances**

- 02 BLS ambulances procured and stationed at R.H. Bagmara & R.H Jealgora in Oct'2020. There are total 63 ambulances (both departmental & contractual) in BCCL.

### **Activities under Project Elimination of TB**

- Posters displayed at all mine offices, area offices, regional hospitals, dispensaries and other establishments to bring awareness about prevention of spread of TB and to take timely treatment.
- Health education given & screening of patients done at the regional hospitals and as per need chest X-ray & sputum for AFB advised to the patients.
- 35 Doctors & Paramedics were trained at HRD Kalyan Bhawan, by physicians regarding RNTCP, direct DOTS Programme & Prevention of TB.

**DNB Course**

- **DNB** course started at Central Hospital, BCCL in General Medicine from 2020-21 with enrolment of 3 students.

**HMS (Hospital Management System)**

- **HMS (Hospital Management System)** development & training is under process as it will be started soon.

**Measures to combat COVID-19**

- To combat COVID-19 pandemic situation, our doctors & paramedics in the hospitals & dispensaries have been working 24 x 7 while observing Covid-19 protocols viz., usage of masks, social distancing, sanitization, etc.
- Central Hospital, BCCL the life line of Dhanbad has been converted into Dedicated COVID Hospital (L3) with provision of all kinds of infrastructure for treatment of COVID-19 patients.
- Regional Hospital, Bhuli with 50 beds was made as Dedicated Covid Health Centre (L2).
- 1561 Patients were treated free of cost in the dedicated COVID Centers from April 2020 to March 2021.
- 30 bedded ICU with piped O2 & 40 bedded Non-ICU with oxygen cylinder support was setup in Oct.2020.
- R.H Bagmara & R.H Jealgora were made Quarantine Centers for persons coming from outside during lockdown period.
- Rapid antigen testing & RTPCR test is being done in the hospital free of cost.
- Dedicated teams with 55 doctors, 35 paramedics & other health workers have been deployed in the COVID-19 health Centers.
- Distributed approx.3300 liters of sanitizer & 70.550 masks among the employees, nearby needy people.
- The health care workers have been vaccinated with Covishield vaccine.
- Vaccination started for 45-60 Yrs/ (with comorbidity) and above 60 Yrs. at our vaccination centres with the help of District authorities in Feb'2021.

**26. OFFICIAL LANGUAGE (OL)****IMPLEMENTATION OF OFFICIAL LANGUAGE POLICY IN BCCL**

During the period under review, our company made significant progress regarding the implementation of the Official Language Policy of the Government of India. Apart from compliance with various statutory requirements of the Official Language Act and Rules, our company has also taken the initiative to promote and use the Hindi language as an instrument to establish a better connection with all stakeholders and ensure the best possible services. Our company prepared a well-planned annual action plan for achieving various goals set by the Government of India under its annual implementation program 2020-21. Through continuous monitoring and regular efforts at various levels, the company succeeded in achieving all the major goals of its annual program.

**Quarterly Review Meetings:**

The quarterly meetings of the Corporate level Official Language Implementation Committee were held at the scheduled time. Three quarterly review meetings were held on 26<sup>th</sup> September 2020, 04<sup>th</sup> January 2021 and 09 March 2021 during the year. April-June Quarter Meeting could not be held on time because of COVID-19 situations and restrictions. Under the guidance and suggestions received from the Official Language Implementation Committee, several new initiatives were taken during the review period. As one of the main initiatives, it was decided to have a session for the official language training in the induction training programs run by the Human Resource Development (Training Center) for the new appointees. Regular meetings of the Official Language Implementation Committee at the area levels were also held in every quarter as per the scheduled annual Rajbhasha-Calendar.

**Workshops**

Workshops and training programs are being conducted regularly to educate the officers and staff members so that they can easily perform their routine work in Hindi. Due to the COVID-19 pandemic, most of the workshops were conducted this year through online and video-conferencing mediums. Intensive training for the technical & IT facilities available in Hindi like Unicode supported Hindi typing, voice typing, Hindi OCR, font converter, machine translation, e-dictionary etc was also given through these workshops.

**Seminars, Conferences and Other Events:**

This year on the occasion of International Hindi Day, an online webinar was organized in collaboration with the Town Official Language Implementation Committee, Dhanbad on 18<sup>th</sup> January 2021. Around 80 participants participated in this e-seminar. It was conducted in three sessions in which renowned Hindi scholars and academics delivered lectures.

Another event was the Departmental 'Kavi Sammelan' which was organized on 23<sup>th</sup> February 2021 to celebrate International Mother Language Day. In this program, 8 talented poets from various departments and areas of BCCL presented poetic text. Necessary COVID-19 guidelines were followed during the event.

**Hindi Publications:**

Our company regularly publishes one of its half-yearly Hindi magazines called 'Koyla Bharati'. It is a popular Hindi magazine among corporate magazines. The 33<sup>rd</sup> and 34<sup>th</sup> issues of this magazine were published during the year 2020-21. These issues of the magazine were released on 14<sup>th</sup> September 2020 and 21<sup>st</sup> February 2021 respectively. Two Issues of 'Rajbhasha Sandesh' the half-yearly magazine of the Town Official Implementation Committee, Dhanbad was also published during the year.

Apart from these publications, two other Hindi magazines i.e. 'Lodna Darpan' and 'Kol Rashmi' were also published by Lodna and Bastakola area respectively.

**Official Language Fortnight:**

Rajbhasha Pakhwada was celebrated from September 1, 2020 to September 15, 2020. Various Hindi competitions like online Hindi quiz competition, online translation competition, self-composed Hindi poetry competition, Hindi email competition, etc. were conducted during the fortnight celebrations to promote Rajbhasha Hindi. A large number of employees participated in these competitions. The best three winners from each competition were awarded cash prizes and other participants were also awarded consolation prizes and participation certificates.

Three area offices and the three departments of the company headquarter were awarded the "Svargiya Shankar Dayal Singh Smriti Rajbhasha Samman" for their performance in the implementation of the official language in their offices during the year. These offices were selected as per the recommendation of the Corporate Level Official Language Inspection Committee. The prizes and shields were distributed on 14<sup>th</sup> September 2020 on the occasion of "Hindi Diwas" and the closing ceremony of Rajbhasha Pakhwara.

**Central Hindi Library and IT infrastructure:**

Our company has a well-established Central Hindi Library. At present a total of 4577 standard Hindi books of literature, science and technology, sales and marketing, computer, life management, and other subjects are available. Hundreds of important and famous Hindi books are being purchased every year. Daily newspapers, magazines etc. are also provided in the library.

The computer systems available in the company are supported by the Unicode standard and bilingual typing feature. In the changing scenario, this year 50 Headphones with the microphone are procured for HQ departments to enable Hindi voice typing as well as online meetings, conferences etc.

**Town Official Language Implementation Committee (TOLIC):**

Our Company has been a pioneer in spreading and promoting the Hindi language through the forum of 'Town official language implementation committee - TOLIC'. The efforts towards the implementation of Rajbhasha through Nagar Rajbhasha Karyanvayan Samiti Dhanbad under the convenorship of our company were well recognized by the Department of the official language Government of India. The first meeting of TOLIC for the year 2020-21 was held on 10 October 2020 and the second meeting was held on 27<sup>th</sup> November 2020. These Meetings were conducted online through Google Meet and Video-Conferencing due to COVID-19. An International Hindi webinar on the topic 'राजभाषा हिंदी और तकनीकी सुविधाएं' was also conducted on the occasion of International Hindi Day in January 2021.

**Inspection:**

The Rajbhasha inspection was also conducted in the company as per official language rules. The internal inspection committee has conducted the inspections in Kusunda, Sijua, Western Jharia Area and CCWO including 12 HQ Departments during the year.



**Awards and other achievements:**

- TOLIC, Dhanbad has been selected for the first prize for the year 2019-20 by the Official Language Department of the Ministry of Home Affairs, Government of India for the outstanding work being done by the 'Town Official Language Implementation Committee', Dhanbad under the leadership of BCCL.
- Bharat Coking Coal Limited was awarded the first prize (Official Language Excellence Award) by the Town Official Language Implementation Committee, Dhanbad in its half-yearly review Meeting held on 27 November 2020.

**27. VIGILANCE****Brief note on actions taken by Vigilance Department of BCCL on Preventive Vigilance, Punitive action, Surveillance detection and other important achievements**

**Preface** Vigilance Department in any Organization is integral part of Management and helps the Organization in achieving its objective in a value-based manner by promoting ethics, probity and transparency which plays an important part in creating fair public image of the Organization in the society. With the current emphasis of Central Vigilance Commission on “Transparency Index”, it is necessary for any Organization to be in a state where it is rated very high in transparency which in turn is an indicator of fairness in dealings of the Organization. In order to achieve the Mission & Vision of the Company, Vigilance Department/BCCL under the guidance and Superintendence of Central Vigilance Commission & Ministry of Coal has adopted a three-pronged strategy to combat/prevent corruption/irregularities and promote equity, probity and transparency as described hereunder.

**1. Preventive :-** As the name indicates, this approach hinges upon undertaking of various steps which has the potential of obviating any future occurrence having a “Vigilance Angle”. This methodology includes sensitization and other practical measures like plugging loopholes by issuing appropriate guidelines for system improvement in consultation with Management whenever required, educating and counselling the officials of the organization at various forums.

**2. Punitive:-** This approach dominantly comprises of taking punitive action against anyone found guilty of any act of omission or commission having a “Vigilance Angle”. Punitive action is usually initiation of appropriate disciplinary action.

**3. Surveillance :-** This approach is based on undertaking surprise inspection based on information from complaint, credible sources, newspapers etc. Such inspections have a great multiplier effect and it deters the fence sitters.

**Preventive Vigilance:****a. Surprise Check / Test Check:**

During the year 2020-21 (from 01.04.2020 to 31.03.2021), Vigilance Department conducted 15 Surprise / Test Checks. Main thrust areas of surprise check were as under:

- i. Irregularities in Transportation of coal from Railway Siding.
- ii. Irregularities in Civil tendering / repairing job.
- iii. Weigh Bridges.
- iv. Coal Stock Measurement.
- v. Theft of Diesel.
- vi. Outsourcing patch / tendering process at CMC
- vii. IT initiative implementation.

**b. Intensive Examination:**

Importance of CTE type intensive examination of works is an effective preventive vigilance and system improvement tool. Vigilance Department undertook Three (03) CTE type Intensive examinations. All are under investigation.

**c. Observance of Vigilance Week for creating awareness:**

As per the directives of Central Vigilance Commission contained in OM No. 020/VGL/036 dated 08.09.2020 issued by the Addl. Secretary, CVC, Vigilance Awareness Week - 2020 was commemorated from 27.10.2020 to 02.11.2020 on the theme “Satark Bharat-Samridh Bharat”. and for cultivating the usage of anti-corruption acts in official dealings and related activities to bring awareness right from top to bottom level in the organizational structure, successful celebration of "Vigilance Awareness Week-2020" was ensured in the entire Bharat Coking Coal Limited and its' offices with effect from 27-10-2020 to 02-11-2020 in observance of the guidelines communicated by the CVC.

On this occasion, active participation of maximum officers and employees, both at corporate level as well as Area level, was ensured by organizing various competitions/activities based on the theme and edifying everyone to do all the official work in a selfless and impartial manner investing their persistent efforts in the anti-corruption campaign.

During the week, ample number of activities for sensitization were organized. It started with “Integrity Pledge” taking ceremony at BCCL HQ's and all the Area's/Unit/Collieries comprising more than 45,000 employees of BCCL.

The Inauguration of "Vigilance Awareness Week-2020" was held in the morning of on 27-10-2020 by offering flowers to Sardar Vallabh bhai Patel and playing of CIL corporate song followed by oath taking ceremony at headquarter level in presence of HODs and other officers / employees headed by Functional Directors and at Area level headed by respective Area GMs and HODs. On this occasion, along with unveiling of the information related to the outline of various programs to be organized under the campaign 'Eradication of Corruption', the guidelines related to observance of vigilance awareness week were disseminated to all requesting wide publication of all the activities / programs to be undertaken during the VAW-2020. The event was further followed by unveiling of in-house magazine “CHETNA” and “e-compendium” by the FDs and other dignitaries.

Flying of balloons and release of 'Vigilance Rath' by the CVO & FDs: After the inaugural function on 27-10-2020, further essence was added to the celebration with flying of hot air balloons bearing slogans and messages of awareness along with release of 'Vigilance Rath' by the CVO and FDs. balloons representing the diversity & unity of india was released to touching the sky of development and prosperity.

Vigilance Rath was also flagged off on this occasion. Vigilance Rath is a four wheeled Vehicle covered with Vigilance Messages on all sides and with a Public Audio device which moved around different localities of Dhanbad City during the entire week so as to sensitize the general public about the theme and other issues.

Following Vigilance Rath (a four wheeled Vehicle covered with Vigilance Messages on all sides and with a Public Audio device) have run during the entire week to sensitize the general public with the theme of VAW and on curbing of corruption:

Flagged off from	Areas Covered
BCCL HQ.	Throughout Dhanbad city.
Barora Area	Barora & Block-II Areas.
Kusunda	Kusunda,WJ & PB Areas.
Lodna	Lodna, EJ and Bastacolla Area
CV	CV Area
Katras	Sijua,Govindpur and Katras Area

In view of Covid-19 pandemic Grievance Redressal Camps were not organized. However, the formation of Grievance Redressal Cell was done during the VAW-2020 by BCCL wherein total 250 nos. of grievances of employees/stakeholders were recorded and redressed/partly redressed.

**1. Conduct of competitions (Activities/ Events organised within the organisation):**

City/Place	Specific program (Debate /Elocution/Panel discussion etc.)	No. of participants
BCCL HQ., Dhanbad	Essay competition for Executives	16
BCCL HQ., Dhanbad	Essay competition for Spouses	03
BCCL HQ., Dhanbad	Essay competition for Non-executives	15
Barora , Dhanbad	Quiz Competition through Google Meet	60
Block II, Dhanbad	Essay Competition	22
Block II, Dhanbad	Quiz Competition	21
Katras , Dhanbad	Essay Competition among employees	30
Katras , Dhanbad	Drawing Competition among employees children	30
Kusunda, Dhanbad	Essay Competition	18
Kusunda, Dhanbad	Quiz Competition	16
WJ area, Dhanbad	Drawing Competition among students of DAV School Moonidih	15
Govindpur Area, Dhanbad	Quiz Competition	20
Lodna, Dhanbad	Quiz Competition	19
EJ area, Dhanbad	Essay Competition	11
Sijua area, Dhanbad	Poem recitation Competition	8
Sijua area, Dhanbad	Quiz Competition	12
Bastacolla area, Dhanbad	Debate Competition	22
Bastacolla area, Dhanbad	Quiz Competition	15
PB area, Dhanbad	Slogan Competition	25
CV area, Barakar (WB)	Essay Competition	12
	<b>TOTAL 20 Competitions</b>	<b>376</b>

## 2. Seminar/ Workshops

Name of State	Name of city/ town/ village	No. of Seminar/ workshops organised	conducted (date of activities may also be mentioned)	No. of public /citizens participated.
Jharkhand	Virtual Mode	1	“Life Style Management” by Art Of Living, Bengaluru	62
Jharkhand	Virtual Mode	1	“Attitudinal/Behavioural Change, a way to Vigilant India, Prosperous India” by Prof. IIM Ranchi	65
Jharkhand	Virtual Mode	1	“Execution of Tenders & Contracts-A guiding tool for the Junior and middle level Executives”	62
Jharkhand	Virtual Mode	1	Vendor’s meet with coal consumers, equipment/spare suppliers was organized by Vigilance department in BCCL on 30.10.2020	66
Jharkhand	Virtual Mode	1	Vendor’s meet with Hired HEMM & Transport Contractors was organized by Vigilance department in BCCL on 28.10.2020.	63
<b>Total</b>		<b>5</b>		<b>318</b>

## 3. Mass Contact/ Visibility Activities

Sl. No	Activities	Details
1.	<b>Human Chains</b>	Due to outbreak of Covid19 virus the program was not organized.
2.	<b>Marathons/ Awareness Walks/ Bicycle rallies etc.</b>	Due to outbreak of Covid19 virus the program was not organized

<b>3.</b>	<b>Display of Banners/ Posters etc.</b>	Banners and posters on Vigilance Awareness were displayed at prominent places across all offices of HQ, all 12 Areas and Washeries of BCCL.
<b>4.</b>	<b>No. of Grievance redressal camps held</b>	In view of Covid 19 pandemic Grievance redressal camps were not organized. However the formation of Grievance Redressal Cell was done during the VAW-2020 by BCCL wherein total 250 nos. of grievances of employees/stakeholders were recorded and redressed/partly redressed.
<b>5.</b>	<b>Use of Social Media</b>	Use of social media i.e. Facebook, Whatsapp, Twitter was made for coordinating to organize the events, and for posting of various activities organized during VAW-2020.

**d. System Improvement: -**

The following circulars / guidelines pertaining to different field / area of work were issued on the recommendation of the Vigilance Department for bringing overall improvement in the procedures, systems and to ensure transparency.

1. Suggestion regarding non-execution of civil Capital/Revenue work at an authorised occupied company quarters.
2. System improvement regarding Security measures in r/o if security of BCCL Mines, Illegal Mining, Coal theft etc.
3. Suggestions were made regarding untracked, work shop, off road and others for implementation
4. Systemic improvement related with Integrated Fuel Management System (IFMS) to check fuel loss.
5. System Improvement related to 100% crushing of coal through feeder breaker.
6. Suggestions were made for both Weighment of coal during transportation from Coal Dump to Siding/Washery.
7. SOP to be followed at Diesel Dispensing Units in respect of receipt, issue, storage and consumption of diesel
8. SOP for Acceptance/ Processing/ Passing/ Payment of bills of Contractor/ Supplier/ Service Provider in BCCL command Area.

**2. Punitive Vigilance**

The consolidated position of details of Cases taken up for investigation during 2020-21 in detailed in table under.

No. of cases taken up for investigation		15	
No. of investigation completed		06	
No. of cases taken up for Disciplinary Action		Cases	No. of Persons
i)	Major	14	67
ii)	Minor	5	22
No. of Departmental Inquiries completed		Cases	No. of Persons
		10	95
No. of cases in which penalty imposed		Cases	No. of Persons
i)	Major Penalty	14	67
ii)	Minor Penalty	05	22

No. of Surprise Checks / Inspection conducted	15
Intensive Examination of Works /Contracts undertaken/conducted	16
No. of Prosecution Sanction	04

Apart from the above, during the financial year 2020-21, CBI has registered Three (03) number of cases, related to illegal gratification, criminal conspiracy, cheating, criminal misconduct etc. against four (04) BCCL officials.

### 3. Surveillance detection:

During the financial year 2020-21, Agreed list for BCCL was prepared in consultation with SP, CBI, Dhanbad. The list of officers of doubtful integrity was also prepared for the said period.

### 4. Vigilance Clearance:ction:

Vigilance Department of BCCL issued Vigilance Clearance giving Vigilance Status in respect of 7368 numbers of officials (Executives & Non-Executives) during the financial year 2020-21 (1.04.2020 to 31.03.2021).

## 28. STATUS OF TRANSACTION AUDIT PARAS AND RTI MATTERS IN BCCL

(Ref: Office memorandum issued by Ministry of Parliamentary Affairs, GOI dated 24.01.2018)

### A. Details of Part IIA IR Paras pending for reply as on 31.03.2021:

Sl.No.	Area	Period of IR	Para No.	Brief description of the para	Present Status
1	MM	2014-16	1	Avoidable loss of ₹18.81 crore due to losing the opportunity on utilization of CENVAT Credit.	Reply under process.
2	MM	2014-16	2	Avoidable loss of ₹8.71 crore due to losing the opportunity on utilization of VAT Credit.	Reply under process.
3	M&S	2017-20	1	Incorrect assessment of yield from own washery and underutilization of available capacity resulting in avoidable loss of revenue of ₹19.52 crore.	Reply under process.
4	Washery Divison	2016-20	1	Washerries lying idle due to short receipts of raw coal resulting in loss of additional revenue of ₹ 14.00 crore.	Reply under process.

**B. Details of Part IIA IR Paras Replied to C&AG during the F.Y. 2020-21 and pending for settlement:**

Sl. No.	Area/Unit	Year of IR	Para No.	Subject	Status.	Remarks.
1	Barora Area	2015-17	1	Imprudent management of a contract.	Replied vide no.1115-1117(H) Dated 23.07.2020.	Pending for settlement.
2	Sijua Area	2012-15	1	Avoidable Loss of ₹ 27.72 crore due to non-utilization of CENVET Credit.	Replied vide no. 1058-61(H) Dated 21.07.2020.	Pending for settlement.
3	Lodna	2013-16	1	Loss of ₹7.16 crore due to underutilization of equipments under MARC contract.	Replied vide no.1334-35(H) dated 30.10.2020.	Pending for settlement.
4	Lodna	2013-16	2	Additional expenditure of ₹32.96 crore due to non-cancellation of tender and awarding the work to M/s AT Devprabha (JV) at abnormally high rates.	Replied vide no. 12-13(H) Dated 05.01.2021	Pending for settlement.
5	CV	2016-19	1	Short feeding of raw coal in Dahibari Washery resulted in avoidable payment of commitment charges to the private contractor amounting to ₹6.06 crore.	Replied vide no. 1273-74(H) dated 13.10.2020.	Pending for settlement.
6	WJA	2012-17	1	Non-operation of the CPP resulted in idling of assets valuing ₹48.70 crore.	Replied vide letter no. 1428-29(H) Dated 02.12.2020.	Pending for settlement.
7	D (F)	2014-17	2	Non- Availment Of Cenvat Credit Towards Payment Of Service Tax Of Rs. 5.32 Crore.	Replied vide no. 1146(H) Dated 28.07.2020.	Pending for settlement.
8	D (P)	2016-19	1	Excess payment of ₹ 14.15 crore to hired vehicle owner.	Replied vide no. 1216-17(H) Dated 25.09.2020.	Pending for settlement.

Sl. No.	Area/Unit	Year of IR	Para No.	Subject	Status.	Remarks.
9	D(T)OP	2017-19	1	Delay in installation of weighbridge lead to acceptance of short claimed by SAIL amounting to ₹ 35.41 crore.	Replied vide no. 1266(H) dated 05.10.2020.	Pending for settlement.
10	D(T)P&P	2015-19	1	Delay signing of contract with BOM contractors resulted in payment of compensation amounting to ₹12.81 crore.	Replied vide 619-20(H) on 07.05.2020.	
11	Washery Divison	2016-20	1	Washeries lying idle due to short receipts of raw coal resulting in loss of additional revenue of ₹14.00 crore.	Para received on 12.02.2021.	

**C. Details of Part IIB IR Paras pending for reply as on 31.03.2021**

Sl. No.	Area/Unit	Year of IR.	Para No.	Subject	Remarks.
1	Sijua	2012-15	1	Infructuous expenditure of ₹ 8.93 crore on procurement of 12 No. of tippers.	Reply Under Process
2	Sijua	2012-15	2	Excess payment to contractors amounting to ₹26.8 lakh.	Reply Under Process
3	Sijua	2012-15	3	Irregular payment of U/g Allowances.	Reply Under Process
4	Sijua	2012-15	4	Wrong calculation of the different wages payable to the hired HEMM contract worker.	Reply Under Process
5	Kusunda	2014-17	4	Excess payment of ₹68.29 lakh due to wrong calculation of differential wages.	Reply Under Process
6	Bastacolla	2015-18	2	Loss of ₹7.31 crore due to Shortage of coal.	Reply Under Process



7	Lodna	2016-19	1	Non-exploring the scope of splitting the composite contract to protect the financial interest of the company.	Reply Under Process
8	Lodna	2016-19	2	Non-recovery of outstanding dues pending with defaulter contractor ₹ 6.34 Crore.	Reply Under Process
9	Lodna	2016-19	3	Excess payment of wages escalation and demurrages charges to the tune of ₹4.60 crore.	Reply Under Process
10	Washery HQ	2010-14	2	Grade slippage of raw coal received at washery lend.	Reply Under Process
11	Washery Division	2016-20	1	Penal electricity Demand Charges of ₹ 63.08 lakh due to underutilization of Patherdih 5mtpa new washery.	Reply Under Process
12	Washery Division	2016-20	2	Unfruitful operation of Mahuda washery resulted in loss of additional revenue to of ₹4.43 crore.	Reply Under Process
13	Washery Division	2016-20	3	Loss of revenue of ₹9.36 crore due to supply of inferior grade of washed coal to SAIL.	Reply Under Process
14	W.W.Z.	2012-14	3	Loss of Revenue to the tune of ₹ 274.98 lakh due to payment of Freight charges on Hand Picked Reject.	Reply Under Process
15	D(F)	2012-13	7	Occupation of housing accommodation by officers/officials above their eligibility- possible loss due to recovery of lesser rent.	Reply Under Process
16	D(P)	2016-19	3	Payment of Rs. ₹404.18 lakh as financial assistance to the project schools in excess of deficit.	Reply Under Process
17	D(P)	2016-19	5	Non-accountal of fund for the fire fighting activities under Jharia Action Plan.	Reply Under Process

18	D(P)	2016-19	7	Accumulation of huge amount of interest on account of Land compensation.	Reply Under Process
19	CMC	2018-20	1	Excess payment of ₹2083 crore due to consideration of incorrect factor for computation of wage escalation.	Reply Under Process
20	CMC	2018-20	2	Ambiguity in different clauses of NIT a) Qualifying criteria. b) Absence of NIT clause regarding withholding of EMD in respect of investigation / cancellation of tender process. c) Ambiguity in Working capital. d) Absence of penalty clause related to violation of EC condition. e) Ambiguity in hindrance hours clause.	Reply Under Process
21	CMC	2018-20	3	Non – reconciliation of short receipt of 66154 mt raw coal valuing ₹17.20 crore.	Reply Under Process
22	CMC	2018-20	4	Avoidable payment of demurrage and underloading / overloading charges.	Reply Under Process
23	M&S	2017-20	1	Delay in price fixation of raw coal and washery products.	Reply Under Process
24	M&S	2017-20	2	Non – reconciliation of deemed delivered quantity of coal.	Reply Under Process
25	M&S	2017-20	3	A) Non recovery of interest on outstanding dues. B) Loss of revenue due to under – loading of coal.	Reply Under Process

**D. Details of Part IIB IR Paras Replied to C&AG during the F.Y. 2020-21 pending for settlement.**

Sl. No.	Area/Unit	Year of IR	Para No.	Subject	Status.	Remarks.
1	Barora	2015-17	1	Procurement of feeder breaker without proper need analysis resulted in infructuous expenditure of ₹1.90 crore.	Replied vide no. 1077-79 (H) dated 22.07.2020.	Pending for settlement.
2	Barora	2015-17	2	Non-compliance of provision of guidelines on Mine Closure Plan.	Do	Pending for settlement.

3	Barora	2015-17	3	Idle payment of Salary/Wages and Overtime amounting to ₹44.79 crore to the manpower posted in Damoda Colliery.	Do	Pending for settlement.
4	Barora	2015-17	4	Extra expenditure of ₹14.77 crore due to dumping of overburden at higher lead instead of earlier specified shorter lead.	Do	Pending for settlement.
5	Barora	2015-17	5	Non-compliance of CIL instruction relating to payment to contractual worker.	Do	Pending for settlement.
6	Barora	2015-17	6	Poor safety and sanitation measures of Regional Store, Barora Area.	Do	Pending for settlement.
7	Barora	2015-17	7	Non-disposal of Grounded off HEMMs resulted in blocking of revenue to the tune of ₹0.99 crore.	Do	Pending for settlement.
8	Barora	2015-17	8	Loss of ₹25.14 lakh due to less recovery of burnt oil.	Do	Pending for settlement.
9	Barora	2015-17	9	Duplicate Material Codes in CoalNet of Barora Area.	Do	Pending for settlement.
10	Barora	2015-17	10	Delay in deregistration of off-road vehicles.	Do	Pending for settlement.
11	Barora	2015-17	11	Persistent issue of unresolved land problems resulting in frequent extension of time and avoidable payment of diesel & Wage escalation with respect to outsourcing contract and non-compliance of terms of employment clause.	Do	Pending for settlement.
12	Barora	2015-17	12	Irregularities in Outsourcing contracts.	Do	Pending for settlement.
13	Block-II	2015-18	1	Shortage of coal to the tune of ₹24.92 crore.	Replied vide no. 1065-67(H) Dated 22.07.2020. F.Q.	Pending for settlement.

14	Block-II	2015-18	2	Extra payment of ₹ 35.44 lac on account of procurement of spares.	Replied vide no. 1065-67(H) Dated 22.07.2020. F.Q.	Pending for settlement.
15	Block-II	2015-18	3	Procurement of 160 mm Drill machine lacking performance up to satisfactory level.	Replied vide no. 1148-50(H) Dated 31.07.2020.	Pending for settlement.
16	Block-II	2015-18	4	Release of payment without ensuring the quality parameter of the fixed feeder breaker.	Replied vide no. 1197-99(H) dated 11.09.2020.	Pending for settlement.
17	Block-II	2015-18	5	Dispatch of raw coal to washery and selling the same as washed power coal.	Replied vide no. 1065-67(H) Dated 22.07.2020. F.Q.	Pending for settlement.
18	Block-II	2015-18	6	Seizure of Dumpers and consequential losses.	Replied vide no. 1148-50(H) Dated 31.07.2020.	Pending for settlement.
19	Block-II	2015-18	7	(A) Penalty due to excess production without EC clearance. (B) Heavy dust generation in violation of EC condition. (C) Deficiencies in solid waste and e-waste and e-management. (D) Environment Management Cell at Block-II Area.	Replied vide no. 1065-67(H) Dated 22.07.2020.	
20	Govindpur	2016-19	1	Excess consumption of diesel amounting to ₹1.61 crore at Block –IV mines.	Replied vide no. 1040-42(H) Dated 18.07.2020.	
21	Govindpur	2016-19	2	Non-availing of discount offered by IOCL.	Do	
22	Govindpur	2016-19	3	Loss of Revenue of ₹23.43 lakh due to poor recovery of Burnt Oil.	Do	
23	Govindpur	2016-19	4	Loss of ₹91 lakh due to Shortage of coal.	Do	

24	Govindpur	2016-19	5	Non-shifting of GM office at newly constructed centralized office resulted in infructuous expenditure of ₹ 3.48 crore.	Do	
25	Govindpur	2016-19	6	Extra expenditure to the tune of ₹34.11 crore.	Do	
26	Govindpur	2016-19	7	Unfruitful expenditure of ₹98.52 crore.	Do	
27	Govindpur	2016-19	8	Non-procurement of spare parts of ₹ 3.11 lakh resulted in non-operation of machine having capital cost ₹1.41 crore.	Do	
28	Katras	2014-17	4	Non-availing of Prompt Payment Rebate towards payment of electricity charges resulted in loss of opportunity to save ₹4.18 crore.	DO F.Q. raised on 19.05.2020.	
29	Katras	2014-17	5	General observations.	DO	
30	Sijua	2012-15	5	Hiring of buses without proper analysis of requirement, resulted in injudicious expenditure of ₹94.03 lakh.	Replied vide no. 1037-39(H) Dated 18.07.2020.	
31	Sijua	2012-15	6	Recurring avoidable expenditure of ₹58.05 lakh per year due to use of water tanker in place of laying of pipes for water spraying.	Do	
32	Sijua	2012-15	7	Improper maintenance of advance register.	Do	
33	Sijua	2012-15	8	Avoidable expenditure of ₹83.26 lakhs on payment to workers deployed in various underground mines of the Area.	Do	
34	Kusunda	2014-17	1	Improper analysis of mine capacity and production plan resulted in awarding of HEMM contract at cost of ₹179.44 crore.	Replied vide no. 1062-64(H) dated 22.07.2020. F.Q.	

35	Kusunda	2014-17	2	Avoidable expenditure of ₹111.78 crore due to foreclosure of HEMM contract at Gondudih Patch "P".	Do	
36	Kusunda	2014-17	3	a) Avoidable payment of Sunday production and maintenance due to non-staggering of rest day. b) Irregular payment of Sunday production and maintenance deployed in hired HEMM.	Do	
37	Kusunda	2014-17	5	Unfruitful expenditure of ₹2.29 crore on procurement of Mobile feeder breaker.	Replied vide no. 1062-64(H) dated 22.07.2020.	
38	Kusunda	2014-17	6	Unfruitful expenditure of ₹22.70 crore on construction of miners quarter.	Replied vide no. 1062-64(H) dated 22.07.2020. F.Q.	
39	Kusunda	2014-17	7	Improper payment of ₹29.47 lakh to the HEMM Contractors.	Do	
40	Kusunda	2014-17	8	Avoidable loss due to grade slippage.	Do	
41	P B	2015-18	1	Awarding of contract without ensuring the dumping places resulted loss of Gopalichak Phase – I patch to the tune of ₹17.36 crore.	Replied vide no. 1074-76(H) Dated 22.07.2020.	
42	PB	2015-18	2	Irregular awarding and payment in respect of different contracts of civil works, repair and maintenance of E&M contracts and supply of spares parts for mining equipment / machine.	DO	
43	PB	2015-18	3	Loss of ₹42.91 crore due to use of higher grade of coal in boiler and internal consumption.	DO	

44	PB	2015-18	4	Avoidable expenditure of ₹14.84 lakh towards payment of Road Tax and insurance o Breakdown.off-Road vehicles.	DO	
45	PB	2015-18	5	Penalty due to excess production without EC clearance.	DO	
46	PB	2015-18	6	Discharge of untreated mine water in violation of EC condition.	DO	
47	PB	2015-18	7	A) Non-compliance of over Burden Dumping conditions. B) Non-compliance of directives of Board of Directors of CIL. C) Non-shifting of employees to the newly constructed quarters.	DO	
48	Bastacolla	2015-18	1	Improper execution of work by the private contractor caused grade slippage and demurrage charges and non – recovery of the same from contractors resulted in loss to the company amounting to ₹175.58 crore.	Replied vide no. 1071-73(H) Dated 22.07.2020.	
49	Bastacolla	2015-18	3	Issue of short term contract in place of long-term contract.	Replied vide letter no. 44 Dated 02.06.2020 by AFM, Bastacolla Area.	
50	Bastacolla	2015-18	4	Non/improper maintenance of the hindrance register resulting in non-imposition of penalty to the tune of ₹24.78 crore.	DO	
51	Bastacolla	2015-18	5	Irregular payment to the transport contractor to the tune of ₹ 2.62 crore.	DO	
52	Bastacolla	2015-18	6	Release of payment to the contractor without measuring the	DO	

				executed quantity.		
53	Bastacolla	2015-18	7	Improper issue of experience certificate.	DO	
54	Bastacolla	2015-18	8	Irregular payment of U/g Allowance.	Replied vide no. 1071-73(H) Dated 22.07.2020.	
55	Bastacolla	2015-18	9	Operation of illegal mining.	Replied vide letter no. 44 Dated 02.06.2020 by AFM, Bastacolla Area.	
56	Bastacolla	2015-18	10	Penalty to the tune of ₹8.32 crore towards under loading charges.	DO	
57	Bastacolla	2015-18	11	Underutilization of HEMM's in spite of high rate of availability.	Replied vide no. 1071-73(H) Dated 22.07.2020	
58	Bastacolla	2015-18	12	Extra Expenditure of ₹10.504 crore due to transporting of coal to railway siding having longer distance despite having the siding at shorter distance with available capacity.	Replied vide letter no. 44 Dated 02.06.2020 by AFM, Bastacolla Area.	
59	Bastacolla	2015-18	13	Unauthorised occupancy of quarters and illegal tapping of electricity.	Replied vide no. 1071-73(H) Dated 22.07.2020	
60	Lodna	2013-16	1	Loss of ₹41.86 crore per year due to improper deployment of manpower.	Replied vide no. 1046-48 Dated – 18.07.2020.	
61	Lodna	2013-16	2	Purchase of HEMM (Scania Trucks) not prescribed by CIL and further poor performance as to utilization of these trucks.	Do	



62	Lodna	2013-16	3	Blocking of funds amounting to ₹ 15.59 crore, loss of production and increase per tonne cost of coal production due to delay in taking timely action by management.	Do	
63	Lodna	2013-16	4	Loss of ₹ 5.88 crore due to unauthorized occupation of BCCL quarter.	Do	
64	Lodna	2016-19	4	Shortage of Coal to extent of 0.62 Lakh Te.	Replied vide no. 1351-52(H) Date 11.11.2020.	
65	Lodna	2016-19	5	Underutilization of HEMM equipments.	DO	
66	Lodna	2016-19	6	Loss of ₹1.65 crore due to non-availability of rebate by making prompt payment of electricity charges.	DO	
67	Lodna	2016-19	7	Improper deployment of manpower.	DO	
68	Lodna	2016-19	8	Short receipt of coal at Patherdih washery.	DO	
69	E. J.	2010-13	13	Avoidable payment of penalty and fine for vehicles- ₹34.29 lacs.	Replied vide no.1043-45(H) Dated – 18.07.2020.	
70	EJ	2015-18	1	Injudicious supply of Washery –II grade coal to outside consumers resulted in loss of opportunity to earn extra revenue to the tune of ₹87.88 crore.	Replied vide no. 1049-51(H) Dated – 18.07.2020.	
71	EJ	2015-18	2	Loss of HEMM machines.	Do	
72	EJ	2015-18	3	Pending settlement of counter claims with SAIL.	Do	
73	EJ	2015-18	4	Over burden dumping near Damodar river.	Do	
74	C.V.	2013-16	1	Loss of revenue to the tune of ₹	Replied vide	

				11.40 crore due to non-charging of Surface Transportation Charges (STC).	no. 1052-54(H)Dated 18.07.2020.	
75	C.V.	2013-16	2	Idle investment on procurement of three Dumpers of 60 tonne capacity in CV Area to the extent of ₹4.92 crore due to underutilization.	Do	
76	C.V.	2013-16	3	Non-availment of CENVAT and VAT credit.	Do	
77	C.V.	2013-16	4	Due to Under-loading, Loss of Revenue of ₹9.78 crore.	Do	
78	C.V.	2013-16	5	Loss of Revenue of ₹42.68 lakh due to Poor recovery of Burnt Oil.	Do	
79	C.V.	2013-16	6	Improper payment of ₹11.30 lakh on account of Underground Allowance.	Do	
80	C.V.	2013-16	7	Inordinate delay in recovery of Advance availed by the Employees.	Do	
81	C.V.	2016-19	1	Payment of under – loading charges to the tune of ₹14.92 crore.	Replied vide no. 1055-57(H) Dated 18.07.2020.	
82	C.V.	2016-19	2	Excess diesel consumption to the tune ₹1.71 crore.	Do	
83	C.V.	2016-19	3	Release of employment against non-registered land.	Do	
84	C.V.	2016-19	4	Dual payment of royalty to the tune of ₹41.76 lakh.	Do	
85	W.J. Area	2012-17	1	Absence of action to utilize Methane gas released from Moonidih Project.	Replied vide no. 1068-70(H) Dated 22.07.2020. F.Q.	
86	W.J. Area	2012-17	2	Unfruitful expenditure of ₹18.15 due to non –claiming of refund of	Replied vide no. 66 dated 28.05.2020. by	

				services tax.	AFM, WJ Area.	
87	W.J. Area	2012-17	3	Inordinate delay in recovery of Advance availed by the Employees.	Replied vide no. 66 dated 28.05.2020. by AFM, WJ Area. F.Q.	
88	W.J. Area	2012-17	4	General Irregularities. (A & B)	4 (A) Replied vide no. 66 dated 28.05.2020. by AFM, WJ Area and 4 (B) Replied vide no. 99 dated 25.06.20 by AFM, WJ Area. And vide no. 1068-70(H) dated 22.07.2020. F.Q. for 4(B) only.	
89	D(F)	2010-12	6	Irregularities in adjustment of Temporary advance.	Replied vide 936(H) Dated 16.06.2020.	
90	D(F)	2012-13	8	Delay in opening of escrow account.	Replied vide no. 705(H) Dated 01.06.2020.	
91	D(F)	2012-13	13	Recovery of undue reimbursement of service Tax and stoppage of further reimbursement.	Replied vide No. 937(H) Dated 16.06.2020.	
92	D(F)	2013-14	1	Avoidable payment of service tax of ₹1.66 crore due to non inclusion of service tax clause in the leasing out agreement of CPP at Moonidih.	Replied vide no. 935(H) dated 16.06.2020.	
93	D(F)	2013-14	2	Liability of payment of service tax amounting to ₹ 480.10 lakh including the penal interest of	Replied vide no. 935(H) dated	

				₹57.70 lakh.	16.06.2020.	
94	D(F)	2013-14	7	General Irregularities	<p><b>Point no.5</b> Replied vide no. 3453 dated 17.02.2015.</p> <p><b>Point no. 1</b> Replied vide no. 257 (A) dated 13.03.2018.</p> <p><b>Point no. 03</b> replied vide no. 55 dated 26.05.2020 by GM (System).</p> <p><b>Point No. 2, 4, 6 &amp; 7</b> vide no. 935 dated 16.06.2020.</p>	
95	D (F)	2017-20	1	Non-availment and utilization CENVAT and VAT credit resulted in loss of ₹56.48 Crore.	Replied vide no. 101 date 30.10.2020.	
96	D (F)	2017-20	2	Excess payment of ₹28.11 crore due to improper budgetary control over supervision charges on MARC Equipments.	Replied vide no. 100 date 30.10.2020.	
97	D(P)	2016 -19	1	Non Payment of holding tax to Dhanbad Municipal corporation.	Replied vide no 61 dated 23.06.2020 by Ts to D (P).	
98	D(P)	2016-19	2	Release of employment against Government / non-registered land.	DO	
99	D(P)	2016-19	4	Shortage in recruitment of apprentice resulted in penalty to the tune of ₹5.17 crore.	Replied vide no. 687-689 dated 22.08.2020 by TS to D (P).	
100	D(P)	2016-19	6	Violation of CSR policy of coal India.	Replied vide no. 327(H) dated 09.11.2020 by	

					GM (CSR), BCCL / Emailed on 17.11.2020 by IAD.	
101	D(P)	2016-19	7	Accumulation of huge amount of interest on account of Land compensation.	DO	
102	D(P)	2016-19	8	Idle employment of manpower due to improper manpower planning.	Replied vide no 61 dated 23.06.2020 by Ts to D (P).	
103	D(P)	2016-19	9	Operation of Illegal mining.	Replied vide no. 687-689 dated 22.08.2020 by TS to D (P).	
104	D(P)	2016-19	10	Miscellaneous Irregularities.	DO	
105	D(P)	2016-19	11	Improper allotment of shops at KNTA.	DO	
106	P&P Divn	2015-19	1	Delay in construction of Track Hopper for BOBR rake unloading system resulted in blocking up of funds- ₹48.08 cr.	Replied vide no. 621-23(H) dt. 07.05.20.	
107	P&P Divn	2015-19	2	Delay in commencement of multipurpose utilization of surplus mine water.	Replied vide no. 621-23(H) dt. 07.05.20.	
108	P&P Divn	2015-19	3	Non compliance of Environmental Conditions.	Replied vide no. 685 dt. 11.05.20 and no. 18 dt 30.05.2020 by EJ Area.	
109	D(T)OP	2012-14	2	Avoidable payment of Road Tax Penalty of ₹419.48 lakh due to delay in deregistration of the Vehicles.	Replied vide no. 1330-31(H) date 30.10.2020.	
110	D(T)OP	2012-14	3	Delay in execution of project in Moonidih XVI seam- ₹414.54	Replied vide no. 1025(H) Dated	

				crores.	03.07.2020.	
111	D(T)OP	2017-19	2	Banning of business and blacklisting of firms owned by L.B. Singh and the persons associated with him.	Replied vide no. 702 (H) Dated 22.05.2020.	
112	CMC	2016-18	1	Awarding of HEMM contract to an ineligible contractor resulted in unsatisfactory performance and consequential loss of production.	Replied vide no. 1175-77 (H) dated 12.08.2020.	
113	CMC	2016-18	2	Infructuous Expenditure of ₹ 11.43 crore and consequential loss of interest to the tune of ₹2.97 crore.	Replied dated 22.09.2020.	
114	MM	2014-16	1	Injudicious procurement of excess Dumpers at a cost of ₹126.29 crore resulted in underutilization of dumpers.	Replied vide no. 1332-33(H) Date - 30.10.2020.	
115	MM	2014-16	2	Failure to promote healthy competition resulted in monopoly status of single bidder M/s BEML.	Replied vide no. 205 Date 17.09.2020.	
116	MM	2014-16	3	Non-encashment of the Bank Guarantee of ₹ 0.67 crore.	Replied vide no. 5003 Date 27.02 .2017.	
117	MM	2014-16	4	Undue favour extended to the contractor at the time of bidding for the procurement of Scania Tippers.	Replied vide no. 795 – 96 (H) date 27.05.2020.	
118	MM	2017-19	1	Loss of production due to abnormal delay in procurement of conveyer belt with structure for the D-15 Penal of XVI seam of Moonidih UG mines.	Replied vide no. 54-55 Dated 09.05.2020 of GM (MM).	
119	MM	2017-19	2	Restrictive technical specification of NIT.	Replied vide no. 1112-14(H) Dated 23.07.2020.	

120	MM	2017-19	3	Non – disposal of E-waste.	Do	
121	MM	2017-19	4	Undue favour to the contractor on procurement of Scania tippers.	Replied vide no. 795-96(H) Dated 27.05.2020.	
122	MM	2017-19	5	Pre-mature failure of Horizontal Pump sets.	Replied vide no. 1172-74(H) Dated 11.08.2020	
123	W.W.Z.	2012-14	1	Long outstanding dues of rent from commercial organization and outsiders in WWZ area amounting to ₹68.74 lakhs.	Replied vide no.1143-45(H) Dated 28.07.2020.	
124	W.W.Z.	2012-14	2	Non-utilization of Plant and Machinery valuing ₹71.00 Lakhs lying at WWZ Area.	-do-	
125	W.W.Z.	2012-14	4	Non Liquidation of Tailings in Dugdha Washery.	Replied vide no. 1143-45 (H) Dated 28.07.2020.	
126	W.W.Z.	2012-14	5	Avoidable expenditure on account of payment of Central Excise duty on unilaterally fixed enhanced price of washed coal.	-do-	
127	W.W.Z.	2012-14	6	Payment of wages for Sunday, Holiday and Overtime despite low capacity utilization.	-do-	
128	W.W.Z.	2012-14	7	Excessive stock of Inventory.	-do-	
129	W.W.Z.	2012-14	8	General Irregularities.	-do-	
130	Washery HQ	2011-14	3	Idle stock of washed coal and washed power coal I; in sudamdih washery- ₹93.51 Cores.	Replied vide No. 1140-42(H) Dated 28.07.2020.	
131	Washery HQ	2011-14	7	Poor performance of washery and pricing formula dispute with sail.	Replied vide No. 1140-42(H) Dated 28.07.2020	
132	Washery	2011-14	10	Outstanding miscellaneous	Replied vide	

	HQ			advances.	No. 1140-42(H) Dated 28.07.2020	
133	Washery HQ	2011-14	11	General irregularities.	Do	

**E. Statistics of RTI for the year 2020-21:**

Particulars	Nos
No. of Applications Received	1978
No. of Applications Replied	1439
No. of Application sRejected	96
No. of Appeals Received	186
No. of Appeals Disposed off	156
No. of designated CPIO	16
No. of FAA	16

- No Fine or any other kind of adverse action taken in year 2020-21 except one case where PIO, Kusunda Area has been imposed a penalty of ₹ 1000/- (One Thousand only) under section 20(1) of RTI Act, 2005.

**F. Frequently Asked Questions (FAQ) under RTI Act are as under:-**

1. Question regarding compassionate appointment and employment under Land Loser Scheme.
2. Regarding tender details.
3. Service related matters like promotion, increment, etc.
4. Payment of pension/CMPF matters.
5. Details regarding outsourcing agencies.
6. Details of transfer/posting.

**29. CONSTRUCTION OF NEW WASHERIES IN BCCL.**
**Achievements in 2020-21**

- Commercial Operation of 5.0 Mtpa Patherdih Washery was started.
- Conceptualization, Approval of BCCL Board, Signing of Contract with TATA Steel Limited (TSL) and execution of BCCL-TSL Washing Venture for washing surplus coking coal of BCCL utilizing the unused washing capacity of TSL. This washing venture helped the country to reduce the import of 0.369 MT washed coking coal for use in Steel Sector in 2020-21.
- Tender floated for setting up of the 2.5 Mtpa Moonidih Washery to wash coking coal at 14% ash level. This washery will be first washery in Coal India Limited to be set up for washing coking coal at 14% ash level to facilitate reduction of import of coking coal in India.



## Construction of New Washeries in BCCL

### Introduction

- BCCL is committed to supply improved quality and sized coal to the consumers (Steel Plants & Power Plants.)
- BCCL is committed to reduce the import of Coking Coal for Steel Sector by enhancing the supply of indigenous washed coking coal.
- BCCL had planned to enhance its washing capacity to the tune of 18.6 Mtpa by 2022-23 through construction of new washeries.
- 1.6 Mtpa Dahibari Washery and 5.0 Mtpa Patherdih Washery had been put to commercial operation.
- 04 washeries are different stages of implementation under BOM concept.

### Present Status of New Washeries Under Implementation in BOM Basis

At present, BCCL is involved in setting up of 04 washeries to enhance the washing capacity to the tune of 12.0 Mtpa. The Brief Status of the 04 washeries are as under:

Sl No	Washery	Capacity (Mtpa)	BOM Operator	Expected date/date of Commissioning	Status
1	Madhuband	5.0	HEC Limited	July-21	Work is in progress (97.4% completed.)
2	Patherdih-II	2.5	ACB (India) Limited	July-22	17% completed. Construction is in progress.
3	Bhojudih	2.0	ACB (India) Limited	Mar-22	25% completed. Design & Engineering, Civil & Structural Works, Procurement of equipment etc. are in progress.
4	Moonidih	2.5	Yet to be finalized	2023-24	Tender Floated on 18.02.2021.
	Total	12.0			

### Important Milestones Achieved in 2020-21

#### A. Setting Up of New Washeries Under BOM (Build-Operate-Maintain) Concept

##### 1. 5.0 Mtpa Patherdih Washery

##### Commercial Operation of 5.0 Mtpa Patherdih Washery:

Commercial Operation of the Highest Capacity Coking Coal Washery in India and 2<sup>nd</sup> Washery under BOM Concept in CIL, i.e., 5.0 Mtpa Patherdih Washery was started on 07.07.2020.

##### 2. 2.5 Mtpa Moonidih Washery

Tender was floated for setting up of 1.4 Mtpa Moonidih washery on 18.02.2021.

#### B. Setting Up of Rapid Loading System

1. Work awarded to M/s MERIT Technologies India Limited for setting up of Rapid Loading System at 5.0 Mtpa Patherdih Washery on 02.03.2021.

#### C. Development of Railway Siding for New Washeries

##### 1. 2.0 Mtpa Bhojudih Washery

- i. Work order for Civil Package was issued to M/s Triveni Engicon Pvt. Ltd. on 28.05.2020.
- ii. Civil work was started after handing over of the Site on 12.06.2020.

**2. 5.0 Mtpa Patherdih Washery**

i. Warf Wall Siding was put to commercial operation on 31.03.2021

**3. 2.5 Mtpa Moonidih Washery**

i. Work was awarded to M/s RITES for Feasibility Study for development of Railway Siding for New 2.5 Mtpa Moonidih Washery.

**D. Environment Clearance**

➤ 2.5 Mtpa Moonidih Washery

- ToR (Terms of Reference) was granted by MoEF on 01.01.2021.

**Capital Expenditure in Construction of New Washeries in 2020-21**

Name of the Washery	Approved Budget (₹ in Crore)	Actual Expenditure (₹ in Crore)	% Utilization
5.0 Mtpa Madhuban Washery	13	11.55	89%
2.5 Mtpa Patherdih Washery	12	3.77	31%
5.0 Mtpa Patherdih Washery	14.5	3.61	25%
2.0 Mtpa Bhojudih Washery	68.5	64.25	94%
<b>TOTAL</b>	<b>108</b>	<b>83.18</b>	<b>77%</b>

**New Initiative**
**BCCL-TSL Washing Venture**

- Approval of BCCL Board was accorded on for awarding the work to TSL for washing coking coal of BCCL through the washeries of TSL.
- Work Order was issued to TSL on 12.09.2020 .
- Contract was signed with TATA Steel Limited (TSL) on 17.09.2020.
- Signing of MoU with SAIL was executed on 17.09.2020 for dispatch of washed products.

**Performance of BCCL-TSL Washing Venture in 2020-21**

- Raw coking Coal supplied to TSL Washerries- 0.55 million Tonne
- Despatch of Washed Products:.

Product(s)	Washed Coal to Steel Plants	Washed Coal (Power)
Qty (Million Tonne)	0.369	0.158

**iii. Import Substitution**

0.369 Million Tonne Washed Coking Coal for Steel Plants/Country in 2020-21.

**iv. Increase in Consumption of Indigenous Washed Coking Coal in Steel**

Plants of SAIL from 3600 tpd to 5700 tpd due to supplied Washed Coking Coal through this Washing Venture.

- SAIL has appreciated the consistent quality of Washed Coking Coal [**@ 18.5% ash level**] supplied through this Washing Venture.

**PHOTOGRAPHS OF CONSTRUCTION OF NEW WASHERIES IN BCCL**

**5.0 Mtpa Madhuband Washery**



**Product Silos (03 Nos.)**



**Thickener-1**  
**2.0 Mtpa BHOJUDIH WASHERY**



**Construction of Raw Coal Receiving Track Hopper**

### 2.5 Mtpa PATHERDIH WASHERY



Construction of Raw Coal Receiving Track Hopper



Construction of Rapid Loading System- 1



Construction of Rapid Loading System- 2

### 30. STATUS OF EXECUTION OF JHARIA MASTER PLAN

#### Master Plan for Dealing with Fire, Subsidence and Rehabilitation

The Master Plan for dealing with fire, subsidence and rehabilitation in the lease hold of Bharat Coking Coal Limited (BCCL) and Eastern Coalfields Limited (ECL) was approved on 12<sup>th</sup> August 2009 by Govt. of India with an estimated investment of ₹ 7, 112.11 Cr. for Jharia Coalfields and ₹ 2661.73 Cr. for Raniganj Coalfields. Implementation period has been delineated as 10+2 years.

High Powered Central Committee meetings were conducted under the chairmanship of the Secretary (Coal), MoC to review the activities of implementation of Master Plan. Twenty one meetings were conducted so far, last meeting was held on 04/03/2020.

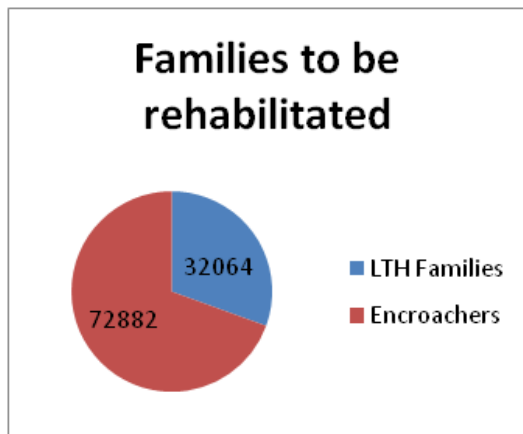
Jharia Rehabilitation and Development Authority (JRDA) is the implementing agency for rehabilitation of non-BCCL people under Master Plan.

#### Summarized Status of Implementations of Master Plan in the lease hold of Bharat Coking Coal Ltd.

**Fire dealing:** The coal mine fire survey/ study was instituted by BCCL through National Remote Sensing Centre (NRSC), Hyderabad for delineation of surface coal fires in Jharia Coalfield. There were total 34 active fire sites as per its report of 2017. BCCL has taken action for dealing with fire at these sites. NRSC is conducting the fresh survey of fire in year 2020-21 and has submitted an interim report in Oct 2020. As per interim report total active fire sites are 27. Action is being taken by BCCL for dealing with fire in these sites as stipulated in the Approved Master Plan.

#### Rehabilitation-

As per the Master Plan, total 54,159 families in 595 nos. sites were to be surveyed. CIMFR, ISM, Whiz Mantra and JRDA has completed the survey of 595 sites in 2020 as follows:



6352 houses have been constructed in Belgoria Rehabilitation Township “JhariaVihar” in which 2653 non LTH families (encroachers) are shifted from affected areas.

In order to shift BCCL employees residing in fire affected areas 7714 houses have been built by BCCL in non-coal bearing zone and 4186 families from fire & subsidence places have been shifted to these houses. Further construction of 8138 units by BCCL is under progress and in different stages of completion.

### 31. ENVIRONMENT & ECOLOGY

Corporate Environmental Policy of BCCL aims Environment Management on concept of sustainable development which is achieved by concerted efforts of employees of BCCL and dedicated environment management system. Since changes in working environment are dynamic, the Environmental policy is revised periodically to suit current requirements and initiatives are being taken accordingly.

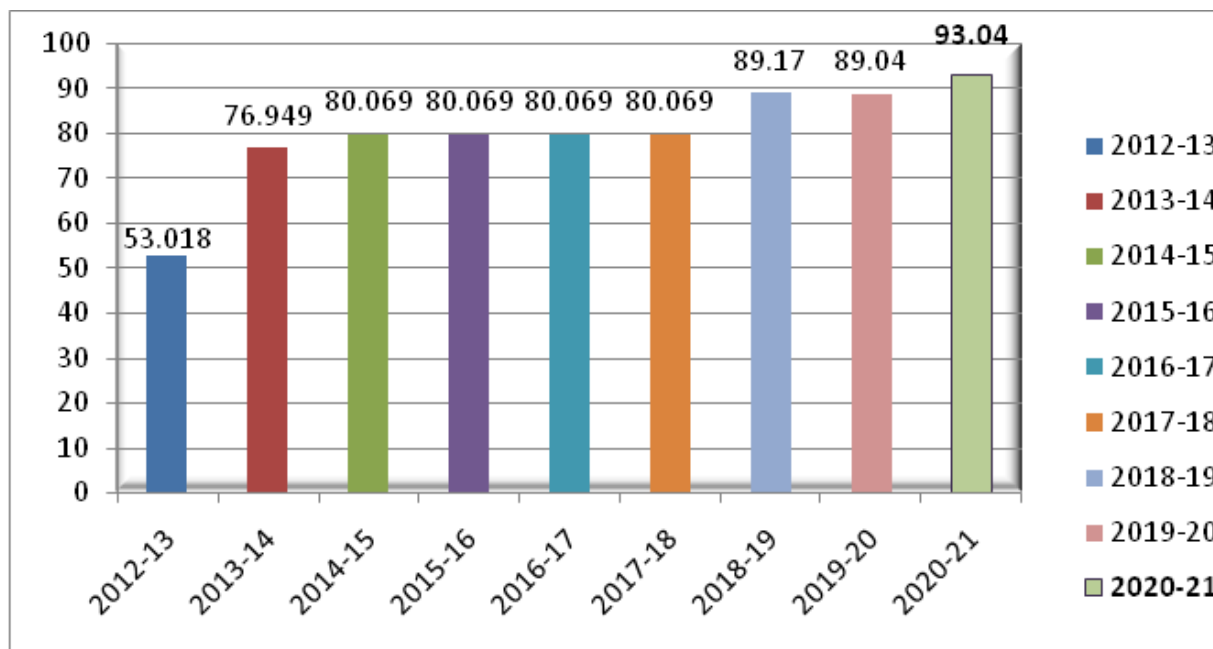
BCCL has made sustained and large scale efforts for better environment. A summary of environmental activities / status is as under:

#### A. Environmental Clearances for BCCL Mines & Washeries

BCCL has formulated a Cluster Concept grouping all its operative/inoperative/proposed mines (including Pit head washeries) into 17 Clusters for obtaining environmental clearances and management thereof. BCCL is the pioneer company in the coal industry to formulate the cluster concept for EIA-EMP preparation and grant of Environmental clearances. MoEFCC has approved this Cluster Concept in Dec., 2009 and advised to go ahead with preparation of EIA-EMPs for all its clusters for grant of Environmental clearances.

#### Status Of EC of Mines: As on date,

- EC of all 17 clusters is available covering all operative, closed and proposed mines. EC of Cluster XVII obtained for proposed Kalyaneshwari OC during the year.
- As per requirement, Capacity enhancement of Cluster-IV from 3.706 MTPA peak to 9.55 MTPA peak and that of Custer-VII from 8.161 MTY to 11.42 MTY peak obtained.
- Total peak Capacity for 17 clusters is 93.04 MTPA.
- Amendment in EC of Cluster-V,VII, VIII,IX,X,XI obtained for facilitating Sendra Bansjora, Kankanee, Nichitpur, ROCP, Kuya, Dobari OC, Bastacolla OC, Amalgamated Joyrampur Colliery(OC), Amalgamated Sudamdih Patherdih OC, Bhowra (S)OC, Gopalichak OC & Kendwadih OC, keeping cluster capacity unchanged.



**Total Environment Clearance Capacity (MTPA) of clusters of Mines**

**Status of EC of Washeries:** As on date,

- Environmental Clearance of Moonidih Washery, Sudamdih Washery, & Dahibari Washery for normative capacity of 1.6 MTPA each available under cluster XI, X and XVI respectively.
- Environmental Clearance for Patherdih coal Washery 5.0 MTPA and proposed Patherdih coal Washery 2.5 MTPA, Madhuban Coal Washeries 5.0 MTPA, Dugd Washery 2.5 MTPA, Bhojudih washery 2 MTPA are available.
- ToR for expansion of Cluster XI for New Moonidih Washery 2.5 MTPA obtained, draft EMP under preparation.

**Environmental Compliances:**

BCCL has taken actions for compliance of all conditions of Environmental Clearances and submitting the compliance to regulatory authorities regularly which along with Clearance letters are uploaded on BCCL official website.

- As per conditions of EC, Monitoring locations are fixed on cluster basis in consultation with JSPCB, Ranchi. CMPDI, RI-II has been entrusted with the work of environmental monitoring of mines /washeries.
- To ensure environmental compliances, Environmental engineers are placed at all Areas supported by a dedicated environment Department at HQ.
- Studies required under EC are being conducted. Ground water monitoring, satellite based land use, vegetation cover mapping, reduction in pollution by reducing road transport etc are entrusted to CMPDI.
- Occupational Health Surveillance Study by NIOH, AHMEDABAD has been completed.
- Report of Source Apportionment Study initiated by NEERI, Nagpur is awaited.
- In addition to existing fleet of conventional mobile water sprinklers, 10 nos of water sprinklers with Mist system procured and commissioned in 2019-20 and 04 more in 2020-21 by excavation department.
- Retendering of mobile fog cannon is under process by E&M department. Purchase order for procurement of 01 trolley mounted fog cannon placed by Bastacolla Area.
- For procurement of 40 PM<sub>10</sub> Analyzers to be placed at mines and sidings, tender cancelled as all bidder failed to submit requisite document for technical confirmatory. Retendering done on GeM portal and under process after opening of tender. Procurement of CAAQMS at Jajivan Nagar, Katras Area and Kusunda Area are also under different stages of tender.
- For Drilling for establishment of 23 no.s Piezometer wells for cluster of mines of BCCL command area for Ground water monitoring, retender is being done by Civil Department.



- NRSC has carrying out the Time series coal mine Fire Mapping (Thermal Infra-red) and submitted report in 2014 and 2018. The periodic study is continuing and next report expected in 2021.
- Green belt is being developed to work as barrier to air pollution.

## **B. Physical Reclamation & Biological Reclamation**



After inheriting old mines with degraded land BCCL has made constant efforts for restoration. In initial phase, plantation was done with aim of greenery only irrespective of species. The use of exotic species though showed faster growth initially but did not contributed for establishment of ecology of the site. BCCL contacted Forest Research Institute (FRI), Dehradun and had prepared a Road map for ecological restoration of degraded and mined out lands of BCCL through the institute in July 2011. BCCL is the pioneer company in the mining industry for conducting ecological restoration work in its degraded and mined out lands. Ecological restoration is the process of short-circuiting the natural recovery of degraded ecosystems through ecological interventions. It involves three tier plantations with native species consisting of lower level as grasses, middle level as shrubs/ bushes and top level as trees. The objective is to establish a natural forest with biodiversity and to bring back original normalcy of function, structure, potential, service and process of ecosystem as existed prior to mining activity. Hence, ecological restoration of mined out areas is found to be the most appropriate ecologically and socio-economically compatible measure.

One Model Eco-restoration Project was started through Forest Research Institute, Dehradun on an OB dump over 8 ha in 2011 and completed in July 2014 and another pilot project undertaken at about 7 ha OB dump at Damoda Colliery under expert guidance of Prof. C. R. Babu, Project Director, Centre of excellence of MOEF, Centre for Environmental Management of Degraded Eco-systems (CEMDE), University of Delhi at the same time. Both the sites have shown excellent results to restore the greenery in the project site.

Subsequent to the success of the above pilot projects, the process is being replicated at different reclamation sites for which FRI, Dehradun is working as technical advisor/expert for the ecological restoration works. As per MOU signed, FRI, Dehradun has been continuously monitoring the ecological restoration sites of BCCL and providing technical inputs for establishment and enhancement of ecological restoration sites of BCCL. FRI, Dehradun has been continuously monitoring the physio-chemical properties and other scientific researches like carbon sequestration, microbial analysis etc. the results of these researches have shown the positives signs of restoration of the degraded mined out lands in the coal fields of BCCL.

The success of growth of local species opened up more solution and plantation through State forest resumed with stress on local species, which promotes restoration of other local species of the ecology. Grassing from seed ball is extended to temporary OB dumps grassing. The details of plantation are as under:

- Till now, BCCL has done biological reclamation over 1459.16 Ha (including 293.97 Ha ecological restoration) consisting of 31,55,986 no. of plants. In addition, 29888 gabion plantations are also done.
- In 2020-21, 1100 kgs of grass seeds and 295 kgs of native species trees and bushes native species seeds have been broadcasted over 80 ha of temporary OB dumps of BCCL. For 2021-22 1870 kg of grass procurement initiated.
- For plantation in 2021-22, Work order issued for:
  - a. 20Ha of Arjuna plantation with 33,320 plants at PB Area through forest department against felling of 3276 trees (potential use for tasar cultivation & livelihood generation in future)
  - b. 18000 river side plantation and 500 avenue plantation at Sijua Area through forest department against the felling of 1850 trees.
  - c. 1200 avenue plantation at Lodna Area through forest department against the felling of 120 trees.
  - d. 388 avenue plantations at Govindpur Area through forest department against the felling of 54 trees awarded to DFO, Dhanbad.
  - e. Plantation over 55.5 Ha of mined out degraded land (23 Ha OB dump at NAKC, Govindpur Area; 13 Ha OB dump at AGKCC, Katras Area & 19.5 Ha physically reclaimed land at ASP colliery, EJ Area) through State Forest Department.
  - f. 3900 plantation under riverside plantation scheme at EJ Area through State Forest Department against felling of 377 trees.
  - g. 530 bamboo gabion plantation at Kusunda Area through State Forest Department against felling of 53 trees.
  - h. 560 bamboo gabion plantation at Sijua Area through State Forest Department for EC compliance

**Total plantation done in 2020-21:**

- Block- 54.5 Ha(1,36,250 nos)
- Avenue-1700 nos
- Others- 7300 nos

**Total awarded plantation for 2021-22:**

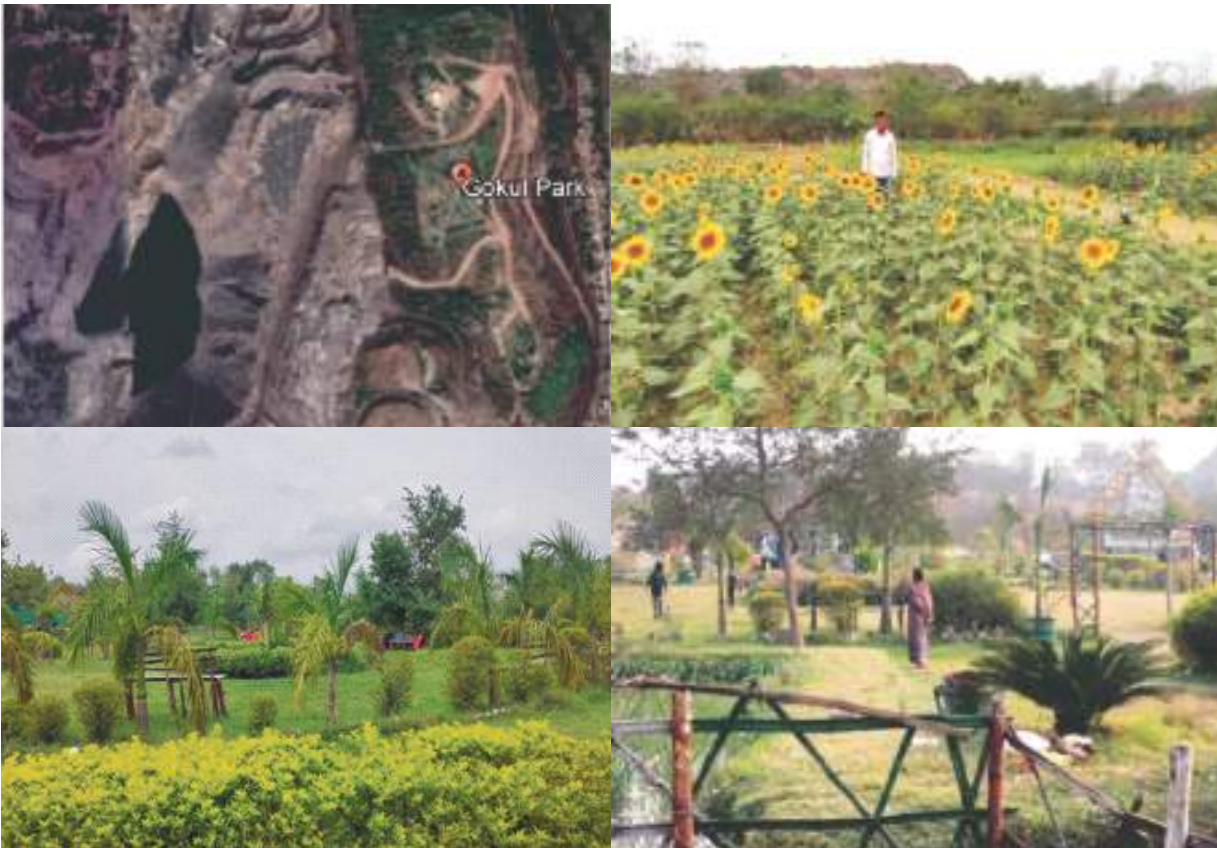
- Block- 55.5 Ha over OB dump/Reclaimed
- Block- 20 ha Arjun plantation over UG mine
- Riverside strip plantation- 14.6 Ha
- Avenue-3178 nos

❖ **Eco-Parks**

Along with establishment of the natural forests over the degraded mined out areas and OB dumps, BCCL has also been developing eco-parks over some degraded mined out areas and OB dumps sites, with an aim to connect with the local communities residing nearby the mining areas of BCCL; transform the image of the company among the stakeholders, and provide a suitable place to the people for recreation and rejuvenation.

Till now, BCCL has done biological reclamation over 1459.16 Ha (including 293.97 Ha ecological restoration) consisting of 31,55,986 no. of plants. In addition, 29888 gabion plantations are also done.

### 1. Gokul Eco-cultural Park, Lodna Area:



An ecological park is being developed with socio-cultural aspects and to benefits the local people of the region. The park was started in 2014-15 over 10 ha of mined out land in NT-ST-Jeenagora Project of Lodna Area. A complex of temples with Yagya-shala has been constructed on the topmost point of the site to respect the sentiments and religious feelings of the local communities, along with flower gardens with the plantation of the religious trees around the complex . The other feature of the site are the development of the fruit orchard, bamboo satum, native species trees, lily pond, rockery, flower garden, picnic spot and park for the locals to recreate, rejuvenate and relax. This park now serves as a centre for various religious and social ceremonies for locals.

### 2. Vrindawan Eco Park, GKKC , Kusunda

This eco-park was initially developed as an ecological restoration site but now been transformed into an eco-park where the people for the nearby areas can recreate and rejuvenate. The site has been developed with thick natural plantation of different native species of the region. This place is developed with the site nursery, machan, eco-huts, walking trails and benches. The paddy cultivation over OB dump is also demonstrated during the season.

### 3. Parasnath Udyaan, Katras Area:



The park is popular among nearby communities and adjoining Katras town residents for recreation and rejuvenation. The park Various components includes water body, Eco-hut, Children's play area with swing and slides, Walking pathways, benches, flower garden, hedges green tunnel etc. The eco-park has also been used for practicing yoga and meditation by the local people. The eco-park is being extended with development of rain dance, floating cafeteria, open Gymnasium, Jain temple, Flower garden using the scrap of the mines on concept of waste to wealth etc.

**4. Panchvati Eco-park :**



A centralized nursery established at Koyla Nagar provides samplings of Shiris, Palash, Amla, Kathal, Ber, Sheesham, Bel, Gamhar etc for ecological restoration/plantation in mined out areas. In addition, site Nurseries are also established at various areas/eco-restoration sites. Saplings are distributed to all the areas, to various institutions and local public.

An eco-park has also been developed in the central nursery of BCCL at Koyla Nagar to benefit the people of the Koyla Nagar and adjoining areas. This eco-park has various flower gardens, cactus garden eco-hut, jogger's track, rose garden, lily pond, etc. This place is being developed with an aim to develop a centre for meditation and yoga for the urban population residing in nearby areas. The park is under further development and will be dedicated to the local public. This eco-park is powered by solar panels of 6 KW capacity.

**5. Tetulmari Bio-diversity Park, Sijua Area:**



After successfully implementing ecological restoration involving three tier plantation of native species, BCCL has carried out the work of enhancement of biodiversity at the model ecological restoration site at Tetulmari, Sijua Area through FRI, Dehradun for two years. FRI, Dehradun in its report of project submitted in July 2018, has been observed that floral and faunal biodiversity has increased to a total of 103 plant species of which 37 are trees, 15 shrubs, 27 herbs, 9 grasses, 2 bamboo, 2 fern, 1 creeper and 10 climber species at the site. Among all, 80 recorded plant species have medicinal use in one or other way. The various faunal species observed over the project site birds (20), butterflies (14), insects (27), reptiles (1) and few of animals. In terms of quantification, CO2 sequestered at the site was 259.09 ton/ha.

**6. Ashok Vatika, Kuya Colliery: Under development**



**7. Govardhan Eco park ,Bera: Under development:**



**C. Vrikshropan Abhiyan:**

A Vrikshropan Abhiyan of Ministry of Coal was launched by Shri Amit Shah, Hon'ble Home Minister in presence of Shri Pralhad Joshi, Hon'ble Minister of Parliamentary Affairs, Coal & Mines through Video Conferencing on 23.07.2020. On this occasion:

- a) Parasnath Udhyan, an Eco park at OB dump at AKWMC, Katras Area spread over 3.5 ha was inaugurated by Hon'ble Home Minister in august presence of Hon'ble Minister of Parliamentary Affairs, Coal & Mines.



- b) A total 09 locations of BCCL were connected to the live VC of Vrikshropan Abhiyan 2020.
- c) Plantation of 13810 plants was done at all Areas including HQ on the day.
- d) Distribution of 14000 saplings was done at all Areas including HQ on the day.

**D. Forestry Clearance:** BCCL is identifying forest land as per record of State Forest Department, State Land revenue department and obtaining forestry clearances wherever applicable.

- Stage II Forest clearance of 6.41 Ha forest land in Murulidih Colliery, WJ Area has been granted vide ref. no. 5-JHC188/2010-BHU/3913 dated 24.04.2020
- Application for 16.49 Ha of forest land in Kuya colliery, Bastacolla Area is with Nodal Officer/PCCF, Ranchi for requirement of certificate(NoC) under FRA 2006 as desired by Secretary(Forest), Govt. of Jharkhand.
- Online application for 133.69 Ha of forest land in Muriadih colliery, Barora area; 179.36 Ha of forest land in Amalgamated Block II OCP, Block II Area; 80.55 Ha of forest land in Moonidih Colliery, WJ Area; 136.02 Ha of forest land (JamdehiMouza) in Dahibari Basantimata OCP, CV Area submitted on PARIVESH Portal . Follow up for land records and requisite certification from District Revenue authorities is being done for further processing.

## E. Mine Closure Plan Implementation

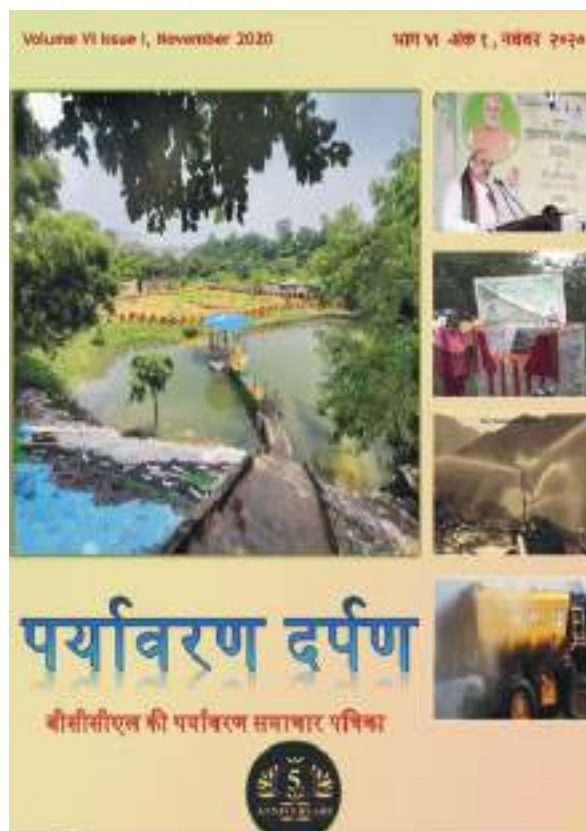
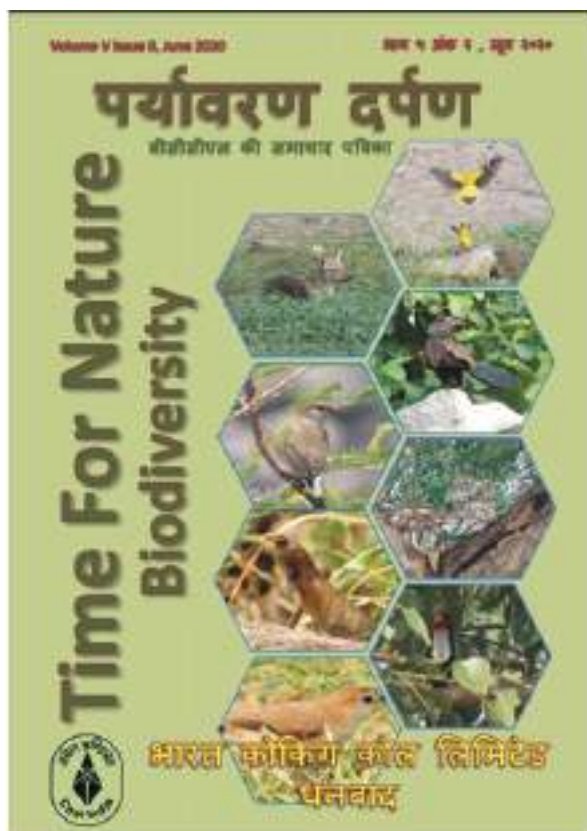
Mines of BCCL are under progressive closure phase for which 56 Mine Closure Plans for mines/group of mines are prepared and are under implementation. Annual closure cost are regularly being deposited into escrow A/C opened for the purpose and BCCL has deposited 440.63 crores in escrow A/Cs till 31.03.2021 as a security for Closure activity implementation and showing commitment of BCCL in this regard. The 3rd party audit for 43 MCPs are conducted by IEST Shibpur and submitted to CCO, total value being ₹ 83.10 crores (approx). CCO has released ad hoc reimbursement of Rs 36.415 Crores (50% of amount claimed) for 20 mines against successful implementation of progressive closure activities.

## F. Environmental Awareness

BCCL has taken steps to sensitize all stakeholders for developing a better environment:

### a. Environmental Newsletter of BCCL :

BCCL is publishing “Paryavaran Darpan”, an environmental newsletter to create awareness about the various concepts related to environment & mining and to provide platform for sharing the best practices, disseminating valuable information and propagating awareness that will pave the way for attaining the goal of environment protection, since 2015. The newsletter is being circulated to MOC, MOEFCC, all subsidiaries of CIL, Regulatory authorities and also uploaded on BCCL website.



b. To create environmental awareness, sensitisation to surrounding public and other stake holders and create environment friendly image of company, BCCL environment department is present in social media and take parts in various seminars and functions. World Environment day was celebrated with active participation of employees & their families, school children.

### c. Eco-Mining Tourism:

Since 2016-17, BCCL has been promoting the Eco-mining tourism in its mines and ecological restoration sites /Eco-Parks for showcasing the mining activities and ecological restoration sites /Eco-Parks. Ever year various schools, colleges and professional institutes have been visiting these eco-restoration sites and eco-parks to know about the mining and the suitable method to restore these degraded lands into natural vegetation of the region.

In 2020-21, in view of prevailing Covid 19 protocol, virtual eco-mining tour of school children arranged by BCCL to its mines and eco-restoration/eco-parks. Under the Eco-mining tourism program students from DAV Moonidih; Dhanbad Public School, Dhanbad; Symbiosis Public School, Dhanbad & DAV, Koyla Nagar visited virtually the eco-restoration sites/eco-parks of BCCL for enhancing their knowledge about mining and reclamation works being done in BCCL.



- d. All the environmental clearances, EC compliances are uploaded in BCCL's official website for public information. The same are displayed in the notice boards at Areas and HQ level. Various environmental management activities of BCCL are also available on BCCL's web site.

### **G. ISO Certification**

BCCL is processing companywide ISO certification. The revised Integrated Operational Manual, Integrated Maintenance Manual, and Integrated Management System Manual for implementation of Integrated Management System that simultaneously complies with the International standards- ISO 9001, ISO 14001 and ISO 45001 are approved. Awareness training and Internal Auditor certification course organized to prepare manpower for the process.

### **H. Pollution Control Measures**

#### **Air Control Measures**

- i) Installation of Overhead sprinklers is one of the novel initiatives to contribute for the environmental protection through minimising the dust spreading while transportation of coal by providing a water curtain. These sprinklers have been installed at entry as well as the exit point of the existing Railway sidings in various areas. The purpose of installation of overhead sprinkler at this location is to transport wet coal to the siding and CHP as control measures to arrest fugitive coal dust from the trucks while transportation. Also, the trucks carrying the fiery coal when pass through these water curtains will get drenched the coal before the coal-dust becomes airborne and eventually reduce the air pollution. This water curtain system is one of the active dust and fire suppression system currently adopted in BCCL.



- ii) Green sheets are being used at railway siding to confine the air pollution in the premises.
- iii) Mobile water sprinklers are deployed for dust suppression on haul roads on regular intervals. In addition 10 water sprinklers with mist attachment in 2019-20, and 04 such units in 2020-21 are procured.



- iv) Coal Handling Plants (CHPs) are being enclosed to reduce coal emission outside CHP.
- v) Drills are provided with dust extractors/wet drilling mechanism.
- vi) Non-active over burden (OB) dumps is provided with grass cover to prevent dust emission.
- vii) Regular ambient air quality monitoring is being done to monitor the air quality and corrective actions are being taken in case of any adverse report.

#### **b. Air Control Measures**

- i) Water pollution control is being done through Oil and Grease trap for effluent generated from Workshops in various mines of BCCL.
- ii) Oil recovery Floating oil, recovered from Oil and Grease traps is collected in drums which are stored in a raised paved area having drains to collect back spillages. Used Oil collected during maintenance of vehicles and HEMMs are collected and stored in lid tight leak proof drums. Authorization from State Pollution Control Board is duly taken for each individual Project for storage of used oil which is Hazardous waste (Cat. 5.1). This used oil is disposed through e-auction to authorized recyclers.
- iii) 10 nos. of Rapid gravity filters, 6 slow sand filters and 53 pressure filters are installed in BCCL to treat mine water before supply to locality. The total installed capacity of 69 filters is 13.11 MGD (Million Gallons per day)
- iv) BCCL in collaboration with CIMFR, Dhanbad has installed a water treatment plant of 4000 liters per hour capacity in Putki Balihari area for making the mine water potable after undergoing required treatment to the level of RO water.

#### **c. Disposal of Hazardous solid waste containing oil**

This comes under Hazardous Waste Category 5.2. Authorization from State Pollution Control Board is duly taken and these wastes are stored in specifically constructed sheds and disposed off through authorized Common Treatment Storage & Disposal Site, available in the state.

#### **d. Noise Pollution Control Measures**

Noise generation by equipments is kept under control by regular maintenance. Blasting operations are carried out between 14:00 to 15:00 hours only i.e. during change of shifts. Ear-muffs and ear-plugs are provided to employees wherever required.

#### **I. Miscellaneous**

A Sustainable development Cell is also constituted to ensure benefit to all stakeholders. The cell is identifying new initiatives for benefit of communities in mining and post mining scenario.

- 32. **CIVIL Shifting of BCCI Employees from endangered zone of mines (Coal bearing Area) to the quarters constructed under Master Plan in non-coal bearing Area.**

SI no.	Details of Quarters Constructed under Master Plan	Location of Construction	No. of houses occupied till 31.03.2021	Remarks
1	Construction of 344 units (96 B-type & 248 miners' quarters) in different existing colonies of BCCL in NCB Areas. (Master Plan Budget)	Bhuli- 96 B type	96	Shifting Complete
		Coal Dump Colony, Katras- 248 MQs	248	Shifting Complete
2	Construction of 1152 miners' quarters in different existing colonies of BCCL in NCB Areas. (Master Plan Budget)	Katras- 360 MQs	360	Shifting Complete
		Kusunda- 600 MQs	600	Shifting Complete
		Lodna- 192 MQs	192	Shifting Complete
3	Construction of 4080 Houses (Miners Quarters) under Master Plan (in Triple Storeyed Block of 12 Units each) at three sites within different existing Colonies of BCCL. (Master Plan Budget)	Katras- 240 MQs	240	Shifting Complete
		Murli Nagar- 396 MQs	396	Shifting Complete
		Jagjivan Nagar- 568 MQs	568	Shifting Complete
		Karmik Nagar- 1268 MQs	634	Shifting in progress
		Govinpur Area- 156 MQs	nil	Shifting in progress
		Kusum Vihar- 1452 MQs	352	Shifting in progress
4	Construction of 4020 Units Miners Quarters under Master Plan (in Triple Storeyed Block of 12 Units each) at Eastern Jharia Area, Govindpur Area, Lodna Area, Chanch Victoria Area & Karmatand Township under Bastacolla Area on NCB Land at BCCL. (Master Plan Budget)	CV Area-420 MQs	222	Shifting in progress
		Lodna Area-360 MQs	90	Water supply and Electric connection is yet to be done
		Govindpur- 1428 MQs	71	Electrical connections works in progress
		Koyla Nagar- 1116 MQs	nil	Electric connections and water supply works under progress.
		Kusunda - 480 MQs	6	Water supply and Electric connection is yet to be done
		Bastacolla- 216 MQs	nil	Water supply and Electric connection is yet to be done
5	Construction of 1548 Nos of B-Type, 520 Nos of C-Type, 144 Nos of D-Type Quarters (Total-2248 Nos) in G+2 RCC Framed Structure on Non- Coal Bearing Land in different places of BCCL, Dhanbad, Jharkhand. (Master Plan & Capital Budget)	B type- 1584	89	Allotment done in 279 B Type, 60 C Type and 9 D Type Quarters
		C type- 520	21	
		D type- 144	nil	
6	Construction of 4008 units miner's quarters at Karmatand Mouza. (Capital Budget)	Karmatand- 4008 Miners' quarters	nil	Work under in progress ( final stage of completion)
	<b>Total Quarters completed</b>	<b>15852 units</b>	<b>4185</b>	<b>7031 Quarters allotted</b>

**Overall Status of thorough repairing of quarters as on 31st March-2021 in non-coal bearing Area of BCCL**

Type of Work	No. of Qtrs. to be repaired	No. of Qtrs. Awarded	Authorized Quarters	Qtrs Repaired	Qtrs Repaired in March-21
<b>Through Repairs</b>	<b>17810</b>	<b>17810</b>	<b>12960</b>	<b>12731</b>	<b>-</b>
<b>Tarfelting</b>	<b>11355</b>	<b>11355</b>	<b>10592</b>	<b>10592</b>	<b>completed</b>

### 33. DIRECTORS RESPONSIBILITY STATEMENT:

In terms of Section 134(5) of the Companies Act, 2013, read with the Significant Accounting Policies at Note-2 and Additional Notes on Financial Statements at Note-38 forming part of BCCL Financial Statements.

**It is confirmed that:**

- a. In the preparation of the Annual Financial Statements, the applicable Accounting Standards have been followed and that no material departures have been made from the same;
- b. The Accounting Policies have been selected and applied consistently and judgments and estimates made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and profit & loss of the company for that period;
- c. Proper and sufficient care have been taken for maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d. The Annual Financial Statements have been prepared on a going concern basis;
- e. Internal Financial Controls have been laid down and that such controls are adequate and were operating effectively during the year ended 31st March, 2021.
- f. Proper systems have been devised to ensure compliance with the provisions of all applicable laws and such systems were adequate and operating effectively.

### 34. INSPECTION OF ANNUAL ACCOUNTS OF BCCL

The Annual Accounts of BCCL shall be available for inspection for any shareholders of Coal India Limited on demand at Board Secretariat of the Company.

### 35. IMPLEMENTATION OF INTEGRITY PACT.

The Integrity pact has been implemented in BCCL. An MOU was signed with Transparency International Limited; New Delhi on 04th March 2009 at Dhanbad to implement the Integrity pact.

The percentage of tenders (Including Goods, Services and Contracts) covered under integrity pact over the preceding year is as under.

Year	Total value of Tenders (₹ lakh)	Total value of tenders covered under Integrity Pact (₹ lakhs)	Percentage of value of tenders covered under Integrity Pact vs Total Value of Tenders
2020-21	830907.76	808232.96	97.27%
2019-20	122177.65	116197.77	95.10%

### 36. STATUS OF COST AUDIT REPORT FOR THE YEAR 2018-19 PURSUANT TO SECTION 148 OF THE COMPANIES ACT, 2013 AND RULE 2 OF THE COMPANIES (COST ACCOUNTING RECORD) RULES, 2013

Cost Audit Report was submitted by Cost Auditor for the F.Y 2019-20 by the Central Cost Auditors on 22.12.2020 and the said Report was filed with the MCA in XBRL mode on 19.01.2021.

Cost Records as specified by the Central Government under section 148(1) of the Companies Act, 2013 are made and maintained by the Company.

## **ACKNOWLEDGEMENT**

Your Directors extend their thanks to the Government of India, the Ministry of Coal in particular and Coal India Limited for their unreserved support and valuable guidance towards attainment of the objectives of the Company. Your Directors also extend their thanks to the State Government and its officials including those at the District level, for their co-operation and valuable assistance extended to the Company and acknowledge the constructive suggestions received from Statutory Auditors and Comptroller & Auditor General of India and are grateful for their continued supported co-operation. Thanks are also due to the employees and trade unions who extended their full and loyal co-operation in production and all other activities of the Company during the pandemic period when entire nation was under lockdown in some way or other.

## **ADDENDUM**

The following are annexed to this report:

- Annual Report on CSR Activities.
- Research & Development.
- Report on Corporate Governance.
- Management Analysis and Discussion Report.
- CEO and CFO Certification.
- Independent Auditor's Report and its annexures.
- Comments of the Comptroller and Auditor General of India under section 143 (6) (b) of the Companies Act, 2013 and review of Accounts by the Indian Audit and Accounts Department.
- Secretarial Audit Report.

The abridged version of the Annual Return of the Company is available in the following link:

**[www.bcclweb.in](http://www.bcclweb.in)**

Place : Dhanbad

For and on behalf of the Board of Directors.

Sd/-

P.M. Prasad

Chairman-cum-Managing Director

## ANNEXURE - I

### 1. Brief outline on CSR of BCCL

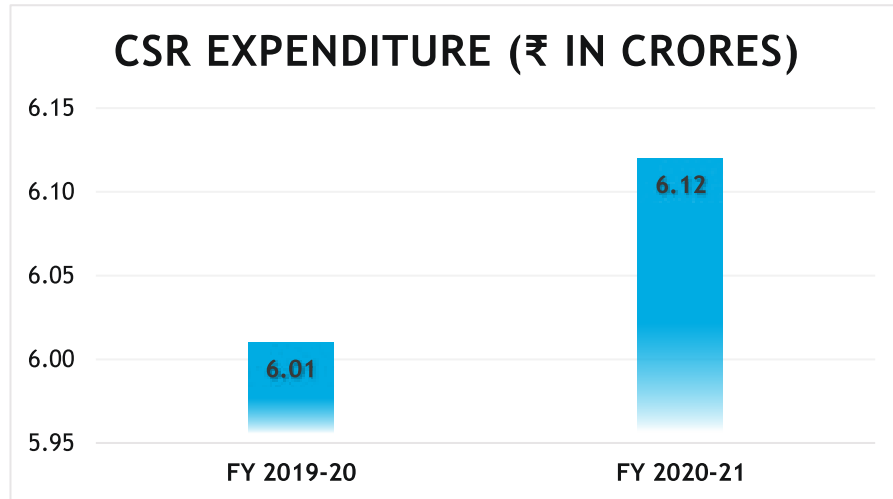
In the world's current business scenario, business organizations make their strategies for improving their images as socially responsible business organizations inter alia various profit earning avenues because wellbeing of an organization also depends upon the wellbeing of the society in which it operates its business. BCCL, while carrying out its coal mining activities also focusses on improving the quality of life of the people residing in and around its Coal mining areas through its CSR activities.

Following CIL's CSR Policy, BCCL broadly covers the following areas while executing its CSR activities, which is framed after incorporating the features of the Company Act, 2013 and as per different notifications issued by CIL, Ministry of Corporate Affairs, GoI as well as DPE's guidelines:

- i) Eradicating hunger, poverty and malnutrition; promoting health care including preventive health care and sanitation including contribution to the 'Swachh Bharat Kosh' set-up by the Central Government for the promotion of sanitation and making available safe drinking water.
- ii) Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
- iii) Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.
- iv) Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the 'Clean Ganga Fund' set up by the Central Government for rejuvenation of river Ganga.
- v) Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries, promotion and development of traditional arts and handicrafts.
- vi) Measures for the benefit of armed forces veterans, war widows and their dependents.
- vii) Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports.
- viii) Contribution to the Prime Minister's National Relief Fund or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) or any other fund set up by the Central Government for socio economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, Other Backward Classes, minorities and women.
- ix) Contribution to incubators funded by Central Government or State Government or any agency or Public Sector Undertaking of Central Government or State Government and contributions to public funded Universities, Indian Institute of Technology (IITs), National Laboratories and Autonomous Bodies (established under the auspices of Indian Council of Agricultural Research (ICAR), Indian Council of Medical Research (ICMR), Council of Scientific and Industrial Research (CSIR), Department of Atomic Energy (DAE), Defence Research and Development Organisation (DRDO), Department of Biotechnology (DBT), Department of Science and Technology (DST), Ministry of Electronics and Information Technology engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).
- x) Rural development projects.
- xi) Slum area development.
- xii) Disaster Management, including relief, rehabilitation and reconstruction activities.

BCCL has been a responsible corporate striving to benefit the society through its various CSR activities. For the past many years, BCCL has invested in benefitting the society through CSR activities related to education, rural development, health, development of Aspirational District Giridih and one of the major activities, since the onslaught of COVID-19 in the world, was to combat this menace of society.

BCCL has been the major social development driver in its area of operations i.e. Dhanbad district as well as Jharkhand State as a whole. The following graph indicates the growth of CSR expenditure in Dhanbad and Jharkhand from FY 2019-20 to FY 2020-21:



**Figure 1 - CSR Expenditure in FY 2019-20 and FY 2020-21**

The above figure shows that the CSR expenditure rose from ₹ 6.01 Crores in FY 2019-20 to ₹ 6.12 Crores in FY 2020-21, which is an increase of 1.83%. Some of the major CSR activities undertaken in FY 2020-21 are as follows:

- a) **Sanitising the Surroundings** -Out of total 20 MT of bleaching powder procured for a total amount of ₹ 6.40 Lakhs under CSR, 12.5 MT of bleaching powder was distributed to Municipal Commissioner, Dhanbad towards sanitation and the balance was distributed to Areas/ HQ for sanitation purpose of residential as well as office premises.
- b) **Financial Assistance to District Administration, Dhanbad** -Financial assistance of ₹ 200.00 lakhs was given to District Administration, Dhanbad through depository mode towards tackling various issues under COVID-19.
- c) **Financial Assistance to District Administration, Giridih** – BCCL has provided financial assistance of ₹ 121.82 lakhs through depository mode to District Administration, Giridih for various activities to be undertaken for the development of Aspirational District i.e. Giridih
- d) **Dry Food Packets Distribution** –In view of outbreak of COVID -19 and lockdown conditions throughout the country declared by GOI, provisions were made to distribute 24,000 Nos. of food packets, amongst peripheral populace.
- e) **Distribution of Face Masks and Hand Sanitiser/ Hand Wash** -In order to curb the spread of global pandemic COVID-19, masks & liquid hand wash/ hand sanitisers were distributed amongst peripheral populace, through Areas/ HQ.
- f) **Distribution of food packets with water/ juice** –16,600 Nos. of food packets with water/ juice were distributed to migrant labourers travelling in different Shramik Special Trains through Dhanbad Station.
- g) **Installation of ICU beds in Central Hospital Dhanbad** – BCCL has dedicated a 100 bedded ward towards COVID-19 in Central Hospital Dhanbad (CHD). For this purpose, BCCL provided financial assistance of ₹ 88.05 Lakhs to District Administration Dhanbad under depository mode for installing 30 Nos. of ICU beds in CHD, Dhanbad.



- h) **Providing boarding and lodging facilities to frontline workers** – BCCL arranged boarding and lodging facilities to the frontline workers (i.e. doctors, paramedics, etc.) deployed in COVID-19 wards at CHD, Dhanbad.



## 2. Composition of CSR Committee

Sl. No.	Name of Director	Designation/ Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Dr. Kshmadevi Shankarrao Khobragade (upto 05.09.2020)	Chairman/ Independent Director	4	3
2	Lt. Gen. Narendra Singh (20/10/2020 onwards )	Chairman/ Independent Director	4	4
3	Sri R. S. Mahapatra (upto 31.05.2020)	Member/ Director (P)	4	1
4	Sri Rakesh Kumar	Member/ Director (T)(OP)	4	4
5	Sri Samiran Dutta	Member/ Director (F)	4	4
6	Sri Chanchal Goswami	Member/ Director (T)(P&P)	4	4
7	Sri PVKR Mallikarjuna Rao (08/06/2020 onwards)	Member/ Director (P)	4	3

3. Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board (Annual Action Plan) are disclosed on the website of the company-  
**Web-link -[http://www.bcclweb.in/?page\\_id=4625](http://www.bcclweb.in/?page_id=4625)**
4. Details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report) – NA
5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any– NA

Sl. No.	Financial Year	Amount available for setoff from preceding financial years (in ₹)	Amount required to be setoff for the financial year, if any (in ₹)
1	NA	NA	NA

6. Average net profit of the company as per section 135(5)  
The average net profit of the company as per section 135(5) of the Act is ₹ -192.36 Cr.
7. (a) Two percent of average net profit of the company as per section 135(5)  
The average net profit of the company as calculated above at point (4) comes to ₹ -192.36 Cr. As such, the 2% of average net profit of BCCL as per section 135(5) of the Act would come to ₹-3.85 Cr.

BCCL is a subsidiary company of Coal India Limited (CIL) and follows CIL's Policy for Corporate Social Responsibility (CSR). As per its CSR Policy, BCCL shall allocate the CSR funds by following the guidelines enlisted below:

For subsidiaries of CIL, fund for CSR shall be allocated based on whichever is higher of the following two amounts:

- i) 2% of average net profit of the company for the three immediate preceding financial years, as per Companies Act or
- ii) ₹ 2.00 per tonne of coal production of immediately preceding financial year

As such following its CSR Policy, BCCL allocated the CSR funds based on point (ii) above calculated as follows:

Coal Production in the FY 2019-20 ----- 2,77,28,900 tonne

₹ 2.00 per tonne of coal production of FY 2019-20 ----- ₹ 5,54,57,800.00

The CSR budget as per coal production of BCCL for the FY 2020-21 ---- ₹ 5.55 Cr.

(b) Two percent of average net profit of the company as per section 135(5)

(c) Amount required to be set off for the financial year, if any-NIL

(d) Total CSR obligation for the financial year (7a+7b-7c)-NIL

8. (a) Amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (in ₹ Crores)	Amount Unspent (in ₹ Crores )				
	Total Amount transferred to Unspent CSR Account as per section 135 (6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135 (5)		
	Amount	Date of Transfer	Name of the Fund	Amount	Date of Transfer
6.12	NA	NA	NA	NA	NA

- (b) Details of CSR amount spent against ongoing projects for the financial year – NIL

Sl. No.	Name of the Project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/No)	Location of the project		Project duration	Amount allocated for the project (in ₹ Crores)	Amount spent in the current financial Year (in ₹ Crores)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in ₹ Crores)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
				State	District						Name	CSR Registration number
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

- (c) Details of CSR amount spent against other than ongoing projects for the financial year - Detailed in Annexure "A" - ₹ 6.12 Cr.



- (d) Amount spent in Administrative Overheads- NIL  
 (e) Amount spent on Impact Assessment, if applicable- NA  
 (f) Total amount spent for the Financial Year (8b+8c+8d+8e) - ₹ 6.12 Cr.  
 (g) Excess amount for set off, if any

Sl. No.	Particulars	Amount (in ₹ Crores )
(i)	Two percent of average net profit of the company as per section 135 (5) *	<b>0.00</b>
(ii)	Total amount spent for the Financial Year	<b>6.12</b>
(iii)	Excess amount spent for the financial year [(ii)-(i)]	<b>6.12</b>
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	<b>0.00</b>
(v)	Amount available for set off in succeeding financial years [(iii) -(iv)]	<b>6.12</b>

**\*Note:** As detailed in clause (a) of sub-section (7) above, the figures for CSR budget of BCCL is arrived at by following the guidelines of CIL's CSR Policy.

**9. (a) Details of Unspent CSR amount for the preceding three financial years:**

Sl. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under section 135 (6) (₹ 'Crores)	Amount spent in the reporting Financial Year (₹ 'Crores)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any			Amount remaining to be spent in succeeding financial years. (₹ 'Crores)(*)
				Name of the Fund	Amount (₹ 'Crores)	Date of transfer	
1	2019-20	NA	6.01	NA	NA	NA	NA
2	2018-19	NA	1.43	NA	NA	NA	NA
3	2017-18	NA	2.74	NA	NA	NA	NA
<b>TOTAL</b>		NA	NA	NA	NA	NA	NA

(\*) In FY 2018-19 and FY 2019-20, average of 03 years preceding PBT being negative, there was no obligation for CSR spending. In FY 2017-18, out of its budget of ₹ 9.98 crores, ₹ 2.74 crores was spent. For the three financial years against CSR budget of ₹ 9.98 crores as per Companies Act, ₹ 10.18 crores was spent in total which is in excess.

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s) - Detailed in Annexure "B" - ₹ 0.21 Cr. These works are already included in Annexure 'A' and is the table is a subset of Annexure 'A'.

**10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year:**

Sd/-  
 (Chairman-cum-Managing Director)

Sd/-  
 (Chairman CSR Committee)

Sd/-  
 [Person specified under clause  
 (d) of sub-section (1) of section 380 of the Act]  
 (Wherever applicable)



**Annexure I**

Work wise expenditure incurred in the FY 2020-21 "Format as per Companies (CSR Policy) Rules, 2014"									
(1)	(2)	(3)	(4)		(5)	(6)		(7)	(8)
			Local area or other	Specify the State and district where projects or programs was undertaken		Amount spent on the project or programs Sub-heads	Overheads		
S/No	CSR Project or Activity Identified	Sector in which the Project is Covered			Amount outlay (budget) project or programs wise (₹ lakhs)	(1) Direct expenditure on projects or programs (₹ lakhs)	(2) Overheads for the project (₹ lakhs)	Cumulative expenditure upto the reporting period (₹ lakhs)	Amount spent: Direct or through implementing agency
1	Distribution of Face Mask and Hand Wash/ Sanitiser amongst nearby villagers in Dhanbad	Eradicating hunger, poverty and malnutrition, promoting <b>preventive health care</b> and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Local	Jharkhand, Dhanbad	6.28	1.96	-	1.96	Direct
2	Distribution of dry food packets amongst nearby villagers in Dhanbad	Eradicating hunger, poverty and malnutrition, promoting <b>preventive health care</b> and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Local	Jharkhand, Dhanbad	48.00	44.60	-	44.60	Direct
3	Distribution of food packets with water/ juice to migrant labourers in different Shramik Special Trains through Dhanbad Station	Eradicating hunger, poverty and malnutrition, promoting <b>preventive health care</b> and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Local	Jharkhand, Dhanbad	9.98	5.66	-	5.66	Direct
4	Installation of 04 nos. of water purifiers at COVID-19 Hospital, Dhanbad (CHD)	Eradicating hunger, poverty and malnutrition, promoting <b>preventive health care</b> and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Local	Jharkhand, Dhanbad	1.67	1.67	-	1.67	Direct
5	Procurement of 20 MT bleaching powder for sanitisation purpose	Eradicating hunger, poverty and malnutrition, promoting <b>preventive health care</b> and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Local	Jharkhand, Dhanbad	6.40	6.40	-	6.40	Direct
6	Depository mode financial assistance to Dhanbad District Administration for works to be undertaken to combat COVID-19 situation in Dhanbad district	Eradicating hunger, poverty and malnutrition, promoting <b>preventive health care</b> and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Local	Jharkhand, Dhanbad	200.00	200.00	-	200.00	Implementing Agency (Dhanbad District Administration)



SINO	CSR Project or Activity Identified	Sector in which the Project is Covered	Projects or programs		Amount outlay (budget) project or programs wise (₹ lakhs)	Amount spent on the project or programs Sub-heads		Cumulative expenditure upto the reporting period (₹ lakhs)	Amount spent: Direct or through implementing agency
			Local area or other	Specify the State and district where projects or programs was undertaken		(1) Direct expenditure on projects or programs (₹ lakhs)	(2) Overheads for the project (₹ lakhs)		
7	Depository mode transfer to Dhanbad District Administration for installation of 30 ICU beds in Central Hospital Dhanbad	Eradicating hunger, poverty and malnutrition, promoting <b>preventive health care</b> and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Local	Jharkhand, Dhanbad	88.05	88.05	-	88.05	Implementing Agency (Dhanbad District Administration)
8	Payment of honorarium to temporarily appointed doctor (Dr. Prem Shankar Singh) under COVID-19	Eradicating hunger, poverty and malnutrition, promoting <b>preventive health care</b> and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Local	Jharkhand, Dhanbad	2.07	2.07	-	2.07	Direct
9	IEC materials (poster/ banners/ billboards) to display messages of COVID-19	Eradicating hunger, poverty and malnutrition, promoting <b>preventive health care</b> and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Local	Jharkhand, Dhanbad	1.73	1.73	-	1.73	Direct
10	Construction of Community Hall at Jiramuri Village, Ratanpur Panchayat, Govindpur Block	Rural Development	Local	Jharkhand, Dhanbad	17.89	0.03	-	16.76	Direct
11	Construction of toilets, deep bore well with submersible pump, auditorium, classrooms, common room for girls and cycle stand at RBB High School, Rajgunj, Dhanbad	Rural Development	Local	Jharkhand, Dhanbad	110.38	9.34	-	104.92	Direct
12	Different IEC activities undertaken during Swachhata Pakhwada in 2019	Eradicating hunger, poverty and malnutrition, promoting <b>preventive health care and sanitation</b> including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.	Local	Jharkhand, Dhanbad	0.37	0.37	-	0.37	Direct
13	Different IEC activities undertaken during Swachhata Mah in 2020	Eradicating hunger, poverty and malnutrition, promoting <b>preventive health care and sanitation</b> including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.	Local	Jharkhand, Dhanbad	0.23	0.23	-	0.23	Direct
14	Distribution of Blanket amongst the homeless people of Dhanbad during the Cold Wave in Winter of 2020	Eradicating hunger, poverty and malnutrition, promoting <b>preventive health care and sanitation</b> including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.	Local	Jharkhand, Dhanbad	4.04	4.04	-	4.04	Direct



S/NO	CSR Project or Activity Identified	Sector in which the Project is Covered	Projects or programs		Amount outlay (budget) project or programs wise (₹ lakhs)	Amount spent on the project or programs Sub-heads		Cumulative expenditure upto the reporting period (₹ lakhs)	Amount spent: Direct or through Implementing agency
			Local area or other	Specify the State and district where projects or programs was undertaken		(1) Direct expenditure on projects or programs (₹ lakhs)	(2) Overheads for the project (₹ lakhs)		
15	<p>Depository mode funds transfer to Giridih District Administration for following activities to be undertaken in Aspirational District Giridih -</p> <ol style="list-style-type: none"> <li>1. Construction of drainage and pavement block road, increasing the height of boundary wall and renovation and re-conservation of old building of blind school, Ajidih</li> <li>2. Renovation and re-conservation of old residence building of deaf school, Ajidih</li> <li>3. Renovation and re-conservation of old building of Samarth Residential School, Ajidih</li> <li>4. Construction of 4 classrooms in girls' high school - Sir J. C. Bose school, Giridih</li> <li>5. Construction of 4 classrooms in UMS Thansingdih, Tisri</li> </ol>	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and differently abled and livelihood enhancement projects	Local	Jharkhand, Dhanbad	121.82	121.82	121.82	121.82	Implementing Agency (Giridih District Administration)
16	Training of trainees for Mining Sirdars (SC/ST)	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and differently abled and livelihood enhancement projects	Local	Jharkhand, Dhanbad	42.32	6.69	-	31.64	Direct
17	Distribution of saplings at Sijua Area at local Schools and around Sijua Area colonies	Ensuring environmental sustainability, ecological balance, protection of Flora and Fauna, animal welfare, agro-forestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga	Local	Jharkhand, Dhanbad	0.31	0.31	-	0.31	Direct
18	Development of Green Haat at Barwa village, Govindpur, Dhanbad	Rural Development	Local	Jharkhand, Dhanbad	4.71	4.71	-	4.71	Direct
19	Providing lodging and feeding to doctors and paramedical staff deployed in COVID-19 Hospital	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Local	Jharkhand, Dhanbad	95.97	95.97	-	95.97	Direct
20	Maintenance Haemodialysis for COVID-19 positive patients being treated in COVID hospital Dhanbad	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Local	Jharkhand, Dhanbad	6.00	6.00	-	6.00	Direct
21	Medical Camps under CSR through Areas (FY 2019-20)	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Local	Jharkhand, Dhanbad	10.50	10.50	-	10.50	Direct
<b>Total</b>					<b>778.72</b>	<b>612.15</b>		<b>612.15</b>	

**Annexure A**

**Details of CSR amount spent against other than ongoing projects for the financial year 2020-21**

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
				Location of the project.				Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.
Sl No	Name of the Project	Item from the list of the activities in schedule VII to the act	Local area (Yes/No).	State	District	Amount spent for the project ( ₹ lakhs)	Mode of implementation - Direct (Yes/No).		Name.
1	Distribution of Face Mask and Hand Wash/ Sanitiser amongst nearby villagers in Dhanbad	Eradicating hunger, poverty and malnutrition, promoting <b>preventive health care</b> and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Yes	Jharkhand	Dhanbad	1.96	Yes	Not applicable (NA)	(NA)
2	Distribution of dry food packets amongst nearby villagers in Dhanbad	Eradicating hunger, poverty and malnutrition, promoting <b>preventive health care</b> and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Yes	Jharkhand	Dhanbad	44.60	Yes	(NA)	(NA)
3	Distribution of food packets with water/ juice to migrant labourers in different Shramik Special Trains through Dhanbad Station	Eradicating hunger, poverty and malnutrition, promoting <b>preventive health care</b> and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Yes	Jharkhand	Dhanbad	5.66	Yes	(NA)	(NA)
4	Installation of 04 nos. of water purifiers at COVID-19 Hospital, Dhanbad (CHD)	Eradicating hunger, poverty and malnutrition, promoting <b>preventive health care</b> and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Yes	Jharkhand	Dhanbad	1.67	Yes	(NA)	(NA)
5	Procurement of 20 MT bleaching powder for sanitisation purpose	Eradicating hunger, poverty and malnutrition, promoting <b>preventive health care</b> and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Yes	Jharkhand	Dhanbad	6.40	Yes	(NA)	(NA)



Sl No	Name of the Project	Item from the list of the activities in schedule VII to the act	Local area (Yes/No).	Location of the project.		Amount spent for the project (₹ lakhs)	Mode of implementation- Direct (Yes/No).	Mode of implementation - Through implementing agency.	
				State	District			Name.	CSR registration number.
6	Depository mode financial assistance to Dhanbad District Administration for works to be undertaken to combat COVID-19 situation in Dhanbad district	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Yes	Jharkhand	Dhanbad	200.00	No	Dhanbad District Administration	(NA)
7	Depository mode transfer to Dhanbad District Administration for installation of 30 ICU beds in Central Hospital Dhanbad	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Yes	Jharkhand	Dhanbad	88.05	No	Dhanbad District Administration	(NA)
8	Payment of honorarium to temporarily appointed doctor (Dr. Prem Shankar Singh) under COVID-19	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Yes	Jharkhand	Dhanbad	2.07	Yes	(NA)	(NA)
9	IEC materials (poster/ banners/ billboards) to display messages of COVID-19	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water. Disaster Management, including relief, rehabilitation and reconstruction activities.	Yes	Jharkhand	Dhanbad	1.73	Yes	(NA)	(NA)
10	Construction of Community Hall at Jiramunt Villages Ratanpur Panchayat, Govindpur Block	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.	Yes	Jharkhand	Dhanbad	0.03	Yes	(NA)	(NA)
11	Construction of toilets, deep bore well with submersible pump, auditorium, classrooms, common room for girls and cycle stand at RBB High School, Rajganj, Dhanbad	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.	Yes	Jharkhand	Dhanbad	9.34	Yes	(NA)	(NA)
12	Different IEC activities undertaken during Swachhata Pakhwada in 2019	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.	Yes	Jharkhand	Dhanbad	0.37	Yes	(NA)	(NA)

Sl No	Name of the Project	Item from the list of the activities in schedule VII to the act	Local area (Yes/No)	Location of the project.		Amount spent for the project (₹ lakhs)	Mode of implementation-Direct (Yes/No)	Mode of implementation - Through implementing agency.	
				State	District			Name.	CSR registration number.
13	Different IEC activities undertaken during Swachhata Mah in 2020	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and differently abled and livelihood enhancement projects	No	Jharkhand	Giridih	0.23	No	Giridih District Administration	(NA)
14	Distribution of Blanket amongst the homeless people of Dhanbad during the Cold Wave in Winter of 2020	Ensuring environmental sustainability, ecological balance, protection of Flora and Fauna, animal welfare, agro-forestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga	Yes	Jharkhand	Dhanbad	4.04	Yes	(NA)	(NA)
15	Depository mode funds transfer to Giridih District Administration for following activities to be undertaken in Aspirational District Giridih - 1. Construction of drainage and pavement block road, increasing the height of boundary wall and renovation and re-conservation of old building of blind school, Ajidih 2. Renovation and re-conservation of old residence building of deaf school, Ajidih 3. Renovation and re-conservation of old building of Samarth Residential School, Ajidih 4. Construction of 4 classrooms in girls' high school - Sir J. C. Bose school, Giridih 5. Construction of 4 classrooms in UMS Thansingdih, Tisri	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.  Disaster Management, including relief, rehabilitation and reconstruction activities.	Yes	Jharkhand	Dhanbad	121.82	Yes	(NA)	(NA)
16	Training of trainees for Mining Sirdars (SC/ST)	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.  Disaster Management, including relief, rehabilitation and reconstruction activities.	Yes	Jharkhand	Dhanbad	6.69	Yes	(NA)	(NA)
17	Distribution of saplings at Sijua Area at local Schools and around Sijua Area colonies	Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.  Disaster Management, including relief, rehabilitation and reconstruction activities.	Yes	Jharkhand	Dhanbad	0.31	Yes	(NA)	(NA)



Sl No	Name of the Project	Item from the list of the activities in schedule VII to the act	Local area (Yes/No).	Location of the project.		Amount spent for the project (₹ lakhs)	Mode of implementation-Direct (Yes/No).	Mode of implementation - Through implementing agency.	
				State	District			Name.	CSR registration number.
18	Development of Green Haat at Barwa village, Govindpur, Dhanbad	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and differently abled and livelihood enhancement projects	Yes	Jharkhand	Dhanbad	4.71	Yes	(NA)	(NA)
19	Providing lodging and fooding to doctors and paramedical staff deployed in COVID-19 Hospital	Rural development	Yes	Jharkhand	Dhanbad	95.97	Yes	(NA)	(NA)
20	Maintenance Haemodialysis for COVID-19 positive patients being treated in COVID hospital Dhanbad	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and differently abled and livelihood enhancement projects	Yes	Jharkhand	Dhanbad	6.00	Yes	(NA)	(NA)
21	Medical Camps under CSR through Areas (FY 2019-20)	Rural development	Yes	Jharkhand	Dhanbad	10.50	Yes	(NA)	(NA)
<b>Total</b>						612.15			



**Annexure B**
**Details of CSR amount spent in the financial year 2020-21 for ongoing projects of the preceding financial year(s)**

(1) Sl. No.	(2) Project ID.	(3) Name of the Project.	(4) Financial Year in which the project was commenced.	(5) Project duration.	(6) Total amount allocated for the project (₹ lakhs)	(7) Amount spent on the project in the reporting Financial Year (₹ lakhs)	(8) Cumulative amount spent at the end of reporting Financial Year (₹ lakhs)	(9) Status of the project - Completed /Ongoing.
1	None	Construction of toilets, deep bore well with submersible pump, auditorium, classrooms, common room for girls and cycle stand at RBB High School, Rajganj, Dhanbad	2018	270 days	110.38	9.34	104.92	Completed
2	None	Construction of Community Hall at Jiramuri Village, Ratampur Panchayat, Govindpur Block	2018	120 days	17.89	0.03	16.76	Completed
3	None	Training of trainees for Mining Sirdars (S/ST)	2017	1461 days	42.32	6.69	31.64	Completed
4	None	Development of Green Haat at Barwa village, Govindpur, Dhanbad	2018	10 days	4.71	4.71	4.71	Completed
Total					175.30	20.77	158.03	

## Annexure-II

Research & Development (R&D) During 2020-21

STATUS OF R&D PROJECTS UNDER COMMAND AREA OF BCCL (As on 31.03.2021)

**01. Title of the Project: - “Up gradation of Low-grade Indian Coals through Dry and Chemical Beneficiation.”**

**Aim of the project:-**

The main objective of the project proposal is to develop a dry beneficiation technology (Air Dense Medium Fluidized Bed separator) for coarser size fraction of coal, fines will be treated with froth flotation and chemical leaching for maximizing yield of clean coal and minimizing reject.

Principal implementing agency: - IIT-KGP.

Sub-implementing agency: - CMPDIL, MCL, BCCL.

Status of project: - Consent letter issued on 30-10-2020.

**Role of BCCL as sub-implementing agency in the project:**

- (a) Identification of coal samples from different coal mines / OCPs of BCCL.
- (b) Three coal samples (each sample of 1 tonne) will be provided from identified mines / OCP with required quantity of coal as indicated by the project team for this project under CIL R&D scheme (cost of the samples will be borne by IIT KGP).
- (c) No financial support from BCCL is required for this proposed R&D project

**02. Title of the Project: - “Effective utilization of middlings and fines of coking coal washery for recovery of carbon values.”**

**Aim of the project:-**

The main objective of the project proposal is to (i) explore the possibility of recovering the washed coal at about 18% ash from middlings of coking coal washeries, (iii) to develop process flowsheet for producing a product with 18% ash for enhancing the carbon recovery, and (iv) reduction of surface moisture of washed product.

Principal implementing agency: - CSIR-NML, Jamshedpur

Sub-implementing agency: - CMPDIL, BCCL

Status of project: - Consent letter issued on 18.02.2021

**Role of BCCL as sub-implementing agency in the project:**

- (a) Identification of two middlings and two fine coal samples from two coking coal washeries.
- (b) Making available of approx. 1 tonne of each middlings and fines from two coking coal washeries for this collaborative project and providing facilities for collection of the samples (cost of the samples will be borne by NML).
- (c) No financial support from BCCL is required for this proposed R&D project

**03. Title of the Project: - “Study on performance improvement of coking coal washery under CIL through modeling and simulation analysis.”**

**Aim of the project:-**

The main objective of the project is to develop steady state plant scale model for unit operations (crushing, classification, gravity separation, flotation) in coal washing, conduct simulation analysis and predict the optimum parameters for improving the performance of coal washing plant.

Principal implementing agency: - CSIR-NML Jamshedpur and CMPDIL.

Sub-implementing agency: - BCCL.

Status of project: - Consent letter issued on 18.02.2021.

**Role of BCCL as sub-implementing agency in the project:**

- (a) Identification of coking coal washery (1 no).
- (b) Providing necessary support during plant study, sampling campaign around the identified washery.
- (c) Providing necessary facilities for collection of the coal samples.
- (d) No financial support from BCCL is required for this proposed R&D project.

**04. Title of the Project: - Design and development of a novel air dense medium fluidized bed separator for beneficiation of the high-ash Indian coal.**

**Aim of the project:-**

The main objective of the project is (i) to design and fabrication of novel batch and continuous ADMFB separator indigenously, and (ii) to develop a CFD model for particle segregation in ADMFB separator to understand the beneficiation mechanism and to predict the system response with variations in different geometrical and operating parameters for improving the ADMFB performance.

Principal implementing agency: - IIT-ISM.

Sub-implementing agency: - BCCL.

Status of project: Consent letter issued on 24.03.2021.

**Role of BCCL as sub-implementing agency in the project:**

- (a) BCCL agrees to be sub implementing agency for the abovementioned R&D project.
- (b) BCCL has agreed to provide 25 No. of coal samples of 20 kg Each with ash content preferably above 20%.  
Cost of coal samples will be borne by IIT(ISM).
- (c) No financial support from BCCL is required for this proposed R&D project

# Annexure-III

## Report on Corporate Governance 2020-21

### 01. Corporate Philosophy:

BCCL is committed to observe Corporate Governance at different level for ensuing values, ethical behavior, transparency and disclosure as per laws, rules and guidelines.

### 02. Board of Directors:

As per clause 31 (C) of Articles of Association of BCCL, the number of Directors of the Company shall not be less than two and not more than fifteen. These directors may be either whole time Functional Directors or part time Directors. However, the Company may appoint more than 15 Directors after passing a special resolution.

### 03. Composition of Board:

As on 31st March, 2021, the Board of Directors consists of a Chairman, 4 Functional Directors, 2 Non-Executive Directors and 1 Independent Director.

### 04. Board Meeting:

During the year 14 (Fourteen) Board Meetings were held on 24.04.2020, 06.05.2020, 29.05.2020, 08.06.2020, 23.06.2020, 31.07.2020, 31.08.2020, 20.10.2020, 22.12.2020, 07.01.2021, 27.01.2021, 05.02.2021, 05.03.2021 and 25.03.2021, respectively. Details of attendance of Board Meetings and AGM during the year 2020-21 are as follows:

Sl No	Name of Director	Category of Director	No. of Board Meetings attended during 2020-21	Attended last AGM
1	Shri P. M. Prasad	Chairman	10	Yes
2	Shri Gopal Singh	Chairman	04	No
3	Shri Bhabani Prasad Pati	Non Executive Director	12	No
4	Shri Binay Dayal	Non Executive Director	12	Yes
5	Dr. K.S. Khobragade	Independent Director	07	Yes
6	Shri Narendra Singh	Independent Director	14	Yes
7	Shri Rakesh Kumar	Functional Director	14	Yes
8	Shri R.S. Mahapatra	Functional Director	03	No
9	Shri Samiran Dutta	Functional Director	14	Yes
10	Shri Chanchal Goswami	Functional Director	14	Yes
11	Shri PVKR Mallikarjuna Rao	Functional Director	11	Yes

### 05. Audit Committee:

#### a. Composition:

Audit Committee of the Board of Directors of BCCL has been formed in the year 2002 in line with the section 292 A of the Companies Act, 1956 and under section 175 of the Companies Act, 2013 in pursuance of excellence in Corporate Governance. Audit Committee of BCCL consists of one Independent Director,

Two Functional Directors, one Coal India Nominee Director and one Government Nominee Director. One of the independent Directors is the Chairman of the Committee. As on 31<sup>st</sup> March 2021, the Audit Committee (a sub-committee of BCCL Board of Directors) has the following members:

As on 31<sup>st</sup> March 2021, the Audit Committee (a sub-committee of BCCL Board of Directors) has the following members:

i) Shri Narendra Singh	:	Chairman
ii) Shri B.P. Pati	:	Member
iii) Shri Binay Dayal	:	Member
iv) Shri Rakesh Kumar	:	Member
v) Shri Chanchal Goswami	:	Member
vi) Shri Samiran Dutta	:	Invitee

Director (Finance), Head of Internal Audit and the Statutory Auditors are invited to the Audit Committee Meeting for interacting with members of the Committee. Senior Executives are also invited as and when required to provide necessary information to the Committee.

**b. Scope of Audit Committee:**

- The recommendation for appointment, remuneration and terms of appointment of auditors of the company;
- Review and monitor the auditor's independence and performance, and effectiveness of audit process;
- Examination of the financial statement and the auditor's report thereon;
- Approval or any subsequent modification of transactions of the company with related parties;
- Scrutiny of inter-corporate loans and investments;
- Valuation of undertakings or assets of the company, wherever it is necessary;
- Evaluation of internal financial controls and risk management systems;
- Monitoring the end use of funds raised through public offers and related matters;

**c. Meeting and Attendance of the Audit Committee:**

Fourteen meetings of the Audit Committee were held during the financial year 2020-21 on 24.04.2020, 28.05.2020, 08.06.2020, 23.06.2020, 31.07.2020, 31.08.2020, 16.09.2020, 01.10.2020, 20.10.2020, 22.12.2020, 07.01.2021, 27.01.2021, 05.02.2021 and 05.03.2021. The details of the meeting of Audit Committee attended by the members are as under:

Sl No	Name of Director	Status	No. of Audit Committee Meetings attended during 2020-21
1	Shri Narendra Singh	Chairman	14
2	Shri Bhabani Prasad Pati	Member	11
3	Shri Binay Dayal	Member	12
4	Dr. K.S. Khobragade	Member	6
5	Shri Rakesh Kumar	Member	14
6	Shri Chanchal Goswami	Member	14

**06. Meeting of Independent Directors**

No meeting of Independent Directors held during the F.Y. 2020-21

**07. Whistle Blower Policy**

Board of Directors of BCCL in its 307th Board Meeting held on 24.05.2014 adopted Whistle Blower Policy as per the requirements of Companies Act, 2013.

**08. Risk Management committee:**
**Meeting and Attendance of the Risk Management Committee Meeting:**

One meetings of the Risk Management Committee Meeting were held during the financial year 2020-21 on 22.01.2021. The details of the meeting of Risk Management Committee attended by the members are as under:

SI No	Name of Director	Status	No. of Risk Management Committee attended during 2020-21
1	Shri Narendra Singh	Chairman	1
2	Shri Rakesh Kumar	Member	1
3	Shri Samiran Dutta	Member	1
4	Shri Chanchal Goswami	Member	1

**09. Empowered Sub-Committee:**
**Meeting and Attendance of the ESC (T):**

Five meetings of the ESC (T) were held during the financial year 2020-21 on 06.05.2020, 29.05.2020, 30.07.2020, 07.01.2021 and 25.03.2021. The details of the meeting of ESC (T) attended by the members are as under:

SI No	Name of Director	Status	No. of ESC Meetings (T) attended during 2020-21
1	Shri Bhabani Prasad Pati	Chairman	5
2	Shri Rakesh Kumar	Member	5
3	Shri Samiran Dutta	Member	5
4	Shri Chanchal Goswami	Member	5
5	Shri Narendra Singh	Member	5

### Meeting and Attendance of the Empowered Committee of Directors including IDs.

Two meetings of the Empowered Committee of Directors including IDs were held during the financial year 2020-21 on 22.12.2020, and 07.01.2021. The details of the meeting of Empowered Committee of Directors including IDs attended by the members are as under:

Sl No	Name of Director	Status	No. of Empowered Committee of Directors including IDs attended during 2020-21
1	Shri Gopal Singh	Chairman	2
2	Shri Bhabani Prasad Pati	Member	1
3	Shri Binay Dayal	Member	2
4	Shri Narendra Singh	Member	2
5	Shri Rakesh Kumar	Member	2
6	Shri Samiran Dutta	Member	2
7	Shri Chanchal Goswami	Member	2

### 10. General Body Meeting:

Date, time and venue of the last 3 Annual General Meeting are as under:

Financial Year	Date	Time	Location
2019-20	07.08.2020	10.00 AM	Koyla Bhawan, Koyla Nagar, Dhanbad
2018-19	08.07.2019	12.00 Noon	Koyla Bhawan, Koyla Nagar, Dhanbad
2017-18	13.07.2018	11.30 AM	Koyla Bhawan, Koyla Nagar, Dhanbad

### 11. Share holding pattern of BCCL:

100% shares of BCCL are held by Coal India Limited and its nominee.

### 11. Statement regarding Independent Director as per the provisions of Rule (8)(5)(iia) under Companies (Accounts) Rules, 2014:

In terms of sub rule 5 under rule 8 of the Companies (Accounts) Rules, 2014, the Board is in the opinion that Shri Narendra Singh, Independent Director appointed during the year 2019-20 does have the sufficient expertise, integrity and experience in discharging the function as Independent Director of the Company. Further Shri Narendra Singh, Independent Director have got himself registered with IICA and passed online proficiency self-assessment test conducted by IICA under sub-section (1) of Section 150 of the Companies Act, 2013 during 2020-21.



## ANNEXURE - IV

### MANAGEMENT DISCUSSION AND ANALYSIS REPORT

#### I. INDUSTRY STRUCTURE AND DEVELOPMENT

BCCL, one of the subsidiaries of CIL, is engaged in the process of mining of coal and allied activities. Bharat Coking Coal Limited (BCCL- a Miniratna PSU) major producer of Coking Coal engaged in mining of coal and allied activities is one of the oldest coalfields in India. Mines are spread over Jharia Coalfield located in Jharkhand -273 KM<sup>2</sup> and Raniganj Coalfield located in Jharkhand (19 KM<sup>2</sup>) and West Bengal (13 km<sup>2</sup>) – 32KM<sup>2</sup>.The major products are Run of Mine (ROM) coal, Washed coal and Washed power coal (WPC). The company inherited small unorganized underground mines at the time of nationalization of coking coal and non-coking coal mines being operated by private owners in unscientific manner. The workings were limited to upper coal horizons. This lead to fire subsidence and water filled in the underground old workings. The Coalfield is considered to be one of the populous where township, important rail network, road networks including National Highways and State highways occupy in the mining area making the coalfields one of the most problematic and challenging for mining engineers for exploitation. It occupies an important place in as much as it produces bulk of the coking coal mined in the country. In BCCL, coking coal forms almost 85% of the total coal production. Coking Coal in BCCL is mainly of two types- Prime Coking Coal (PCC) and Medium Coking Coal (MCC) having low volatile matter. PCC forms approximately 10% of the total coking coal production and the rest 90% is MCC.

#### II. STRENGTH AND WEAKNESS

STRENGTHS(S)	WEAKNESS (W)
<ul style="list-style-type: none"> <li>• Ability to provide coal at less than import parity price</li> <li>• Only source of prime coking coal having secured market</li> <li>• Concentration of coal resources within a radius of 40 km</li> <li>• Skilled and trained manpower</li> <li>• Existence of best quality coal in upper stratum and inferior quality coal in the bottom stratum</li> <li>• Proved category of reserves in abundance hence proper planning can be made</li> <li>• Ongoing action for diverting structures over the coal bearing area through Master plan</li> <li>• Upper section developed. Once land available, superior grade coal can be mined out easily</li> <li>• Favorable geographical location with good Road/ Rail connectivity</li> <li>• Increasing consciousness among the employees and trade unions about the financial health of the Company leading to positive mindset</li> <li>• Potential field/reserves for CMM and CBM production.</li> </ul>	<ul style="list-style-type: none"> <li>• Old mines operating for more than 100 years</li> <li>• Unscientific mining in the past</li> <li>• Coal Bearing areas densely populated, mostly by unauthorized habitans causing hindrance in smooth progress of mining activity</li> <li>• A large number of inherited small UG mines not readily amenable to mechanization</li> <li>• Presence of multi-seam workings affected by fire and water logging</li> <li>• Constraints posed by trade unions in achieving rational redeployment of manpower</li> <li>• Non availability of land for external OB dumps.</li> <li>• Partly exhausted, partly standing on pillars below important surface features.</li> <li>• Different entries in CS and RS Khatiyani leading to unnecessary legal hassles and delay in acquisition of land</li> </ul>



### III. OPPORTUNITIES AND THREATS

STRENGTHS(S)	WEAKNESS (W)
<ul style="list-style-type: none"> <li>• Readily available un-exhaustive market compared to the international market for a long period</li> <li>• Prime coking coal released on implementation of master plan will have the potentiality of saving foreign exchange</li> <li>• JVs with PSUs/Pvt. Players for long term capital intensive projects and washeries</li> <li>• Market condition of coking coal in steel sector is favorable as the price in international market is going up and the country cannot afford the hard earned foreign exchange.</li> <li>• High capacity underground mines can be commissioned to exploit deep seated reserves in Moonidih –Singra- Kapuria and Mahuda basin.</li> </ul>	<ul style="list-style-type: none"> <li>• Inability to establish physical possession of land acquired under LA Act for mining purpose</li> <li>• Delay in execution of Master Plan leading to endangering the lives and properties as well as operation of the company for a long period.</li> <li>• Spontaneous heating of coal seam</li> </ul>

### IV. SEGMENTWISE AND PRODUCT-WISE PERFORMANCE

#### RAW COAL PERFORMANCE

Raw Coal Production, Productivity & offtake Performance of BCCL during 2020-21 vis-à-vis 2019-20

Sl. No.	Particulars	Unit	2020-21			2019-20	Growth over last year	
			Target	Actual	Achieved (%)	Actual	Absolute	(%)
i)	Raw Coal (According to type of Mine)							
	UG	M. Te.	1.15	0.61	52.83	1.04	-0.43	-41.64
	OC	M. Te.	35.98	24.05	66.84	26.69	-2.64	-9.89
	Total	M. Te.	37.13	24.66	66.40	27.73	-3.07	-11.08
ii)	According to type of Coal							
	Coking coal	M. Te.	31.79	23.38	73.55	25.95	-2.56	-9.87
	Non-coking coal	M. Te.	5.34	1.27	23.82	1.78	-0.51	-28.70
		M. Te.	37.13	24.66	66.40	27.73	-3.07	-11.08
iii)	OB Removal (Excl. R/H)	M. CuM.	140.00	103.84	74.17	82.65	21.19	25.64
iv)	Productivity (OMS)							
	UG	Te.	0.35	0.16	39.68	0.32	-0.16	-50.00
	OC	Te.	8.16	5.93	91.04	6.11	-0.18	- 2.95
	Overall	Te.	4.70	3.13	70.46	3.62	-0.49	-13.54
v)	Offtake of Coal	M. Te.	37.13	23.13	62.29	28.76	-5.63	-19.59

**WASHED COAL AND WASHERY PRODUCTS PERFORMANCE**

(In million tonnes)

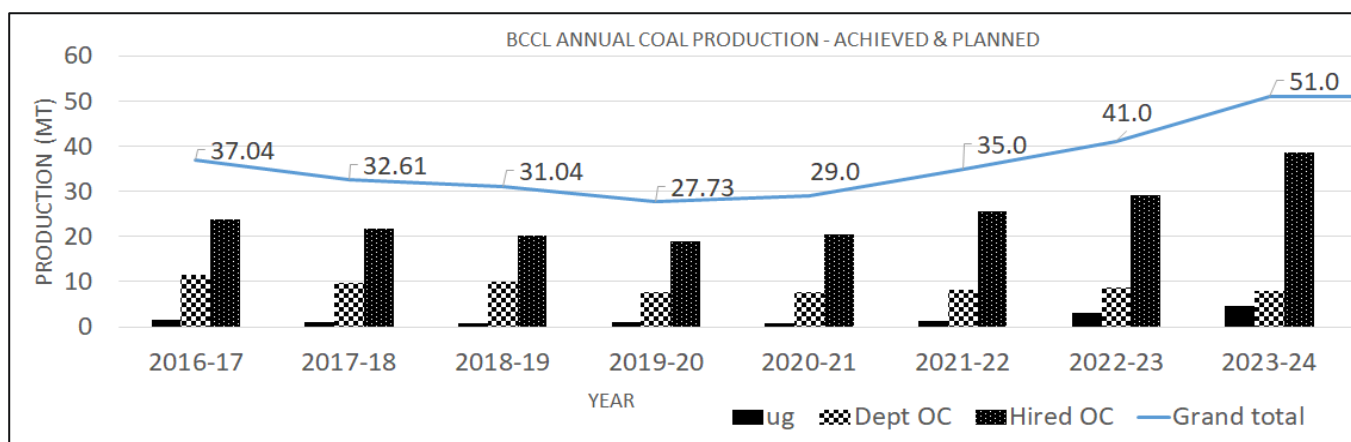
Type	2020 -21		2019 -20	
	Target	Actual	Target	Actual
<b>PRODUCTION</b>				
Washed Coal ( C )	0.684	0.735	0.861	0.664
Washed Power Coal	1.021	1.462	1.292	0.812
Total	1.705	2.197	2.154	1.476
OFFTAKE:				
<b>WASHED COAL (LT)</b>		7.48		8.35

**V. OUTLOOK**
**A. PRODUCTION OUTLOOK**

- BCCL has been showing a downward trend in coal production every year since 2016-17.
- Coal production declined from 37.04 MT in the year 2016-17 to 24.66 MT during 2020-21.
- It has been planned to increase Coal production from 2021 -22 to 2023-24, where targeted production will be 51 MT.

**ANALYSIS OF THE PRODUCTION GROWTH**

Type	2016 -17	2017 -18	2018 -19	2019 -20	2020 -21	2021 -22	2022 -23	2023 -24
<b>UG</b>	1.68	1.08	0.9	1.04	0.92	1.18	3.13	4.51
<b>Dept OC</b>	11.62	9.73	9.96	7.72	7.72	8.25	8.63	7.9
<b>Hired OC</b>	23.74	21.8	20.18	18.97	20.36	25.57	29.23	38.59
<b>Total OC</b>	35.36	31.53	30.14	26.69	28.08	33.82	37.87	46.49
<b>Grand Total</b>	37.04	32.61	31.04	27.73	29.0	35.0	41.0	51.0



**B. Marketing Outlook**

➤ **Washed Coal**

- Additional consumers need to be approached for off-take of Washed Coal in coming years.

➤ **Washed Coal (Power)**

- Long-term agreement with large scale consumers at rationalized Prices
- Joint Venture with DVC/ NTPC for setting up Washed Coal (Power) based CPPs

➤ **Washery Rejects**

- As regards price of rejects, it has recently been reduced and modalities have been finalized for pricing and off-take of ungraded rejects. However, in case of poor lifting, pricing may be further reviewed.
- Long-term agreement with distantly located consumers of Rejects with rationalized price if required.
- Joint Venture with DVC/ NTPC/ NLC for setting up Washery Reject based CPPs

**Feed to Washeries can be further increased from existing level of Production, market of WC(P) and Rejects improves.**

➤ **e-AUCTION PLAN**

- A monthly e-auction calendar has been finalized and will be followed in future.  
In order to increase the e-auction booking, reserve price of Spot e-auction, Exclusive e-auction, Special Spot e-auction for import substitution has been reduced and fixed at 10% above the applicable notified price.
- Action plan is being prepared to ensure 100% lifting of total bid quantity in e-auctions and areas are being sensitized accordingly.
- Standard Operating Procedure (SOP) has been prepared for timely issuance of Sale Order and hassle-free lifting of coal by consumers to increase dispatches.

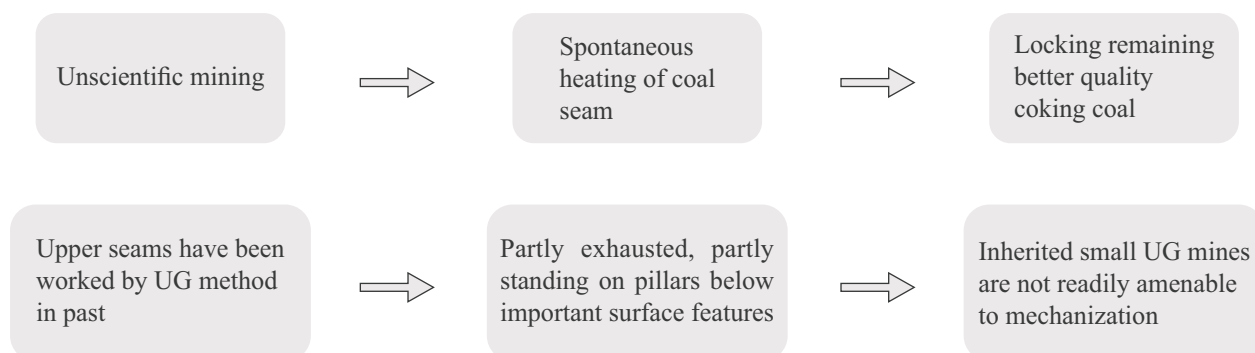
➤ **INCREASING FSA SALE**

**C. Outlook for sustainable growth**

Corporate Environmental Policy of BCCL aims environment management concept of sustainable development which is achieved by concerted efforts of employees of BCCL and dedicated environment management system. With a view to achieving growth with sustainability, emphasis is being given for installation of solar power energy in the premises of the company and in that direction a number of initiatives have been taken as can be seen elsewhere in the report. Similarly, the company has been establishing state of the art 6 new washeries which are either commissioned or in different stages of completion which will go in long way in producing clean coal thereby reducing the carbon footprint.

**VI. RISKS AND CONCERNS**

The better quality coking coal seams already worked out during pre-nationalization period.



### Coal reserve amenable to be exploited with OC mining is locked up due to following reasons: -

- D.C Railway Line, Main JC Railway line and Adra - Gomoh Railway Line pass through the Coal field.
- Important River/Nala (Khudia Nala, Jamunia River, Katri Jore, Sendra Jore, Kari Jore, Chatkari Jore etc.) form natural drainage system of the coal field area.
- National Highway-32 and a network of important DB roads pass through the coal bearing area.
- Many Townships (Bhowra, Digwadih, Patherdih, Jharia, Kerkend Bazar, Kendua, Pootkee, Katras, Sijua, Loyabad etc) have been developed on the coal bearing area.

### LAND ACQUISITION – A MAJOR ISSUE

- Production of some patches suffered due to non-availability of land in time.  
Some of the major patches are given below: -
  - i. Phularitand Patch of Barora Area.
  - ii. New Akashkinari & Block IV Patch of Govindpur Area.
  - iii. Kantapahari Patch of Katras Area.
  - iv. Tetulmari & Choitudih Patch- B of Katras Area, etc.
- Different entries in CS and RS Khatiyani leading to unnecessary legal hassles and delay in acquisition of land.
- Land acquired under LA Act and vested Land are not being honored by locals due to vested interests either of villagers or of local political leaders. Such cases are taken to judiciary leading to quite a long time for physical possession.

### CAPACITY BUILT-UP

<b>CAPACITY (As on 1<sup>st</sup> April) VIS-À-VIS PRODUCTION OF BCCL</b>					
	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
<b>CAPACITY (MT)</b>	51.981	46.047	47.030	40.50	40.406
<b>PRODUCTION (MT)</b>	37.04	32.61	31.04	27.73	24.66
<b>% Cap Utilization</b>	71.26	70.82	66.00	68.40	71.77

- There has been steady decline in production capacity of BCCL.
- No substantial addition in capacity build up post 2016-17 through hired patches.
- Some of the H-HEMM patches could not come up due to land and other problems resulting in a portion of capacity being dead capacity.
- Effort was made to identify and take up additional HEMM patches from 2019-20 which has resulted in capacity addition during 2020-21 & likely to further contribute to capacity in 2021-22.

### TWO PRONGED APPROACH ADOPTED FOR INCREASE IN CAPACITY OF BCCL

1. **Short term capacity augmentation plan:** enhance production in short term through small H-HEMM patches

		<b>ANNUAL CAPACITY (MTY)</b>	Pro - rata Capacity for 2021 - 22 (MT)
HIRED HEMM	Running Patches	30.66	30.66
	Work awarded	6.850	6.666
	Already tendered	8.397	6.109
	To be tendered	8.945	5.227
	<b>SUB TOTAL</b>	<b>54.852</b>	<b>48.662</b>
DEPARTMENTAL OC		12.50	12.50
TOTAL UG		1.31	1.31
<b>TOTAL CAPACITY</b>		<b>68.662</b>	<b>62.472</b>

## VII. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

To ensure regulatory and statutory compliance as well as to provide highest level of corporate governance, our company has a well-established and robust internal control system and processes. A comprehensive delegation of power exists for smooth decision making. The supervision of operational efficiency is done by internal audit. The Audit committee keeps a watch on the working of the internal control system. The accounts of the company are subject to audit by Comptroller and Auditor General of India. In line with the directives of Department of Public Enterprises (DPE), training is imparted to the newly appointed Directors of the company.

## VIII. DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

### A. Total Income:

Total Income of the Company comprises Revenue from Operations and other Income. Major revenue of the company under above two heads of total income includes income from sale of coal, other operating revenue such as Surface Transportation Charges (STC) recovered from customers, evacuation facility charges, interest earned on term deposits with banks etc. The total income for financial year 2020-21 is ₹ 6758.08 Crore as against ₹ 10192.76 Crore in the previous year registering a huge slump by 33.70%, principally due to depressed off-take volume by 5.63 million tonne from the previous year (23.13 million tonne in FY 2020-21 against 28.76 million tonne in FY 2019-20). The analysis on major elements of incomes is discussed below:

### Revenue from Operations

#### a. Sale of Coal

Sales are presented as gross sales (in notes to accounts) and net-off various statutory levies (in Statement of Profit & Loss) comprising royalty, GST, GST Compensation cess, additional royalties relating to National Mineral Exploration Trust (NMET), District Mineral Foundation (DMF) and other levies etc.

Ind AS-115, 'Revenue from Contract with Customers' has been followed w.e.f. 01.04.2018. The income from sale of coal is mainly dependent on the pricing, production of coal and distribution thereof.

During the year, the company has reported off-take of 23.13 million tonne against 28.76 million tonne in previous year, a decline of 5.63 million tonne i.e. (-) 19.58%.

Further, the average realization also had fallen on account of half year impact of downward price revision w.e.f. 25.04.2020 and the same downward revision was restored w.e.f. 20.10.2020, higher provisioning for quality, degradation etc.

The gross sales of the company stood at ₹ 8521.62 crore in 2020-21 against the previous year gross sales of ₹ 12224.47 crore. The netsales (net off all levies) for the year was ₹ 6149.81 crore as against the Net sales (net off all levies) during the previous year was ₹ 8967.56 crore.

**b. Other Operating Revenue:**
**Loading and additional transportation charges**

Major element of other operating revenue is on account of Surface Transportation Charges (STC) collected from customers. The company has a policy to levy and collect Surface Transportation costs for transportation of coal to dispatch points under various slabs of distance and corresponding rates. The loading and transportation charges recovered (net of all levies) during the year was ₹ 304.62 crore against ₹ 315.17 crore in the previous year and due to decrease in volume of dispatch.

**Evacuation Facility Charges**

Evacuation Facility Charges are levied at ₹ 50 per tonne as on all dispatches except dispatch through rapid loading arrangement. During the year, total revenue on account of evacuation facility charges (net of all levies) was ₹ 112.86 crore against ₹ 143.28 crore in the previous year. The decrease was due to decrease in volume of dispatch.

**1. Other Income**

During the year other income decreased by 75.12% from ₹ 766.75 crore in FY 2019-20 to ₹ 190.79 crore, a decrease of ₹ 575.96 crore. The decrease was mainly owing to decrease in interest earning on deposits. Further during FY 2020-21, there were lesser write back of provisions/liabilities as was in previous year.

**a. Employee Benefits Expense**

Employee benefit expenses constitute the largest component in the total cost, and are about 66.77% of the total cost. The employee benefit cost during the year ₹ 5565.72 crore as against ₹ 5761.35 crore in previous year. Despite, normal increments, increase in DA etc, the employee remuneration cost showed a declining trend mainly due to reduction of 2276 nos. of employees during the year.

**b. Contractual Expenses**

Contractual expenses primarily consist of transportation charges for coal, sand and other materials carried out through third party contractors, wagon loading operations, hiring charges for Heavy Earth Moving Machinery representing cost of coal extraction and overburden removal activities and other miscellaneous works such as for haul road maintenance at mines and temporary lighting etc. Contractual expenses increased by ₹ 264.87 crore from ₹ 1211.50 crore in 2019-20 to ₹ 1476.37 crore in 2020-21, i.e. 21.86%. The spike in contractual expenses was largely due to increase in composite volume of production of coal and overburden (OB) by 25.01% from 78.68 MCuM in FY 2019-20 to 98.36 MCuM in FY 2020-21. In addition, the rise in HSD (diesel) also contributed to rise in contractual costs over previous year.

**c. Finance Costs**
**1. Borrowings:**

	(₹ ' Crore)	
	31.03.2021	31.03.2020
Unwinding Cost of Debt Portion of Preference Shares	0.00	188.07
Interest on Cash Credit	64.90	1.40
TOTAL	64.90	189.47

**d. Stripping Activity Adjustment**

As per Significant Account Policies (Refer 2.19) on Stripping Activity Expense/Adjustment is to be calculated for mines with rated capacity of one million tonnes and above per annum. Cost of Stripping is charged on technically evaluated average stripping ratio (OB : COAL) at each mine with due adjustment for stripping activity asset and ratio-variance account after the mines are brought to revenue.

Presently, such adjustment is doing in five mines for which necessary data is as follows:

	31.03.2021		31.03.2020	
	Coal (LT)	OBR (LCuM)	Coal (LT)	OBR (LCuM)
Muraidih OCP, Barora Area	13.42	15.58	10.54	11.67
AKWMC OCP, Katras Area	31.29	77.14	42.12	72.18
Goluckdih/ Kuya OCP, Bastacola Area	18.01	77.64	19.24	62.35
NT ST Expansion Project, Lodna Area	22.81	119.34	25.48	121.26
Dahibari Basantimata OCP, CV Area	8.27	20.76	7.87	15.42
<b>TOTAL</b>	<b>93.80</b>	<b>310.46</b>	<b>105.25</b>	<b>282.88</b>

\* Average Stripping Ratio (OBR/Coal) is 3.31 in 31.03.2021 as against 2.69 in 31.03.2020

#### e. Other Expenses

During the year other expenses increased by 12.53% from ₹ 654.14 crore in FY 2019-20 to ₹ 736.13 crore, mainly on account of increase in CISF expenditure arising out of payment of risk & hardship allowances (w.e.f 01.07.2017 to 28.02.2020) and increase in taxes due to increase in coal transfer to washery (from 1.54 MT to 2.54 MT).

#### f. CASH FLOWS (Summarized)

Particulars	(₹ ' Crore)	
	For the year ended 31 <sup>st</sup> March	
	2021	2020
Opening Cash & Cash equivalents	(548.77)	86.49
Net cash flow from operating activities	(2471.94)	(889.31)
Net cash flow from investing activities	1096.07	342.57
Net cash flow from financing activities	1973.31	(67.68)
Change in Cash & Cash equivalents	48.67	(548.77)

#### IX. MATERIAL DEVELOPMENTS IN HUMAN RESOURCES, INDUSTRIAL RELATIONS FRONT, INCLUDING NUMBER OF PEOPLE EMPLOYED

This has been covered in the main report

#### X. ENVIRONMENTAL PROTECTION AND CONSERVATION, TECHNOLOGICAL CONSERVATION, RENEWABLE ENERGY DEVELOPMENTS, FOREIGN EXCHANGE CONSERVATION

This has been covered in the main report

#### XI. CORPORATE SOCIAL RESPONSIBILITY

A separate annexure has been there towards the CSR.

**ANNEXURE - V****BHARAT COKING COAL LIMITED**

( A Subsidiary Of Coal India Limited )

Dhanbad - 826005 (JHARKHAND).

CIN No. U10101972GOI000918

**CEO AND CFO CERTIFICATION**

To

**The Board of Directors  
BCCL, Dhanbad.**

The Financial Statements of BCCL for the IVth Quarter/Year ended 31<sup>st</sup> March, 2021 are placed herewith before the Board of Directors for their consideration and adoption.

Based on the certifications by General Managers and Area Finance Managers of respective Areas/Units regarding their Audited Financial Statements for the IVth Quarter/Year ended 31st March, 2021, We, P. M. Prasad, Chairman-cum-Managing Director & CEO, BCCL and Samiran Dutta, Director (Finance) & CFO, BCCL, responsible for the finance function certify that:

- a. We have reviewed the Financial Statements of the Company for the IVth Quarter/Year ended 31st March, 2021 and that to the best of our knowledge and belief:
  - i. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  - ii. These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- b. To the best of our knowledge and belief, no transactions entered into by the company during the IVth Quarter/Year ended 31st March, 2021 are fraudulent, illegal or violative of the company's code of conduct.
- c. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which they are aware and the steps they have taken or propose to take to rectify these deficiencies.
- d. We have indicated to the auditors and the Audit Committee that:
  - i. There has not been any significant changes in internal control over financial reporting during the period under reference;
  - ii. There has not been any significant change in accounting policies during the period except the policy on Materiality, pursuant to the notification No. G.S.R. 463(E) dated 24th July, 2020 the definition of Materiality has been substituted in Ind AS 1, Presentation Financial statements. However, there is no financial impact of the aforesaid change;
  - iii. We have not become aware of any instance of significant fraud with involvement therein of the management or an employee having a significant role in the company's internal control system over financial reporting except as attached in Annexure-1.

**Director (Finance)  
& CFO BCCL****Chairman-cum-Managing Director  
& CEO BCCL****Place: Dhanbad  
Date: 26.05.2021**



### Annexure-1

The following employees are involved in the mentioned fraud cases in during the year 2020-21:

Sl.no	Case no.	Date of Case Registered	Description of Case	Employee Name, P.no and Designation.
1.	CB/06/2020	05-06-2020	Alleged irregularities in diesel distribution at Dhansar OCP, Kusunda Area	Sri A.K.Singh,Eis - 90075995,Ch.Manager(Excv)
2.		05-06-2020		Sri Sujit Kr.Srivastava, Eis - 90076142,Ch.Manager(Excv)
3.		05-06-2020		Sri Vivek Kumar Singh, Eis - 90229444,Dy.Manager( Excv)
4.		05-06-2020		Sri Dilip Kumar,P.no - 01475888,Sr.Store Keeper
5.		05-06-2020		Sri Raju Kumar Singh, P.no - 01259829,Store Keeper
6.		05-06-2020		Sri Prabhu Singh,P.no - 01235340,Asstt.Foreman
7.		05-06-2020		Sri Kashi Mahto,P.no - 02822484,Driver
8.	CB/07/2020	05-06-2020	Alleged irregularities in HSD fuel management of diesel distribution at Amalgamated Block II OCP	Sri Satya Charan Singh,Eis - 90192154,Ch.Manager(Excv)
9.		05-06-2020		Sri Arohit Kumar,Eis - 90213844,Dy.Manager(Min)
10.		05-06-2020		Sri Arun Kumar,Eis - 90255159, SOE(Excv)
11.		05-06-2020		Sri Gorelal Prasad, Eis - 90255233, SOE(Excv)
12.		05-06-2020		Sri Santosh Kumar, P.no - 01274687, Asstt. Store Keeper
13.		05-06-2020		Sri Manoj Sinha, ,P.no - 00076893, Sr. Store Keeper
14.	CB/08/2020	20-08-2020	Alleged illegal occupation of co's land at Hurriladih Colliery, PB area	Sri I.P Upadhayay Eis- 90072844,Ch.Manager(Min)
15.		20-08-2020		Sri Sunil Kumar Kishori, Eis- '01336841,Surveyor
16.	CB/09/2020	07-10-2020	Alleged entering into criminal conspiracy for obtaining mining sirdar's certificate from	Sri Arjun Kumar ,P.no-01426196,Mining Sirdar

17.		07-10-2020	DGMS, Dhanbad during 2003 -04	Sri Meghlal Mandal,P.no - 01423912,Mining Sirdar
18.	CB/01/2021	06-01-2021	Alleged fraudulent increase in basic pay of non - executives based on the forged documents	Asha Bhuia, Ham. Man, 02978369
19.		06-01-2021		Ghura Ram, Anux. Fan. Optr., 02887651
20.		06-01-2021		Bidyattam Kumar, Clerk, 01401470
21.		06-01-2021		Jasim Ansari, Spot Maz., 03012192
22.		06-01-2021		Mitan Singh, Gen. Maz., 01272533
23.		06-01-2021		Iliyas Ansari, Fitter, 01290790
24.		06-01-2021		Dhananjay Kr. Choudhary, Clerk, 01403369
25.		06-01-2021		Md. Sirazuddin Alam, Survey Mazdoor, 02952943
26.		06-01-2021		Nehru Sukhla, BCMan, 01328988
27.		06-01-2021		Diwakar Modi, Pump Optr., 02944239
28.		06-01-2021		Satrughan Das, Pump operator, 02862068
29.		06-01-2021		Gurupodo Bouri, Pump Operator, 02943835
30.	06-01-2021	Gopal Munda, Pump Operator, 03030814		
31.	06-01-2021	Chandra Bhuia, S/Man, 02949212		
32.	06-01-2021	Lalan Prasad Saw, Fitter Help., 01425180		

33.		06-01-2021		Pratap Singh, Onsetter, 01315423
34.		06-01-2021		Pritama Bhuia, Surface Mazdoor, 02980746
35.		06-01-2021		Lalu Rajbhar, Drillman, 03002185
36.		06-01-2021		Sanjay Paswan, TCI,03008679
37.		06-01-2021		Dhaneshwar Mistry, SDL Operator, 01302900
38.		06-01-2021		Kuwar Bhuia, Explo. Carr., 02989580
39.		06-01-2021		Jitendra Paswan, T.R. Trammer, 02857662
40.		06-01-2021		Mukhtar Mia, UGTrammer, 02914620
41.		06-01-2021		Kaul Dhari Bhar, T.R. Trammer, 02512374
42.		06-01-2021		Dhananjay Bouri, Explosive Carrier, 03040839
43.		06-01-2021		Motilal Ratan, Fitter, 01383371
44.		06-01-2021		Shankar Rawani, Tyndel, 02410956
45.		06-01-2021		Arjun Paswan, Tyndel, 029577629
46.		06-01-2021		Rajpati Dhari, Drillman, 02461713
47.		06-01-2021		Matukdhari Kewat, Explosive Carrier, 03035342
48.		06-01-2021		Binod Beldar, Dresser, 03030939



49.		06-01 -2021		Puran Bhuia, Driller, 02961765
50.		06-01 -2021		Md. Siraj, E. P. Fitter, 01217116
51.		06-01 -2021		Nizam Ansari, U.G.Line PAC, 02509362
52.		06-01 -2021		Mahesh Paswan, Thou/Op., 02856540
53.		06-01 -2021		Yogendra Kr. Bin, Mec. Fitter, 01323864
54.		06-01 -2021		Ram Girish Bhar, T. R. Trammer, 02930121
55.		06-01 -2021		Raj Kumar Singh, Fitter Helper, 01382175
56.		06-01 -2021		Bijay Bahadur Singh, Sr. Mechanic, 00963413
57.		06-01 -2021		Kailash Rabidas, T.R.Trammer, 03004447
58.		06-01 -2021		Arbind Kumar, D/Operator, 01419274
59.		06-01 -2021		Laxman Bhuia, RBL TMaz. 02971133
60.		06-01 -2021		Hira Rajwansi, G.Maz. 02829190
61.		06-01 -2021		Kailash Bhuia, SDLOptr., 02964344
62.		06-01 -2021		Raj Kumar Sahi, E. P. Fitter, 01216506
63.		06-01 -2021		Ram Balak Pandit, T. R. Trammer, 02825958
64.		06-01 -2021		Bhola Lohar, Elec. Help., 01435403

65.		06-01-2021		Kishore Kumar, A.Fitter, 02936110
66.		06-01-2021		Sanjeet Bhuia, U.G.Trammer, 03029352
67.		06-01-2021		Angad Kumar Singh, U.G.G. Mazdoor, 01413830
68.		06-01-2021		Shakuntala Modi, SBA, 01342831
69.		06-01-2021		Sheo Shankar Paswan, T. R. Trammer, 02858611
70.		06-01-2021		Binod Bhuia, U.G.Trammer, 03012234
71.		06-01-2021		Jayram Kumar Singh, E. P. Mazdoor, 01402841
72.		06-01-2021		Raj Nandan Choudhary, SDL Help., 01342849
73.	CB/02/2021	12-01-2021	Alleged irregularities in quarter allotment in ABOCB Mine Block II	Sri Praveen Kr Jha,Dy.Manager(Pers),EIS - 90292699
74.		12-01-2021		Sri Ajay Singh Yadava, Asst.Manager (Pers),EIS - 90368309
75.		12-01-2021		Sri Ganesh Mahato,DEO,P.no- '01385715



## ANNEXURE - VI

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BHARAT COKING COAL LIMITED

INDEPENDENT AUDITOR'S REPORT	MANAGEMENT'S COMMENT
<p><b>TO THE MEMBERS OF BHARAT COKING COAL LIMITED</b></p> <p><b>Report On The Standalone Financial Statements</b></p> <p><b>Opinion</b></p> <p>We have audited the accompanying Standalone financial statements of <b>BHARAT COKING COAL LIMITED</b> ("the Company"), which comprise the Balance Sheet as at 31<sup>st</sup> March, 2021, the Statement of Profit and Loss (Including other comprehensive income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended on that date, and a summary of the significant accounting policies and other explanatory information hereinafter referred to as "Standalone financial statements"), in which are included the returns for the year ended on that date audited by the area / units auditors of the Company's 17 (seventeen) area / units comprising Barora Area; Block-II Area; Govindpur Area; Katras Area; Sijua Area; Kusunda Area. P B Area; Bastacolla Area; Lodna Area; Eastern Jharia Area; C V Area; Dahibari Washery; Western Jharia Area; Washery Division; Madhuban Coal Washery; Mines Rescue Station and Bhuli Township Area.</p> <p>In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the mannerso required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2021, the loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.</p> <p><b>Basis for Opinion</b></p> <p>We conducted our audit of the financial statements in accordance with theStandards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) ogether with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.</p> <p><b>Emphasis of Matters</b></p> <p><b>We draw attention to the following: -</b></p> <p>a) Pending confirmation/ reconciliation of certain balances under Trade Receivables and Trade Payable, the consequential impact thereof, if any in accounts are not ascertainable.</p>	<p>Letters seeking confirmation of balances regarding Trade Payables had been issued. Reconciliation of Trade Receivables takes place continuously. Efforts have been taken to expedite thepending reconciliation,post the return of normalcy in the public life.</p>



<b>INDEPENDENT AUDITOR'S REPORT</b>		<b>MANAGEMENT'S COMMENT</b>
<p>b) Note no 38.15.(l) to the financial statements, which describes the impact of COVID-19 pandemic on the company's operation and the results as assessed by the management.</p> <p>c) Note no 38.3.b.(ii) to the financial statements, which describes the Post-Retirement Medical Benefit for Non-Executive (CPRMSE-NE). The Company has not recognised liability based on actuarial valuation for CPRMSE-NE for On-roll Non-executive employees. The amount is not ascertainable in the absence of actuarial valuation.</p> <p>Our opinion is not modified in respect of the above matters</p>		<p>This has been explained in Note No. 38 (15.1) – Impact of COVID-19 of Financial Statements. Hence, no further comments.</p> <p>As on date, there is no liability based on actuarial valuation of on-roll non-executives for CPRMS-NE. But, in the financial statements for the period ended 31.03.2021, BCCL had taken a liability of Rs. 220.93 crores accumulated from FY 2018-19. As per our estimate, actuarial valuation for CPRMS-NE for on-roll non-executives will not have any material impact on the Financial Statements of over and above the liability already provided.</p>
<p><b>Key Audit Matters</b></p> <p>Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.</p>		
Srl No.	Key Audit Matter	Auditor's Response
1	<p><b>Stripping Activity Expense/ Adjustment</b></p> <p>In case of opencast mining, the mine waste materials (“overburden”) which consists of soil and rock on the top of coal seam is required to be removed to get access to the coal and its extraction. This waste removal activity is known as 'Stripping'. In opencast mines, the company has to incur such expenses over the life of the mine (as technically estimated).</p> <p>Therefore, as a policy, in the mines with rated capacity of one million tonnes per annum and above, cost of Stripping is charged on technically evaluated average stripping ratio (OB: COAL) at each mine with due adjustment for stripping activity asset and ratio-variance account after the mines are brought to revenue.</p> <p>Net of balances of stripping activity asset and ratio variance at the Balance Sheet date is shown as Stripping Activity Adjustment under the head Non - Current Provisions / Other Non-Current Assets as the case may be</p> <p>The reported quantity of overburdenas per record is considered in calculating the ratio for OBR accounting where the variance between reported quantity and measured quantity is within the permissible limits. However, where the variance is beyond the permissible limits as above, the measured quantity is considered.</p> <p>Refer Statement of Profit &amp; Loss and Note 10 to the Standalone Financial Statements.</p>	<p><b>Principal Audit Procedures:</b></p> <p>We performed the following substantive procedures:</p> <ul style="list-style-type: none"> <li>• Obtained working data of Stripping Adjustment and checked that the total expense incurred during the year is allocated between Coal production and Overburden. Ensured about accuracy and completeness of expenses considered in calculation of ratio.</li> <li>• Checked that the ratio variance is calculated on the basis of amount allocated to overburden and OB quantity extracted during the year correctly.</li> <li>• Performed analytical procedures and test of detailsfor reasonableness of expenses considered stripping activity adjustment calculation.</li> <li>• Checked that the accounting policy applied and management's judgments used for Stripping Activity Adjustment are appropriate.</li> </ul> <p>Based on the procedures performed, we have satisfied ourselves regarding stripping activity expenses/ adjustments.</p>



INDEPENDENT AUDITOR'S REPORT		MANAGEMENT'S COMMENT
Srl No.	Key Audit Matter	Auditor's Response
2	<p><b>Revenue from Contracts with Customers</b></p> <p>The application of the Revenue accounting standard involves certain key judgements relating to identification of distinct performance obligations, determination of transaction price of the identified performance obligations, the appropriateness of the basis used to measure revenue recognised during the year.</p> <p>Refer Note 38.15.(i) to the Standalone Financial Statements.</p>	<p><b>Principal Audit Procedures:</b> Our audit procedures include:</p> <ul style="list-style-type: none"> <li>• Evaluated the design, the processes and internal controls relating to revenue accounting standard;</li> <li>• Evaluated the detailed analysis performed by management on revenue streams by selecting samples for the existing contracts with customers and considered revenue recognition policy in the current period in respect of those revenue streams</li> <li>• Evaluated the appropriateness of the disclosures provided under the revenue standard and assessed the completeness and mathematical accuracy of the relevant disclosures.</li> </ul> <p>We found that the management's estimations and judgments in the recognition of income is reasonable based on the available evidences.</p>
3	<p><b>Evaluation of uncertain tax positions</b></p> <p>The Company has material uncertain tax positions including matters under dispute which involves significant judgment to determine the possible outcome of these disputes.</p> <p>Refer Notes 38.4.(a) to the Standalone Financial Statements.</p>	<p><b>Principal Audit Procedures:</b> <b>Our audit procedures include:</b></p> <ul style="list-style-type: none"> <li>• Evaluated the design and implementation of controls in respect of provision for current tax and the recognition and recoverability of deferred tax assets.</li> <li>• Considered management's assessment of the validity and adequacy of provisions for uncertain tax positions, evaluating the basis of assessments and reviewing relevant correspondence and legal advice where available including any information regarding similar cases with the relevant tax authority.</li> <li>• Assessed the appropriateness of management's assumptions and estimates including the likelihood of generating sufficient future taxable income to support deferred tax assets.</li> </ul> <p>Based on the procedure performed above, we obtained sufficient audit evidence to corroborate management's estimates regarding current and deferred tax balances and provision for uncertain tax positions.</p>
4	<p><b>Valuation of defined benefits obligation for employees</b></p> <p>Accounting for defined benefit plans is based on actuarial assumptions which require measuring the obligation, evaluating the plan assets and calculating the corresponding actuarial gain or loss. All future cash flows discounted to present value for arriving at the obligation.</p> <p>Significant estimates including the discount rates, the inflation rates, and the mortality rate are made in valuing the company's defined benefits obligations.</p>	<p><b>Principal Audit Procedures:</b> <b>Our audit procedures include:</b></p> <ul style="list-style-type: none"> <li>• Evaluated the key assumptions applied (discount rates, inflation rate, mortality rate) as per the Guidance Note applicable.</li> <li>• Assessed the competence, independence, and integrity of the company's actuarial expert.</li> <li>• The controls over the review and approval of actuarial assumptions, the completeness and accuracy of data provided to external actuary, and the reconciliation to data used in expert's calculation were tested.</li> </ul>



INDEPENDENT AUDITOR'S REPORT		MANAGEMENT'S COMMENT
Srl No.	Key Audit Matter	Auditor's Response
	<p>The company engages external actuarial specialist to assist them in selecting appropriate assumptions and calculate the obligations. The effect of these matters is a part of the risk assessment and valuation of the defined benefit obligations has a high degree of estimation as it is based on assumptions.</p> <p>Refer Notes 38.3 to the Standalone Financial Statements.</p>	<ul style="list-style-type: none"> <li>Discussed with the Management about the liability accrued due to defined benefit plan and to understand the business and assessed if there was any inconsistency in the assumptions.</li> <li>Adequacy of the company disclosure as per Ind AS 19 in the notes is verified</li> <li>Based on the audit procedures involved, we observed that the assumptions made by the management in relation to the valuation were supported by available evidence.</li> </ul>
<p><b>Information Other than the Financial Statements and Auditor's Report Thereon</b></p> <p>The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Director's Report including Annexures to Director's Report, CSR Report, R&amp;D and Report on Corporate Governance and Management Discussion and Analysis Report, but does not include the financial statements and our auditor's report thereon. The Director's Report including Annexures to Director's Report, CSR Report, R&amp;D and Report on Corporate Governance and Management Discussion and Analysis Report, is not made available to us till the date of this report and is expected to be made available to us after the date of this Audit Report.</p> <p>Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.</p> <p>In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.</p> <p>When we are provided and we read the Director's Report including Annexures to Director's Report, CSR Report, R&amp;D and Report on Corporate Governance and Management Discussion and Analysis Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and describe actions applicable in the applicable laws and regulations.</p>		
<p><b>Management's Responsibility for the Financial Statements</b></p> <p>The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.</p>		



INDEPENDENT AUDITOR'S REPORT	MANAGEMENT'S COMMENT
<p>In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.</p> <p>The Board of Directors are also responsible for overseeing the company's financial reporting process.</p>	
<p><b>Auditor's Responsibility for the Audit of the Financial Statements</b></p> <p>Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.</p> <p>As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:</p> <ul style="list-style-type: none"> <li>Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.</li> <li>Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.</li> <li>Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.</li> <li>Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.</li> <li>Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.</li> </ul> <p>Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.</p> <p>We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.</p> <p>We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.</p> <p>From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.</p>	

INDEPENDENT AUDITOR'S REPORT	MANAGEMENT'S COMMENT
<p><b>Other Matters</b></p> <ul style="list-style-type: none"> <li>• Our Report on the Standalone Financial Statements dated 26th May, 2021 (the original report) as approved by the Board of Directors of the Company is revised to incorporate observations of the Comptroller and Auditor General of India. Pursuant to the observations of the Comptroller and Auditor General of India, we have revised Emphasis of Matters to include a new point no (c). This audit report supersedes the original audit report dated 26th May, 2021. Our Audit procedure subsequent to the date of original report is restricted solely to the amendments made as mentioned in this Para.</li> <li>• Due to the pandemic COVID-19 and lockdown imposed by the Government, the audit finalization process, for the year under report, was carried out from remote locations i.e. other than area / offices of the Company, based on data / details / information / records made available by the management through digital medium.</li> <li>• We did not audit the Standalone financial statements/information of 17 area/units included in the financial statements of the Company whose financial statements / financial information reflect total assets of ₹ 5,107.75 crores as at 31st March, 2021 and total revenues of ₹ 6,743.30 crores for the year ended on that date, as considered in the financial statements. The financial statements/information of these area / units have been audited by the area / units auditors whose reports have been furnished to us, and our opinion in so far as it relates to the amounts and disclosures included in respect of these area / units, is based solely on the report of such area / units auditors.</li> </ul> <p>Our opinion is not modified in respect of these matters.</p>	
<p><b>Report on Other Legal and Regulatory Requirements</b></p> <ol style="list-style-type: none"> <li>1. As required under section 143(5) of the Companies Act, 2013, we give in the Annexure - I, a statement on the Directions and the Additional directions issued by the Comptroller and Auditor General of India after complying with the Suggested methodology of Audit, the action taken thereon and its impact on the accounts and Standalone financial statements of the Company. This statement has been prepared incorporating the comments of the Area / Unit Auditors of the Company mentioned in their Auditors' Reports.</li> <li>2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure - II a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable for the year under audit.</li> <li>3. As required by Section 143 (3) of the Act, based on our audit we report that: <ol style="list-style-type: none"> <li>(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.</li> <li>(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books and proper returns adequate for the purposes of our audit have been received from the area / units not visited by us.</li> <li>(c) The reports on the accounts of the area / units of the Company audited under Section 143 (8) of the Act by area / unit auditors have been sent to us and have been properly dealt with by us in preparing this report.</li> <li>(d) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account and with the returns received from the area / units not visited by us.</li> <li>(e) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.</li> <li>(f) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.</li> <li>(g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure III". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.</li> <li>(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:</li> </ol> </li> </ol>	



<b>INDEPENDENT AUDITOR'S REPORT</b>	<b>MANAGEMENT'S COMMENT</b>
<p>i. The Company has disclosed the impact of pending litigations on its financial position in its Standalone financial statements – Refer Note 38.4.(a) to the Standalone financial statements;</p> <p>ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses – Refer Note 38.4.(e).ii to the Standalone financial statements</p> <p>iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.</p>	

**For N.C BANERJEE & CO,**  
Chartered Accountants  
Firm Regn. No: 302081E

**(CA Arvind Kumar)**  
Partner  
Membership No. 402203  
UDIN: 21402203AAAABQ6352

Date: 15.07.2021  
Place: Dhanbad

**For Bharat Coking Coal Ltd**

**Samiran Dutta**  
Director (Finance) & CFO  
DIN 08519303

Date: 15.07.2021  
Place: Dhanbad

**ANNEXURE – I TO THE INDEPENDENT AUDITORS' REPORT.**

[Referred To In Paragraph 1 Of “report On Other Legal And Regulatory Requirements” Of Our Audit Report On The Statement Of Directions & Additional Directions Under Section 143(5) Of Companies Act, 2013 Issued By Comptroller & Auditor General Of India For The Year 2020-2021 As Reported In The Auditor's Report Of The Company.]

**Annexure- A : Directions Under Section 143 (5) Of The Companies Act 2013**

Particulars	Auditor's Observation	Action taken and Impact on Financial Statements
1) Whether the company has system in place to process all the accounting transactions through IT system? If yes, the implications of processing of accounting transaction outside IT system on the integrity of the accounts along with the financial implications, if any, may be stated.	<p>Yes, the company has implemented “CoalNet”, a customized ERP application software, to process all its accounting transactions. As per the information and explanations provided to us by the Systems Department, this application covers mostly all the functionalities torun the business process smoothly and efficiently to fulfill the intense requirement of data / information forthe company. The functionalities mostly covered in the applications are: Finance, Sales &amp; Marketing, Payroll, Material Management, Personnel and others.</p> <p>Though CoalNet has been customized to integrate the various functional modules, however, full integration is not yet completed and as informed to us, this is an ongoing process to ensure seamless movement of data across different modules with minimum intervention.</p> <p>However, as observed by us, since there is no integration of various functional modules for automatic flow of accounting transaction between the modules, financial effects of such transactions in financial statements are taken through separate Journal Vouchers at periodicintervals.</p> <p>The Financial implications, if any, are unascertainable. However, as per existing practice there are chances of some aforesaid transactions being missed to be accounted as they are not automated.</p>	<p>The Company has been earmarked for kick off for implementation of ERP in FY 2021, and initial work in that respect has already started.</p> <p>With complete integration of various modules under ERP, total processing of accounting transaction will be under IT system.</p> <p>However, due care has been taken, as per existing system, to account all transactions, and therefore there is no financial impact as ascertainable.</p>
2) Whether there is any restructuring of an existing loan or cases of waiver/write off of debts/loans/ interest etc. made by a lender to the company due to the company's inability to repay the loan? If yes, the financial impact may be stated.	No such cases of restructuring of an existing loan or cases of waiver / write off of debts / Loans / interest etc are observed during the Financial Year 2020-21.	There is no financial impact other than disclosed in the Financial Statements.
3) Whether funds received/ receivable for specific schemes from Central/State agencies were properly accounted for/ utilized as per its term and conditions? List the cases of deviation.	<p>During the year 2020-21 the company has not received funds for specific schemes from Central/State agencies.</p> <p>However, fund received in earlier years for specific schemes from Ministry of Coal (MOC) through CIL were properly utilized as per its term and conditions.</p>	There is no impact on the Financial Statements.

**For N.C BANERJEE & CO,**  
Chartered Accountants  
Firm Regn. No: 302081E

**(CA Arvind Kumar)**  
Partner  
Membership No. 402203  
UDIN: 21402203AAAABQ6352

Date: 15.07.2021  
Place: Dhanbad

**For Bharat Coking Coal Ltd**

**Samiran Dutta**  
Director (Finance) & CFO  
DIN 08519303

Date: 15.07.2021  
Place: Dhanbad

**Annexure – B : Additional Directions under section 143 (5) of the Companies Act 2013**

Particulars	Auditor's Observation	Action taken and Impact on Financial Statements
1) Whether the coal stock measurement was done keeping in view the contour map. Whether physical stock measurement reports are accompanied by contour map in all cases? Whether approval of the competent authority was obtained for new heap, if any, created during the year.	<p>As per explanation and information given to us, the coal stock measurements of the heaps are being done as per the contour plan of the heap. Coal Stock dumps are being created by the collieries at prefix locations for which contour plans are prepared and approved by competent authority in advance, i.e. prior to starting dumping of coal. However, in some of the cases, small stocks whose geometrical shape are cumbersome and not fit for measurement using contour plan / level section, are being measured by conventional method, even if such stocks are having contour plans. The stock measurement reports are accompanied by contour plans.</p> <p>For the washeries the stocks of slurry, rejects and middling were building up since inception of the washery, i.e. prior to take over by BCCL. The heaps, particularly of reject, slurry, middling etc. are huge in shape and size. All these heaps are not having contour plans, as such being measured by conventional method.</p> <p>As per explanation and information given to us, new heaps created during the year are having approval of competent authority.</p>	There is no impact on the Financial Statements.
2) Whether the company conducted physical verification exercise of assets and properties at the time of merger/ split/restructure of an Area? If so, whether the concerned subsidiary has followed the requisite procedure?	As per explanation and information given to us, there are no cases of merger / split / restructure of any Area of BCCL during the Financial Year 2020-21.	There is no impact on the Financial Statements.
3) Whether separate Escrow Accounts for each mine has been maintained in CIL and its subsidiary companies. Also examine the utilization of the fund of the account.	Yes, separate Mine-wise Escrow account against each Mine Closure Plan is maintained with Bank of Baroda and Union Bank of India according to guidelines issued by Ministry of Coal. An amount of ₹36.42 crore has been withdrawn from the escrow account after third party audit conducted by IEST, Shibpur and adjusted with "Progressive Mine Closure Expenses incurred" account (lying under Other Current Assets), created out of the expenditure incurred for Progressive Mines Closure on year-on-year basis.	There is no impact on the Financial Statements.
4) Whether the impact of penalty for illegal mining as imposed by the Hon'ble Supreme Court has been duly considered and accounted for?	<p>Demand notices amounting to ₹17344.46 crore have been issued in respect of 47 Projects/Mines/Collieries of the Company by State Government in pursuance of the judgement dated 02.08.2017 of Hon'ble Supreme Court of India vide W.P. (C) No. 114 of 2014 in Common Cause vs. Union of India &amp; Ors.</p> <p>The execution of the above demand notices is stayed in exercise of the power under rule 55(5) of Mineral Concession Rules, 1960 read with Sec 30 of the MMDR Act, till further order. Accordingly, the above amount has been shown as Contingent Liability with suitable disclosure vide note No. 38.4.(a).ii.</p>	There is no impact on the Financial Statements.

**For N.C BANERJEE & CO,**

 Chartered Accountants  
 Firm Regn. No: 302081E

**(CA Arvind Kumar)**

Partner

Membership No. 402203

UDIN: 21402203AAAABQ6352

Date: 15.07.2021

Place: Dhanbad

**For Bharat Coking Coal Ltd**
**Samiran Dutta**

Director (Finance) &amp; CFO

DIN 08519303

Date: 15.07.2021

Place: Dhanbad



**ANNEXURE – II TO THE INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE BHARAT COKING COAL LIMITED  
DHANBAD ON THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2021.,**

[Referred to in Paragraph 2 of "Report on Other Legal and Regulatory requirements" of our Audit Report]

Auditor's Report	Management's Comment
<p>On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:</p> <p>(i) In respect of Fixed Assets:</p> <p>(a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.</p> <p>(b) As per information and explanation given to us, fixed assets have been physically verified by the Management as per the policy during the year and no material discrepancies were noticed on such verification.</p> <p>(c) According to the information and explanations given to us, the title deeds of immovable properties are held in the name of the Company. In respect of title deeds of land, as per information and explanations provided to us by the area auditors, except few deeds that are held by various courts due to pending land related litigations, as explained by the management which are in the name of the company, the areas held copies of the title deeds of land which are held in the name of the company. Title deeds for 814.378 hectares of agreemental land acquired previously by the company, have not been executed in favour of the company and hence title deeds are not in the possession of the company. Title deeds of lands acquired in taking over from different Government Agencies during pre/post-nationalisation period was not available for verification. Further, the reconciliation of the title deeds available with the Areas, are yet to be reconciled with the Asset Register.</p> <p>In Bastacolla Area, certified copies of all 89 deeds were received from the concerned department of Government of Jharkhand. Only 60 title deeds have been produced before us for verification and the rest 29 title deeds are yet to be received from translator.</p> <p>(ii) As explained to us, stock of coal, washed coal, washery products and stores &amp; spares parts have been physically verified by the management at reasonable intervals. No material discrepancies have been noticed by the management.</p> <p>(iii) According to the information and explanation given to us the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.</p> <p>(iv) According to the information and explanation given to us the Company has not granted any loans, or made investments, or given guarantees or provided any security in connection with loan taken by other body corporate or persons as per provisions of sections 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3(iv) of the Order is not applicable.</p> <p>(v) According to the information and explanation given to us, the Company has not accepted any deposits.</p> <p>(vi) As per the information &amp; explanations given to us, Central Government has prescribed maintenance of cost records under section 148 (1) of the Companies Act, 2013 for the products of the Company and in our opinion the Company is preparing and maintaining such accounts and records as specified.</p> <p>(vii) The Company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, Cess, Goods and Service Tax and any other statutory dues as applicable to it with the appropriate authorities. According to the information and explanations given to us, there were no outstanding statutory dues as on 31st of March, 2021 for a period of more than six months from the date they became payable. We are informed that Employees State Insurance Laws are not applicable to the Company.</p>	<p>Freshly acquired/purchased lands by BCCL by way of direct purchase under provisions of the Registration Act, 1908 and Transfer of Property Act, 1880 are held in the name of the Company. BCCL is taking action to get registered 814.378 hectares of agreemental land in favour of Company. However, all these lands are in physical possession of company for its mining and allied activities.</p> <p>The asset registers are being updated to reflect the details of title deeds fully and will be completed in FY 2021-22.</p>



Auditor's Report			Management's Comment
<p>(b) According to the information and explanations given to us, there are no material dues of duty of customs and goods and service tax which have not been deposited with the appropriate authorities on account of any dispute. However, according to information and explanations given to us, the following dues of income tax, sales tax, duty of excise, service tax, value added tax and others have not been deposited by the Company on account of disputes are furnished in Annexure – IIA.</p> <p>(viii) The Company has not defaulted in any loans or borrowings from any financial institution, bank, government or due to debenture holders during the year.</p> <p>(ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.</p> <p>(x) According to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed during the course of our audit. However, the Vigilance department has reported to us the following cases of fraud on the Company by its officers or employees vide its letters dated 22-04-2021. The details of the same are hereunder:</p>			<p>The matter is under examination by the Management for taking appropriate action against the Employees.</p>
Sr/No.	Case No / FIR No.	Description of the Case	
1	CA/02/2020	<p>Alleged irregularities in cleaning of NH-32 road from AkashKinariKanta to Maheshpur petrol pump under GovindpurArea.Gross irregularities in framing proposal and inviting tender for the work of "Cleaning of NH 32 Road from AkashKinariKanta to Maheshpur Petrol Pump under Govindpur Area" leading to infructuous Expenditure and subsequent backdated cancellation of Work Order. Transportation of coal to Tundu siding from different units of Govindpur Area is done by contractual agency. As per Special Terms and Conditions, Clause No. 41.13 of NIT/ Tender Document, cleaning, of the entire plant including all roads, drainage, plantation etc is in the scope of the contractor. As per the said provisions, cleaning of all roads is within the scope of the work of the contractor and accordingly all roads used for transportation had to be cleaned by the transporting agency. In-spite of the said provisions, Govindpur Area authorities had initiated Proposal for "Cleaning of NH — 32 Road from AkashKinariKanta to Maheshpur Petrol Pump under Govindpur Area in which it has been stated that cleaning of coal dust and other carbonaceous material from the road is required to maintain healthy environment. Cleaning of the transporting road in the scope of the transport contractor, the work has been tendered and awarded to M, s Mahato Construction. the matter was inquired that the nature of job is civil type contract, in spite of having full-fledged civil department functioning at Area Level the contract was floated through Area Survey a Department.</p>	
2	CB/06/2020	<p>Alleged irregularities in diesel distribution at Dhansar OCP, Kusunda Area. There was a difference of 830 Ltrs between actual diesel distributions in dumper/Scania as per documents. There was a huge mismatch of totalizer reading of the IOCL and BPCL with the daily stock register. HSD oil in the Machine/HEMM was issued without requisition slip. The I-ISD oil quantity, filled in the individual Machine/HEMM, was being recorded in a</p>	



Auditor's Report			Management's Comment
Sr. No.	Case No / FIR No.	Description of the Case	
		<p>hand written record (kachcha paper) for issue of requisition slip afterwards in violation of the office order no. 318 dated 15.05.2010, 238 dated 13.06.2011 &amp; 300 dated 27.05.2013. Handing over the HSD Dispensing Unit/Pump to user department (Dumper Section) for issue of I-ISD oil and the dip difference reading (underground dip before filling the fleet of Dumpers/Scania and final underground dip after the filling of Dumper/ Scania) is taken for issuance of HSD oil which is in violation of Store manual/Company guidelines. Totalizer recording of both the Diesel Dispensing Unit (DDU) was not matching with the reading recorded in the Book Stock ledger for both IOCL &amp; BPCL DDU on 03.05.2019 i.e. Manipulation of DDU Totalizer record. Requisition slip for inflated quantity of HSD Oil was being issued in Dumpers/Scania Tippers on 02.05.2019, which is 830 Ltrs over and above the actual filled quantity of 3010 Ltrs HSD Oil on that day.</p>	
3	CB/07/2020	<p>Alleged irregularities in HSD fuelmanagement of diesel distribution at Amalgamated Block II OCP. The irregularities are that decantation of I-ISD oil from Tanker WB 39B 3900 was carried out at 6.10 Hrs on 15.05.2019 without presence of any decantation committee member. Simultaneously filling of I-ISD oil in the departmental bowser (UP 16 CT 4689) during the decantation of 24 KL I-ISD oil from the Tanker WB 39B 3900 in the underground tank against standard procedure. As per informal record (kachcha paper), the closing dip reading of 14.05.2019/ opening Dip reading of 15.05.2019 of Tank-I and Tank-2 has been indicated as 12.0 and 9.4 respectively and the Opening dip reading of IOCL Tank -1 was 12.0 cm and tank 2 is 18.4 cm. Surplus HSD oil 2428.29 Ltrs (difference of book stock quantity of 24830.07 and the physical stock of 27258.36 Ltrs HSD oil after decantation of 24 10 HSD oil) was in the underground IOCL tank-I &amp; II, which is a gross irregularity. Non-maintenance/ updation of HSD Stock Register (i.e. Non-maintenance record of closing stock of 14.05.2019 and opening stock of 15.05.2019).</p>	
4	CB/08/2020	<p>Alleged illegal occupation of co's land at Hurriladih Colliery, PB area that an unauthorized construction has been made by Emami Bull Cement limited on Hurriladih Mouja no.-132, Khata No.-91 and Plot no.225 of BCCL land during the period between January 2017 to March 2017. Area of unauthorized construction is 0.85 Hactare. An Eviction suit has been filled in the Estate court PB Area vide case no. 24/2018 and the court issued notice to the concerned parties. An FIR was also lodge in the Burragarh OP.</p>	



Auditor's Report		Management's Comment														
Srl No.	Case No / FIR No.	Description of the Case														
5	CB/09/2021	Alleged entering into criminal conspiracy for obtaining mining sirdar's certificate from DGMS, Dhanbad during 2003-04. CBI report received on 19.08.2020 vide letter no .2384/03/06(A)/2017-D dt17.08.2020 recommending sanction for prosecution against two employees.														
6	CB/01/2021	<p>Alleged fraudulent increase in basic pay of non- executives based on the forged documents</p> <p>A case of fraudulent increase in basic pay of non-executive employees of BCCL based on forged documents have been investigated by vigilance Department, BCCL.</p> <p>It is clarified here that the instant case has two parts,</p> <p>(a) First part is related with vigilance investigation into 19 forwarding letters which were collected from EDP Dept BCCL Koyla Bhawan for enhancement of basic pay during the period of January'2017 to April'2017 enclosing therewith forged promotion order and EDP format containing names of 91 employees (reconciled to 85 employees by removing 06 duplicate names). Details of recoverable/recovered amount in first part as on 31.03.2021 is tabulated below.</p> <table border="1"> <thead> <tr> <th>Total Cases</th> <th>Nos. of cases in which basic pay was increased wrongfully</th> <th>Total Recoverable Amount (₹)</th> </tr> </thead> <tbody> <tr> <td>85</td> <td>63</td> <td>20,79,730.92</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Amount Recovered (₹)</th> <th>Amount Balance (₹)</th> </tr> </thead> <tbody> <tr> <td>20,79,730.92</td> <td>Nil</td> </tr> </tbody> </table> <p>Based on further enquiry in case part (a) as mentioned above, names of officials and their involvement/role have been identified. Departmental action under major penalty proceedings under certified standing order of the company has been initiated under process against fiftyfive (55) officials. Second part of the case is outcome of audit scrutiny of all such cases where more than one increment was paid to the employees during the period 01.01.2012 to 31.03. 2018. Audit has been conducted by internal audit Department, BCCL as per advice of Vigilance Department. Details of recoverable /recovered amount in case (b) as on 31.03.2021 is given below</p> <table border="1"> <thead> <tr> <th>Total Cases</th> <th>Total Recoverable Amount (₹)</th> </tr> </thead> <tbody> <tr> <td>986</td> <td>9,56,62,871</td> </tr> </tbody> </table>	Total Cases	Nos. of cases in which basic pay was increased wrongfully	Total Recoverable Amount (₹)	85	63	20,79,730.92	Amount Recovered (₹)	Amount Balance (₹)	20,79,730.92	Nil	Total Cases	Total Recoverable Amount (₹)	986	9,56,62,871
Total Cases	Nos. of cases in which basic pay was increased wrongfully	Total Recoverable Amount (₹)														
85	63	20,79,730.92														
Amount Recovered (₹)	Amount Balance (₹)															
20,79,730.92	Nil															
Total Cases	Total Recoverable Amount (₹)															
986	9,56,62,871															

Auditor's Report			Management's Comment				
Srl No.	Case No / FIR No.	Description of the Case					
		<table border="1"> <thead> <tr> <th>Amount Recovered (₹)</th> <th>Amount Balance (₹)</th> </tr> </thead> <tbody> <tr> <td>8,86,64,318</td> <td>69,98,553</td> </tr> </tbody> </table> <p>Vigilance inquiry has been carried out in cases mentioned in the First Part (19 set of fake documents containing names of 91 employees (reconciled to 85 employees after removing 06 duplicate names) that was recovered by vigilance department from EDP and the 986 cases of the second part was calculated by Internal Audit department as explained above. Further vigilance investigation case part (b) could not be conducted in the lack of any fake/forged documents as available in the case of (a) above. Audit recovery in case (b) has been identified in the cases where more than one increments were paid to employees in a calendar year but no supporting documents were produced either by local management or by concerned employees. The case has also been referred to CBI, Dhanbad for further necessary action.</p>	Amount Recovered (₹)	Amount Balance (₹)	8,86,64,318	69,98,553	
Amount Recovered (₹)	Amount Balance (₹)						
8,86,64,318	69,98,553						
7	CB/02/2021	<p>Alleged irregularities in quarter allotment in ABOCB Mine Block II that the allotment of Quarters of retiring employees have been done to some serving employees without their knowledge and to release the retirement dues of the stated retired employees. Serving employees were not aware of any Hand-over/Taken-over documents and they have denied their signature in the hand over &amp; taken over documents of the respective allotment order. Thus, the allotment and hand-over/ taken-over process of said quarters were carried out in a fabricated manner.</p>					
<p>(xi) According to the information and explanations given to us, the Company being a Central Public Sector Undertaking, the appointment, tenure and remuneration of Directors are fixed by the President of India. Hence requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act are not applicable to the Company.</p> <p>(xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.</p> <p>(xiii) According to the information, explanations and records produced before us, there are no related party transactions in line with the provisions of sections 177 and 188 of the Companies Act, 2013. Transactions entered into by the Company with its Holding Company, are exempted from the purview of section 188 of the Companies Act, 2013. These transactions took place in the regular course of business and at arm's length basis as has been disclosed by the management.</p> <p>(xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.</p> <p>(xv) According to the information and explanations given to us, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.</p>							



<b>Auditor's Report</b>	<b>Management's Comment</b>
(xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.	

**For N.C BANERJEE & CO,**  
Chartered Accountants  
Firm Regn. No: 302081E

**(CA Arvind Kumar)**  
Partner  
Membership No. 402203  
UDIN: 21402203AAAABQ6352

Date: 15.07.2021  
Place: Dhanbad

**For Bharat Coking Coal Ltd**

**Samiran Dutta**  
Director (Finance) & CFO  
DIN 08519303

Date: 15.07.2021  
Place: Dhanbad

**ANNEXURE – III TO THE INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE BHARAT COKING COAL LIMITED, DHANBAD ON THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2021.**

[Referred to in Paragraph 3(g) of "Report on Other Legal and Regulatory requirements" section of our Audit Report]  
 Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Particulars	Management's Comment
<p>1 We have audited the internal financial controls over financial reporting of Bharat Coking Coal Limited ("the Company") as of 31st March, 2021 in conjunction with our audit of the Standalone financial statements of the Company for the year ended on that date.</p> <p><b>Management's Responsibility for Internal Financial Controls</b></p> <p>2 The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.</p>	
<p><b>Auditors' Responsibility</b></p> <p>3 Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by the ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of internal financial controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.</p> <p>4 Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting includes obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.</p> <p>5 We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.</p>	

Particulars	Management's Comment
<p><b>Meaning of Internal Financial Controls over Financial Reporting</b></p> <p>6 A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company, and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.</p> <p><b>Inherent Limitations of Internal Financial Controls over Financial Reporting</b></p> <p>7 Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.</p> <p><b>Opinion</b></p> <p>8 In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.</p>	

**For N.C BANERJEE & CO,**  
Chartered Accountants  
Firm Regn. No: 302081E

**For Bharat Coking Coal Ltd**

**(CA Arvind Kumar)**  
Partner  
Membership No. 402203  
UDIN: 21402203AAAABQ6352

**Samiran Dutta**  
Director (Finance) & CFO  
DIN 08519303

Date: 15.07.2021  
Place: Dhanbad

Date: 15.07.2021  
Place: Dhanbad

# ANNEXURE II A

## LIST OF DISPUTED STATUTORY DUES AS ON 31.03.2021

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
IT ACT, 1961							
1	Block-II	Notice U/s 226 (3) of IT Act dated 02.11.2016		0.01	0.01	2007-08	CIT(A) DHANBAD
2	Kusunda	TDS CPC		0.23	-	2007-20	TRACES
3	Washery Division	Letter no. 967 dated 17-03-2017		0.23	0.05	2017-18	ACIT, DHANBAD
4	Washery Division	23092020/00484/CD		0.03	-	2010-15	JCIT TDS Dhanbad
5	MCW	TDS CPC		0.12	-	2007-21	TRACES
6	BHULI TOWNSHIP	TDS CPC		0.01	-	2007-12	TRACES
7	Central Accounts	CIT(A), Dhanbad/ 10071/2017-18 dt. 12.04.17		6.86	6.86	2006-07	ITAT, RANCHI
8	Central Accounts	CIT(A), Dhanbad/ 10072/2017-18 dt. 12.04.17		32.97	32.97	2007-08	ITAT, RANCHI
9	Central Accounts	CIT(A), Dhanbad/ 10073/2017-18 dt. 12.04.17		39.62	39.62	2008-09	ITAT, RANCHI
10	Central Accounts	CIT(A), Dhanbad/ 10074/2017-18 dt. 12.04.17		41.36	41.36	2009-10	ITAT, RANCHI
11	Central Accounts	CIT(A), Dhanbad/ 10075/2017-18 dt. 12.04.17		47.22	47.22	2010-11	ITAT, RANCHI
12	Central Accounts	CIT(A), Dhanbad/ 10076/2017-18 dt. 12.04.17		24.83	24.83	2011-12	CIT(A) DHANBAD
13	Central Accounts	CIT(A), Dhanbad/ 10077/2017-18 dt. 12.04.17		5.95	5.95	2012-13	CIT(A) DHANBAD
14	Central Accounts	CIT(A), Dhanbad/ 10078/2017-18 dt. 12.04.17		43.63	43.63	2013-14	CIT(A) DHANBAD
15	Central Accounts	405113091040119		65.50	53.15	2015-16	CIT(A) DHANBAD
16	Central Accounts	ITA/Ran/2017 dt. 20.11.2017		296.03	296.03	2011-12	ITAT, RANCHI
17	Central Accounts	ITA/Ran/2018 dt. 09.05.2018		47.06	47.06	2013-14	ITAT, RANCHI

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
18	Central Accounts	ITBA/AST/S/156/2019-20/1022994521 (1) dt.	24.12.2019	78.88	15.78	2016-17	CIT(A) DHANBAD
19	Central Accounts	631057681010618 dt.	01.06.2018	8.46	1.69	2007-08	CIT(A) TDS
20	Central Accounts	631057681010618 dt.	01.06.2018	7.02	1.40	2008-09	CIT(A) TDS
21	Central Accounts	631082721010618 dt.	01.06.2018	5.33	1.07	2009-10	CIT(A) TDS
22	Sales Accounts	454912971160318 dt.	16.03.2018	6.31	1.89	2012-13	CIT(A) TDS
23	Sales Accounts	455099701160318 dt.	16.03.2018	11.85	3.55	2013-14	CIT(A) TDS
24	Sales Accounts	455150331160318 dt.	16.03.2018	10.26	3.08	2014-15	CIT(A) TDS
25	Sales Accounts	455061401160318 dt.	16.03.2018	6.18	1.85	2015-16	CIT(A) TDS
26	Sales Accounts	455323201160318 dt.	16.03.2018	4.90	1.47	2016-17	CIT(A) TDS
27	Sales Accounts	455363681160318 dt.	16.03.2018	0.27	0.08	2012-13	CIT(A) TDS
28	Sales Accounts	455388711160318 dt.	16.03.2018	2.73	0.82	2013-14	CIT(A) TDS
29	Sales Accounts	455489361160318 dt.	16.03.2018	1.19	0.36	2014-15	CIT(A) TDS
30	Sales Accounts	388531321070218 dt.	07.02.2018	3.81	3.81	2014-15	CIT(A) TDS
31	Sales Accounts	388562631070218 dt.	07.02.2018	7.46	7.46	2015-16	CIT(A) TDS
32	Sales Accounts	388820841070218 dt.	07.02.2018	9.61	9.61	2016-17	CIT(A) TDS
<b>Total</b>				<b>815.91</b>	<b>692.67</b>		



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<b>JVAT ACT, 2005</b>							
1	Barora	KT-VAT-17/12-13		0.36	-	2006-07	D.C.C.T Katras
2	Barora	KT-VAT-06-10-11		2.15	-	2007-08	D.C.C.T Katras
3	Barora	KT-VAT-03/11-12		1.83	0.10	2008-09	D.C.C.T Katras
4	Barora	KT-VAT-03/13-14		4.69	0.45	2009-10	J.C.C.T Dhanbad
5	Barora	KT-VAT-14/14-15		4.39	0.88	2010-11	J.C.C.T Dhanbad
6	Barora	KT-VAT-30/16-17		0.40	0.18	2011-12	J.C.C.T(A) Dhanbad
7	Barora	KT-VAT-13/15-16		0.55	-	2012-13	J.C.C.T Dhanbad
8	Barora	KT-VAT-01/2018-19		3.24	0.97	2010-11	J.C.C.T(A) Dhanbad
9	Barora	KT-VAT-17/2018-19		0.46	0.14	2013-14	J.C.C.T(A) Dhanbad
10	Barora	KT-VAT-28/2014-15		4.54	-	2011-12	D.C.C.T Katras
11	Barora	KT-VAT-16/2018-19		(0.11)	-	2014-15	J.C.C.T(A) Dhanbad
12	Barora	KT-VAT-04/2019-20		(0.27)	-	2015-16	J.C.C.T(A) Dhanbad
13	Block-II	KT ST 13/2008-09 dt. 05.12.2008		0.07	-	2003-04	Joint Comm. (Appeal)
14	Block-II	KT ST 08/2009-10 dt. 29.06.2009		1.52	-	2004-05	Joint Comm. (Appeal)
15	Block-II	KT ST /2009-10 dt. 09.06.2009		2.46	-	2005-06	Joint Comm. (Appeal)
16	Block-II	KT VAT 12/2009-10 dt. 22.07.2009		2.91	-	2006-07	Joint Comm. (Appeal)
17	Block-II	KT VAT 07/10-11 dt. 12.06.2010		1.73	-	2007-08	Joint Comm. (Appeal)
18	Block-II	KT VAT 05/11-12 dt. 21.07.2011		3.42	-	2008-09	Joint Comm. (Appeal)
19	Block-II	KT VAT 04/13-14 dt. 29.04.2013		4.77	0.50	2009-10	Joint Comm. (Appeal)
20	Block-II	KT VAT 15/14-15 dt. 10.03.2014		3.38	0.49	2010-11	Joint Comm. (Appeal)
21	Block-II	KT VAT 29/14-15 dt. 24.03.2015		16.88	0.30	2011-12	Joint Comm. (Appeal)
22	Block-II	KT VAT 30/15-16 dt. 03.03.2016		2.74	0.15	2012-13	Joint Comm. (Appeal)
23	Block-II	KT VAT 11/16-17 dt. 23.12.2016		6.75	1.40	2013-14	Joint Comm. (Appeal)
24	Block-II	Audit Objection No 82/2015-16 dt. 28.09.2016		0.33	0.06	2013-14	Joint Comm. (Appeal)
25	Block-II	KT VAT 02/18-19 dt. 14.02.2019		0.18	0.05	2010-11	Joint Comm. (Appeal)
26	Block-II	KT VAT 15/18-19 dt. 08.02.2019		1.41	0.42	2014-15	Joint Comm. (Appeal)
27	Block-II	KT VAT 05/19-20 dt. 26.03.2019		0.65	0.18	2015-16	Joint Comm. (Appeal)
28	Govindpur	3613 DT. 05.03.2014		0.03	0.03	1999-00	Joint Comm. (Appeal)
29	Govindpur	3633 DT. 05.03.2014		0.07	0.08	2000-01	Joint Comm. (Appeal)
30	Govindpur	3636 DT. 05.03.2014		0.02	0.05	2001-02	Joint Comm. (Appeal)
31	Govindpur	3615 DT. 05.03.2014		0.23	0.23	2003-04	Joint Comm. (Appeal)
32	Govindpur	5223 DT. 27.03.2009		0.80	0.25	2004-05	Joint Comm. (Appeal)

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33	Govindpur	5556 DT.	31.03.2009	1.38	0.08	2006-07	Joint Comm. (Appeal)
34	Govindpur	17622 DT.	20.03.2010	1.13	-	2007-08	Joint Comm. (Appeal)
35	Govindpur	1319 Dt.	27.08.2012	3.23	0.54	2008-09	Joint Comm. (Appeal)
36	Govindpur	6071 DT.	05.03.2013	1.88	0.35	2009-10	Joint Comm. (Appeal)
37	Govindpur	3135 DT.	17.12.2013	0.56	0.11	2010-11	Joint Comm. (Appeal)
38	Govindpur	3105 DT	07.2.2015	1.81	0.10	2011-12	Joint Comm. (Appeal)
39	Govindpur	KT-VAT-18/2018-19		0.86	-	2012-13	Joint Comm. (Appeal)
40	Govindpur			1.36	0.41	2013-14	Joint Comm. (Appeal)
41	Govindpur	KT-VAT-14/2018-19		0.40	0.12	2014-15	Joint Comm. (Appeal)
42	Govindpur	KT-VAT-06/2019-20		0.05	0.02	2015-16	Joint Comm. (Appeal)
43	Katras	3329 dt.	09.01.2014	2.44	0.25	2009-10	D.C.C.T. (Katras)
44	Katras	KT-VAT-7/15-16 dt.	09.04.2016	1.48	0.35	2010-11	J.C.C.T. (Appeal), Dhanbad
45	Katras	KT-VAT-31/14-15 dt.	24.03.2015	3.26	0.30	2011-12	J.C.C.T. (Appeal), Dhanbad
46	Katras	KT-VAT-37/15-16 dt.	21.06.2016	3.73	0.25	2012-13	D.C.C.T. (Katras)
47	Katras	KT-VAT-20/16-17 dt.	31.01.2017	10.98	2.15	2013-14	D.C.C.T. (Katras)
48	Katras	KT-VAT-03/2018-19 dt.	15.02.2019	0.06	0.02	2008-09	D.C.C.T. (Katras)
49	Katras	KT-VAT-13/2018-19 dt.	06.12.2018	0.97	-	2014-15	J.C.C.T. (Appeal), Dhanbad
50	Katras	12997 dt.	29.03.2019	2.10	0.59	2015-16	J.C.C.T. (Appeal), Dhanbad
51	Katras	HSD used for non mining dt.	31.03.2021	-	0.05	2017-2018	D.C.C.T. (Katras)
52	Katras	HSD used for non mining dt.	31.03.2021	-	0.08	2018-2019	D.C.C.T. (Katras)
53	Katras	HSD used for non mining dt.	31.03.2021	-	0.07	2019-2020	D.C.C.T. (Katras)
54	Katras	HSD used for non mining dt.	31.03.2021	-	0.05	2020-2021	D.C.C.T. (Katras)
55	Katras	HSD used for non mining dt.	31.03.2021	-	0.05	2020-2021	D.C.C.T. (Katras)
56	Sijua	11/91-92		0.66	0.16	2012-13	Joint Comm. (Appeal), Dhn
57	Sijua	12/92-93		1.43	0.13	2012-13	Joint Comm. (Appeal), Dhn

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58	Sijua	13/93-94		0.83	0.30	2012-13	Joint Comm. (Appeal), Dhcn
59	Sijua	14/98-99		0.08	-	2012-13	Joint Comm. (Appeal), Dhcn
60	Sijua	15/2002-03		0.50	0.02	2012-13	Joint Comm. (Appeal), Dhcn
61	Sijua	24/2003-04		0.08	0.12	2012-13	Joint Comm. (Appeal), Dhcn
62	Sijua	25/2004-05		0.05	0.05	2012-13	Joint Comm. (Appeal), Dhcn
63	Sijua	16/2005-06		0.41	0.05	2012-13	Joint Comm. (Appeal), Dhcn
64	Sijua	2006-07		2.37	3.03	2006-07	Joint Comm. (Appeal), Dhcn
65	Sijua	2007-08		1.25	-	2007-08	Joint Comm. (Appeal), Dhcn
66	Sijua	2008-09		3.68	-	2008-09	Joint Comm. (Appeal), Dhcn
67	Sijua	2009-10		4.96	0.16	2009-10	Joint Comm. (Appeal), Dhcn
68	Sijua	2010-11		5.08	0.60	2010-11	Joint Comm. (Appeal), Dhcn
69	Sijua	VAT 34/2014-15		3.36	0.04	2011-12	Joint Comm. (Appeal), Dhcn
70	Sijua	VAT 82/2015-16		5.49	1.10	2011-12	Joint Comm. (Appeal), Dhcn
71	Sijua	2012-13/VAT		0.68	0.63	2012-13	Joint Comm. (Appeal), Dhcn
72	Sijua	2013-14/VAT		6.13	1.00	2013-14	Joint Comm. (Appeal), Dhcn
73	Sijua	287/10-11/JVAT		1.59	0.48	2010-11	Joint Comm. (Appeal), Dhcn
74	Sijua	3933/14-15/JVAT		3.21	0.96	2014-15	Joint Comm. (Appeal), Dhcn
75	Sijua	12459/15-16/VAT		0.88	0.25	2015-16	Joint Comm. (Appeal), Dhcn
76	Sijua	14846/16-17/VAT 23.03.2020		0.05	0.01	2016-17	Joint Comm. (Appeal), Dhcn
77	Kusunda	DH-VAT-49/14-15 DH CST-30/14-15		9.28	1.09	2006-07	Appellate Court
78	Kusunda	DH-VAT-36/13-14 DH-CST-26/13-14		3.77	0.05	2007-08	Appellate Court
79	Kusunda	DH VAT-01/2014-15		2.50	-	2010-11	JCCT (Appeal Court)
80	Kusunda	DH VAT 84/14-15		1.64	0.60	2011-12	JCCT (Appeal Court)
81	Kusunda	DH VAT 59/2014-15		0.07	0.07	2008-09	JCCT (Appeal Court)
82	Kusunda	DH VAT-96/2015-16		1.03	0.02	2012-13	DCCT (Lower Court)
83	Kusunda	APPEAL CASE NO.- DH V AT-63/2016-17		20.93	0.80	2013-14	DCCT (Lower Court)
84	Kusunda	SRA-II-29/13-14/PARA-28		0.02	0.50	2009-10	DCCT (Lower Court)
85	Kusunda	APPEAL CASE NO.- DH V AT-71/2016-17		27.63	4.86	2009-10	DCCT (Lower Court)
86	Kusunda	AUDIT OBJ. FOR F.Y. 2011-12 SRA-II-11/15-16 PARA 2		0.96	0.14	2011-12	DCCT (Lower Court)
87	Kusunda	DH VAT-24/2017-18		0.19	0.62	2014-15	DCCT (Lower Court)
88	Pootki Baihari	DH/VAT-46/2016-17 dt. 03.01.2017		7.28	0.85	2010-11	C.C.T Ranchi
89	Pootki Baihari	7043 dt. 02.03.2015		5.72	1.43	2011-12	C.C.T Ranchi
90	Pootki Baihari	7042 dt. 02.03.2015		0.49	0.12	2011-12	C.C.T Ranchi
91	Pootki Baihari	01/2012-13 dt. 23.08.2016		17.72	0.04	2012-13	C.C.T Ranchi
92	Pootki Baihari	44 dt. 26.06.2019		0.20	0.06	2015-16	DCCT, Dhanbad Circle
93	Bastacolla	1444 dated 12/12/2011-755/2012		1.25	-	2004-05	C.C.T Ranchi
94	Bastacolla	1446 dated 12/12/2011-752/2012		1.55	-	2005-06	C.C.T Ranchi

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95	Bastacolla	1448 dated 12/12/2011-750/2012		2.87	2.87	2006-07	C.C.T Ranchi
96	Bastacolla	1949 dated 28/01/2010		0.34	0.34	1985-86	DCCT, Jharia Circle
97	Bastacolla	1847 dated 22/1/10		0.12	-	1986-87	DCCT, Jharia Circle
98	Bastacolla	03 11-12		2.06	0.10	2008-09	DCCT, Jharia Circle
99	Bastacolla	JHVAT/02/2007-08		3.37	0.02	2007-08	DCCT, Jharia Circle
100	Bastacolla	5517 dated 10.11.16		0.08	-	2009-10	JCCT (Appeal) DHN
101	Bastacolla	VAT 8/16-17		4.61	1.06	2010-11	JCCT (Appeal) DHN
102	Bastacolla	JH VAT 13		5.17	0.88	2011-12	JCCT (Appeal) DHN
103	Bastacolla	JH VAT 07		1.71	0.30	2012-13	DCCT, Jharia Circle
104	Bastacolla	JH VAT-19/16-17		0.34	0.03	2008-09	DCCT, Jharia Circle
105	Bastacolla	44/13-14		1.51	-	2009-10	COMM (Admn.) Ranchi
106	Bastacolla	2015-16		0.61	-	2015-16	DCCT, Jharia Circle
107	Bastacolla	JH VAT 07		-	0.20	2013-14	DCCT, Jharia Circle
108	Bastacolla	5555 dated 16.11.16		-	0.30	2014-15	JCCT (Appeal) DHN
109	Lodna	4192 dt. 27.03.2008		5.39	-	2003-2004	D C C T Dhanbad
110	Lodna	3208 dt. 20.01.2009		0.13	-	2004-2005	D C C T Dhanbad
111	Lodna	3764 dt. 31.03.2009		0.26	-	2005-2006	D C C T Dhanbad
112	Lodna	6609 dt. 11.03.2020		0.18	0.05	2008-2009	JCCT (Appeal) Dhanbad
113	Lodna	4137 dt. 26.11.2019		1.60	1.34	2009-2010	JCCT (Appeal) Dhanbad
114	Lodna	6609 dt. 11.03.2020		2.48	0.93	2010-2011	JCCT (Appeal) Dhanbad
115	Lodna	6609 dt. 11.03.2020		10.96	3.79	2011-2012	JCCT (Appeal) Dhanbad
116	Lodna	5898 dt. 15.09.2015		5.84	1.00	2012-2013	D C C T Dhanbad
117	Lodna	5241 dt. 24.10.2016		8.18	0.80	2013-2014	D C C T Dhanbad
118	Lodna	5560 dt. 16.11.2016		18.27	0.30	2014-2015	D C C T Dhanbad
119	Lodna	7604 dt. 03.01.2015		10.55	-	2013-2014	D C C T Dhanbad
120	Lodna	5056 Dt. 26.03.2019		0.34	0.10	2015-2016	JCCT (Appeal) Dhanbad
121	Lodna	6682 Dt. 21.03.2020		0.01	-	2016-17	DCST Dhanbad
122	Eastern Jharia Area	JH/VAT-03/18-19		0.11	0.04	2010-11	JCCT (Appeal) Dhanbad
123	Eastern Jharia Area	4254 dt 01.02.2019		1.17	0.19	2011-12	JCCT (Appeal) Dhanbad
124	Eastern Jharia Area	3782 dt 26.08.2016		0.50	0.10	2011-12	Tribunal, Ranchi
125	Eastern Jharia Area	4255 dt 01.02.2019		29.81	1.80	2013-14	JCCT (Appeal) Dhanbad

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126	Eastern Jharia Area		4256 dt 01.02.2019	6.26	0.65	2014-15	JCCT (Appeal) Dhanbad
127	Western Jharia		JV AT/2010-11	0.03	0.00	2010-11	DCCT, Dhanbad
128	Western Jharia		JV AT/2011-12	0.03	0.01	2011-12	DCCT, Dhanbad
129	Western Jharia		JV AT/2014-15	0.41	0.04	2014-15	JCCT(Appeal)
130	Chanch Victoria		Rejection of JV AT 404	0.19	0.05	2011-12	DCCT, Dhanbad
131	Chanch Victoria		Audit Objection Interest on VAT	0.17	0.04	2011-12	Tribunal Court, Ranchi
132	Chanch Victoria		Rejection of JV AT 404	1.78	0.44	2015-16	JCCT Appeal
133	Chanch Victoria		Rejection of JV AT 404	0.04	-	2010-11	DCST, Chirkunda
134	Chanch Victoria		Rejection of JV AT 404	-	0.01	2014-15	JCCT Appeal
135	Chanch Victoria		6445 dt. 13.03.2020	0.70	0.01	2016-17	JCCT Appeal
136	Washery Division		DU-ST-23/08-09	1.43	-	2003-04	JCCT Dhanbad
137	Washery Division		DU-ST-65/08-09	1.55	-	2004-05	JCCT Dhanbad
138	Washery Division		DU-ST-10/09-10	0.75	-	2005-06	JCCT Dhanbad
139	Washery Division		DU-VAT-24/09-10	1.04	-	2006-07	JCCT Dhanbad
140	Washery Division		CC(S)114/2019	0.17	0.03	2008-09	DCCT, Dhanbad
141	Washery Division		DU-VAT-25/13-14	0.95	0.10	2009-10	JCCT Dhanbad
142	Washery Division		DN/27/2015	1.39	1.39	2010-11	CCT/TRIBUNAL
143	Washery Division		DH VAT-36/2016-17	0.53	0.11	2011-12	JCCT Dhanbad
144	Washery Division			2.37	0.40	2012-13	JCCT Dhanbad
145	Washery Division		KTST07/09-10	3.46	-	2004-05	JCCT Dhanbad
146	Washery Division		KTST06/09-10	3.18	-	2005-06	JCCT Dhanbad
147	Washery Division		KT VAT15/09-10	1.85	-	2006-07	JCCT Dhanbad
148	Washery Division		KT VAT04/10-11	1.63	-	2007-08	JCCT Dhanbad
149	Washery Division		KT VAT04/11-12	0.06	-	2008-09	JCCT Dhanbad

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150	Washery Division		KTCST07/13-14	0.21	0.07	2009-10	JCCT Dhanbad
151	Washery Division		KTVAT-33/14-15	11.56	1.26	2011-12	JCCT Dhanbad
152	Washery Division		KTVAT-19/18-19	0.30	0.09	2013-14	JCCT Dhanbad
153	Washery Division		KT VAT 10/2018-19	0.06	0.02	2014-15	JCCT/DCCT
154	Washery Division		DHVAT-97/09-10	0.04	-	2006-07	JCCT Dhanbad
155	Washery Division		DHVAT-23/10-11	1.19	0.01	2007-08	JCCT Dhanbad
156	Washery Division			0.10	0.02	2008-09	JCCT Dhanbad
157	Washery Division		DH VAT -35/2016-17	0.12	0.00	2009-10	DCCT, Dhanbad
158	Washery Division		DH VAT-65/2016-17	1.55	0.30	2010-11	JCCT Dhanbad
159	Washery Division		CC(S)34/2019	3.48	0.70	2012-13	DCCT, Dhanbad
160	Washery Division		CC(S)36/2019	2.23	0.45	2012-13	ACCT
161	Washery Division		CC(S)33/2019	0.00	0.00	2014-15	ACCT
162	Washery Division		DU-ST-68/08-09	0.03	-	2004-05	JCCT Dhanbad
163	Washery Division		DU-ST-11/09-10	0.03	-	2005-06	JCCT Dhanbad
164	Washery Division		DU-VAT-22/09-10	0.00	-	2006-07	JCCT Dhanbad
165	Washery Division		CC(S)119/2019	0.10	0.02	2008-09	DCCT, Dhanbad
166	Washery Division		DN/29/2015	1.31	1.31	2010-11	CCT/TRIBUNAL
167	Washery Division		DH VAT-35/2016-17	0.14	0.03	2011-12	JCCT Dhanbad
168	Washery Division		DH VAT-28/2016-17	0.42	0.08	2011-12	JCCT Dhanbad
169	Washery Division		DH VAT-27/2016-17	1.39	0.30	2011-12	JCCT Dhanbad
170	Washery Division			0.39	0.08	2012-13	JCCT Dhanbad
171	Washery Division		JH-VAT-6/10-11	0.03	-	2006-07	JCCT Dhanbad

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172	Washery Division		JH-VAT-3/10-11	0.04	-	2007-08	JCCT Dhanbad
173	Washery Division			0.03	-	2008-09	JCCT Dhanbad
174	Washery Division		JH-VAT-02/13-14	1.36	0.30	2009-10	JCCT Dhanbad
175	Washery Division		JH VAT-06/2016-17	0.91	0.35	2010-11	JCCT Dhanbad
176	Washery Division		JH VAT-07/2016-17	2.93	0.65	2011-12	JCCT Dhanbad
177	Washery Division			0.42	0.02	2012-13	JCCT Dhanbad
178	Washery Division		JH VAT 02/2018-19	0.25	0.08	2014-15	JCCT/DCCT
179	Washery Division		DU/VAT-01/19-20 dt. 20.03.2020	0.13	0.04	2015-16	DCCT DUGDHA
180	Washery Division		DH/VAT-46/19-20 dt. 18.03.2020	0.21	0.06	2015-16	DCCT MOONIDIH
181	Washery Division		DU/VAT-03/2019-20 dt. 14.06.2019	3.82	0.02	2011-12	DCCT PATHERDIH
182	Washery Division		102 dt. 17.03.2020	1.36	0.21	2009-10	DCCT SUDAMDIH
183	Washery Division		104 dt. 17.03.2020	0.13	0.03	2010-11	DCCT SUDAMDIH
184	Washery Division		106 (SD VAT-15/14-15) dt. 17.03.2020	0.04	0.01	2011-12	DCCT SUDAMDIH
185	Washery Division		JH/VAT-03/19-20 dt. 26.03.2019	0.20	0.02	2015-16	DCCT SUDAMDIH
186	Washery Division		DU VAT -1/2019-20 dt. 06.02.2020	0.71	0.39	2013-14	DCCT DUGDHA
187	Madhuban Coal Washery		1362 Dt 17.03.2005	0.51	-	2000-01	JCCT Dhanbad
188	Madhuban Coal Washery		4135 Dt 20.02.2003	0.02	0.00	1999-00	JCCT Dhanbad
189	Madhuban Coal Washery		1191 Dt 27.02.2006	0.30	0.06	2001-02	JCCT Dhanbad
190	Madhuban Coal Washery		6371Dt 19.03.2007	0.03	-	2002-03	JCCT Dhanbad
191	Madhuban Coal Washery		6042 Dt 20.03.2008	2.44	0.29	2003-04	JCCT Dhanbad
192	Madhuban Coal Washery		1190 Dt 27.02.2006	0.01	-	2001-02	JCCT Dhanbad

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
193	Madhuban Coal Washery	6370 Dt	19.03.2007	0.04	-	2002-03	JCCT Dhanbad
194	Madhuban Coal Washery	KT VAT-08/2010-11 dt.	04.07.2010	0.43	0.05	2007-08	JCCT Dhanbad
195	Madhuban Coal Washery	KT VAT-12/2010-11 dt.	04.07.2010	2.22	0.07	2007-08	JCCT Dhanbad
196	Madhuban Coal Washery	KT VAT-08/2011-12 dt.	28.09.2012	0.70	0.03	2008-09	JCCT Dhanbad
197	Madhuban Coal Washery	6041 Dt	20.03.2008	0.06	-	2003-04	JCCT Dhanbad
198	Madhuban Coal Washery	KT VAT-34/2015-16 dt.	31.05.2016	3.29	0.50	2012-13	JCCT(APPEALS),DHANBAD
199	Madhuban Coal Washery	KT VAT-26/2016-17 dt.	05.06.2017	2.09	0.41	2011-12	JCCT(APPEALS),DHANBAD
200	Madhuban Coal Washery	KT VAT-25/2015-16 dt.	03.03.2016	11.06	0.37	2009-10	JCCT(APPEALS),DHANBAD
201	Madhuban Coal Washery	KT VAT-11/2018-19 dt.	08.02.2019	0.08	0.02	2014-15	JCCT(APPEALS),DHANBAD
202	Madhuban Coal Washery	KT VAT-08/2019-20 dt.	25.03.2019	0.04	0.01	2015-16	DCCT(APPEALS),DHANBAD
203	Madhuban Coal Washery			0.53	0.15	2016-17	DCCT(APPEALS),DHANBAD
Total				464.93	61.89		
Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Amount Deposited under Protest (in crore)	Forum where dispute is pending
		No.	Date				
BST ACT, 1959							
1	Barora	KT-ST-21/08-09		0.02	-	2004-05	D.C.C.T Katras
2	Kusunda	966		0.00	0.00	1980-81	DCCT (Lower Court)
3	Kusunda	DH-ST-122/90-91	DH-CST-139/90-91	0.39	0.12	1987-88	Appellate Court
4	Kusunda	DH-ST-78/91-92	DH-CST-86/91-92	0.58	0.68	1988-89	Appellate Court



Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
5	Kusunda	DH-ST-26/05-06	DH-CST-44/05-06	1.15	1.37	1989-90	Lower Court
6	Kusunda	DH-ST-87/96-97	DH-CST-52/96-97	0.60	0.14	1990-91	Appellate Court
7	Kusunda	DH-ST-88/96-97	DH-CST-53/96-97	0.11	0.14	1991-92	Appellate Court
8	Kusunda	DH-ST-110/00-01	DH-CST-69/00-01	0.78	0.01	1992-93	Appellate Court
9	Kusunda	DH-ST-92/97-98	DH-CST-87/97-98	1.45	-	1993-94	Appellate Court
10	Kusunda	DH-ST-87/98-99	DH-CST-79/98-99	0.07	0.04	1994-95	Appellate Court
11	Kusunda	DH-ST-118/00-01	DH-CST-78/00-01	0.10	0.13	1997-98	Lower Court
12	Kusunda	DH-VAT-12		0.17	0.01	1999-00	Appellate Court
13	Kusunda	DH-ST-05/03-04	DH-CST-4/03-04	0.02	-	2000-01	Appellate Court
14	Kusunda	DH-ST-36/05-06	DH-CST-58/05-06	2.21	2.21	2001-02	Appellate Court
15	Kusunda	DH-ST-30/08-09	DH-CST-38/08-09	0.26	-	2002-03	Appellate Court
16	Kusunda	DH-ST-35/13-14		0.00	0.06	2003-04	Appellate Court
Total				7.91	4.92		
Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
CST ACT, 1956							
1	Barora	KT-CST-18/08-09		0.04	-	2002-03	D.C.C.T Katras
2	Barora	KT-CST-02/09-10		0.23	-	2005-06	D.C.C.T Katras
3	Barora	KT-CST-27/12-13		0.68	-	2006-07	D.C.C.T Katras
4	Barora	KT-CST-06-10-11		0.96	-	2007-08	D.C.C.T Katras



Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
5	Barora	KT-CST-6234/11-12		0.46	0.10	2008-09	D.C.C.T Katras
6	Barora	KT-CST-10/2015-16		2.33	0.80	2009-10	J.C.C.T Dhanbad
7	Barora	KT-CST-04/14-15		8.02	1.60	2010-11	J.C.C.T Dhanbad
8	Barora	KT-CST-16/2014-15		24.68	1.74	2011-12	J.C.C.T Dhanbad
9	Barora	KT-CST-19/15-16		2.65	0.10	2012-13	J.C.C.T Dhanbad
10	Barora	KT-CST-11/2018-19		1.66	0.50	2013-14	J.C.C.T(A) Dhanbad
11	Barora	KT-CST-10/2018-19		1.88	0.56	2014-15	J.C.C.T(A) Dhanbad
12	Barora	KT-CST-04/2019-20		1.58	0.47	2015-16	J.C.C.T(A) Dhanbad
13	Barora	Appeal is in process		1.00	0.28	2016-17	J.C.C.T(A) Dhanbad
14	Barora	KT-CST-05/2020-21		0.16	0.03	2017-18	J.C.C.T(A) Dhanbad
15	Barora	KT-CST-06/2020-21		0.06	0.01	2018-19	J.C.C.T(A) Dhanbad
16	Barora	KT-CST-07/2020-21		0.22	0.04	2019-20	J.C.C.T(A) Dhanbad
17	Block-II	KT CST 24/2008-09 dt. 05.12.2008		2.35	-	2003-04	Joint Comm. (Appeal)
18	Block-II	KT CST 10/2009-10 dt. 29.06.2009		6.22	-	2004-05	Joint Comm. (Appeal)
19	Block-II	KT CST /2009-10 dt. 09.06.2009		9.06	-	2005-06	Joint Comm. (Appeal)
20	Block-II	KT CST 15/2009-10 dt. 22.07.2009		11.96	-	2006-07	Joint Comm. (Appeal)
21	Block-II	KT CST 07/10-11 dt. 12.06.2010		5.30	-	2007-08	Joint Comm. (Appeal)
22	Block-II	KT CST 02/11-12 dt. 21.07.2011		5.00	-	2008-09	Joint Comm. (Appeal)
23	Block-II	KT CST 03/13-14 dt. 29.04.2013		5.50	-	2009-10	Joint Comm. (Appeal)
24	Block-II	KT CST 14/14-15 dt. 10.03.2014		2.66	0.45	2010-11	Joint Comm. (Appeal)
25	Block-II	KT CST 15/14-15 dt. 24.03.2015		21.14	0.35	2011-12	Joint Comm. (Appeal)
26	Block-II	KT CST 03/15-16 dt. 28.09.2015		0.75	1.45	2013-14	Joint Comm. (Appeal)
27	Block-II	KT CST 18/15-16 dt. 03.03.2016		7.71	0.15	2012-13	Joint Comm. (Appeal)
28	Block-II	KT CST 06/16-17 dt. 23.12.2016		2.90	0.15	2013-14	Joint Comm. (Appeal)
29	Block-II	KT CST 09/18-19 dt. 08.02.2019		0.01	0.60	2014-15	Joint Comm. (Appeal)
30	Block-II	KT CST 05/19-20 dt. 26.03.2019		0.03	0.00	2015-16	Joint Comm. (Appeal)
31	Block-II	KT CST 02/2020-21		0.02	0.01	2017-18	Joint Comm. (Appeal)
32	Block-II	KT CST 03/2020-21		0.09	0.00	2018-19	Joint Comm. (Appeal)
33	Block-II	KT CST 04/2020-21		0.33	0.02	2019-20	Joint Comm. (Appeal)
34	Govindpur	3612 DT. 05.03.2014		0.06	0.07	1999-00	Joint Comm. (Appeal)
35	Govindpur	3632 DT. 05.03.2014		-	0.06	2000-01	Joint Comm. (Appeal)
36	Govindpur	3637 DT. 05.03.2014		0.23	0.01	2001-02	Joint Comm. (Appeal)
37	Govindpur	3614 DT. 05.03.2014		0.77	0.27	2003-04	Joint Comm. (Appeal)

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
38	Govindpur	5222 DT.	27.03.2009	2.28	0.03	2004-05	Joint Comm. (Appeal)
39	Govindpur	3621 DT.	05.03.2014	0.11	0.11	2005-06	Joint Comm. (Appeal)
40	Govindpur	5557 DT.	31.03.2009	7.96	0.40	2006-07	Joint Comm. (Appeal)
41	Govindpur	17623 DT.	20.03.2010	1.27	-	2007-08	Joint Comm. (Appeal)
42	Govindpur	1320 Dt.	27.08.2012	0.29	0.06	2008-09	Joint Comm. (Appeal)
43	Govindpur	6072 DT.	05.03.2013	1.99	0.40	2009-10	Joint Comm. (Appeal)
44	Govindpur	3136 DT.	17.12.2013	1.03	0.25	2010-11	Joint Comm. (Appeal)
45	Govindpur	3106 DT	07.2.2015	4.79	0.30	2011-12	Joint Comm. (Appeal)
46	Govindpur	Bank Attachment		1.38	0.11	2012-13	Joint Comm. (Appeal)
47	Govindpur	KT-CST-02/2018-19		0.33	0.10	2008-09	Joint Comm. (Appeal)
48	Govindpur	KT-CST-12/2018-19		2.08	0.62	2013-14	Joint Comm. (Appeal)
49	Govindpur	KT-CST-08/2018-19		0.68	0.20	2014-15	Joint Comm. (Appeal)
50	Govindpur	KT-CST-06/2019-20		0.17	0.05	2015-16	Joint Comm. (Appeal)
51	Govindpur	CST/14845/23-03-20		0.50	0.14	2016-17	Joint Comm. (Appeal)
52	Govindpur	CST/7787/10-10-20		0.02	0.00	2018-19	Joint Comm. (Appeal)
53	Govindpur	CST/7788/10-10-20		0.08	0.02	2019-20	Joint Comm. (Appeal)
54	Govindpur	CST/7786/10-10-20		0.05	0.01	2017-18	Joint Comm. (Appeal)
55	Katras	KT-CST-4/15-16 dt. 09.04.2016		1.76	0.45	2010-11	J.C.C.T (Appeal), Dhanbad
56	Katras	3330 dt. 09.01.2014		0.38	0.25	2009-10	DC, Commercial Tax, Katras
57	Katras	KT-CST-13/2014-15 dt. 24.03.2015		0.51	-	2011-12	J.C.C.T (Appeal), Dhanbad
58	Katras	KT-CST-13/2015-16 dt. 21.06.2016		1.03	1.68	2012-13	J.C.C.T (Appeal), Dhanbad
59	Katras	KT-CST-09/2016-17 dt. 31.01.2017		2.81	1.30	2013-14	D.C.C.T. (Katras)
60	Katras	KT-CST-25/07-08 dt. 14.06.2008		7.68	1.76	2001-02	D.C.C.T. (Katras)
61	Katras	KT-CST-22/07-08 dt. 14.06.2008		8.59	1.97	2002-03	D.C.C.T. (Katras)
62	Katras	KT-CST-07/18-19 dt. 06.12.2018		1.64	-	2014-2015	J.C.C.T (Appeal), Dhanbad
63	Katras	12998 dt. 29.03.2019		2.50	0.80	2015-2016	J.C.C.T (Appeal), Dhanbad
64	Katras	KT/CST-09/2020-21		0.03	0.01	2017-2018	J.C.C.T (Appeal), Dhanbad
65	Katras	KT/CST-10/2020-21		0.03	0.01	2018-2019	J.C.C.T (Appeal), Dhanbad
66	Katras	KT/CST-11/2020-21		0.14	0.03	2019-2020	J.C.C.T (Appeal), Dhanbad
67	Katras	KT/CST-18/2020-21		0.54	0.16	2016-2017	J.C.C.T (Appeal), Dhanbad

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
68	Sijua	19/91-92		0.86	0.14	2012-13	Joint Comm. (Appeal), Dhn
69	Sijua	20/92-93		0.20	0.14	2012-13	Joint Comm. (Appeal), Dhn
70	Sijua	21/93-94		1.00	0.09	2012-13	Joint Comm. (Appeal), Dhn
71	Sijua	22/98-99		0.01	0.02	2012-13	Joint Comm. (Appeal), Dhn
72	Sijua	23/2002-03		0.31	0.02	2012-13	Joint Comm. (Appeal), Dhn
73	Sijua	24/2003-04		2.96	0.12	2012-13	Joint Comm. (Appeal), Dhn
74	Sijua	25/2004-05		1.95	0.05	2012-13	Joint Comm. (Appeal), Dhn
75	Sijua	26/2005-06		13.85	0.05	2012-13	Joint Comm. (Appeal), Dhn
76	Sijua	2006-07		3.99	2.75	2006-07	Joint Comm. (Appeal), Dhn
77	Sijua	2007-08		3.45	0.04	2007-08	Joint Comm. (Appeal), Dhn
78	Sijua	2008-09		6.41	-	2008-09	Joint Comm. (Appeal), Dhn
79	Sijua	2009-10		2.29	-	2009-10	Joint Comm. (Appeal), Dhn
80	Sijua	2010-11		3.47	0.60	2010-11	Joint Comm. (Appeal), Dhn
81	Sijua	CST 10/2014-15		6.70	0.04	2011-12	Joint Comm. (Appeal), Dhn
82	Sijua	39/2012-13/CST		2.18	0.50	2012-13	Joint Comm. (Appeal), Dhn
83	Sijua	17/2013-14/CST		0.80	0.16	2013-14	Joint Comm. (Appeal), Dhn
84	Sijua	3922/2014-15/CST		0.54	0.16	2014-15	Joint Comm. (Appeal), Dhn
85	Sijua	12460/15-16/CST		0.23	0.06	2015-16	Joint Comm. (Appeal), Dhn
86	Sijua	14847/16-17/CST 23.03.2020		1.09	0.31	2016-17	Joint Comm. (Appeal), Dhn
87	Sijua	7797/17-18/CST 10.10.2020		0.55	0.11	2017-18	Joint Comm. (Appeal), Dhn
88	Sijua	7796/18-19/CST 10.10.2020		0.03	0.01	2018-19	Joint Comm. (Appeal), Dhn
89	Sijua	7795/19-20/CST 23.03.2020		0.13	0.03	2019-20	Joint Comm. (Appeal), Dhn
90	Kusunda	D.NO. 963		0.01	0.01	1980-81	DCCT (Lower Court)
91	Kusunda	CC(S)-349/91-92		0.27	0.28	1979-80	Appellate Court
92	Kusunda	CC(S)-249/91-92		0.63	0.63	1983-84	Appellate Court
93	Kusunda	DH-ST-122/90-91 DH-CST-139/90-91		0.30	-	1987-88	Appellate Court
94	Kusunda	DH-ST-87/96-97 DH-CST-52/96-97		0.11	-	1990-91	Appellate Court

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
95	Kusunda	DH-ST-88/96-97	DH-CST-53/96-97	-	-	1991-92	Appellate Court
96	Kusunda	DH-ST-92/97-98	DH-CST-87/97-98	0.63	0.06	1993-94	Appellate Court
97	Kusunda	DH-ST-87/98-99	DH-CST-79/98-99	0.17	-	1994-95	Appellate Court
98	Kusunda	DH-ST-132/97-98	DH-CST-135/97-98	0.17	0.02	1995-96	Appellate Court
99	Kusunda	DH-ST-37/05-06	DH-CST-59/05-06	0.72	0.14	1996-97	Appellate Court
100	Kusunda	DH-ST-26/05-06	DH-CST-44/05-06	0.20	0.40	1998-99	Appellate Court
101	Kusunda	DH-ST-118/00-01	DH-CST-78/00-01	0.04	-	1997-98	Appellate Court then Lower Court
102	Kusunda	APPEAL FILED		0.11	-	1999-00	Appellate Court
103	Kusunda	DH-ST-05/03-04	DH-CST-4/03-04	0.08	-	2000-01	Appellate Court
104	Kusunda	DH-ST-36/05-06	DH-CST-58/05-06	1.88	1.88	2001-02	Appellate Court
105	Kusunda		DH-CST-25/13-14	0.19	0.44	2003-04	Appellate Court
106	Kusunda	DH-ST-138/09-10	DH CST -166/09-10	1.25	0.14	2004-05	Appellate Court then Lower Court
107	Kusunda	DH-ST-139/09-10	DH CST165/09-10	4.22	0.63	2005-06	Appellate Court then Lower Court
108	Kusunda	DH-VAT-49/14-15	DH CST-30/14-15	0.49	-	2006-07	Appellate Court
109	Kusunda	DH-VAT-36/13-14	DH-CST-26/13-14	0.05	-	2007-08	Appellate Court
110	Kusunda	14/13-14		0.72	0.72	2012-14	JCCT (Appeal Court)
111	Kusunda	DH CST-02/14-15		5.58	1.12	2010-11	JCCT (Appeal Court)
112	Kusunda	DH CST43/14-15		8.07	1.52	2011-12	JCCT (Appeal Court)
113	Kusunda	DH CST 31/2014-15		0.05	0.03	2008-09	JCCT (Appeal Court)
114	Kusunda	DH CST- 1 to 3/2015-16		2.50	0.15	2012-13	DCCT (Lower Court)
115	Kusunda	DH CST-45/2016-17		0.09	-	2013-14	DCCT (Lower Court)
116	Kusunda	D.NO. 7135		0.04	-	2014-15	DCCT (Lower Court)
117	Kusunda	8/14-15		3.79	0.30	2013-14 & 2014-15	DCCT (Lower Court)
118	Kusunda	8/14-15 U/S 10A		0.25	0.10	2013-14 & 2014-15	DCCT (Lower Court)
119	Kusunda	DH CST-77/2015-16		1.45	0.06	2012-13	DCCT (Lower Court)
120	Kusunda	APPEAL CASE NO.- DH CST -45/2016-17		9.18	0.65	2013-14	DCCT (Lower Court)
121	Kusunda	SRA-II-29/13-14 PARA 4 PERIOD 2009-10		0.59	-	2009-10	DCCT (Lower Court)
122	Kusunda	DH CST-25/12-13		-	0.70	2009-10	DCCT (Lower Court)
123	Kusunda	D.NO.8905		7.88	5.23	2014-15	DCCT (Lower Court)
124	Kusunda	8281 dt. 15.02.2019		6.12	2.29	2015-16	JCCT (Appeal Court)
125	Kusunda	3780 dt. 14.10.2020		0.02	0.00	2017-18	JCCT (Appeal Court)

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
126	Kusunda	3781 dt.	14.10.2020	0.06	0.01	2018-19	JCCT (Appeal Court)
127	Kusunda	8782 dt.	14.10.2020	0.28	0.06	2019-20	JCCT (Appeal Court)
128	Pootki Balihari	3122 dt.	16.08.2017	0.10	0.10	2003-04	C.C.T Ranchi
129	Pootki Balihari	3123 dt.	16.08.2017	1.17	1.17	1992-93	C.C.T Ranchi
130	Pootki Balihari	7068 dt.	03.03.2015	0.01	-	2002-03	C.C.T Ranchi
131	Pootki Balihari	7665 dt.	03.03.2015	0.01	-	2008-09	C.C.T Ranchi
132	Pootki Balihari	7665 dt.	03.03.2015	0.04	-	2008-09	C.C.T Ranchi
133	Pootki Balihari	6107 dt.	29.10.2016	1.69	-	2010-11	C.C.T Ranchi
134	Pootki Balihari	422 dt.	16.03.2019	2.97	0.83	2014-15	JCCT Dhanbad
135	Pootki Balihari	45 dt.	26.06.2019	6.74	1.89	2015-16	JCCT Dhanbad
136	Bastacolla	754/2012		2.89	2.89	2004-05	C.C.T Ranchi
137	Bastacolla	1445 DATED 12/12/2011 -751/2012		0.07	-	2004-05	C.C.T Ranchi
138	Bastacolla	751/2012		3.94	3.94	2005-06	C.C.T Ranchi
139	Bastacolla	1447 DATED 12/12/2011-- 749/2012		0.06	-	2006-07	C.C.T Ranchi
140	Bastacolla	749/2012		7.53	7.53	2006-07	C.C.T Ranchi
141	Bastacolla	1449 DATED 12/12/2011		0.01	-	2006-07	C.C.T Ranchi
142	Bastacolla	1950 DATED 28/01/2010		0.24	0.24	1985-86	DCCT Jharia Circle
143	Bastacolla	201 DATED 6/3/2010		0.60	0.27	1986-87	DCCT Jharia Circle

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
144	Bastacolla	1848	dated 22/1/10	0.22	-	1987-88	DCCT Jharia Circle
145	Bastacolla	CST /11/12-13		0.05	-	2011-12	DCCT Jharia Circle
146	Bastacolla	02/11-12		0.32	0.05	2008-09	DCCT Jharia Circle
147	Bastacolla	JHCST/01/2007-18		1.93	0.01	2007-08	DCCT Jharia Circle
148	Bastacolla	5518 dated 10.11.16		0.82	-	2009-10	JCCT(Appeal) DHN
149	Bastacolla	CST 2/ 16-17		1.18	0.36	2010-11	JCCT(Appeal) DHN
150	Bastacolla	JH CST/17		10.16	2.68	2011-12	JCCT(Appeal) DHN
151	Bastacolla	5554 dated 16.11.16		20.48	2.80	2014-15	JCCT(Appeal) DHN
152	Bastacolla	7597 dated 4/3/17		0.16	-	2012-13	DCCT Jharia Circle
153	Bastacolla	2982 dated 02/03/14		0.24	0.02	2008-09	Audit objection
154	Bastacolla	44/13-14		0.08	-	2009-10	Audit objection
155	Bastacolla	JH CST/04		-	1.22	2012-13	DCCT Jharia Circle
156	Lodna	377 dt. 10.08.2009		0.03	-	2000-2001	D C C T Dhanbad
157	Lodna	378 dt. 10.08.2009		0.07	-	2001-2002	D C C T Dhanbad
158	Lodna	4206 dt. 28.10.2005		0.05	-	2002-2003	D C C T Dhanbad
159	Lodna	4191 dt. 27.03.2008		0.41	-	2003-2004	D C C T Dhanbad
160	Lodna	6609 dt. 11.03.2020		1.36	0.73	2008-2009	JCCT(Appeal) DHN
161	Lodna	4138 dt. 26.11.2019		2.75	0.77	2009-2010	JCCT(Appeal) DHN
162	Lodna	6609 dt. 11.03.2020		2.55	1.09	2010-2011	JCCT(Appeal) DHN
163	Lodna	6609 dt. 11.03.2020		5.86	1.48	2011-2012	JCCT(Appeal) DHN
164	Lodna	5899 dt. 15.09.2015		8.49	0.57	2012-2013	D C C T Dhanbad
165	Lodna	7604 dt. 31.01.2015		13.77	0.70	2013-2014	D C C T Dhanbad
166	Lodna	5242 dt. 24.10.2016		11.25	1.60	2013-2014	D C C T Dhanbad
167	Lodna	5561 dt. 16.11.2016		24.03	2.56	2014-2015	D C C T Dhanbad
168	Lodna	5057 dt. 26.03.2019		5.86	1.02	2015-2016	JCCT(Appeal) DHN
169	Eastern Jharia Area	2404/10.10.2019		0.29	-	2005-06	DCCT, Jharia Circle
170	Eastern Jharia Area	3877 dt 15.09.2014		3.74	3.74	2009-10	DCCT, Jharia Circle

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
171	Eastern Jharia Area	JH/CST-03/18-19		5.46	2.10	2010-11	JCCT (Appeal) Dhanbad
172	Eastern Jharia Area	5116 dt 16.10.2016		0.29	0.06	2011-12	Tribunal, Ranchi
173	Eastern Jharia Area	4254 dt 01.02.2019		23.80	0.90	2011-12	JCCT (Appeal) Dhanbad
174	Eastern Jharia Area	4255 dt 01.02.2019		16.48	0.81	2013-14	JCCT (Appeal) Dhanbad
175	Eastern Jharia Area	4256 dt 01.02.2019		0.36	0.10	2014-15	Tribunal, Ranchi
176	Chanch Victoria	4738 10-11		1.51	0.30	2010-11	JCCT(APPEALS),DHANBAD
177	Chanch Victoria	CK CST-12/2015-16		0.12	0.30	2012-13	JCCT(APPEALS),DHANBAD
178	Chanch Victoria	9470 CST 29/03/2018		1.81	0.55	2013-14	JCCT(APPEALS),DHANBAD
179	Chanch Victoria	CK CST-04/2018-19		2.86	1.88	2014-15	JCCT(APPEALS),DHANBAD
180	Chanch Victoria	Rejection of Form C		1.00	0.57	2011-12	DCST, Chirkunda
181	Chanch Victoria	Audit Objection Interest on CST		0.37	0.00	2011-12	Tribunal, Ranchi
182	Chanch Victoria	Short of C Form		0.00	0.13	2015-16	JCCT(APPEALS),DHANBAD
183	Chanch Victoria			1.27	0.00	2010-11	JCCT(APPEALS),DHANBAD
184	Chanch Victoria	6446 dt. 13.03.2020		0.03	-	2016-17	JCCT(APPEALS),DHANBAD
185	Chanch Victoria	RS/109/2012-13		15.73	0.18	2009-10	JCCT(APPEALS),DHANBAD
186	Western Jharia	29/2013-14		0.34	0.05	Apr 12- Dec 13	JCCT, DHANBAD
187	Western Jharia	366/2015-16		1.01	0.02	2012-13	DCCT(Appels), Dhanbad
188	Western Jharia	7310/21.12.16		0.14	0.02	2011-12	DCCT(Appels), Dhanbad
189	Western Jharia	55/2016-17		0.60	0.02	2013-14	JCCT(Appels), Dhanbad
190	Western Jharia	6742/02.12.16		0.70	0.02	2014-15	JCCT(Appels), Dhanbad
191	Washery Division	DU-CST-43/08-09		6.62	-	2003-04	JCCT, DHANBAD
192	Washery Division	DU-CST-53/08-09		2.73	-	2004-05	JCCT, DHANBAD
193	Washery Division	DU-CST-09/09-10		0.17	-	2005-06	JCCT, DHANBAD
194	Washery Division	CC(S)116/2019		2.22	0.44	2008-09	DCCT
195	Washery Division	DU-CST-05/13-14		0.08	0.01	2009-10	JCCT, DHANBAD
196	Washery Division	DN/28/2015		0.89	0.89	2010-11	CCT/TRIBUNAL



Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
197	Washery Division		DH CST-12/2016-17	0.04	0.01	2011-12	JCCT, DHANBAD
198	Washery Division		KTCST07/09-10	1.22	-	2004-05	JCCT, DHANBAD
199	Washery Division		KTCST06/09-10	0.77	-	2005-06	JCCT, DHANBAD
200	Washery Division		KTCST18/09-10	0.33	-	2006-07	JCCT, DHANBAD
201	Washery Division		KTCST04/10-11	0.04	-	2007-08	JCCT, DHANBAD
202	Washery Division		KTVAT08/13-14	0.12	0.03	2009-10	JCCT, DHANBAD
203	Washery Division		KTCST-11/14-15	1.02	1.00	2011-12	JCCT, DHANBAD
204	Washery Division		KTCST-13/18-19	0.34	0.10	2013-14	JCCT, DHANBAD
205	Washery Division		KT CST 04/2018-19	0.06	0.02	2014-15	JCCT/DCCT
206	Washery Division		DH-CST-125/09-10	0.14	0.02	2005-06	JCCT, DHANBAD
207	Washery Division		DHVAT-125/09-10	0.01	-	2006-07	JCCT, DHANBAD
208	Washery Division		DHVAT-19/10-11	0.45	-	2007-08	JCCT, DHANBAD
209	Washery Division			0.14	0.05	2008-09	JCCT, DHANBAD
210	Washery Division		DH CST -25/2016-17	0.16	0.00	2009-10	DCCT
211	Washery Division		DH CST-47/2016-17	0.76	0.15	2010-11	JCCT, DHANBAD
212	Washery Division		CC(S)35/2019	0.06	0.01	2012-13	DCCT
213	Washery Division		CC(S)22/2019	0.19	0.04	2012-13	ACCT
214	Washery Division		CC(S)32/2019	1.79	0.36	2014-15	ACCT
215	Washery Division		DU-CST-51/08-09	0.48	-	2004-05	JCCT, DHANBAD
216	Washery Division		SU-CST-10/09-10	1.00	-	2005-06	JCCT, DHANBAD
217	Washery Division		DU-CST-19/09-10	0.36	-	2006-07	JCCT, DHANBAD
218	Washery Division		CC(S)118/2019	0.48	0.10	2007-08	DCCT
219	Washery Division		CC(S)117/2019	0.14	0.03	2008-09	DCCT
220	Washery Division		DN/30/2015	1.74	1.74	2010-11	CCT/TRIBUNAL
221	Washery Division			0.07	0.02	2012-13	JCCT, DHANBAD
222	Washery Division		JH-CST-6/10-11	2.54	-	2006-07	JCCT, DHANBAD

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
223	Washery Division		JH-CST-2/10-11	0.12	-	2007-08	JCCT, DHANBAD
224	Washery Division			0.00	-	2008-09	JCCT, DHANBAD
225	Washery Division		JH-CST-03/13-14	0.08	0.05	2009-10	JCCT, DHANBAD
226	Washery Division		JH CST-08/2016-17	0.99	0.30	2013-14	JCCT, DHANBAD
227	Washery Division		JH CST 02/2018-19	0.70	0.21	2014-15	JCCT/DCCT
228	Washery Division		DU/CST-02/19-20 dt. 20.03.2020	0.23	0.04	2015-16	DCCT DUGDHA
229	Washery Division		BANK ATTACHED dt. 30.04.2019	-	0.12	2012-13	DCCT MOONIDIH
230	Washery Division		DH/CST-51/19-20 dt. 18.03.2020	0.23	0.06	2015-16	DCCT MOONIDIH
231	Washery Division		KT/CST-02/19-20 dt. 11.03.2020	0.04	0.01	2015-16	DCCT MAHUDA
232	Washery Division		DU/CST-04/2019-20 dt. 14.06.2019	0.30	0.02	2011-12	DCCT PATHERDIH
233	Washery Division		CC(S)115/2019 dt. 06.02.2019	0.01	0.00	2008-09	DCCT DUGDHA
234	Washery Division		103 dt. 17.03.2020	0.08	0.01	2009-10	DCCT SUDAMDIH
235	Washery Division		105 dt. 17.03.2020	1.94	0.40	2010-11	DCCT SUDAMDIH
236	Washery Division		107 (SD CST-20/14-15) dt. 17.03.2020	1.98	0.35	2011-12	DCCT SUDAMDIH
237	Washery Division		JH/CST-02/19-20 dt. 26.03.2019	0.06	0.01	2015-16	DCCT SUDAMDIH
238	Washery Division		DU CST -13/2019-20 dt. 06.02.2020	0.06	0.02	2013-14	DCCT DUGDHA
239	Washery Division		DU/CST-04/19-20	1.04	1.04	2011-12	DCCT DUGDHA
240	Washery Division		1414	0.02	-	2017-18	DCCT SUDAMDIH
241	Washery Division		1415	0.02	-	2018-19	DCCT SUDAMDIH
242	Washery Division		1416	0.01	-	2019-20	DCCT SUDAMDIH
243	Madhuban Coal Washery		KT CST-21/2015-16 dt. 31.05.2016	0.55	0.20	2012-13	JCCT(APPEALS), DHANBAD
244	Madhuban Coal Washery		KT CST-13/2016-17 dt. 05.06.2017	2.68	0.53	2012-13	JCCT(APPEALS), DHANBAD
245	Madhuban Coal Washery		KT CST-5/2018-19 dt. 08.02.2019	0.66	0.20	2014-15	JCCT(APPEALS), DHANBAD
246	Madhuban Coal Washery		KT CST-8/2019-20 dt. 25.03.2019	0.93	0.28	2015-16	DCCT(APPEALS), DHANBAD
247	Madhuban Coal Washery		KT CST-8/2019-20 dt. 25.03.2019	0.27	0.07	2016-17	DCCT(APPEALS), DHANBAD
<b>Total</b>				<b>550.78</b>	<b>102.08</b>		

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
<b>WB PE Act, 1973 and WBREP Act, 1976</b>							
1	Chanch Victoria	4886 CT/APP dated	14.09.2018	0.49	-	1995-96	WB Tribunal
2	Chanch Victoria	4885 CT/APP dated	14.09.2018	2.06	-	1996-97	WB Tribunal
3	Chanch Victoria	1706 CT/2 dated	01.04.2019	0.25	-	1997-98	WB Tribunal
4	Chanch Victoria	1705 CT/2 dated	01.04.2019	0.09	-	1998-99	WB Tribunal
5	Chanch Victoria	2569 CT/APP dated	15.05.2019	0.37	-	1999-2000	WB Tribunal
6	Chanch Victoria	2663 CT/APP dated	15.05.2019	0.57	-	2000-01	WB Tribunal
7	Chanch Victoria	A-37 & 38/AS Cir/Spl/CCT		0.63	-	2001-02	WB Tribunal
8	Chanch Victoria	02/2005-06 dt.	05.06.2006	0.59	-	2002-03	WB Tribunal
9	Chanch Victoria	03/2005-06 dt.	05.06.2006	3.56	-	2003-04	Special Commissioner WB VAT Belghachia
10	Chanch Victoria	01/2006-07		4.10	-	2004-05	Special Commissioner WB VAT Belghachia
11	Chanch Victoria	02/2006-07		1.50	-	2005-06	Special Commissioner WB VAT Belghachia
12	Chanch Victoria	14.07.2010		1.28	-	2006-07	Special Commissioner WB VAT Belghachia
13	Chanch Victoria	19.05.2011		0.76	-	2007-08	Special Commissioner WB VAT Belghachia
<b>Total</b>				<b>16.28</b>	<b>-</b>		

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
<b>MMIRD ACT, 1957</b>							
1	Barora	40/79-80		0.00	-	1979-80	Certificate Officer, Dhanbad
2	Barora	18/90-91		0.02	-	1990-91	Certificate Officer, Dhanbad
3	Barora	70/94-95		0.00	-	1994-95	Certificate Officer, Dhanbad
4	Barora	59/94-95		0.29	-	1994-95	Supreme court
5	Barora	5B/01-02		0.85	-	2001-02	Certificate Officer, Dhanbad
6	Barora	09/12-13		0.09	-	2011-12	Certificate Officer, Dhanbad
7	Barora	59/1994-95		0.29	-	2006-07	Supreme court
8	Barora	WP@4561/2012		1.13	-	2012-13	Jharkhand High Court
9	Barora	08/14-15		0.03	-	2010-11	Certificate Officer, Dhanbad
10	Barora	10/14-15		0.20	-	2010-11	Certificate Officer, Dhanbad
11	Block-II	CC-120/93-94		0.07	-	1991-92	Certificate Officer, Dhanbad
12	Block-II	CC-21/96-97		0.11	-	1994-95	Certificate Officer, Dhanbad
13	Block-II	CC-98/93-94		5.41	-	1991-92	Certificate Officer, Dhanbad
14	Block-II	398 dt. 15.07.2014		1.20	-	2010-11	Certificate Officer, Dhanbad
15	Block-II	423 dt. 05.08.2014		33.00	-	2010-11	Certificate Officer, Dhanbad
16	Block-II	425 dt. 05.08.2014		6.88	-	2010-11	Certificate Officer, Dhanbad
17	Govindpur	12/86-87[R]		0.01	-	1986-87	Certificate Office at Dhanbad
18	Govindpur	66/94-95		2.04	-	1994-95	Certificate Office at Dhanbad
19	Govindpur	13/00-01		0.03	-	2000-01	Certificate Office at Dhanbad
20	Govindpur	18/2014-15		1.13	-	2010-11	Certificate Office at Dhanbad
21	Govindpur	35/2014-15		0.57	-	2010-11	Certificate Office at Dhanbad
22	Govindpur	16/2014-15		4.55	-	2010-11	Certificate Office at Dhanbad
23	Govindpur	07/2014-15		3.15	-	2010-11	Certificate Office at Dhanbad
24	Govindpur	17/2014-15		4.47	-	2010-11	Certificate Office at Dhanbad
25	Govindpur	27/2014-15		44.80	-	2010-11	Certificate Office at Dhanbad
26	Katras	4/00-01 dt. 26.07.2000		0.04	0.01	2000-01	JCT, Dhanbad
27	Katras	11/2003-04 dt. 26.07.2003		0.00	-	2003-04	JCT, Dhanbad
28	Katras	5/00-01 dt. 26.07.2000		0.03	0.00	2000-01	JCT, Dhanbad
29	Katras	12/2003-04 dt. 26.07.2003		0.00	0.00	2003-04	JCT, Dhanbad
30	Katras	30/14-15 dt. 05.08.2014		4.42	-	2014-15	JCT, Dhanbad
31	Katras	40/14-15 dt. 05.08.2014		1.48	-	2014-15	JCT, Dhanbad

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
32	Sijua	29/2014-15		1.34	-	2010-11	Certificate Officer, Dhanbad
33	Sijua	39/2014-15		5.48	-	2010-11	Certificate Officer, Dhanbad
34	Sijua	41/2014-15		1.38	-	2010-11	Certificate Officer, Dhanbad
35	Sijua	25/2014-15		1.04	-	2010-11	Certificate Officer, Dhanbad
36	Sijua	6/2014-15		0.53	-	2010-11	Certificate Officer, Dhanbad
37	Sijua	86/88-89		0.13	-	1988-89	Certificate Officer, Dhanbad
38	Kusunda	46		0.01	-	1979-80	Certificate Officer, Dhanbad
39	Kusunda	53		0.02	-	1979-80	Certificate Officer, Dhanbad
40	Kusunda	11		0.03	-	1985-86	Certificate Officer, Dhanbad
41	Kusunda	121		0.04	-	1993-94	Certificate Officer, Dhanbad
42	Kusunda	42		0.02	-	2014-15	Certificate Officer, Dhanbad
43	Kusunda	20		4.50	-	2014-15	Certificate Officer, Dhanbad
44	Kusunda	38		0.00	-	2014-15	Certificate Officer, Dhanbad
45	Kusunda	2163 dt. 14.02.2008		0.18	-	1988-89	Certificate Officer, Dhanbad
46	Kusunda	6/ 2008-09		0.01	-	2008-09	Certificate Officer, Dhanbad
47	Pootki Bahihari	151/93-94		2.24	-	1993-94	Certificate Officer, Dhanbad
48	Pootki Bahihari	53/94-95		0.25	-	1994-95	Certificate Officer, Dhanbad
49	Pootki Bahihari	29/95-96		3.93	-	1995-96	Certificate Officer, Dhanbad
50	Pootki Bahihari	4/95-96		0.18	-	1995-96	Certificate Officer, Dhanbad
51	Pootki Bahihari	14/96-97		0.00	-	1996-97	Certificate Officer, Dhanbad
52	Pootki Bahihari	37/99-00		0.45	-	1999-00	Certificate Officer, Dhanbad
53	Pootki Bahihari	8/00-01		0.78	-	2000-01	Certificate Officer, Dhanbad
54	Pootki Bahihari	WP(C) 5949/07		4.90	-	2007-08	Certificate Officer, Dhanbad
55	Bastacolla	1/95-96		4.09	-	1995-96	Supreme court
56	Bastacolla	2/95-96		0.13	-	1995-96	Supreme court
57	Bastacolla	3/95-96 / LPA 77/2005		0.37	-	1995-96	Jharkhand High Court
58	Bastacolla	16/90-91		0.00	-	1990-91	Jharkhand High Court
59	Bastacolla	36/91-92		0.01	-	1991-92	Jharkhand High Court
60	Bastacolla	5/95-96		0.47	-	1995-96	Jharkhand High Court
61	Bastacolla	11/00-01		0.03	-	2000-01	Jharkhand High Court
62	Bastacolla	40/79-80		0.02	-	1979-80	Jharkhand High Court
63	Bastacolla	48/79-80		0.00	-	1979-80	Supreme court
64	Bastacolla	68/80-81		0.05	-	1980-81	Supreme court

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
65	Bastacolla	09/2014-15		3.09	-	2010-11	Certificate Officer, Dhanbad
66	Bastacolla	11/2014-15		29.74	-	2010-11	Certificate Officer, Dhanbad
67	Bastacolla	13/2014-15		0.14	-	2010-11	Certificate Officer, Dhanbad
68	Bastacolla	14/2014-15		12.87	-	2010-11	Certificate Officer, Dhanbad
69	Bastacolla	15/2014-15		0.76	-	2010-11	Certificate Officer, Dhanbad
70	Bastacolla	11/2016-17		3.61	-	2013-14	Certificate Officer, Dhanbad
71	Bastacolla	12/2016-17		2.18	-	2013-14	Certificate Officer, Dhanbad
72	Bastacolla	41/79-80		0.17	0.02	1979-80	Certificate Officer, Dhanbad
73	Bastacolla	4291/2010		4.47	-	2005-06	Ministry of Coal
74	Lodna	01/2012-13 dt. 09.01.2013		4.58	-	Apr 07 to Dec 07	Certificate Officer, Dhanbad
75	Lodna	02/2012-13 dt. 09.01.2013		3.63	-	Dec 07 to Mar 08	Certificate Officer, Dhanbad
76	Lodna	03/2012-13 dt. 09.01.2013		0.35	-	Dec 07 to Mar 08	Certificate Officer, Dhanbad
77	Lodna	19/2014-15 dt. 05.08.2014		0.29	-	Mar-11	Certificate Officer, Dhanbad
78	Lodna	32/2014-15 dt. 05.08.2014		0.00	-	Mar-11	Certificate Officer, Dhanbad
79	Lodna	33/2014-15 dt. 05.08.2014		0.37	-	Mar-11	Certificate Officer, Dhanbad
80	Lodna	34/2014-15 dt. 05.08.2014		18.99	-	Mar-11	Certificate Officer, Dhanbad
81	Lodna	35/2014-15 dt. 05.08.2014		1.08	-	Mar-11	Certificate Officer, Dhanbad
82	Lodna	36/2014-15 dt. 05.08.2014		1.24	-	Mar-11	Certificate Officer, Dhanbad
83	Lodna	36/1994-95 dt. 05.05.1994		0.01	-	1994-95	Certificate Officer, Dhanbad
84	Lodna	41/1994-95 dt. 01.08.1994		0.81	-	1994-95	Supreme court
85	Lodna	11/1998-99 dt. 02.02.1999		0.07	-	1998-99	Supreme court
86	Eastern Jharia	68/80-81		0.05	-	1977	Certificate Officer, Dhanbad
87	Eastern Jharia	05/2014-15		0.06	-	2006-07 to 2010-11	Certificate Officer (Mining) Dhanbad
88	Chanch Victoria	85/94-95		0.19	-	1994-95	Certificate Officer (Mining) Dhanbad
89	Chanch Victoria	119/93-94		0.03	-	1993-94	Certificate Officer (Mining) Dhanbad
90	Chanch Victoria	audit para 1(C)		0.65	-	2013-14	Certificate Officer (Mining) Dhanbad
91	Western Jharia	9/1998-99, 23.12.1998		0.58	-	1992-93	Certificate Officer (Mining) Dhanbad
92	Western Jharia	45/1999-00, 17.01.2000		0.00	-	1997-98	Certificate Officer (Mining) Dhanbad
93	Western Jharia	WP/1685/2010-11, 25.03.2011		51.48	-	2010-11	Certificate Officer (Mining) Dhanbad
94	Western Jharia	WP/1666/2010-11, 25.03.2011		25.41	-	2010-11	Jharkhand High Court
Total				315.85	0.04		

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
<b>ED ACT,1948</b>							
1	Katras	KT-ED-24		0.00	-	1998-99	DC, Commercial Tax, Katras
2	Katras	KT-ED-25		0.03	-	1998-99	DC, Commercial Tax, Katras
3	Katras	KT-ED-26		0.02	-	1998-99	DC, Commercial Tax, Katras
4	Katras	KT-ED-27		0.04	-	1998-99	DC, Commercial Tax, Katras
5	Katras	KT-ED-1		0.01	-	2003-04	DC, Commercial Tax, Katras
6	Katras	KT-ED-1		0.01	-	2003-04	DC, Commercial Tax, Katras
7	Pootki Bahihari	DH/ED-4 to 10 dt. 08.07.2015		11.20	1.20	2004-05 to 2010-11	JCCT Dhanbad
8	Bastacolla	1509 dated 7/6/14		0.06		2002-03	DCCT Jharia circle
9	Bastacolla	1510 dated 7/6/14		0.06		2003-04	DCCT Jharia circle
10	Bastacolla	1511 dated 7/6/14		0.06		2004-05	DCCT Jharia circle
11	Bastacolla	652 dated 8/8/20		0.06		2007-08	DCCT Jharia circle
12	Bastacolla	653 dated 8/8/20		0.06		2008-09	DCCT Jharia circle
13	Bastacolla	654 dated 8/8/20		0.06		2009-10	DCCT Jharia circle
14	Bastacolla	655 dated 8/8/20		0.06		2010-11	DCCT Jharia circle
15	Bastacolla	656 dated 8/8/20		0.13		2011-12	DCCT Jharia circle
16	Bastacolla	657 dated 8/8/20		0.37		2012-13	DCCT Jharia circle
17	Bastacolla	1591 dated 21/12/20		0.06		2015-16	DCCT Jharia circle
18	Bastacolla	1592 dated 21/12/20		0.02		2014-15	DCCT Jharia circle
19	Bastacolla	1593 dated 21/12/20		0.04		2013-14	DCCT Jharia circle
20	Bastacolla	1594 dated 21/12/20		0.11		2015-16	DCCT Jharia circle
21	Bastacolla	1595 dated 21/12/20		0.03		2014-15	DCCT Jharia circle
22	Bastacolla	1567 dated 21/12/20		0.01		2013-14	DCCT Jharia circle
23	Bastacolla	1568 dated 21/12/20		0.00		2014-15	DCCT Jharia circle
24	Bastacolla	1569 dated 21/12/20		0.01		2015-16	DCCT Jharia circle
25	Bastacolla	133 dated 24/6/20		0.04		2015-16	DCCT Jharia circle
26	Bastacolla	5698 dated 23/11/16		0.11	0.01	2008-09	DCCT Jharia circle
27	Bastacolla	5699 dated 23/11/16		0.10	0.01	2009-10	DCCT Jharia circle
28	Bastacolla	7662 dated 08-03-17		0.13	0.01	2013-14	DCCT Jharia circle
29	Bastacolla	7661 dated 08-03-17		0.12	0.01	2014-15	DCCT Jharia circle
30	Lodna	2475 & 01-11-2017		0.02	0.00	2006-07	JCCT DHN
31	Lodna	2476 & 01-11-2017		0.15	0.02	2006-07	JCCT DHN

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
32	Lodna	2474 & 01-11-2017		0.98	0.10	2006-07	JCCT DHN
33	Lodna	2473 & 01-11-2017		0.02	0.00	2007-08	JCCT DHN
34	Lodna	2481 & 02-11-2017		0.16	0.02	2007-08	JCCT DHN
35	Lodna	2792 & 06-12-2017		0.23	0.02	2007-08	JCCT DHN
36	Lodna	2480 & 02-11-2017		0.02	0.00	2008-09	JCCT DHN
37	Lodna	2485 & 02-11-2017		0.17	0.02	2008-09	JCCT DHN
38	Lodna	2793 & 06-12-2017		0.21	0.02	2008-09	JCCT DHN
39	Lodna	2486 & 02-11-2017		0.02	0.00	2009-10	JCCT DHN
40	Lodna	2495 & 03-11-2017		0.16	0.02	2009-10	JCCT DHN
41	Lodna	2497 & 03-11-2017		0.02	0.00	2010-11	JCCT DHN
42	Lodna	2496 & 03-11-2017		0.17	0.02	2010-11	JCCT DHN
43	Lodna	2433 & 31-10-2017		0.15	0.01	2011-12	JCCT DHN
44	Lodna	2325 & 12-10-2017		0.02	0.00	2012-13	JCCT DHN
45	Lodna	2324 & 12-10-2017		0.09	0.00	2013-14	JCCT DHN
48	Washery Division	ELECTRICITY DUTY		4.17	4.17	2007-12	DC, Commercial Tax Katras
49	Washery Division	15719/23.03.2019		0.38	-	2015-16	DCCT Tenughat Circle Phusro
50	Washery Division	9862/17.11.2018		0.36	-	2014-15	DCCT Tenughat Circle Phusro
51	Washery Division	10678/18.20.20		0.75	-	2014-15	Audit Objection
52	Washery Division	10679/18.20.20		0.63	-	2015-16	Audit Objection
53	Chanch Victoria	5776		0.03	-	2012-13	JCCT DHN
54	Chanch Victoria	5777		0.03	-	2013-14	JCCT DHN
55	Chanch Victoria	5778		0.07	-	2014-15	JCCT DHN
56	Chanch Victoria	5779		0.08	-	2015-16	JCCT DHN
57	Chanch Victoria	5780		0.08	-	2016-17	JCCT DHN
Total				22.15	5.67		



Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
<b>F ACT, 1994</b>							
1	Katras	C.No. V (30) 65 / Roy / Prev / DHN (H) / 2016 / 477 dt. 23.01.2017		0.02	-	Apr 16 to Oct 16	Joint Commissioner of Central Excise and Service Tax, Dhanbad
2	Western Jharia	WP/209/2015		1.06	-	2014-Dec 2015	Commissioner Service Tax
3	Pay Office	BCCL/DNB/Adjn/2014-15/5635 dt. 23.09.2016		3.70	0.08	July 15- March 17	CESTAT KOLKATA
4	Pay Office	BCCL/DNB(H)/2014/105&2015/5434		2.79	0.21	2012-15	CESTAT KOLKATA
		Total		7.58	5.67		
Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
<b>CE ACT, 1944</b>							
1	Barora	OIO/16/AC/CGST & CX/DND/2020 Dated 10.09.2020		0.28	0.01	2014-15	The Commissioner of Central Excise (Appeals), Ranchi
2	Block-II	57/2016/CX/BCCL NAWAGARH/ADC/DNB(H) Dated 21.12.2016		1.48	0.11	Mar. 11 to Sept 15	The Commissioner of Central Excise (Appeals), Ranchi
3	Block-II	04/Asst Comm/CGST/North Div/17-18 dt. 29.12.2017		0.01	0.00	Oct-15	The Commissioner of Central Excise (Appeals), Ranchi
4	Govindpur	V(30)25/CX/BCCL/A-III/Adj/DNB(H)/2016/2114 dated 04.03.2016		0.56	0.04	Mar'11 to Oct'15	The Commissioner of Central Excise (Appeals), Ranchi
5	Govindpur	V(30)78/CEX/BCCL/A-III/Adj/DNB(H)/2016/4026 dated 19.04.2018		5.93	0.45	Mar'11 to Oct'15	CESTAT KOLKATA
6	Govindpur	V(30)72/DSCN (P)/BCCL/A-III/DNB-1/17-18 dated 31.05.2018		0.11	0.01	Nov'15 to Jun'16	The Commissioner of Central Excise (Appeals), Ranchi
7	Katras	V (30)39 / CX / BCCL Katras / Adj / DNB(H) / 2016 dt. 11.01.2017		1.68	0.11	Mar'11 to Oct'15	Commissioner of Central Excise and Service Tax, Ranchi
8	Sijua	55/2016 dt. 26.12.2016		0.99	0.06	Mar'11 to Oct'15	Comm. Appeals Ranchi
9	Sijua	XAP-113/RAN/18-19		0.18	0.02	2015-16	Comm. Appeals Ranchi

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
10	Kusunda	A.R.NO. 148/CEX/DNB/RAN/2011-12		0.00	-	2011-12	Jharkhand High Court
11	Kusunda	A.R.NO. 148/CEX/DNB/RAN/2011-12		0.00	-	2011-12	Jharkhand High Court
12	Kusunda	A.R.NO. 131/CEX/DNB/RAN/12-13		2.05	-	2012-13	Jharkhand High Court
13	Kusunda	A.R.NO. 93/CEX/DHN/RAN/13-14		0.00	-	2013-14	Jharkhand High Court
14	Kusunda	A.R.NO. 93/CEX/DHN/RAN/13-14		0.02	-	2013-14	Jharkhand High Court
15	Kusunda	07/CEX/COMMR/DNB/2017 dt 08.02.2017		4.99	0.25	Mar'11 to Oct'15	CESTAT KOLKATA
16	Kusunda	69 CENTRAL EXCISE PR COMMIR-2018 dt 27.03.2018		5.61	0.21	Mar'11 to Jul'15	CESTAT KOLKATA
17	Pootki Balihari	16/2016-17 dt. 08.03.2017		0.00	0.00	Oct'15	Comm. Appeals Ranchi
18	Pootki Balihari	38/2016-17 dt. 28.09.2016		0.12	0.01	Mar'11 to Sep'15	Comm. Appeals Ranchi
19	Pootki Balihari	66/2013-14 dt. 04.02.2015		1.21	1.21	upto 2012-13	Jharkhand High Court
20	Pootki Balihari	66/2013-14 dt. 04.02.2015		0.01	0.01	2013-14	Jharkhand High Court
21	Western Jharria	E/76564/2018-EX[DB] dated 15.05.2018		48.61	3.65	Mar 11 to Oct 15	CESTAT KOLKATA
22	Western Jharria	V (30) 76/DSCN/BCCL WJ Area/Baz Tax/2015-16 dated 22.12.2016		0.11	-	Mar 11 to Nov 15	Comm. Appeals Ranchi
23	Washery Division	16/AC/CEX/BOK-II/2016-17 Dt. 03-03-2017		0.45	0.03	Mar'11 to Oct'15	Comm. Appeals Ranchi
24	Washery Division	18/2016/CX/BCCL/SUDAMDIH/ADC/DNB(H) Dt. 28-09-2016		0.32	0.02	Mar'11 to Oct'15	Comm. Appeals Ranchi
25	Washery Division	37/2016/CX/BCCL/MAHUDA/ADC/DNB(H) Dt. 27.09.2016		0.29	0.02	Mar'11 to Oct'15	Comm. Appeals Ranchi
26	Washery Division	58/2016/CX/BCCL/MOONIDIH/ADC/DNB(H) Dt. 22-12-2016		0.55	0.04	Mar'11 to Oct'15	Comm. Appeals Ranchi
27	Madhuban Coal Washery	36/2016/CX/BCCL/Madhuban/ADC/DNB (H) dt. 20.12.2016		0.84	0.03	Mar'11 to Sep'15	Comm. Appeals Ranchi
28	Madhuban Coal Washery	WP(T) No 3650 of 2015		2.64	2.64	2014-15	Jharkhand High Court
29	Madhuban Coal Washery	36/2016/CX/BCCL/Madhuban/ADC/DNB (H) dt. 20.12.2016		0.01	-	Oct'15	Comm. Appeals Ranchi
30	Sales Accounts	E/77270/2018-EX[DB] dated 26.06.2018		26.26	2.19	2010-11 to 2014-15	CESTAT KOLKATA
31	Central Accounts	V (30)105/ SN / BCCL - III / DNB(H) / 18-19 dt. 19.02.2020		0.31	0.02	Nov 16-June 17	Asstt. Commissioner of Central Excise, Ranchi
32	Central Accounts	FO/A/75803/2015 dated 17.12.2015		1.58	0.05	Mar 86- July 88	Jharkhand High Court
<b>Total</b>				<b>107.23</b>		<b>11.23</b>	

Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
<b>SGST ACT, 2017</b>							
1	Central Accounts	ZA200719000002E	dated 01.07.2019	0.04	0.00	2017-18	JCCT (A) Dhanbad
Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
<b>COMMON CAUSE COMPENSATION AGAINST ILLEGAL MINING BY DMO DHANBAD</b>							
1	Barora	53 to 99 of 2018-	PCA	3,275.44	-	2001-01 to 2012-13	Revisonal Authority, MOC
2	Block-II	53 to 99 of 2018-	PCA	2,120.17	-	2000-01 to 2014-15	Revisonal Authority, MOC
3	Govindpur	53 to 99 of 2018-	PCA	337.04	-	2000-01 to 2013-14	Revisonal Authority, MOC
4	Katras	53 to 99 of 2018-	PCA	2,113.35	-	2000-01 to 2016-17	Revisonal Authority, MOC
5	Sijua	53 to 99 of 2018-	PCA	1,445.76	-	2000-01 to 2015-16	Revisonal Authority, MOC
6	Kusunda	53 to 99 of 2018-	PCA	2,736.40	-	2000-01 to 2015-16	Revisonal Authority, MOC
7	Pootki Bahihari	53 to 99 of 2018-	PCA	454.33	-	2000-01 to 2016-17	Revisonal Authority, MOC
8	Bastacolla	53 to 99 of 2018-	PCA	2,157.00	-	2000-01 to 2016-17	Revisonal Authority, MOC
9	Lodna	53 to 99 of 2018-	PCA	928.00	-	2000-01 to 2016-17	Revisonal Authority, MOC
10	Eastern Jharia	53 to 99 of 2018-	PCA	190.26	-	2001-02 to 2016-17	Revisonal Authority, MOC
11	Western Jharia	53 to 99 of 2018-	PCA	36.35	-	2001-01 to 2010-11	Revisonal Authority, MOC
12	Chanch Victoria	53 to 99 of 2018-	PCA	1,550.36	-	2000-01 to 2014-15	Revisonal Authority, MOC
				<b>Total</b>			
							<b>17,344.46</b>



Sl. No.	Name of Area	Case Reference		Demand Amount (₹'crore)	Amount Deposited under Protest (₹'crore)	Amount Deposited under Protest (₹'crore)	Forum where dispute is pending
		No.	Date				
	<b>HOLDING TAX</b>						
1	Central Accounts	WP(T)3583 /2015		252.23	-	2015-16	Jharkhand High Court
		Total		252.23	-		
		Grand Total		19,905.35	878.78		

**ANNEXURE - VII**

भारतसरकार  
GOVERNMENT OF INDIA  
भारतीयलेखापरीक्षाऔरलेखाविभाग  
INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
कार्यालय महानिदेशक लेखापरीक्षा (कोयला), कोलकाता  
OFFICE OF THE DIRECTOR GENERAL OF AUDIT (COAL)  
पुरानानिजाममहल, 234/4 आचार्यजगदीशचन्द्रबोसरोड, कोलकाता। -  
700 020  
OLD NIZAM PALACE, 234/4, A. J. C. BOSE ROAD,  
KOLKATA-700020



No.372 /CAR/CCL/A/c Audit/BCCL/2021-22/

Date:- 27.07.2021

To  
The Chairman-cum-Managing Director,  
Bharat Coking Coal Limited,  
Koyla Bhawan, Koyla Nagar,  
Dhanbad-826005

**Subject: Comments of the Comptroller and Auditor General of India under Section 143(6)(b) of the Companies Act, 2013 on the Financial Statements of Bharat Coking Coal Limited for the year ended 31 March 2021.**

Sir,

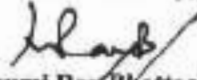
I forward herewith the Comments of the Comptroller and Auditor General of India under Section 143(6)(b) of the Companies Act, 2013 on the financial statements of Bharat Coking Coal Limited for the year ended 31 March 2021.

The receipt of this letter may please be acknowledged.

Encl: As stated.

Place: Kolkata  
Dated: 27 July 2021

Yours faithfully,

  
(Mausumi Ray Bhattacharyya)  
Director General of Audit (Coal)  
Kolkata

पुराना निजाम महल, 234/4 आचार्य जगदीश चन्द्र बोस रोड, कोलकाता। - 700 020, 234/4, A. J. C.


**COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA  
UNDER SECTION 143(6)(b) OF THE COMPANIES ACT, 2013 ON THE  
FINANCIAL STATEMENTS OF BHARAT COKING COAL LIMITED FOR THE  
YEAR ENDED 31 MARCH 2021.**

The preparation of financial statements of Bharat Coking Coal Limited for the year ended 31 March 2021 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (Act) is the responsibility of the management of the company. The statutory auditor appointed by the Comptroller and Auditor General of India under section 139(5) of the Act is responsible for expressing opinion on the financial statements under section 143 of the Act based on independent audit in accordance with the standards on auditing prescribed under section 143(10) of the Act. This is stated to have been done by them vide their Revised Audit Report dated 15 July 2021 which supersedes their earlier Audit Report dated 26 May 2021.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of Bharat Coking Coal Limited for the year ended 31 March 2021 under section 143(6) (a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors and company personnel and a selective examination of some of the accounting records.

In view of the revisions made in the statutory auditor's report, to give effect to some of my audit observations raised during supplementary audit, I have no further comments to offer upon or supplement to the statutory auditors' report under section 143(6) (b) of the Act.

**For and on behalf of the  
Comptroller and Auditor General of India**

  
**(Mausumi Ray Bhattacharyya)  
Director General of Audit (Coal)  
Kolkata**

**Place: Kolkata  
Dated: 27 July 2021**

## ANNEXURE - VIII

### SECRETARIAL AUDIT REPORT

Form No.-MR-3

For the Financial Year ended 31st March, 2021

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

Secretarial Audit Report	Management's Comment
<p>To, The Members M/s. Bharat Coking Coal Limited Koyla Bhawan Koyla Nagar, Dhanbad-826005 Jharkhand, India</p> <p>We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. Bharat Coking Coal Limited (CIN: U10101JH1972GOI000918) (hereinafter called the Company). Secretarial Audit was conducted in accordance to the CSAS-4-Auditing Standard on Secretarial Audit issued by the Institute of Company Secretaries of India (the ICSI) that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.</p> <p>Based on my verification of the books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, the explanations and clarification given to me and the representation made by the management and considering the relaxation granted by Ministry of Corporate Affairs due to spread of COVID-19 Pandemic, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31<sup>st</sup> March, 2021, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:</p> <p>I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2021, according to the provisions of:</p> <ol style="list-style-type: none"> <li>i. The Companies Act, 2013 (the Act) and the Rules made there under;</li> <li>ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made there under (Not applicable during the Audit Period);</li> <li>iii. Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings (Not applicable during the Audit Period);</li> <li>iv. The Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act')(Not applicable during the Audit Period);</li> <li>v. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;</li> <li>vi. Corporate Governance Guidelines issued by Department of Public Enterprises vide their OM. No. 18(8)/2005-GM dated 14<sup>th</sup> May, 2010;</li> <li>vii. Secretarial Standards 1 and 2 as issued by the Institute of Company Secretaries of India.</li> </ol>	



Secretarial Audit Report	Management's Comment
<p>viii. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.</p> <p>We report that, having regard to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof, on test-check basis and a declaration given by MD/CEO, BCCL vide Letter Ref No. dated 25/03/2021, the Company has complied with the following laws applicable specifically to the Company:</p> <ol style="list-style-type: none"> <li>1. The Coal Mines Act, 1952</li> <li>2. Indian Explosives Act, 1884</li> <li>3. Colliery Control Order, 2000 and Colliery Control Rules, 2004</li> <li>4. The Coal Mines Regulations, 2017</li> <li>5. The Payment of Wages (Mines) Rules, 1956</li> <li>6. Coal Mines Pension Scheme, 1998</li> <li>7. Coal Mines Conservation and Development Act, 1974</li> <li>8. The Mines Vocational Training Rules, 1966</li> <li>9. The Mines Creche Rules, 1961</li> <li>10. The Mines Rescue Rules, 1985</li> <li>11. Coal Mines Pithead Bath Rules, 1946</li> <li>12. Maternity Benefit (Mines and Circus) Rules, 1963</li> <li>13. The Explosives Rules, 2008</li> <li>14. Mineral Concession Rules, 1960</li> <li>15. Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948</li> <li>16. Mines and Minerals (Development and Regulation) Act, 1957</li> <li>17. The Payment of Undisbursed Wages (Mines) Rules, 1989</li> <li>18. Indian Electricity Act, 2003 and the Indian Electricity Rules, 1956</li> <li>19. Environment Protection Act, 1986 and Environment Protection Rules, 1986</li> <li>20. The Hazardous and Other Wastes (Management and Trans boundary Movement) Rules, 2016</li> <li>21. The Water (Prevention &amp; Control of Pollution) Act, 1974 and Rules made there under</li> <li>22. The Air (Prevention &amp; Control of Pollution) Act, 1981</li> <li>23. Public Liability Insurance Act, 1991 and Rules made there under.</li> </ol> <p>During the Audit Period, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, etc. mentioned above. As regards certain Corporate Governance provisions, the Company being a Central PSU, the regulatory framework applicable to Government Companies is designed to ensure compliances in respect of matters pertaining to appointment, evaluation and succession of directors, quarterly/ annual grading of CPSE on the compliance of DPE Corporate Governance norms. The submission of compliance of DPE guidelines on annual basis were found to have been complied with.</p> <p>The matter of “Common Cause Vs. UoI” pursuant to Hon'ble Supreme Court judgment in WP (Civil) 114 of 2014 has been reported by the Statutory Auditor of the Company and is statement of fact, so no further call is required.</p> <p><b>We further report that</b> the Board of Directors of the Company is duly constituted as per the Companies Act, 2013 except one of independent woman director retired on 05.09.2020 and no further appointment has been made in this regard. Hence, the company is not having sufficient number of Independent Director and Woman Director as required under Section 149 of the Act. Hence formation of Audit Committee is also not as per Section 177 of Companies Act, 2013. There was change in the composition of the Board of Directors during the year under review and in compliance with required provisions of the Companies Act, 2013.</p>	<p>It is a statement of fact and doesnot need any explanation.</p>





Secretarial Audit Report	Management's Comment
<p>Adequate notice was given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance except where the meeting was held at a short notice to transact urgent business and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. During the audit period under review, all decisions at Board Meetings were carried out unanimously.</p> <p><b>We further report that</b> there are adequate systems and processes in the company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.</p> <p><b>We further report that</b> as per explanations and management representations obtained and relied upon by me, during the audit period there is no such specific events/actions having major bearing on the Company's affairs had taken place.</p> <p><b>We further report that</b> as per explanations and management representations obtained and relied upon by me, during the audit period there is no such specific events/actions having major bearing on the Company's affairs had taken place.</p> <p><b>(J.K. Das)</b>  <b>C. P. No. 4250</b>  <b>Membership No. FCS 7268</b>  <b>M/s J.K. Das &amp; Associates,</b>  <b>Company Secretaries</b>  <b>UDIN: F007268C000607263</b>  <b>Peer Review Certificate No. 2015/322</b></p> <p><b>Place: Kolkata</b>  <b>Date: 9<sup>th</sup> July, 2021</b></p>	

<b>Secretarial Audit Report</b>	<b>Management's Comment</b>
<p>To, The Members <b>M/s. Bharat Coking Coal Limited</b> Koyla Bhawan Koyla Nagar, Dhanbad-826005 Jharkhand, India</p> <p>Dear Sir, Our report of even date is to be read along with this letter.</p> <p><b>Management's Responsibility:</b> The responsibility of the management of the Company are as under:</p> <ol style="list-style-type: none"> <li>1. The Coal Mines Act, 1952 Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.</li> <li>2. We have followed the audit practices and the processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.</li> <li>3. We have not verified the correctness and appropriateness of financial records and Books of Account of the Company or examined any books, information or statements other than Books and Papers.</li> <li>4. We have not examined any other specific laws except as mentioned above.</li> <li>5. Wherever required, we have obtained the Management Representation about the compliance of aforesaid Laws, Rules, Regulations, Standards, Guidelines and happening of events etc.</li> <li>6. The compliance of the provisions of corporate laws and other applicable Rules, Regulations, Guidelines, Standards etc. is the responsibility of management. Our examination was limited to the verification of procedure on test basis.</li> <li>7. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.</li> </ol> <p><b>(J.K. Das)</b> <b>C. P. No. 4250</b> <b>Membership No. FCS 7268</b> <b>M/s J.K. Das &amp; Associates,</b> <b>Company Secretaries</b> <b>UDIN: F007268C000607263</b> <b>Peer Review Certificate No. 2015/322</b></p> <p><b>Place: Kolkata</b> <b>Date: 9<sup>th</sup> July, 2021</b></p>	



# BHARAT COKING COAL LIMITED

## ( A Miniratna Company )

CIN No. U10101972GOI000918

Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

### Statement of Standalone Audited Results for the Quarter/Year Ended 31.03.2021

(₹' Crore)

S.I. No:	Particulars	Quarter Ending			Year Ended	
		31.03.2021 Audited	31.12.2020 Unaudited	31.03.2020 Audited	31.03.2021 Audited	31.03.2020 Audited
<b>1</b>	<b>Revenue from operations :</b>					
	(a) Sales (Net of statutory levies)	1,769.19	1,667.81	2,462.88	6,149.81	8,967.56
	(b) Other Operating Revenue (Net of statutory levies)	128.16	120.87	121.25	417.48	458.45
	<b>Revenue from operations (a+b)</b>	<b>1,897.35</b>	<b>1,788.68</b>	<b>2,584.13</b>	<b>6,567.29</b>	<b>9,426.01</b>
<b>2</b>	<b>Other Income</b>	<b>73.43</b>	<b>38.81</b>	<b>376.37</b>	<b>190.79</b>	<b>766.75</b>
<b>3</b>	<b>Total Income (1+2)</b>	<b>1,970.78</b>	<b>1,827.49</b>	<b>2,960.50</b>	<b>6,758.08</b>	<b>10,192.76</b>
<b>4</b>	<b>Expenses :</b>					
	(a) Cost of Materials Consumed	163.12	106.07	122.15	475.09	397.15
	(b) Changes in inventories of finished goods/work in progress and Stock in trade	(210.00)	(269.40)	(121.92)	(463.45)	79.48
	(c) Employee Benefits Expense	1,494.18	1,387.50	1,574.31	5,565.72	5,761.35
	(d) Power Expense	49.48	58.21	48.49	225.42	233.72
	(e) Corporate Social Responsibility Expense	1.33	1.69	4.79	6.12	6.01
	(f) Repairs	51.75	24.30	80.23	138.76	201.49
	(g) Contractual Expense	424.20	446.91	394.64	1,476.37	1,211.50
	(h) Finance Costs	50.11	24.60	61.58	121.69	221.83
	(i) Depreciation/Amortization/ Impairment	67.19	52.49	38.14	213.86	197.53
	(j) Provisions	8.36	8.71	159.09	32.60	186.65
	(k) Write off	-	-	0.19	-	1.07
	(l) Stripping Activity Adjustment	(60.67)	51.37	39.04	(193.17)	49.72
	(m) Other Expenses	196.49	203.37	170.04	736.13	654.14
	<b>Total Expenses (a to m)</b>	<b>2,235.54</b>	<b>2,095.82</b>	<b>2,570.77</b>	<b>8,335.14</b>	<b>9,201.64</b>
<b>5</b>	<b>Profit/(Loss) before tax (3-4)</b>	<b>(264.76)</b>	<b>(268.33)</b>	<b>389.73</b>	<b>(1,577.06)</b>	<b>991.12</b>
<b>6</b>	<b>Tax Expenses</b>	<b>(125.98)</b>	<b>142.03</b>	<b>100.46</b>	<b>(374.58)</b>	<b>72.44</b>
<b>7</b>	<b>Net Profit/(Loss) for the period (5-6)</b>	<b>(138.78)</b>	<b>(410.36)</b>	<b>289.27</b>	<b>(1,202.48)</b>	<b>918.68</b>
<b>8</b>	<b>Other Comprehensive Income</b>					
	(i) Items that will not be reclassified to profit or loss	34.15	(58.44)	(64.65)	(8.51)	(308.64)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	8.60	(15.66)	(20.61)	(2.14)	(96.30)
	<b>Total Other Comprehensive Income (i-ii)</b>	<b>25.55</b>	<b>(42.78)</b>	<b>(44.04)</b>	<b>(6.37)</b>	<b>(212.34)</b>
<b>9</b>	<b>Total Comprehensive Income/(loss) (7+8)</b>	<b>(113.23)</b>	<b>(453.14)</b>	<b>245.23</b>	<b>(1,208.85)</b>	<b>706.34</b>
<b>10</b>	<b>Paid up Equity Share Capital (Face Value of share ₹ 1000/- each)</b>	<b>4,657.00</b>	<b>4,657.00</b>	<b>4,657.00</b>	<b>4,657.00</b>	<b>4,657.00</b>
<b>11</b>	<b>Earning Per Share (EPS) (of ₹ 1000/- each) (not annualised)</b>					
	<b>a) Basic</b>	<b>(29.80)</b>	<b>(88.12)</b>	<b>110.01</b>	<b>(258.21)</b>	<b>364.18</b>
	<b>b) Diluted</b>	<b>(29.80)</b>	<b>(88.12)</b>	<b>110.01</b>	<b>(258.21)</b>	<b>364.18</b>



(₹' Crore)

S.I. No:	Particulars	Quarter Ending			Year Ended	
		31.03.2021 Audited	31.12.2020 Unaudited	31.03.2020 Audited	31.03.2021 Audited	31.03.2020 Audited
12	Production (Raw Coal) (in MT)	7.15	7.42	9.09	24.66	27.74
13	Offtake (Raw Coal) (in MT)	6.37	6.36	7.98	23.13	28.76
14	OBR (in MCum)	27.16	28.56	26.61	103.78	82.65

As per our report of even date

**For N.C. Banerjee & Co.**

Chartered Accountants

FRN - 302081E

**(CA Arvind Kumar)**

Partner

Mem. No - 402203

**Date: 26.05.2021**
**Place: Dhanbad**

On behalf of the Board

**(P. M. Prasad)**

Chairman cum Managing

Director &amp; CEO

DIN- 08073913

**(B. K. Basak)**

G. M. (Finance I/C)

**(Samiran Dutta)**

Director (Finance)

&amp; CFO

DIN-08519303

**(B.K. Parui)**

Company Secretary



# BHARAT COKING COAL LIMITED

(A Miniratna Company)

## BALANCE SHEET AS AT 31.03.2021

(₹' Crore)

	Note No.	As at	
		31.03.2021	31.03.2020
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
(a) Property, Plant & Equipment	3	1,884.86	1,420.33
(b) Capital Work in Progress	4	1,389.92	1,702.26
(c) Exploration and Evaluation Assets	5	417.88	645.16
(d) Intangible Assets	6	-	-
(e) Financial Assets			
(i) Investments	7	-	-
(ii) Loans	8	-	0.07
(iii) Other Financial Assets	9	528.13	471.86
(f) Deferred Tax Assets (net)		971.44	573.35
(g) Other non-current assets	10	926.12	751.66
<b>Total Non-Current Assets (A)</b>		<b>6,118.35</b>	<b>5,564.69</b>
<b>Current Assets</b>			
(a) Inventories	12	1,187.88	700.77
(b) Financial Assets			
(i) Investments	7	-	4.00
(ii) Trade Receivables	13	3,004.80	2,414.72
(iii) Cash & Cash equivalents	14	48.67	34.30
(iv) Other Bank Balances	15	126.99	1,423.31
(v) Loans	8	-	-
(vi) Other Financial Assets	9	280.38	233.06
(c) Current Tax Assets (Net)		122.72	89.50
(d) Other Current Assets	11	2,112.88	1,912.05
<b>Total Current Assets (B)</b>		<b>6,884.32</b>	<b>6,811.71</b>
<b>Total Assets (A+B)</b>		<b>13,002.67</b>	<b>12,376.40</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	16	4,657.00	4,657.00
(b) Other Equity	17	(1,568.19)	(359.34)

(₹ ' Crore)

	Note No.	As at	
		31.03.2021	31.03.2020
Equity attributable to equityholders of the company		3,088.81	4,297.66
Non-Controlling Interests		-	-
<b>Total Equity (A)</b>		<b>3,088.81</b>	<b>4,297.66</b>
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	18	-	-
(ii) Other Financial Liabilities	20	90.25	88.45
(b) Provisions	21	2,080.18	1,777.15
(c) Other Non-Current Liabilities	22	3.62	5.01
<b>Total Non-Current Liabilities (B)</b>		<b>2,174.05</b>	<b>1,870.61</b>
<b>Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	18	2,052.08	583.07
(ii) Trade payables	19		
Micro, Small and Medium Enterprises		8.23	2.35
Other than Micro, Small and Medium Enterprises		1,200.30	965.47
(iii) Other Financial Liabilities	20	1,506.05	1,439.31
(b) Other Current Liabilities	23	2,093.06	2,238.49
(c) Provisions	21	880.09	979.44
(d) Current Tax Liabilities (net)		-	-
<b>Total Current Liabilities (C)</b>		<b>7,739.81</b>	<b>6,208.13</b>
<b>Total Equity and Liabilities (A+B+C)</b>		<b>13,002.67</b>	<b>12,376.40</b>

The Accompanying Notes form an integral part of Financial Statements.

**As Per Our Report of even Date**

 For **N.C. Banerjee & Co.**  
Chartered Accountant  
FRN - 302081E

**(CA Arvind Kumar)**  
Partner  
Mem.No - 402203

 Date : 26.05.2021  
Place : Dhanbad

**On Behalf of the Board**
**(P.M. Prasad)**  
Chairman cum Managing  
Director & CEO  
DIN - 08073913

**(B.K. Basak)**  
G.M. (Finance I/C )

**(Samiran Dutta)**  
Director (Finance)  
& CEO  
DIN - 08519303

**(B.K. Parui)**  
Company Secretary



# BHARAT COKING COAL LIMITED

(A Miniratna Company)

## STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2021

(₹' Crore)

	Note No.	As at	
		31.03.2021	31.03.2020
<b>REVENUE FROM OPERATIONS</b>			
A Sales (Net of statutory levies)	24	6,149.81	8,967.56
B Other Operating Revenue (Net of statutory levies)	24	417.48	458.45
<b>(I) Revenue from Operations (A+B)</b>		<b>6,567.29</b>	<b>9,426.01</b>
(II) Other Income	25	190.79	766.75
<b>(III) Total Income (I+II)</b>		<b>6,758.08</b>	<b>10,192.76</b>
<b>(IV) EXPENSES</b>			
Cost of Materials Consumed	26	475.09	397.15
Changes in inventories of finished goods/work in progress and Stock in trade	27	(463.45)	79.48
Employee Benefits Expense	28	5,565.72	5,761.35
Power Expense		225.42	233.72
Corporate Social Responsibility Expense	29	6.12	6.01
Repairs	30	138.76	201.49
Contractual Expense	31	1,476.37	1,211.50
Finance Costs	32	121.69	221.83
Depreciation/Amortization/ Impairment		213.86	197.53
Provisions	33	32.60	186.65
Write off	34	-	1.07
Stripping Activity Adjustment		(193.17)	49.72
Other Expenses	35	736.13	654.14
<b>Total Expenses (IV)</b>		<b>8,335.14</b>	<b>9,201.64</b>
<b>(V) Profit before exceptional items and Tax (III-IV)</b>		<b>(1,577.06)</b>	<b>991.12</b>
(VI) Exceptional Items		-	-
<b>(VII) Profit before Tax (V+VI)</b>		<b>(1,577.06)</b>	<b>991.12</b>
<b>(VIII) Tax expense:</b>	36		
Earlier Year Tax		21.37	0.35
Deferred Tax		(395.95)	72.09
<b>Total Tax Expense (VIII)</b>		<b>(374.58)</b>	<b>72.44</b>
<b>(IX) Profit for the period from continuing operations (VII-VIII)</b>		<b>(1,202.48)</b>	<b>918.68</b>
(X) Profit/(Loss) from discontinued operations		-	-
(XI) Tax exp of discontinued operations		-	-
<b>(XII) Profit/(Loss) from discontinued operations (after Tax) (X-XI)</b>		<b>-</b>	<b>-</b>
(XIII) Share in JV's/Associate's profit/(loss)		-	-
<b>(XIV) Profit for the Period (IX+XII+XIII)</b>		<b>(1,202.48)</b>	<b>918.68</b>
Other Comprehensive Income	37		
A (i) Items that will not be reclassified to profit or loss		(8.51)	(308.64)

(₹' Crore)

	Note No.	As at	
		31.03.2021	31.03.2020
Less: (ii) Income tax relating to items that will not be reclassified to profit or loss		(2.14)	(96.30)
B (i) Items that will be reclassified to profit or loss		-	-
Less: (ii) Income tax relating to items that will be reclassified to profit or loss		-	-
<b>(XV) Total Other Comprehensive Income</b>		<b>(6.37)</b>	<b>(212.34)</b>
<b>(XVI) Total Comprehensive Income for the period (XIV+XV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>		<b>(1,208.85)</b>	<b>706.34</b>
<b>Profit attributable to:</b>			
Owners of the company		<b>(1,202.48)</b>	<b>918.68</b>
Non-controlling interest		-	-
		<b>(1,202.48)</b>	<b>918.68</b>
<b>Other Comprehensive Income attributable to:</b>			
Owners of the company		<b>(6.37)</b>	<b>(212.34)</b>
Non-controlling interest		-	-
		<b>(6.37)</b>	<b>(212.34)</b>
<b>Total Comprehensive Income attributable to:</b>			
Owners of the company		<b>(1,208.85)</b>	<b>706.34</b>
Non-controlling interest		-	-
		<b>(1,208.85)</b>	<b>706.34</b>
<b>(XVII) Earnings per equity share (for continuing operation): (in ₹)</b>			
(1) Basic		<b>(258.21)</b>	<b>364.18</b>
(2) Diluted		<b>(258.21)</b>	<b>364.18</b>
<b>(XVIII) Earnings per equity share (for discontinued operation): (in ₹)</b>			
(1) Basic		-	-
(2) Diluted		-	-
<b>(XIX) Earnings per equity share (for discontinued &amp; continuing operation): (in ₹)</b>			
(1) Basic		<b>(258.21)</b>	<b>364.18</b>
(2) Diluted		<b>(258.21)</b>	<b>364.18</b>

The Accompanying Notes form an integral part of Financial Statements.

**As Per Our Report of even Date**
**On Behalf of the Board**

 For **N.C. Banerjee & Co.**  
Chartered Accounting  
FRN - 302081E

**(P.M. Prasad)**  
Chairman cum Managing  
Director & CEO  
DIN - 08073913

**(Samiran Dutta)**  
Director (Finance)  
& CEO  
DIN - 08519303

**(CA Arvind Kumar)**  
Partner  
Mem.No - 402203

**(B.K. Basak)**  
G.M. (Finance I/C )

**(B.K. Parui)**  
Company Secretary

 Date : 26.05.2021  
Place : Dhanbad





# BHARAT COKING COAL LIMITED

(A Miniratna Company)

Statement of Cash Flows (Under Indirect method)

For the Year Ended 31.03.2021

(₹' Crore)

Details	31.03.2021	31.03.2020
<b>1.FUND FROM OPERATION :</b>		
Net Profit(+)/Loss(-) before tax:	(1,577.06)	991.12
Adjustments for :		
( a ) Depreciation , Miscellaneous Expenditure, Provision made & written off and Stripping Activity Adjustment	41.74	10.18
( b ) Provision against Capital WIP	3.44	2.95
( c ) Profit/Loss on Sale of Assets	1.92	(0.22)
( d ) Interest (net) & Dividend	95.72	85.20
<b>Operating Profit(+)/Loss(-) before Working Capital changes:</b>	<b>(1,434.24)</b>	<b>1,089.23</b>
( e ) Decrease(+)/ Increase(-) in Trade Receivables	(479.41)	(1,560.64)
( f ) Decrease(+)/ Increase(-) in Short/Long Term Loan & Advances and Other Current & Non Current Assets	(579.03)	(352.12)
( g ) Decrease(+)/ Increase(-) in Inventories	(487.11)	73.32
( h ) Decrease(-)/ Increase(+) in Trade payables ,Short/Long Term Provisions & Other Current & Long Term Liabilities	507.85	(139.10)
<b>Cash Generated from Operating Activities</b>	<b>(2,471.94)</b>	<b>(889.31)</b>
Income Tax Paid/Refund	-	(20.84)
<b>Net Cash Flow from Operating Activities</b>	<b>(2,471.94)</b>	<b>(910.15)</b>
<b>2.CASH FLOW FROM INVESTING ACTIVITIES :</b>		
( a ) Purchase of Fixed assets/Adjustment	(435.01)	(494.40)
( b ) Proceeds from Investments	4.00	22.40
( c ) Adjustment for sale / discard of assets	205.68	80.70
( d ) Proceeds/(Investment) of Fixed Deposits	1,297.35	597.02
( e ) Profit/Loss on Sale of Assets	(1.92)	0.22
( f ) Interest/Dividend from Investments	25.97	136.63
<b>Net Cash used in Investing Activities :</b>	<b>1,096.07</b>	<b>342.57</b>
<b>3.CASH FLOW FROM FINANCING ACTIVITIES :</b>		
( a ) Proceeds from Loan/ Current Account Balance with CIL	2,095.00	154.15
( b ) Interest & Finance Cost	(121.69)	(221.83)
<b>Net Cash used in Financing Activities :</b>	<b>1,973.31</b>	<b>(67.68)</b>

(₹' Crore)

Details	31.03.2021		31.03.2020	
<b>( I ) Net Increase/(Decrease) in Cash &amp; Cash equivalents (1+2+3)</b>		<b>597.44</b>		<b>(635.26)</b>
<b>( II ) Cash &amp; Cash equivalents at the beginning of the period :</b>				
a. Opening Cash & Cash Equivalent		(548.77)		86.49
<b>( III ) Cash &amp; Cash equivalents at the end of the period :</b>				
a. Closing Cash & Cash Equivalent		48.67		(548.77)
<b>Reconciliation of Cash &amp; Cash equivalents (Note-14)</b>				
<b>Cash &amp; Cash equivalents (Net of Bank Overdraft)</b>		<b>48.67</b>		<b>(548.77)</b>
Cash & Cash equivalents (Note-14)		48.67		34.30
Bank Overdraft (refer footnote 2 of Note-18)		-		(583.07)

(All figures in bracket represent outflow)

**As Per Our Report of even Date**

 For **N.C. Banerjee & Co.**  
 Chartered Accounting  
 FRN - 302081E

**(CA Arvind Kumar)**  
 Partner  
 Mem.No - 402203

 Date : 26.05.2021  
 Place : Dhanbad

**On Behalf of the Board**
**(P.M. Prasad)**  
 Chairman cum Managing  
 Director & CEO  
 DIN - 08073913

**(B.K. Basak)**  
 G.M. (Finance I/C )

**(Samiran Dutta)**  
 Director (Finance)  
 & CEO  
 DIN - 08519303

**(B.K. Parui)**  
 Company Secretary



# BHARAT COKING COAL LIMITED

(A Miniratna Company)

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31.03.2021

### A. EQUITY SHARE CAPITAL

Particulars	Balance as at 01.04.2019	Changes In Equity Share Capital During The Period	Balance as at 31.03.2020	Balance as at 01.04.2020	Changes In Equity Share Capital During The Period	Balance as at 31.03.2021
4,65,70,000 Equity Shares of ₹ 1000/- each	2,118.00	2,539.00	4,657.00	4,657.00	-	4,657.00

### B. OTHER EQUITY

	Equity Portion of Preference Share Capital	Other Reserve		General Reserve	Retained Earnings	Other Comprehensive Income	Total
		Capital Redemption reserve	Capital Reserve				
<b>Balance as at 01.04.2019</b>	<b>1,057.52</b>	-	-	<b>140.99</b>	<b>(2,557.10)</b>	<b>292.91</b>	<b>(1,065.68)</b>
Changes in accounting policy	-	-	-	-	-	-	-
Prior period errors	-	-	-	-	-	-	-
<b>Restated balance as at 01.04.2019</b>	<b>1,057.52</b>	-	-	<b>140.99</b>	<b>(2,557.10)</b>	<b>292.91</b>	<b>(1,065.68)</b>
Additions during the year	-	-	-	-	-	-	-
Adjustments during the year	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	-	918.68	(212.34)	<b>706.34</b>
<b>Appropriations:</b>	-	-	-	-	-	-	-
Transfer to / from General Reserve	-	-	-	-	-	-	-
Transfer to / from Retained Earnings	(1,057.52)	-	-	-	1,057.52	-	-
Interim Dividend	-	-	-	-	-	-	-
Final Dividend	-	-	-	-	-	-	-
Corporate Dividend Tax	-	-	-	-	-	-	-
<b>Balance as at 31.03.2020</b>	-	-	-	<b>140.99</b>	<b>(580.90)</b>	<b>80.57</b>	<b>(359.34)</b>
<b>Balance as at 01.04.2020</b>	-	-	-	<b>140.99</b>	<b>(580.90)</b>	<b>80.57</b>	<b>(359.34)</b>
Additions during the year	-	-	-	-	-	-	-
Adjustments during the year	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	-	(1,202.48)	(6.37)	<b>(1,208.85)</b>
<b>Appropriations:</b>	-	-	-	-	-	-	-
Transfer to / from General Reserve	-	-	-	-	-	-	-



Particulars	Equity Portion of Preference Share Capital	Other Reserve		General Reserve	Retained Earnings	Other Comprehensive Income	Total
		Capital Redemption reserve	Capital Reserve				
Transfer to / from Retained Earnings	-	-	-	-	-	-	-
Interim Dividend	-	-	-	-	-	-	-
Final Dividend	-	-	-	-	-	-	-
Corporate Dividend Tax	-	-	-	-	-	-	-
Buyback of Equity Shares	-	-	-	-	-	-	-
Tax on Buyback	-	-	-	-	-	-	-
<b>Balance as at 31.03.2021</b>	-	-	-	<b>140.99</b>	<b>(1,783.38)</b>	<b>74.20</b>	<b>(1,568.19)</b>

**As Per Our Report of even Date**

For **N.C. Banerjee & Co.**  
Chartered Accounting  
FRN - 302081E

**(CA Arvind Kumar)**  
Partner  
Mem.No - 402203

Date : 26.05.2021  
Place : Dhanbad

**On Behalf of the Board**

**(P.M. Prasad)**  
Chairman cum Managing  
Director & CEO  
DIN - 08073913

**(B.K. Basak)**  
G.M. (Finance I/C )

**(Samiran Dutta)**  
Director (Finance)  
& CEO  
DIN - 08519303

**(B.K. Parui)**  
Company Secretary



# BHARAT COKING COAL LIMITED

(A Miniratna Company)

## NOTE 1 : CORPORATE INFORMATION

Bharat Coking Coal Limited, a Miniratna Public Sector Undertaking, is a 100% Subsidiary of Coal India Limited (A Government of India Undertaking) having its Registered Office at Koyla Bhawan, Koyla Nagar, Dhanbad- 826005. Bharat Coking Coal Limited, hereinafter to be referred as 'Company', was incorporated in January, 1972 to operate coking coal mines in the Jharia and Raniganj Coalfields, taken over by the Govt. of India on 16th Oct, 1971 to ensure planned development of the scarce coking coal resources in the country. Since then the Company is engaged in mining of coal and allied activities largely in the state of Jharkhand and marginally in the State of West Bengal. It occupies an important place in as much as it produces bulk of the coking coal mined in the country. BCCL meets almost 50% of the total prime coking coal requirement of the integrated steel sector.



**BHARAT COKING COAL LIMITED**  
( A Miniratna Company )  
**SIGNIFICANT ACCOUNTING POLICIES**  
**FOR THE YEAR ENDED 31st MARCH, 2021**  
(NOTE 2)

**1.1. BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended).

The financial statements have been prepared on historical cost basis of measurement, except for:

- Certain financial assets and liabilities measured at fair value (refer accounting policy on Financial Instruments);
- Defined benefit plans- plan assets measured at fair value (refer accounting policy on Defined benefit plans);
- Inventories at Cost or NRV whichever is lower (refer accounting policy on Inventories).

**1.2 ROUNDING OF AMOUNTS**

Amounts in these financial statements have, unless otherwise indicated, have been rounded off to 'rupees in crore' upto two decimal points.

**2. CURRENT AND NON-CURRENT CLASSIFICATION**

The Company presents assets and liabilities in the Balance Sheet based on current/ noncurrent classification. An asset is treated as current by the Company when:

- a. it expects to realise the asset, or intends to sell or consume it, in its normal operating cycle;
- b. it holds the asset primarily for the purpose of trading;
- c. it expects to realise the asset within twelve months after the reporting period; or
- d. the asset is cash or a cash equivalent (as defined in Ind AS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current. All other liabilities are classified as non-current.

**A liability is treated as current by the Company when:**

- a. it expects to settle the liability in its normal operating cycle;
- b. it holds the liability primarily for the purpose of trading;
- c. the liability is due to be settled within twelve months after the reporting period; or
- d. it does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

### 3. REVENUE RECOGNITION

Ind AS 115, Revenue from Contracts with Customers supersedes Ind AS 11 Construction Contracts and Ind AS 18 Revenue recognition, and it applies to all revenue arising from contracts with its customers. Ind AS 115 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognized at an amount that reflects the consideration to which a Company expects to be entitled in exchange for transferring goods or services to a customer. Bharat Coking Coal Limited ('BCCL' or 'the company') has adopted Ind AS 115 using the retrospective method of adoption.

Ind AS 115 requires entities to exercise judgment, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract.

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

Bharat Coking Coal Limited is a Subsidiary of Coal India Limited, enterprise headquartered in Dhanbad, Jharkhand, India and the largest coking coal producing company in India. Revenue from contracts with customers is recognized when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. The Company has generally concluded that it is the principal in its revenue arrangements because it typically controls the goods or services before transferring them to the customer.

The principles in Ind AS 115 are applied using the following five steps:

#### STEP 1: IDENTIFYING THE CONTRACT:

**The Company account for a contract with a customer only when all of the following criteria are met:**

- a. the parties to the contract have approved the contract and are committed to perform their respective obligations;
- b. the Company can identify each party's rights regarding the goods or services to be transferred;
- c. the Company can identify the payment terms for the goods or services to be transferred;
- d. the contract has commercial substance (i.e. the risk, timing or amount of the Company's future cash flows is expected to change as a result of the contract); and
- e. it is probable that the Company will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer. The amount of consideration to which the Company will be entitled may be less than the price stated in the contract if the consideration is variable because the Company may offer the customer a price concession, discount, rebates, refunds, credits or be entitled to incentives, performance bonuses, or similar items.

#### COMBINATION OF CONTRACTS

**The Company combines two or more contracts entered into at or near the same time with the same customer (or related parties of the customer) and account for the contracts as a single contract if one or more of the following criteria are met:**

- a. The contracts are negotiated as a package with a single commercial objective;
- b. the amount of consideration to be paid in one contract depends on the price or performance of the other contract; or
- c. the goods or services promised in the contracts (or some goods or services promised in each of the contracts) are a single performance obligation.

### CONTRACT MODIFICATION

**The Company account for a contract modification as a separate contract if both of the following conditions are present:**

- a. The scope of the contract increases because of the addition of promised goods or services that are distinct and
- b. The price of the contract increases by an amount of consideration that reflects the company's stand-alone selling prices of the additional promised goods or services and any appropriate adjustments to that price to reflect the circumstances of the particular contract.

### STEP 2: IDENTIFYING PERFORMANCE OBLIGATIONS:

**At contract inception, the Company assesses the goods or services promised in a contract with a customer and identify as a performance obligation each promise to transfer to the customer either:**

- a. a good or service (or a bundle of goods or services) that is distinct; or
- b. a series of distinct goods or services that are substantially the same and that have the same pattern of transfer to the customer.

### STEP 3: DETERMINING THE TRANSACTION PRICE

The Company consider the terms of the contract and its customary business practices to determine the transaction price. The transaction price is the amount of consideration to which the company expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties. The consideration promised in a contract with a customer may include fixed amounts, variable amounts, or both.

**When determining the transaction price, an Company consider the effects of all of the following:**

- Variable consideration;
- Constraining estimates of variable consideration;
- The existence of significant financing component;
- Non – cash consideration;
- Consideration payable to a customer.

An amount of consideration can vary because of discounts, rebates, refunds, credits, price concessions, incentives, performance bonuses, or other similar items. The promised consideration can also vary if the company's entitlement to the consideration is contingent on the occurrence or non-occurrence of a future event.

In some contracts, penalties are specified. In such cases, penalties are accounted for as per the substance of the contract. Where the penalty is inherent in determination of transaction price, it forms part of variable consideration.

The Company includes in the transaction price some or all of an amount of estimated variable consideration only to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the variable consideration is subsequently resolved.



The Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between when it transfers a promised goods or service to a customer and when the customer pays for that good or service will be one year or less.

The Company recognizes a refund liability if the Company receives consideration from a customer and expects to refund some or all of that consideration to the customer. A refund liability is measured at the amount of consideration received (or receivable) for which the company does not expect to be entitled (i.e. amounts not included in the transaction price). The refund liability (and corresponding change in the transaction price and, therefore, the contract liability) is updated at the end of each reporting period for changes in circumstances.

After contract inception, the transaction price can change for various reasons, including the resolution of uncertain events or other changes in circumstances that change the amount of consideration to which the Company expects to be entitled in exchange for the promised goods or services.

#### **STEP 4: ALLOCATING THE TRANSACTION PRICE:**

The objective when allocating the transaction price is for the Company to allocate the transaction price to each performance obligation (or distinct good or service) in an amount that depicts the amount of consideration to which the Company expects to be entitled in exchange for transferring the promised goods or services to the customer.

To allocate the transaction price to each performance obligation on a relative stand-alone selling price basis, the Company determines the stand-alone selling price at contract inception of the distinct good or service underlying each performance obligation in the contract and allocates the transaction price in proportion to those stand-alone selling prices.

#### **STEP 5: RECOGNIZING REVENUE:**

The Company recognizes revenue when (or as) the Company satisfies a performance obligation by transferring a promised good or service to a customer. A good or service is transferred when (or as) the customer obtains control of that good or service.

**The Company transfers control of a good or service over time and, therefore, satisfies a performance obligation and recognizes revenue over time, if one of the following criteria is met:**

- a. The customer simultaneously receives and consumes the benefits provided by the company's performance as the Company performs;
- b. The Company's performance creates or enhances an asset that the customer controls as the asset is created or enhanced;
- c. The Company's performance does not create an asset with an alternative use to the Company and the Company has an enforceable right to payment for performance completed to date.

For each performance obligation satisfied over time, the Company recognizes revenue over time by measuring the progress towards complete satisfaction of that performance obligation.

The Company applies a single method of measuring progress for each performance obligation satisfied over time and the Company applies that method consistently to similar performance obligations and in similar circumstances. At the end of each reporting period, the Company re-measures its progress towards complete satisfaction of a performance obligation satisfied over time.

Company apply output methods to recognize revenue on the basis of direct measurements of the value to the customer of the goods or services transferred to date relative to the remaining goods or services promised under the contract. Output methods include methods such as surveys of performance completed to date, appraisals of results achieved, milestones reached, time elapsed and units produced or units delivered.

As circumstances change over time, the Company updates its measure of progress to reflect any changes in the outcome of the performance obligation. Such changes to the Company's measure of progress is accounted for as a change in accounting estimate in accordance with Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors.

The Company recognizes revenue for a performance obligation satisfied over time only if the Company can reasonably measure its progress towards complete satisfaction of the performance obligation. When (or as) a performance obligation is satisfied, the company recognize as revenue the amount of the transaction price (which excludes estimates of variable consideration that are constrained that is allocated to that performance obligation.

**If a performance obligation is not satisfied over time, the Company satisfies the performance obligation at a point in time. To determine the point in time at which a customer obtains control of a promised good or service and the Company satisfies a performance obligation, the Company considers indicators of the transfer of control, which include, but are not limited to, the following:**

- A. the company has a present right to payment for the good or service;
- B. the customer has legal title to the good or service;
- C. the company has transferred physical possession of the good or service;
- D. the customer has the significant risks and rewards of ownership of the good or service;
- E. the customer has accepted the good or service

When either party to a contract has performed, the Company presents the contract in the balance sheet as a contract asset or a contract liability, depending on the relationship between the company's performance and the customer's payment. The Company presents any unconditional rights to consideration separately as a receivable.

#### **CONTRACT ASSETS:**

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognized for the earned consideration that is conditional.

#### **TRADE RECEIVABLES:**

A receivable represents the Company's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due).

#### **CONTRACT LIABILITIES:**

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognized when the payment made or due (whichever is earlier). Contract liabilities are recognized as revenue when the Company performs under the acontract.

**INTEREST:**

Interest income is recognised using the Effective Interest Method.

**DIVIDEND:**

Dividend income from investments is recognised when the rights to receive payment is established.

**OTHER CLAIMS:**

Other claims (including interest on delayed realization from customers) are accounted for, when there is certainty of realisation and can be measured reliably.

**4. GRANTS FROM GOVERNMENT**

Government Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attached to them and that there is reasonable certainty that grants will be received.

Government grants are recognised in Statement of Profit & Loss on a systematic basis over the periods in which the company recognises as expenses the related costs for which the grants are intended to compensate.

Government Grants/assistance related to assets are presented in the balance sheet by setting up the grant as deferred income and are recognised in Statement of Profit and Loss on systematic basis over the useful life of asset.

Grants related to income (i.e. grant related to other than assets) are presented as part of statement of profit and loss under the head 'Other Income'.

A government grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Company with no future related costs, is recognised in profit or loss of the period in which it becomes receivable.

The Government grants or in the nature of promoters contribution are recognised directly in “Capital Reserve” which forms part of the “Shareholders fund”.

**5. LEASES (IND AS 116)**

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

**COMPANY AS A LESSEE**

At the commencement date, a lessee shall recognise a right-of-use asset at cost and a lease liability at the present value of the lease payments that are not paid at that date.

Subsequently, right-of-use asset is measured using cost model whereas, the lease liability is measured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and re-measuring the carrying amount to reflect any reassessment or lease modifications.

**COMPANY AS A LESSOR**

All leases as either an operating lease or a finance lease.

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset

**OPERATING LEASES :**

Lease payments from operating leases are recognised as income on either a straight-line basis unless another systematic basis is more representative of the pattern in which benefit from the use of the underlying asset is diminished.

**FINANCE LEASES :**

Assets held under a finance lease is initially recognised in its balance sheet and presents them as a receivable at an amount equal to the net investment in the lease using the interest rate implicit in the lease to measure the net investment in the lease.

Subsequently, finance income is recognised over the lease term, based on a pattern reflecting a constant periodic rate of return on the lessor's net investment in the lease.”

**6. NON-CURRENT ASSETS HELD FOR SALE**

The Company classifies non-current assets and (or disposal groups) as held for sale if their carrying amounts will be recovered principally through a sale rather than through continuing use. Actions required to complete the sale should indicate that it is unlikely that significant changes to the sale will be made or that the decision to sell will be withdrawn. Management must be committed to the sale expected within one year from the date of classification.

For these purposes, sale transactions include exchanges of non-current assets for other non-current assets when the exchange has commercial substance. The criteria for held for sale classification is regarded met only when the assets or disposal group is available for immediate sale in its present condition, subject only to terms that are usual and customary for sales of such assets (or disposal groups), its sale is highly probable; and it will genuinely be sold, not abandoned. The Company treats sale of the asset or disposal group to be highly probable when:

- The appropriate level of management is committed to a plan to sell the asset (or disposal group),
- An active programme to locate a buyer and complete the plan has been initiated
- The asset (or disposal group) is being actively marketed for sale at a price that is reasonable in relation to its current fair value,
- The sale is expected to qualify for recognition as a completed sale within one year from the date of classification, and
- Actions required to complete the plan indicate that it is unlikely those significant changes to the plan will be made or that the plan will be withdrawn.

**7. Property, Plant And Equipment (PPE)**

Land is carried at historical cost. Historical cost includes expenditure which are directly attributable to the acquisition of the land like, rehabilitation expenses, resettlement cost and compensation in lieu of employment incurred for concerned displaced persons etc.

After recognition, an item of all otherProperty, plant and equipmentare carried at its cost less any accumulated depreciation and any accumulated impairment losses under Cost Model. The cost of an item of property, plant and equipment comprises:

- a. its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates.
- b. any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.
- c. the zinitial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which the Company incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item depreciated separately. However, significant part(s) of an item of PPE having same useful life and depreciation method are grouped together in determining the depreciation charge.

Costs of the day to-day servicing described as for the 'repairs and maintenance' are recognised in the statement of profit and loss in the period in which the same are incurred.

Subsequent cost of replacing parts significant in relation to the total cost of an item of property, plant and equipment are recognised in the carrying amount of the item, if it is probable that future economic benefits associated with the item will flow to the Company; and the cost of the item can be measured reliably. The carrying amount of those parts that are replaced is derecognised in accordance with the derecognition policy mentioned below.

When major inspection is performed, its cost is recognised in the carrying amount of the item of property, plant and equipment as a replacement if it is probable that future economic benefits associated with the item will flow to the Company; and the cost of the item can be measured reliably. Any remaining carrying amount of the cost of the previous inspection (as distinct from physical parts) is derecognised.

An item of Property, plant or equipment is derecognised upon disposal or when no future economic benefits are expected from the continued use of assets. Any gain or loss arising on such derecognition of an item of property plant and equipment is recognised in profit and Loss.

Depreciation on property, plant and equipment, except freehold land, is provided as per cost model on straight line basis over the estimated useful lives of the asset as follows:

**Other Land**

(incl. Leasehold Land)	: Life of the project or lease term whichever is lower
Building	: 3-60 years
Roads	: 3-10 years
Telecommunication	: 3-9 years
Railway Sidings	: 15 years
Plant and Equipment	: 5-30 years
Computers and Laptops	: 3 Years
Office equipment	: 3-6 years
Furniture and Fixtures	: 10 years
Vehicles	: 8-10 years

Based on technical evaluation, the management believes that the useful lives given above best represents the period over which the management expects to use the asset. Hence the useful lives of the assets may be different from useful lives as prescribed under Part C of schedule II of companies act, 2013.

The estimated useful life of the assets is reviewed at the end of each financial year.

The residual value of Property, plant and equipment is considered as 5% of the original cost of the asset except some items of assets such as, Coal tub, winding ropes, haulage ropes, stowing pipes & safety lamps etc. for which the technically estimated useful life has been determined to be one year with nil residual value.

Depreciation on the assets added / disposed of during the year is provided on pro-rata basis with reference to the month of addition / disposal.

Value of “Other Land” includes land acquired under Coal Bearing Area (Acquisition & Development) (CBA) Act, 1957, Land Acquisition Act, 1894, Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement (RFCTLAAR) Act, 2013, Long term transfer of government land etc., which is amortised on the basis of the balance life of the project; and in case of Leasehold lands such amortisation is based on lease period or balance life of the project whichever is lower.

Fully depreciated assets, retired from active use are disclosed separately as surveyed off assets at its residual value under Property, plant Equipment and are tested for impairment. Capital Expenses incurred by the company on construction/ development of certain assets which are essential for production, supply of goods or for the access to any existing Assets of the company are recognised as Enabling Assets under Property, Plant and Equipment.

### **TRANSITION TO IND AS**

The company elected to continue with the carrying value as per cost model (for all of its property, plant and equipment as recognised in the financial statements as at the date of transition to Ind ASs, measured as per the previous GAAP.

### **8. MINE CLOSURE, SITE RESTORATION AND DECOMMISSIONING OBLIGATION**

The company's obligation for land reclamation and decommissioning of structures consists of spending at both surface and underground mines in accordance with the guidelines from Ministry of Coal, Government of India. The company estimates its obligation for Mine Closure, Site Restoration and Decommissioning based upon detailed calculation and technical assessment of the amount and timing of the future cash spending to perform the required work. Mine Closure expenditure is provided as per approved Mine Closure Plan. The estimates of expenses are escalated for inflation, and then discounted at a discount rate that reflects current market assessment of the time value of money and the risks, such that the amount of provision reflects the present value of the expenditures expected to be required to settle the obligation. The company records a corresponding asset associated with the liability for final reclamation and mine closure. The obligation and corresponding assets are recognised in the period in which the liability is incurred. The asset representing the total site restoration cost (as estimated by Central Mine Planning and Design Institute Limited) as per mine closure plan is recognised as a separate item in PPE and amortised over the balance project/mine life.

The value of the provision is progressively increased over time as the effect of discounting unwinds; creating an expense recognised as financial expenses. Further, a specific escrow fund account is maintained for this purpose as per the approved mine closure plan.

The progressive mine closure expenses incurred on year to year basis forming part of the total mine closure obligation is initially recognised as receivable from escrow account and thereafter adjusted with the obligation in the year in which the amount is withdrawn after the concurrence of the certifying agency.

### **9. EXPLORATION AND EVALUATION ASSETS**

Exploration and evaluation assets comprise capitalised costs which are attributable to the search for coal and related resources, pending the determination of technical feasibility and the assessment of commercial viability of an identified resource which comprises inter alia the following:

- acquisition of rights to explore;
- researching and analysing historical exploration data;

- gathering exploration data through topographical, geo chemical and geo physical studies;
- exploratory drilling, trenching and sampling;
- determining and examining the volume and grade of the resource;
- surveying transportation and infrastructure requirements;
- Conducting market and finance studies.

The above includes employee remuneration, cost of materials and fuel used, payments to contractors etc.

As the intangible component represents an insignificant/indistinguishable portion of the overall expected tangible costs to be incurred and recouped from future exploitation, these costs along with other capitalised exploration costs are recorded as exploration and evaluation asset.

Exploration and evaluation costs are capitalised on a project by project basis pending determination of technical feasibility and commercial viability of the project and disclosed as a separate line item under non-current assets. They are subsequently measured at cost less accumulated impairment/provision.

Once proved reserves are determined and development of mines/project is sanctioned, exploration and evaluation assets are transferred to “Development” under capital work in progress. However, if proved reserves are not determined, the exploration and evaluation asset is derecognised.

## 10. DEVELOPMENT EXPENDITURE

When proved reserves are determined and development of mines/project is sanctioned, capitalised exploration and evaluation cost is recognised as assets under construction and disclosed as a component of capital work in progress under the head “Development”. All subsequent development expenditure is also capitalised. The development expenditure capitalised is net of proceeds from the sale of coal extracted during the development phase.

## COMMERCIAL OPERATION

The project/mines are brought to revenue; when commercial readiness of a project/mine to yield production on a sustainable basis is established either on the basis of conditions specifically stated in the project report or on the basis of the following criteria:

- a. From beginning of the financial year immediately after the year in which the project achieves physical output of 25% of rated capacity as per approved project report, or
- b. 2 years of touching of coal, or
- c. From the beginning of the financial year in which the value of production is more than total, expenses.

Whichever event occurs first;

On being brought to revenue, the assets under capital work in progress are reclassified as a component of property, plant and equipment under the nomenclature “Other Mining Infrastructure”. Other Mining Infrastructure are amortised from the year when the mine is brought under revenue in 20 years or working life of the project whichever is less.

## 11. INTANGIBLE ASSETS

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation (calculated on a straight-line basis over their useful lives) and accumulated impairment losses, if any.

Internally generated intangibles, excluding capitalised development costs, are not capitalised. Instead, the related expenditure is recognised in the statement of profit and loss and other comprehensive income in the period in which the expenditure is incurred. The useful lives of intangible assets are assessed as either finite or indefinite. Intangible assets with finite lives are amortised over their useful economic lives and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss.

An intangible asset with an indefinite useful life is not amortised but is tested for impairment at each reporting date. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss

Exploration and Evaluation assets attributable to blocks identified for sale or proposed to be sold to outside agencies (i.e. for blocks not earmarked for CIL) are however, classified as Intangible Assets and tested for impairment.

Cost of Software recognized as intangible asset, is amortised on straight line method over a period of legal right to use or three years, whichever is less; with a nil residual value.

## 12. IMPAIRMENT OF ASSETS (OTHER THAN FINANCIAL ASSETS)

The Company assesses at the end of each reporting period whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. An asset's recoverable amount is the higher of the asset's or cash-generating unit's value in use and its fair value less costs of disposal, and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets, in which case the recoverable amount is determined for the cash-generating unit to which the asset belongs. Company considers individual mines as separate cash generating units for the purpose of test of impairment.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount and the impairment loss is recognised in the Statement of Profit and Loss.

## 13. INVESTMENT PROPERTY

Property (land or a building or part of a building or both) held to earn rentals or for capital appreciation or both, rather than for, use in the production or supply of goods or services or for administrative purposes; or sale in the ordinary course of businesses are classified as investment property.



Investment property is measured initially at its cost, including related transaction costs and where applicable borrowing costs.

Investment properties are depreciated using the straight-line method over their estimated useful lives.

## 14. FINANCIAL INSTRUMENTS

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

### 14.1. FINANCIAL ASSETS

#### 14.1.1. INITIAL RECOGNITION AND MEASUREMENT

All financial assets are recognised initially at fair value, in the case of financial assets not recorded at fair value through profit or loss, plus transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

#### 14.1.2. SUBSEQUENT MEASUREMENT

For purposes of subsequent measurement, financial assets are classified in four categories:

- Debt instruments at amortised cost
- Debt instruments at fair value through other comprehensive income (FVTOCI)
- Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL)
- Equity instruments measured at fair value through other comprehensive income (FVTOCI)

##### 14.1.2.1. DEBT INSTRUMENTS AT AMORTISED COST

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- a. The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b. Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss.

##### 14.1.2.2. DEBT INSTRUMENT AT FVTOCI

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a. The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b. The asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the Company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

#### 14.1.2.3. DEBTINSTRUMENT AT FVTPL

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

In addition, the Company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch'). The Company has not designated any debt instrument as at FVTPL.

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

#### 14.1.2.4. DERECOGNITION

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the balance sheet) when:

- The rights to receive cash flows from the asset have expired, or
- The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained. Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

#### 14.1.2.5. IMPAIRMENT OF FINANCIAL ASSETS(OTHER THAN FAIR VALUE)

In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

- a. Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, trade receivables and bank balance;
- b. Financial assets that are debt instruments and are measured as at FVTOCI; Lease receivables under Ind AS 17; and
- c. Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 11 and Ind AS 18.

The Company follows 'simplified approach' for recognition of impairment loss allowance on:

- Trade receivables or contract revenue receivables; and
- All lease receivables resulting from transactions within the scope of Ind AS 17

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

#### **14.1.2.2. Debt Instrument at FVTOCI**

##### **14.2.1. INITIAL RECOGNITION AND MEASUREMENT**

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

##### **14.2.2. SUBSEQUENT MEASUREMENT**

The measurement of financial liabilities depends on their classification, as described below:

###### **14.2.2.1. FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS**

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risks are recognized in OCI. These gains/ loss are not subsequently transferred to P&L. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss. The Company has not designated any financial liability as at fair value through profit and loss.

###### **14.2.2.2. FINANCIAL LIABILITIES AT AMORTISED COST**

After initial recognition, these are subsequently measured at amortised cost using the effective interest rate method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the effective interest rate amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The effective interest rate amortisation is included as finance costs in the statement of profit and loss. This category generally applies to borrowings.

###### **14.2.2.3. DERECOGNITION**

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, shall be recognised in profit or loss.

### 14.3. RECLASSIFICATION OF FINANCIAL ASSETS

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest. The following table shows various reclassifications and how they are accounted for

Original classification	Revised classification	Accounting treatment
Amortised cost	FVTPL	Fair value is measured at reclassification date. Difference between previous amortized cost and fair value is recognised in P&L.
FVTPL	Amortised Cost	Fair value at reclassification date becomes its new gross carrying amount. EIR is calculated based on the new gross carrying amount.
Amortised cost	FVTOCI	Fair value is measured at reclassification date. Difference between previous amortised cost and fair value is recognised in OCI. No change in EIR due to reclassification.
FVTOCI	Amortised cost	Fair value at reclassification date becomes its new amortised cost carrying amount. However, cumulative gain or loss in OCI is adjusted against fair value. Consequently, the asset is measured as if it had always been measured at amortised cost.
FVTPL	FVTOCI	Fair value at reclassification date becomes its new carrying amount. No other adjustment is required.
FVTOCI	FVTPL	Assets continue to be measured at fair value. Cumulative gain or loss previously recognized in OCI is reclassified to P&L at the reclassification date.

### 14.4. OFFSETTING OF FINANCIAL INSTRUMENTS

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

### 15. BORROWING COSTS

Borrowing costs are expensed as and when incurred except where they are directly attributable to the acquisition, construction or production of qualifying assets i.e. the assets that necessarily takes substantial period of time to get ready for its intended use, in which case they are capitalised as part of the cost of those asset up to the date when the qualifying asset is ready for its intended use.

### 16. TAXATION

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (tax loss) for a period. Taxable profit differs from "profit before income tax" as reported in the statement of profit and loss and other comprehensive income because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary difference to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from goodwill or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

Deferred tax liabilities are recognised for taxable temporary differences associated with investments in subsidiaries and associates, except where the company is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax assets arising from deductible temporary differences associated with such investments and interests are only recognised to the extent that it is probable that there will be sufficient taxable profits against which to utilise the benefits of the temporary differences.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Unrecognised deferred tax assets are reassessed at the end of each reporting year and are recognised to the extent that it has become probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset is realised, based on tax rate (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

## **17. EMPLOYEE BENEFITS**

### **17.1. SHORT-TERM BENEFITS**

All short term employee benefits are recognized in the period in which they are incurred.

### **17.2. POST-EMPLOYMENT BENEFITS AND OTHER LONG TERM EMPLOYEE BENEFITS**

#### **17.2.1. DEFINED CONTRIBUTIONS PLANS**

A defined contribution plan is a post-employment benefit plan for Provident fund and Pension under which the company pays fixed contribution into fund maintained by a separate statutory body (Coal Mines Provident Fund) constituted under an enactment of law and the company will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the statement of profit and loss in the periods during which services are rendered by employees.

### 17.2.2. DEFINED BENEFITS PLANS

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The company's net obligation in respect of defined benefit plans is calculated by estimating the amount of future benefit that employees have earned in return of their service in the current and prior periods. The benefit is discounted to determine its present value and reduced by the fair value of plan assets, if any. The discount rate is based on the prevailing market yields of Indian Government securities as at the reporting date that have maturity dates approximating the terms of the company's obligations and that are denominated in the same currency in which the benefits are expected to be paid.

The application of actuarial valuation involves making assumptions about discount rate, expected rates of return on assets, future salary increases, mortality rates etc. Due to the long term nature of these plans, such estimates are subject to uncertainties. The calculation is performed at each balance sheet by an actuary using the projected unit credit method. When the calculation results in to the benefit to the company, the recognised asset is limited to the present value of the economic benefits available in the form of any future refunds from the plan or reduction in future contributions to the plan. An economic benefit is available to the company if it is realisable during the life of the plan, or on settlement of plan liabilities.

Re-measurement of the net defined benefit liability, which comprise actuarial gain and losses considering the return on plan assets (excluding interest) and the effects of the assets ceiling (if any, excluding interest) are recognised immediately in the other comprehensive income. The company determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then net defined benefit liability (asset), taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in profit and loss. When the benefits of the plan are improved, the portion of the increased benefit relating to past service by employees is recognised as expense immediately in the statement of profit and loss.

### 17.3. OTHER EMPLOYEE BENEFITS

Certain other employee benefits namely benefit on account of LTA, LTC, Life Cover scheme, Group personal Accident insurance scheme, settlement allowance, post-retirement medical benefit scheme and compensation to dependents of deceased in mine accidents etc., are also recognised on the same basis as described above for defined benefits plan. These benefits do not have specific funding.

## 18. FOREIGN CURRENCY

The company's reported currency and the functional currency for majority of its operations is in Indian Rupees (INR) being the principal currency of the economic environment in which it operates.

Transactions in foreign currencies are converted into the reported currency of the company using the exchange rate prevailing at the transaction date. Monetary assets and liabilities denominated in foreign currencies outstanding at the end of the reporting period are translated at the exchange rates prevailing as at the end of reporting period. Exchange differences arising on the settlement of monetary assets and liabilities or on translating monetary assets and liabilities at rates different from those at which they were translated on initial recognition during the period or in previous financial statements are recognised in statement of profit and loss in the period in which they arise.

Non-monetary items denominated in foreign currency are valued at the exchange rates prevailing on the date of transactions.

## 19. STRIPPING ACTIVITY EXPENSE/ADJUSTMENT

In case of opencast mining, the mine waste materials (“overburden”) which consists of soil and rock on the top of coal seam is required to be removed to get access to the coal and its extraction. This waste removal activity is known as 'Stripping'. In opencast mines, the company has to incur such expenses over the life of the mine (as technically estimated).

Therefore, as a policy, in the mines with rated capacity of one million tonnes per annum and above, cost of Stripping is charged on technically evaluated average stripping ratio (OB: COAL) at each mine with due adjustment for stripping activity asset and ratio-variance account after the mines are brought to revenue.

Net of balances of stripping activity asset and ratio variance at the Balance Sheet date is shown as Stripping Activity Adjustment under the head Non - Current Provisions / Other Non-Current Assets as the case may be.

The reported quantity of overburden as per record is considered in calculating the ratio for OBR accounting where the variance between reported quantity and measured quantity is within the permissible limits, as detailed hereunder:-

Annual Quantum of OBR of the Mine	Permissible limits of variance (%)
Less than 1 Mill. CUM	+/- 5%
Between 1 and 5 Mill. CUM	+/- 3%
More than 5 Mill. CUM	+/- 2%

However, where the variance is beyond the permissible limits as above, the measured quantity is considered.

In case of mines with rated capacity of less than one million tonne, the above policy is not applied and actual cost of stripping activity incurred during the year is recognised in Statement of Profit and Loss.

## 20. INVENTORIES

### 20.1. STOCK OF COAL

Inventories of coal/coke are stated at lower of cost and net realisable value. Costs of inventories are calculated using the Weighted Average method. Net realisable value represents the estimated selling price of inventories less all estimated costs of completion and costs necessary to make the sale.

Book stock of coal is considered in the financial statements where the variance between book stock and measured stock is upto +/- 5% and in cases where the variance is beyond +/- 5% the measured stock is considered. Such stock are valued at net realisable value or cost whichever is lower. Coke is considered as a part of stock of coal.

Coal & coke-fines are valued at lower of cost or net realisable value and considered as a part of stock of coal.

Slurry (coking/semi-coking), middling of washeries and by products are valued at net realisable value and considered as a part of stock of coal.

### 20.2. STORES & SPARES

The Stock of stores & spare parts (which also includes loose tools) at central & area stores are considered as per balances appearing in priced stores ledger and are valued at cost calculated on the basis of weighted average method. The inventory of stores & spare parts lying at collieries / sub-stores / drilling camps/ consuming centres are considered at the yearend only as per physically verified stores and are valued at cost.

Provisions are made at the rate of 100% for unserviceable, damaged and obsolete stores and spares and at the rate of 50% for stores & spares not moved for 5 years.

### **20.3. OTHER INVENTORIES**

Workshop jobs including work-in-progress are valued at cost. Stock of press jobs (including work in progress) and stationary at printing press and medicines at central hospital are valued at cost.

However, Stock of stationery (other than lying at printing press), bricks, sand, medicine (except at Central Hospitals), aircraft spares and scraps are not considered in inventory considering their value not being significant.

### **21. CASH AND CASH EQUIVALENT**

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the consolidated statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

### **22. PROVISIONS, CONTINGENT LIABILITIES & CONTINGENT ASSETS**

Provisions are recognized when the company has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

All provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future uncertain events not wholly within the control of the company, are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

Contingent Assets are not recognised in the financial statements. However, when the realisation of income is virtually certain, then the related asset is not a contingent asset and its recognition is appropriate.

### **23. EARNINGS PER SHARE**

Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per shares is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per shares and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

### **24. JUDGEMENTS, ESTIMATES AND ASSUMPTIONS**

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgements and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of financial statements and the amount of revenue and expenses during the reported period. Application of accounting policies involving complex and subjective judgements and the use of assumptions in these financial statements has been disclosed. Accounting estimates could change from period to period. Actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimate are recognised in the period in which the estimates are revised and, if material, their effects are disclosed in the notes to the financial statements.



## 24.1. JUDGEMENTS

In the process of applying the Company's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements:

### 24.1.1. FORMULATION OF ACCOUNTING POLICIES

Accounting policies are formulated in a manner that result in financial statements containing relevant and reliable information about the transactions, other events and conditions to which they apply. Those policies need not be applied when the effect of applying them is immaterial.

In the absence of an Ind AS that specifically applies to a transaction, other event or condition, management has used its judgement in developing and applying an accounting policy that results in information that is:

- a. relevant to the economic decision-making needs of users and
- b. reliable in that financial statements:
  - (i) represent faithfully the financial position, financial performance and cash flows of the Company; (ii) reflect the economic substance of transactions, other events and conditions, and not merely the legal form; (iii) are neutral, i.e. free from bias; (iv) are prudent; and (v) are complete in all material respects on a consistent basis

In making the judgement management refers to, and considers the applicability of, the following sources in descending order:

- a. the requirements in Ind ASs dealing with similar and related issues; and
- b. the definitions, recognition criteria and measurement concepts for assets, liabilities, income and expenses in the Framework.

In making the judgement, management considers the most recent pronouncements of International Accounting Standards Board and in absence thereof those of the other standard-setting bodies that use a similar conceptual framework to develop accounting standards, other accounting literature and accepted industry practices, to the extent that these do not conflict with the sources in above paragraph.

The Company operates in the mining sector (a sector where the exploration, evaluation, development production phases are based on the varied topographical and geo-mining terrain spread over the lease period running over decades and prone to constant changes), the accounting policies whereof have evolved based on specific industry practices supported by research committees and approved by the various regulators owing to its consistent application over the last several decades. In the absence of specific accounting literature, guidance and standards in certain specific areas which are in the process of evolution. The Company continues to strive to develop accounting policies in line with the development of accounting literature and any development therein shall be accounted for prospectively as per the procedure laid down above more particularly in Ind AS 8. The financial statements are prepared on going concern basis using accrual basis of accounting.

### 24.1.2. MATERIALITY

Ind AS applies to items which are material. Management uses judgement in deciding whether individual items or groups of item are material in the financial statements. Materiality is judged by reference to the nature or magnitude or both of the item. The deciding factor is whether omitting or misstating or obscuring an information could individually or in combination with other information influence decisions that primary users make on the basis of the financial statements. Management also uses judgement of materiality for determining the compliance requirement of the Ind AS. Further the Company may also be required to present separately immaterial items when required by law.

W.e.f 01.04.2019, Errors/omissions discovered in the current year relating to prior periods are treated as immaterial and adjusted during the current year, if all such errors and omissions in aggregate does not exceed 1% of Total Revenue from Operations (net of statutory levies) as per last audited financial statement of the Company

### **24.1.3. OPERATING LEASE**

Company has entered into lease agreements. The Company has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a major part of the economic life of the commercial property and the fair value of the asset, that it retains all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

## **24.2. ESTIMATES AND ASSUMPTIONS**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

### **24.2.1. IMPAIRMENT OF NON-FINANCIAL ASSETS**

There is an indication of impairment if, the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. Company considers individual mines as separate cash generating units for the purpose of test of impairment. The value in use calculation is based on a DCF model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the asset's performance of the CGU being tested. The recoverable amount is sensitive to the discount rate used for the DCF model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes. These estimates are most relevant to other mining infrastructures. The key assumptions used to determine the recoverable amount for the different CGUs, are disclosed and further explained in respective notes.

### **24.2.2. TAXES**

Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

### **24.2.3. DEFINED BENEFIT PLANS**

The cost of the defined benefit gratuity plan and other post-employment medical benefits and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates.

Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date. The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.

The mortality rate is based on publicly available mortality tables of the country. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rate.

#### 24.2.4. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using generally accepted valuation techniques including the DCF model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk, volatility and other relevant input /considerations. Changes in assumptions and estimates about these factors could affect the reported fair value of financial instruments.

#### 24.2.5. INTANGIBLE ASSET UNDER DEVELOPMENT

The Company capitalises intangible asset under development for a project in accordance with the accounting policy. Initial capitalisation of costs is based on management's judgement that technological and economic feasibility is confirmed, usually when a project report is formulated and approved.

#### 24.2.6. PROVISION FOR MINE CLOSURE, SITE RESTORATION AND DECOMMISSIONING OBLIGATION

In determining the fair value of the provision for Mine Closure, Site Restoration and Decommissioning Obligation, assumptions and estimates are made in relation to discount rates, the expected cost of site restoration and dismantling and the expected timing of those costs. The Company estimates provision using the DCF method considering life of the project/mine based on

- Estimated cost per hectare as specified in guidelines issued by ministry of Coal, Government of India
- The discount rate (pre tax rate) that reflect current market assessments of the time value of money and the risks specific to the liability.

#### 25. ABBREVIATION USED:

a.	CGU	Cash generating unit
b.	DCF	Discounted Cash Flow
c.	FVTOCI	Fair value through Other Comprehensive Income
d.	FVTPL	Fair value through Profit & Loss
e.	GAAP	Generally accepted accounting principal
f.	Ind AS	Indian Accounting Standards
g.	OCI	Other Comprehensive Income
h.	P&L	Profit and Loss
i.	PPE	Property, Plant and Equipment
j.	SPPI	Solely Payment of Principal and Interest
k.	EIR	Effective Interest Rate



# BHARAT COKING COAL LIMITED

(A Miniratna Company)

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 3 : PROPERTY, PLANT AND EQUIPMENT

(₹ ' Crore)

	Freehold Land	Other Land	Land Reclamation/ Site Restoration Costs	Building (incl. water supply, roads and culverts)	Building (incl. water supply, roads and culverts)	Plant and Equipments	Telecomm-unication	Office Equipments	Vehicles	Aircraft	Other Mining Infrastructure	Aircraft	Surveyed off/Assets	Others	Total
<b>Gross Carrying Amount:</b>															
As at 1 April 2019	104.83	2.07	319.63	1,496.32	313.59	1.20	9.74	7.89	10.01	4.82	-	150.89	37.98	0.88	2,459.85
Additions	4.12	-	18.21	172.23	8.94	1.70	-	0.59	14.27	0.85	-	18.77	12.26	-	251.94
Deletions/Adjustments	-	-	(95.91)	(56.52)	-	-	-	-	(1.02)	(0.21)	-	-	(6.45)	-	(160.11)
<b>As at 31 March 2020</b>	<b>108.95</b>	<b>2.07</b>	<b>241.93</b>	<b>1,612.03</b>	<b>322.53</b>	<b>2.90</b>	<b>9.74</b>	<b>8.48</b>	<b>23.26</b>	<b>5.46</b>	<b>-</b>	<b>169.66</b>	<b>43.79</b>	<b>0.88</b>	<b>2,551.68</b>
As at 1 April 2020	108.95	2.07	241.93	1,612.03	322.53	2.90	9.74	8.48	23.26	5.46	-	169.66	43.79	0.88	2,551.68
Additions	3.40	-	38.78	426.98	48.67	0.13	65.63	3.85	8.37	0.79	-	127.00	10.91	-	734.51
Deletions/Adjustments	(0.82)	-	(1.03)	(80.42)	-	-	-	-	(0.91)	(0.31)	-	(31.86)	(8.89)	-	(124.24)
<b>As at 31 March 2021</b>	<b>111.53</b>	<b>2.07</b>	<b>279.68</b>	<b>1,958.59</b>	<b>371.20</b>	<b>3.03</b>	<b>75.37</b>	<b>12.33</b>	<b>30.72</b>	<b>5.94</b>	<b>-</b>	<b>264.80</b>	<b>45.81</b>	<b>0.88</b>	<b>3,161.95</b>
<b>Accumulated Depreciation and Impairment</b>															
As at 1 April 2019	-	0.68	96.54	743.39	57.99	0.51	3.99	4.10	5.52	2.52	-	109.64	1.10	-	1,025.98
Charge for the year	-	0.19	19.47	132.56	14.62	0.13	0.34	0.88	4.15	0.36	-	5.65	-	-	178.35
Impairment	-	-	-	13.03	-	-	-	-	0.09	-	-	6.06	-	-	19.18
Deletions/Adjustments	-	-	(47.30)	(44.00)	-	-	-	(0.01)	(0.81)	(0.02)	-	-	(0.02)	-	(92.16)
<b>As at 31 March 2020</b>	<b>-</b>	<b>0.87</b>	<b>68.71</b>	<b>844.98</b>	<b>72.61</b>	<b>0.64</b>	<b>4.33</b>	<b>4.97</b>	<b>8.95</b>	<b>2.86</b>	<b>-</b>	<b>121.35</b>	<b>1.08</b>	<b>-</b>	<b>1,131.35</b>
As at 1 April 2020	-	0.87	68.71	844.98	72.61	0.64	4.33	4.97	8.95	2.86	-	121.35	1.08	-	1,131.35
Charge for the year	-	0.17	20.44	151.47	14.90	0.30	5.68	1.07	6.65	0.27	-	7.37	-	-	208.32
Impairment	-	-	-	1.24	-	-	-	-	-	-	-	4.30	-	-	5.54
Deletions/Adjustments	-	-	-	(69.82)	2.41	-	-	-	(0.71)	-	-	-	-	-	(68.12)
<b>As at 31 March 2021</b>	<b>-</b>	<b>1.04</b>	<b>89.15</b>	<b>927.87</b>	<b>89.92</b>	<b>0.94</b>	<b>10.01</b>	<b>6.04</b>	<b>14.89</b>	<b>3.13</b>	<b>-</b>	<b>133.02</b>	<b>1.08</b>	<b>-</b>	<b>1,277.09</b>
<b>Net Carrying Amount</b>															
As at 31 March 2021	111.53	1.03	190.53	1,030.72	281.28	2.09	65.36	6.29	15.83	2.81	-	131.78	44.73	0.88	1,894.86
As at 31 March 2020	108.95	1.20	173.22	767.05	249.92	2.26	5.41	3.51	14.31	2.60	-	48.31	42.71	0.88	1,420.33

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## NOTE

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### LAND

1. Land acquired in pursuance to Coal Mines (Nationalisation) Act 1973, does not require title deeds separately for corresponding land. All other title deeds for land acquired are in possession and are mutated in favour of company except in few cases of freehold lands, where same is under progress pending legal formalities.
2. Land Reclamation/Site Restoration cost comprises of estimated cost to be incurred at the stage of mine closure duly escalated for inflation (5% p.a.) and then discounted at 8% discount rate that reflects current market rate of fair value and the risk.
3. Balance of Freehold land in the books of Pay office is under reconciliation with land records.
4. Others include Land acquired under Coal Bearing Areas (Acquisition and Development) Act, 1957 and Land Acquisition Act, 1984.
5. Approximately 486.75 acres of land owned by the Company are critically encroached area out of which possession of some part has been taken back, quantification of which is in progress.

### PLANT AND EQUIPMENTS:

“Plant and Equipments above includes Plant and Equipments including Stand by Equipment and stores and spares which satisfies criteria for recognition as PPE but not yet issued from stores.”

### OTHERS :

1. Others includes Assets acquired on Nationalization of Coal Mines as well as taking over of Coal Mines Labour Welfare Organization including Central Hospital and four other Hospitals, Mines Rescue Stations of Govt. of India, four Washeries of SAIL, erstwhile Coal Board and Central Jharia Projects have been transferred to the Company by the Govt. of India. The question of mutation of land acquired under Coal Mines (Nationalization) Act 1972 as well as Coal Bearing Areas (Acquisition & Development ) Act 1957, does not arise in law , as its right, title and interest remains vested absolutely in the Central Government , which is, on transfer, exercised by BCCL, a Government Company.
2. Assets transferred to and taken over by the Company in respect of Mines Rescue Station and Coal Mines Labour Welfare Organization have not been accounted for as no book value, was made available to the Company on transfer of the said Units.
3. ₹11.46 Cr. is Gross value of Assets including land valuing ₹0.88 Cr. (quantitative and value wise details of which are not available) taken over by the Company in respect of entities covered under Coal Mines Nationalization Act, 1971, on which depreciation has been fully provided for in the Account except land.

### IMPAIRMENT

During the Current Financial Year 2020-21, Impairment in continuous loss making mines amounting to ₹5.54 Crore (Previous year ₹19.18 Crore) has been charged to the Statement of Profit and Loss.



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 4 : CAPITAL WIP**

(₹ ' Crore)

	Building (incl. water supply, roads and culverts)	Plant and Equipments	Railway Sidings	Development	Others	Total
<b>Gross Carrying Amount:</b>						
As at 1 April 2019	672.16	571.35	70.04	273.50	-	1,587.05
Additions	83.31	212.97	1.14	143.45	-	440.87
Capitalisation/ Deletions	(0.82)	(223.39)	-	(54.84)	-	(279.05)
<b>As at 31 March 2020</b>	<b>754.65</b>	<b>560.93</b>	<b>71.18</b>	<b>362.11</b>	<b>-</b>	<b>1,748.87</b>
As at 1 April 2020	754.65	560.93	71.18	362.11	-	1,748.87
Additions	51.05	271.77	43.05	115.74	-	481.61
Capitalisation/ Deletions	(79.90)	(490.14)	(66.15)	(156.73)	-	(792.92)
<b>As at 31 March 2021</b>	<b>725.80</b>	<b>342.56</b>	<b>48.08</b>	<b>321.12</b>	<b>-</b>	<b>1,437.56</b>
<b>Accumulated Provision and Impairment</b>						
As at 1 April 2019	4.90	21.99	-	17.24	-	44.13
Charge for the year	0.68	2.27	-	-	-	2.95
Impairment	-	-	-	-	-	-
Deletions/Adjustments	0.33	(0.68)	-	(0.12)	-	(0.47)
<b>As at 31 March 2020</b>	<b>5.91</b>	<b>23.58</b>	<b>-</b>	<b>17.12</b>	<b>-</b>	<b>46.61</b>
As at 1 April 2020	5.91	23.58	-	17.12	-	46.61
Charge for the year	0.71	2.09	0.33	0.31	-	3.44
Impairment	-	-	-	-	-	-
Deletions/Adjustments	(0.07)	(2.34)	-	-	-	(2.41)
<b>As at 31 March 2021</b>	<b>6.55</b>	<b>23.33</b>	<b>0.33</b>	<b>17.43</b>	<b>-</b>	<b>47.64</b>
<b>Net Carrying Amount</b>						
<b>As at 31 March 2021</b>	<b>719.25</b>	<b>319.23</b>	<b>47.75</b>	<b>303.69</b>	<b>-</b>	<b>1,389.92</b>
<b>As at 31 March 2020</b>	<b>748.74</b>	<b>537.35</b>	<b>71.18</b>	<b>344.99</b>	<b>-</b>	<b>1,702.26</b>

**NOTE**

- "Development" shown under Capital Work-in-Progress relates to jobs awaiting completion.
- Provision has been made on Plant & Equipment which have not been put to use for more than three years and on incomplete civil jobs lying in capital work-in-progress for more than four years at the rates of depreciation which would have been otherwise applicable to such items.
- "A" type Miners' Quarters at Bhimkanali Township including Noonudih & Bhuli valuing ₹ 5.21 Crore are being occupied and are in use but due to arbitration /Litigation, this could not be capitalised. However, necessary provision at the rate of depreciation is being considered in the Accounts. Accumulated provision as on 31.03.2021 is ₹ 1.84 Crore (PY ₹ 1.76 Crore).



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 5 : EXPLORATION AND EVALUATION ASSETS**

Exploration and Evaluation Assets	(₹' Crore)
<b>Gross Carrying Amount:</b>	
As at 1 April 2019	552.26
Additions	92.90
Deletions/Adjustments	-
<b>As at 31 March 2020</b>	<b>645.16</b>
As at 1 April 2020	645.16
Additions	22.72
Deletions/Adjustments	(250.00)
<b>As at 31 March 2021</b>	<b>417.88</b>
<b>Accumulated Provision and Impairment</b>	
As at 1 April 2019	-
Charge for the year	-
Impairment	-
Deletions/Adjustments	-
<b>As at 31 March 2020</b>	<b>-</b>
As at 1 April 2020	-
Charge for the year	-
Impairment	-
Deletions/Adjustments	-
<b>As at 31 March 2021</b>	<b>-</b>
<b>Net Carrying Amount</b>	
<b>As at 31 March 2021</b>	<b>417.88</b>
<b>As at 31 March 2020</b>	<b>645.16</b>

**Note :**

1. For augmentation of production capacity of BCCL to the level of 100 MTY following four Coal Blocks have been allotted to BCCL, by MOC vide letter No. CBA1-13016/12/2017- CBA1 (FTS:336523) dt. 19.02.2018.

Coal Block	Coalfield & State
Mandar Parvat	RajMahal, Bihar
Dhulia North	RajMahal, Jharkhand
Mirzagaon	RajMahal, Bihar
Pirpainti Barahat	RajMahal, Jharkhand

The payment of ₹500 crore as upfront charges to MOC @ ₹125 crore for each block has been made as approved by BCCL Board in its 339th Board Meeting dated 20.02.2018 and CIL Board in its 358th Meeting held on 21.02.2018.

2. A proposal for surrendering of Dhulia North and Mirzagaon Coal Blocks have been approved in BCCL Board. Accordingly, CIL has requested MoC to accept the request for surrender of these coal blocks and return back the upfront amount, deposited by BCCL for the aforesaid two coal blocks. MoC vide letter dated 11.12.2020 has accepted the request of BCCL for surrender of above two Coal Blocks and refund of upfront amount which were earlier paid by BCCL.



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 6 : INTANGIBLE ASSETS**

	(₹' Crore)		
	Computer Software	Others	Total
<b>Gross Carrying Amount:</b>			
As at 1 April 2019	-	-	-
Additions	-	-	-
Deletions/Adjustments	-	-	-
<b>As at 31 March 2020</b>	-	-	-
As at 1 April 2020	-	-	-
Additions	-	-	-
Deletions/Adjustments	-	-	-
<b>As at 31 March 2021</b>	-	-	-
<b>Accumulated Amortisation and Impairment</b>			
As at 1 April 2019	-	-	-
Charge for the year	-	-	-
Impairment	-	-	-
Deletions/Adjustments	-	-	-
<b>As at 31 March 2020</b>	-	-	-
As at 1 April 2020	-	-	-
Charge for the year	-	-	-
Impairment	-	-	-
Deletions/Adjustments	-	-	-
<b>As at 31 March 2021</b>	-	-	-
<b>Net Carrying Amount</b>			
<b>As at 31 March 2021</b>	-	-	-
<b>As at 31 March 2020</b>	-	-	-





# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 7 : INVESTMENTS**

(₹' Crore)

	Number of Units	NAV/FV per unit	As at	
			31.03.2021	31.03.2020
<b>Non Current</b>				
Other Investments				
RBI Power Bonds				-
<b>TOTAL</b>				-
Aggregate amount of unquoted investments:				-
Aggregate amount of quoted investments:			-	-
Market value of quoted investments:			-	-
Aggregate amount of impairment in value of investments:			-	-
<b>Current</b>				
Mutual Fund Investment				
SBI Mutual Fund	0/(16892.83)	1,003.25	-	1.69
UTI Mutual Fund	0/(22635.58)	1,019.45	-	2.31
<b>TOTAL</b>			-	<b>4.00</b>
Aggregate of unquoted investments:			-	-
Market value of Quoted Investment:			-	4.00
Fair value of unquoted investments (NAV):			-	-
Aggregate amount of impairment in value of investments:			-	-

**Brief about Mutual Funds:**

The company invests in liquid scheme (daily dividend) of the above mutual funds. In the daily dividend scheme, dividends are received on daily basis in the form of units of mutual funds and the value of NAV of the scheme remains constant.



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 8 : LOANS**

(₹' Crore)

	As at			
	31.03.2021		31.03.2020	
<b>Non-Current</b>				
<b>Other Loans</b>				
- Secured, considered good	-		0.07	
- Unsecured, considered good	-		-	
- Have significant increase in credit risk	-		-	
- Credit impaired	-		-	
	-		0.07	
Less: Allowance for doubtful loans	-	-	-	0.07
<b>TOTAL</b>		-		<b>0.07</b>
<b>CLASSIFICATION</b>				
Secured, considered good		-		0.07
Unsecured, Considered good		-		-
Have significant increase in credit risk		-		-
Credit impaired		-		-
<b>Current</b>				
<b>Other Loans</b>				
- Secured, considered good	-		-	
- Unsecured, considered good	-		-	
- Have significant increase in credit risk	-		-	
- Credit impaired	-		-	
	-		-	
Less: Allowance for doubtful loans	-	-	-	-
<b>TOTAL</b>		-		-
<b>CLASSIFICATION</b>				
Secured, considered good		-		-
Unsecured, Considered good		-		-
<b>Have significant increase in credit risk</b>		-		-
<b>Credit impaired</b>				



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 9 : OTHER FINANCIAL ASSETS**

(₹' Crore)

	As at			
	31.03.2021		31.03.2020	
<b>Non Current</b>				
Bank deposits <sup>1</sup>	-			3.89
Deposits with bank under Mine Closure Plan <sup>2</sup>	516.09		455.63	
Shifting & Rehabilitation Fund scheme	-	516.09	-	455.63
Security Deposit for utilities	12.67		12.70	
Less :Provision for doubtful deposits	0.67	12.00	0.36	12.34
Other deposit & receivables	0.04		-	
Less: Provision	-	0.04	-	-
<b>TOTAL</b>		<b>528.13</b>		<b>471.86</b>

**Note :**

1. Bank deposits represents Fixed Deposit with original maturity of more than 12 months amounting to ₹0.00 Crore (P/Y ₹ 3.89 Crore) pledged with Bank as margin money for Bank guarantee.

2. Deposits with bank under Mine Closure Plan:

a. Following the guidelines from Ministry of Coal, Government of India for preparation of Mine Closure Plan, an Escrow Account has been opened. Upto 50% of the total deposited amount including accrued interest in the Escrow Account may be released after every five years in line with the periodic examination of the closure plan as per the Guidelines. (Refer Note 21 for Provision for Site Restoration/Mine Closure).

<b>b. Reconciliation of Escrow Account Balance</b>	<b>31.03.2021</b>	<b>31.03.2020</b>
Balance in Escrow Account on opening date	455.63	370.69
Add: Balance Deposited during Current Year	68.29	60.88
Add: Interest Credited during the year	28.59	24.06
Less: Adjustment during Current Year	0.00	0.00
Less: Amount Withdrawn during Current Year	36.42	-
<b>Balance in Escrow Account on Closing date</b>	<b>516.09</b>	<b>455.63</b>



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 9 : OTHER FINANCIAL ASSETS**

(₹' Crore)

	As at			
	31.03.2021		31.03.2020	
<b>Current</b>				
Surplus Fund with CIL		-		-
Balance with Coal India Ltd		-		-
Current Account with CIL		-		-
Current Maturities of long term loan		-		-
Accrued Interest		0.01		71.92
Claims & other receivables <sup>1</sup>	285.32		166.09	
Less : Provision for doubtful claims	4.95	280.37	4.95	161.14
<b>TOTAL</b>		<b>280.38</b>		<b>233.06</b>

**Note :**

1. Claims & Other receivables includes ₹250.00 Crore (P/Y ₹0.00 Crore) for Refund of Upfront fees on account of surrender of Dhulia North and Mirzagaon Coal Blocks allocated by Ministry of Coal under the provisions of Mines and Minerals (Development and Regulation) Act, 1957.



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 10 : OTHER NON-CURRENT ASSETS**

(₹' Crore)

	As at			
	31.03.2021		31.03.2020	
(i) Capital Advances	124.64		145.55	
Less : Provision for doubtful advances	4.40	120.24	4.40	141.15
(ii) Advances other than capital advances				
(a) Security Deposit for utilities	-		-	
Less :Provision for doubtful deposits	-	-	-	-
(b) Other Deposits & Advances	0.36		0.36	
Less :Provision for doubtful deposits	-	0.36	-	0.36
(c) Progressive Mine Closure Expenses incurred <sup>1</sup>		237.06		234.86
(d) Stripping Activity Adjustment		568.46		375.29
<b>TOTAL</b>		<b>926.12</b>		<b>751.66</b>

**Note :**

1. Progressive Mine Closure Expenses incurred are due to be received from Escrow account maintained for the purposes. For the block period of 2013-14 to 2017-18, ₹ 220.94 Crore (P/Y ₹ 0.00 Crore) has been audited by the CCO through IEST, Shibpur and submitted their audit reports in FY 2020-21. Out of this ₹137.83 crore belongs to non-current assets as shown above and balance of ₹83.11 crore belongs to current assets.



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 11 : OTHER CURRENT ASSETS**

(₹' Crore)

		As at			
		31.03.2021		31.03.2020	
(a)	Advance for Capital	-		-	
	Less : Provision for doubtful advances	-	-	-	-
(b)	Advance for Revenue	25.58		23.88	
	Less : Provision for doubtful advances	1.10	24.48	1.10	22.78
(c)	Advance payment of statutory dues	57.16		55.13	
	Less : Provision for Dues	-	57.16	-	55.13
(d)	Advance to Related Parties		-		-
(e)	Other Advances & Deposits	1,118.73		1,229.98	
	Less : Provision for doubtful advances	-	1,118.73	-	1,229.98
(f)	Progressive Mine Closure Expenses incurred <sup>1</sup>		46.69		111.11
(g)	Input Tax Credit Receivable	865.82		493.05	
	Less: Provision	-	865.82	-	493.05
(h)	MAT Credit Entitlement	-		-	
	Less: Provision	-	-	-	-
	<b>TOTAL</b>		<b>2,112.88</b>		<b>1,912.05</b>

**Note :**

Progressive Mine Closure Expenses incurred are due to be received from Escrow account maintained for the purposes. For the block period of 2013-14 to 2017-18, ₹ 220.94 Crore (P/Y ₹ 0.00 Crore) has been audited by the CCO through IEST, Shibpur and submitted their audit reports in FY 2020-21. Out of this ₹137.83 crore belongs to non-current assets and balance of ₹ 83.11 crore belongs to current assets. During the current year ₹36.42 crore (P/Y ₹ 0.00 crore) has been received out of the total claim of ₹ 83.11 crore.



# BHARAT COKING COAL LIMITED

(A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 12 : INVENTORIES**

(₹' Crore)

		As at	
		31.03.2021	31.03.2020
A.	Stock of Coal	1,126.84	630.50
	Coal Under Development	-	-
	<b>Stock of Coal (Net)</b>	1,126.84	630.50
B.	Stock of Stores & Spares (at cost)	52.61	57.90
	Add: Stores-in-transit	2.36	5.21
	<b>Net Stock of Stores &amp; Spares (at cost)</b>	54.97	63.11
C.	Stock of Medicine at Central Hospital	2.55	2.61
D.	Workshop & Press Jobs	3.52	4.55
	<b>TOTAL</b>	<b>1,187.88</b>	<b>700.77</b>



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**Table:A**
**ANNEXURE TO NOTE 12**

Reconciliation of closing stock of Raw Coal adopted in Accounts with Book stock as at 31.03.2021

(₹' Crore)

(Qty.in lakh Tonne)

	Overall Stock		Non-Vendable Stock		Vendable Stock	
	Qty.	Value	Qty.	Value	Qty.	Value
<b>1. Opening Stock as on 01.04.2020</b>	<b>23.49</b>	<b>334.38</b>	-	-	<b>23.49</b>	<b>334.38</b>
Adjustment in Opening Stock	0.15	4.67	0.15	-	-	4.67
2. Production <sup>1</sup>	246.56	6,275.44	-	-	246.56	6,275.44
<b>3. Sub-Total</b>	<b>270.20</b>	<b>6,614.49</b>	<b>0.15</b>	-	<b>270.05</b>	<b>6,614.49</b>
4. Off- Take :						
(A) Outside Despatch	204.96	5,154.87	-	-	204.96	5,154.87
(B) Coal feed to Washeries	26.27	781.61	-	-	26.27	781.61
(C) Own Consumption / CWIP	0.04	1.65	-	-	0.04	1.65
<b>Sub-Total (4)</b>	<b>231.27</b>	<b>5,938.13</b>	-	-	<b>231.27</b>	<b>5,938.13</b>
5. Derived Stock (3-4)	38.93	676.36	0.15	-	38.78	676.36
6. Measured Stock	38.09	661.04	0.14	-	37.95	661.04
<b>7. Difference (5-6)</b>	<b>0.84</b>	<b>15.32</b>	<b>0.01</b>	-	<b>0.83</b>	<b>15.32</b>
8. Break-up of Difference:						
(A) Excess within 5%	0.03	0.45	-	-	0.03	0.45
(B) Shortage within 5%	0.87	15.77	0.01	-	0.86	15.77
(C) Excess beyond 5%	-	-	-	-	-	-
(D) Shortage beyond 5%	-	-	-	-	-	-
<b>9. Closing stock adopted in A/cs as on 31.03.2021 (6-8A+8B)</b>	<b>38.93</b>	<b>676.36</b>	<b>0.15</b>	-	<b>38.78</b>	<b>676.36</b>

**Note :**

1. Production includes weight gain (net) of 55 te in quantity of raw coal.





# BHARAT COKING COAL LIMITED

(A Miniratna Company)



## ANNEXURE TO NOTE 12

Table: B

Details of Opening Stock, Production, Offtake and Closing Stock as at 31.03.2021

Particulars	Raw Coal				Washed/Deshaled Coal				Other Products		Total of all Products	
	Coking		Non-Coking		Coking		Non-Coking		Qty	Value	Qty	Value
	Qty	Value	Qty	Value	Qty	Value	Qty	Value				
Opening Stock (Audited)	22.32	267.46	1.17	66.92	0.72	18.96	0.20	2.26	55.69	683.99	80.10	1,039.59
Less: Non-vendable Coal	0.15	-	-	-	-	-	-	-	-	-	0.15	-
Opening Vendable Stock (Audited)	22.17	267.46	1.17	66.92	0.72	18.96	0.20	2.26	55.69	683.99	79.95	1,039.59
Adjustment of Vendable Stock	0.16	60.49	(0.01)	(55.82)	0.10	8.70	-	-	1.08	18.49	1.33	31.86
Production (incl. Seized coal)	233.84	6,060.83	12.72	214.61	7.50	560.92	-	-	19.15	571.05	273.21	7,407.41
Offtake: Despatch	198.87	5,061.95	6.09	92.92	7.55	567.15	-	-	13.16	427.79	225.67	6,149.81
Coal used for W/Coal	21.79	697.23	4.48	84.38	-	-	-	-	-	-	26.27	781.61
Own Consumption/CWIP	0.04	1.65	-	-	-	-	-	-	-	-	0.04	1.65
Total Offtake	220.70	5,760.83	10.57	177.30	7.55	567.15	-	-	13.16	427.79	251.98	6,933.07
Closing Stock/Book Stock	35.47	627.95	3.31	48.41	0.77	21.43	0.20	2.26	62.76	845.74	102.51	1,545.79
Shortage/Surplus (-/+ above 5%)	-	-	-	-	-	-	-	-	-	-	-	-
Closing Vendable Stock	35.47	627.95	3.31	48.41	0.77	21.43	0.20	2.26	62.76	845.74	102.51	1,545.79

Name of Product	As at 31.03.2021				As at 31.03.2020				
	Gross Value of Stock	Provision	Net Value of Stock	Gross Value of Stock	Provision	Net Value of Stock	Gross Value of Stock	Provision	Net Value of Stock
Raw Coal	676.36	3.68	672.68	334.38	3.68	330.70			
Washed Coal	23.69	6.58	17.11	21.22	9.05	12.17			
Other Products	845.74	408.69	437.05	683.99	396.36	287.63			
<b>TOTAL</b>	<b>1,545.79</b>	<b>418.95</b>	<b>1,126.84</b>	<b>1,039.59</b>	<b>409.09</b>	<b>630.50</b>			



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 13 : TRADE RECEIVABLES**

(₹' Crore)

	As at			
	31.03.2021		31.03.2020	
<b>Current</b>				
Trade receivables <sup>2</sup>				
- Secured, considered good <sup>3</sup>	44.04		46.61	
- Unsecured, considered good <sup>4</sup>	2,960.76		2,368.11	
- Have significant increase in credit risk	-		-	
- Credit impaired	510.99	3,515.79	739.66	3,154.38
Less : Allowance for bad & doubtful debts	510.99	510.99	739.66	739.66
<b>TOTAL</b>		<b>3,004.80</b>		<b>2,414.72</b>
<b>Ageing of Trade Receivables:</b>				
< 3 Months	1,510.87		1,924.90	
3-6 Months	892.25		326.74	
6 Months -1 Year	459.90		8.94	
1-2 Year	163.41		77.00	
2-3 Year	197.26		324.42	
> 3 Years	292.10	3,515.79	492.38	3,154.38
<b>Total</b>		<b>3,515.79</b>		<b>3,154.38</b>

1. Neither Trade or other receivables are due from directors or other officers of the company either severally or jointly with any other person, nor any trade receivables are due from firms or private companies respectively in which any director is a partner, a director or a member.

2. Trade Receivables above is net off of Provision for Coal Quality Variance amounting to ₹123.24 Crore (P/Y ₹5.24 Crore).

3. Trade Receivables- Secured: are secured against Bank guarantee amounting to ₹52.35 Crore (P/Y ₹46.83 Crore).

4. Trade Receivables: Unsecured considered good includes an amount of ₹ 114.26 Crore (P/Y ₹ 103.97 Crore) receivable from SAIL on account of Bazaar Fee with a corresponding outstanding Statutory Liability. SAIL has filed a petition in Hon'ble High Court of Jharkhand in respect of such demand of Market fee on several grounds.



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 14 : CASH AND CASH EQUIVALENTS**

(₹' Crore)

	As at	As at	
		31.03.2021	31.03.2020
(a) Balances with Banks			
- in Deposit Accounts		-	-
- in Current Accounts			
Interest Bearing (CLTD) <sup>1&amp;2</sup>		36.17	60.28
Non-Interest Bearing		12.49	(25.99)
- in Cash Credit Accounts		-	-
(b) Bank Balances outside India		-	-
(c) Cheques, Drafts and Stamps in hand		-	-
(d) Cash on hand		0.01	0.01
(e) Cash on hand outside India		-	-
(f) Others		-	-
<b>TOTAL</b>		<b>48.67</b>	<b>34.30</b>

**Note :**

- Balance with Banks in Current accounts (Interest Bearing) includes ₹6.77 Crore (P/Y ₹12.83 Crore) lying in Axis bank against EMD Pool Account.
- Balance with Banks in Current accounts (Interest Bearing) includes ₹11.13 Crore (P/Y ₹6.73 Crore) lying in State Bank of India against GEM Pool Account.
- Cash and cash equivalents comprises cash on hand and at bank, sweep accounts and term deposits held with banks with original maturity of three months or less.



# BHARAT COKING COAL LIMITED

(A Miniratna Company)

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 15 : OTHER BANK BALANCES

	(₹' Crore)	
	As at	
	31.03.2021	31.03.2020
<b>Balances with Banks</b>		
Deposit accounts <sup>2-5</sup>	120.65	1,418.00
Deposit accounts for specific purpose <sup>6&amp;7</sup>	6.34	5.31
Shifting and Rehabilitation Fund scheme	-	-
Unpaid dividend accounts	-	-
Dividend accounts	-	-
<b>TOTAL</b>	<b>126.99</b>	<b>1,423.31</b>

#### Note :

- Other Bank Balances comprise term deposits and other bank deposits with original maturity of more than 3 months but less than 12 months.
- Deposit Account includes Fixed Deposit of ₹0.00 Crore (P/Y ₹274.15 Crore) for availing Overdraft facility of ₹0.00 Crore with Canara Bank, Dhanbad (P/Y ₹246.72 Crore).
- Deposit Account includes Fixed Deposit of ₹0.00 Crore (P/Y ₹138.37 Crore) for availing Overdraft facility of ₹0.00 Crore with Canara Bank (Previously Syndicate Bank), Dhanbad (P/Y ₹124.53 Crore).
- Deposit Account includes Fixed Deposit of ₹0.00 Crore (P/Y ₹271.63 Crore) for availing Overdraft facility of ₹0.00 Crore with Punjab National Bank (Previously Oriental Bank of Commerce), Dhanbad (P/Y ₹241.31 Crore).
- Deposit Account includes Fixed Deposit of ₹0.00 Crore (P/Y ₹16.18 Crore) for availing Overdraft facility of ₹0.00 Crore with Indian Bank, Dhanbad (P/Y ₹14.70 Crore).
- Deposit Accounts for specific purpose includes Fixed Deposit (incl. accrued interest) of ₹2.86 Crore pledged with different Banks as margin money for Bank guarantee.
- An amount of ₹1.50 Cr. was realised from the explosive suppliers for the period from 01.03.2006 to 30.06.2006 on account of price differences. In the light of the decision given by the Hon'ble High Court, Kolkata, the amount was deposited as Fixed Deposit with different Banks at different rates of interest on each maturity. The last Matured value of ₹3.42 Cr. (excl. accrued interest ₹0.06 Cr.) was further re-deposited at Canara Bank on 02.11.2020 @ 4.52% interest p.a. The difference between accrued interest on the said Fixed Deposit and interest @12% p.a. which might be payable in future in view of Hon'ble High Court order amounting to ₹5.84 Cr. has been considered as contingent liability upto 31.03.2021.



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 16 : EQUITY SHARE CAPITAL**

	(₹' Crore)	
	As at	
	31.03.2021	31.03.2020
<b>Authorised</b>		
5,10,00,000 (P/Y 5,10,00,000) Equity Shares of ₹ 1000/- each <sup>2</sup>	5,100.00	5,100.00
	<b>5,100.00</b>	<b>5,100.00</b>
<b>Issued, Subscribed and Paid-up</b>		
1. 2,03,30,126 Equity Shares of ₹ 1000/- each fully paid up in cash	2,033.01	2,033.01
2. 2,62,39,874 (P/Y 2,62,39,874) Equity Shares of ₹ 1000/- each allotted as fully paid up for consideration received other than cash <sup>3</sup>	2,623.99	2,623.99
<b>TOTAL</b>	<b>4,657.00</b>	<b>4,657.00</b>

Shares in the company held by each shareholder holding more than 5% Shares

Name of Shareholder	No. of Shares held (Face value of ₹ 1000 each)	% of Total Shares
Coal India Limited (Holding Company)	46570000	100

**Note :**

There is no movement in the equity share capital held by Coal India Limited (100%) during the current period. For details, refer to Note No 38.15.n: Change in Capital Structure.



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 17 : OTHER EQUITY**

(₹' Crore)

	Equity Portion of Preference Share Capital	Other Reserves		General Reserve	Retained Earnings	Other Comprehensive Income	Total
		Capital Redemption reserve	Capital reserve				
<b>Balance as at 01.04.2019</b>	1,057.52	-	-	140.99	(2,557.10)	292.91	(1,065.68)
Changes in accounting policy	-	-	-	-	-	-	-
Prior period errors	-	-	-	-	-	-	-
<b>Restated balance as at 01.04.2019</b>	1,057.52	-	-	140.99	(2,557.10)	292.91	(1,065.68)
Additions during the year	-	-	-	-	-	-	-
Adjustments during the year	-	-	-	-	-	-	-
Profit for the Period	-	-	-	-	918.68	(212.34)	706.34
<b>Appropriations</b>	-	-	-	-	-	-	-
Transfer to/from General reserve	-	-	-	-	-	-	-
Transfer to/from Retained Earnings	(1,057.52)	-	-	-	1,057.52	-	-
Interim Dividend	-	-	-	-	-	-	-
Final Dividend	-	-	-	-	-	-	-
Corporate Dividend tax	-	-	-	-	-	-	-
<b>Balance as at 31.03.2020</b>	-	-	-	140.99	(580.90)	80.57	(359.34)
<b>Balance as at 01.04.2020</b>	-	-	-	140.99	(580.90)	80.57	(359.34)
Additions during the year	-	-	-	-	-	-	-
Adjustments during the year	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-
Profit for the Period	-	-	-	-	(1,202.48)	(6.37)	(1,208.85)
<b>Appropriations</b>	-	-	-	-	-	-	-
Transfer to/from General reserve	-	-	-	-	-	-	-
Transfer to/from Retained Earnings	-	-	-	-	-	-	-
Interim Dividend	-	-	-	-	-	-	-
Final Dividend	-	-	-	-	-	-	-
Corporate Dividend tax	-	-	-	-	-	-	-
Buyback of Equity Shares	-	-	-	-	-	-	-
Tax on Buyback	-	-	-	-	-	-	-
<b>Balance as at 31.03.2021</b>	-	-	-	140.99	(1,783.38)	74.20	(1,568.19)

**Note :**

On conversion of Preference Shares into Equity Shares in FY 2019-20, Equity Portion of Preference Share Capital of ₹1057.52 Crore has been transferred to Retained Earnings within Other Equity.



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 18 : BORROWINGS**

(₹' Crore)

	As at	
	31.03.2021	31.03.2020
<b>Non-Current</b>		
Term Loans		
-From Banks	-	-
-From Other Parties	-	-
Liability Component of Compound Financial Instrument	-	-
Other Loans	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>CLASSIFICATION</b>		
Secured	-	-
Unsecured	-	-
<b>Current</b>		
Loans repayable on demand		
From Bank		
-Bank Overdrafts <sup>2</sup>	-	583.07
-Other Loan from Banks <sup>3-4</sup>	2,052.08	-
From Other Parties	-	-
Liability Component of Compound Financial Instrument	-	-
Other Loans	-	-
<b>TOTAL</b>	<b>2,052.08</b>	<b>583.07</b>
<b>CLASSIFICATION</b>		
Secured	-	583.07
Unsecured	2,052.08	-

**Note :**

- Working Capital Consortium Agreement entered into by CIL with SBI Consortium for Working Capital facilities aggregating a sum of ₹10440 crore and sanctioned to CIL and its all Subsidiaries and creation of charge by way of hypothecation on its entire Current Assets is restricted to ₹ 10440 crore. Total Non-Fund Based Facility utilised by BCCL to the tune of ₹ 185.29 crore and Fund Based Facility is utilised to the tune of ₹ 1000.22 crore as on 31.03.2021.
- Secured Overdraft facility of ₹ 0.00 crore (P/Y ₹ 627.26 crore) (utilised ₹ 0.00 crore (P/Y ₹ 583.07 crore) from banks secured by lien on Fixed Deposits of ₹ 0.00 crore (P/Y ₹ 700.33 crore).
- Working Capital sanctioned demand loan limit (unsecured) of ₹ 1200.00 crore (P/Y ₹ 0.00 crore) from HDFC Bank Out of this utilised ₹ 1051.86 crore (P/Y ₹ 0.00 crore).
- Short term loan sanctioned limit (unsecured) of ₹ 1200.00 crore (P/Y ₹ 0.00 crore) from ICICI Bank. Out of this utilised ₹ 0.00 crore (P/Y ₹ 0.00 crore).



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 19 : TRADE PAYABLES**

(₹' Crore)

	As at	
	31.03.2021	31.03.2020
Micro, Small and Medium Enterprises	8.23	2.35
Other than Micro, Small and Medium Enterprises <sup>1</sup>	1,200.30	965.47
<b>TOTAL</b>	<b>1,285.53</b>	<b>967.82</b>

**Note :**

(₹' Crore)

Total outstanding dues of Micro & Small Enterprises	31.03.2021	31.03.2020
1. Principal & Interest amount remaining unpaid but not due	8.23	2.35
2. Interest paid by the Company in terms of Section 16 of Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the period.	-	-
3. Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro, Small and Medium Enterprises Development Act, 2006	-	-
4. Interest accrued and remaining unpaid as at period end	-	-
5. Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise.	-	-

1. Advance amounting to ₹45.00 Crore and Undisputed Trade Receivables of ₹21.76 Crore in the name of BSEB lying since FY 1998-99 being adjustable against Power liability of ₹114.80 Crore is net-off with Power & Fuel under the head Other than Micro, Small and Medium Enterprises pending final reconciliation.





# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**  
**NOTE 20 : OTHER FINANCIAL LIABILITIES**

(₹' Crore)

	As at	
	31.03.2021	31.03.2020
<b>Non Current</b>		
Security Deposits	82.95	81.28
Earnest Money	-	-
Others	7.30	7.17
<b>TOTAL</b>	<b>90.25</b>	<b>88.45</b>
<b>Current</b>		
Surplus Fund from Subsidiaries	-	-
Current Account with		
- CIL	315.86	272.94
- IICM	-	-
Current maturities of long-term debt	-	-
Unpaid dividends	-	-
Security Deposits	186.19	175.88
Earnest Money	38.00	43.71
Capital Expenditure	132.16	170.39
Salary, Wages & Allowances	691.20	667.63
Others	142.64	108.76
<b>TOTAL</b>	<b>1,506.05</b>	<b>1,439.31</b>



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 21 : PROVISIONS**

(₹' Crore)

	As at	
	31.03.2021	31.03.2020
<b>Non Current</b>		
Employee Benefits		
- Gratuity	804.60	568.67
- Leave Encashment	542.28	576.46
- Other Employee Benefits	250.91	207.26
Site Restoration /Mine Closure	482.39	424.76
Stripping Activity Adjustment	-	-
Others	-	-
<b>TOTAL</b>	<b>2,080.18</b>	<b>1,777.15</b>

“Note : Provision for Site Restoration/Mine Closure

Following the guidelines from Ministry of Coal, Government of India for preparation of Mine Closure Plan a provision is made in the accounts. Such provision is made as per CMPDIL's (a subsidiary of Coal India Ltd.) technical assessment. The liability for mine closure expenses (as estimated by CMPDIL) of each mine has been discounted @ 8% and capitalized to arrive at the mine closure liability as on 1st year of making of such provision. Thereafter the provision has been reestimated in subsequent years by unwinding the discount to arrive at the provision as on 31.03.2021.”

	As at	
	31.03.2021	31.03.2020
<b>Current</b>		
Employee Benefits		
- Gratuity	357.45	402.86
- Leave Encashment	49.94	60.34
- Ex- Gratia	288.79	289.24
- Performance Related Pay	119.35	161.94
- Other Employee Benefits	64.56	65.06
Site Restoration /Mine Closure	-	-
Others	-	-
<b>TOTAL</b>	<b>880.09</b>	<b>979.44</b>

	31.03.2021	31.03.2020
<b>1. Reconciliation of Reclamation of Land/ Site restoration /Mine Closure :</b>		
Gross value of Site Restoration Provision on Opening date	424.76	473.86
Add: Provision for Capitalisation during the year	38.78	18.21
Add: Unwinding of discount charged For Current Year	56.30	31.08
Less: Adjustment during Current Year	1.03	98.39
Less: Amount Withdrawn during Current Year	36.42	-
<b>Mine Closure Provision on Closing date</b>	<b>482.39</b>	<b>424.76</b>



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 22 : OTHER NON CURRENT LIABILITIES**

(₹' Crore)

	As at	
	31.03.2021	31.03.2020
Shifting & Rehabilitation Fund	-	-
Deferred Income	3.62	5.01
<b>TOTAL</b>	<b>3.62</b>	<b>5.01</b>

**Note :**

1. Capital Assistance of ₹ 1.37 crore received from MOC through CIL against Construction of Railway Siding at EJ Area. This Railway Siding is under construction and shown under Capital WIP.

2. Capital Assistance of ₹ 4.71 crore received from MOC through CIL against Tele-monitoring & Man-riding system at WJ Area out of which tele-monitoring system has been capitalised and proportionate amount of ₹ 0.69 crore (PY ₹ 0.69 crore) against Tele-monitoring system has been amortised and shown in Other Income and balance of Man-riding system shown under Capital WIP.



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 23 : OTHER CURRENT LIABILITIES**

(₹' Crore)

	As at	
	31.03.2021	31.03.2020
Statutory Dues <sup>1&amp;2</sup>	859.03	883.24
Advance for Coal Import	-	-
Advance from customers / others	623.12	741.30
Cess Equalization Account	-	-
Others liabilities	610.91	613.95
<b>TOTAL</b>	<b>2,093.06</b>	<b>2,238.49</b>

**Note :**

1. Statutory Dues is net of receivable and payable.

2 Statutory Dues include Bazaar Fee amounting to ₹129.00 Cr. as on 31.03.2021 (P/Yr ₹125.79 Cr) which includes (i) total liability accrued except SAIL during the period from Jan-March 2021 amounting to ₹14.74 Crore and (ii) un-realised amount of Bazaar Fee upto March 2021 from SAIL not yet paid ₹ 114.26 Crore.



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

### NOTES TO THE FINANCIAL STATEMENTS

#### NOTE 24 : REVENUE FROM OPERATIONS

(₹' Crore)

	Year Ended			
	31.03.2021		31.03.2020	
<b>A. Sale of Coal</b>	8,521.62		12,224.47	
Less : Statutory Levies	2,371.81		3,256.91	
<b>Sales- Net of statutory levies (A)</b>		<b>6,149.81</b>		<b>8,967.56</b>
<b>B. Other Operating Revenue</b>				
Subsidy for Sand Stowing & Protective Works		-		-
Loading and additional transportation charges	319.83		330.93	
Less : Statutory Levies	15.21	304.62	15.76	315.17
Evacuation facilitating Charges	118.50		150.44	
Less: Statutory Levies	5.64	112.86	7.16	143.28
<b>Other Operating Revenue (Net of stat. levies) (B)</b>		<b>417.48</b>		<b>458.45</b>
<b>Revenue from Operations (A+B)</b>		<b>6,567.29</b>		<b>9,426.01</b>

#### Note :

- Sales includes Performance incentive claims of ₹ 0.00 Crores (P/Y ₹ 30.05 Crores) under FSA from Power Companies customers. This is recognised at the year end.
- Raw Coal Sale has been increased/(decreased) by upgradation/(degradation) of grade amounting to ( ₹158.48) Crores (P/Y ₹169.31 Crores) due to debit/credit note issued/being issued to the parties.
- Raw Coal Sale includes E-Auction quantity of 12.79 LT (P/Y 42.62 LT) and E-Auction gain of ₹113.75 Crores (P/Y ₹352.14 Crores).
- Sale of Coal above has been increased/(decreased) by estimated Coal Quality Variance (Net of reversal) of amounting to ₹ (118.00) Crore (P/Y ₹ 199.93 Crore).
- Disaggregated Revenue as per Ind AS 115 has been given in Additional Notes to Financial Statements (Note No 38) vide item no. 15.i.iv.



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 25 : OTHER INCOME**

(₹' Crore)

	Year Ended	
	31.03.2021	31.03.2020
Interest Income	56.87	159.24
Dividend Income	-	4.13
<b>Others</b>		
Apex Charges	-	-
Profit on Sale of Assets	0.51	1.99
Gain on Foreign exchange Transactions	-	-
Lease Rent	3.69	2.91
Liability / Provision Write Backs	75.67	481.68
Miscellaneous Income	54.05	116.80
<b>TOTAL</b>	<b>190.79</b>	<b>766.75</b>

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 26 : COST OF MATERIALS CONSUMED**

(₹' Crore)

	Year Ended	
	31.03.2021	31.03.2020
Explosives	199.87	139.12
Timber	1.45	2.10
Oil & Lubricants	182.90	165.22
HEMM Spares	45.48	46.15
Other Consumable Stores & Spares	45.39	44.56
<b>TOTAL</b>	<b>475.09</b>	<b>397.15</b>



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 27 : CHANGES IN INVENTORIES OF FINISHED GOODS/WORK IN PROGRESS AND STOCK IN TRADE**

(₹' Crore)

	Year Ended	
	31.03.2021	31.03.2020
Opening Stock of Coal	630.50	709.83
Stock brought to Revenue	31.86	-
Closing Stock of Coal	1,126.84	630.50
<b>Change in Inventory of Coal (A)</b>	<b>(464.48)</b>	<b>79.33</b>
Opening Stock of Workshop made finished goods, WIP and Press Jobs	4.55	4.70
Closing Stock of Workshop made finished goods, WIP and Press Jobs	3.52	4.55
<b>Change in Inventory of Workshop (B)</b>	<b>1.03</b>	<b>0.15</b>
<b>Change in Inventory of Stock in trade (A+B){Decretion / (Accretion)}</b>	<b>(463.45)</b>	<b>79.48</b>

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 28 : EMPLOYEE BENEFITS EXPENSES**

(₹' Crore)

	Year Ended	
	31.03.2021	31.03.2020
Salary and Wages (incl. Allowances and Bonus etc.)	4,164.10	4,155.12
Contribution to P.F. & Other Funds	1,103.59	1,288.21
Staff Welfare Expenses	298.03	318.02
<b>TOTAL</b>	<b>5,565.72</b>	<b>5,761.35</b>



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 29 : CORPORATE SOCIAL RESPONSIBILITY EXPENSE**

(₹' Crore)

	Year Ended	
	31.03.2021	31.03.2020
CSR Expenses	6.12	6.01
<b>TOTAL</b>	<b>6.12</b>	<b>6.01</b>

**Note :**

Following the CSR policy framed by Coal India Limited incorporating the features of the Companies Act, 2013 and other relevant notifications; the 2% of the average net profits for the immediate three preceding financial years which comes to ₹ 0.00 or ₹ 2 per tonne of coal production of previous year which comes to ₹5.55, whichever is higher comes to ₹ 5.55 crore for FY 2020-21.

**A. Activity wise break-up of CSR Expenses:**

	Year Ended	
	31.03.2021	31.03.2020
Eradicating hunger, poverty and malnutrition	4.69	3.36
Promoting education, including special education and employment enhancing vocational skills	1.38	2.65
Gender equality and measures for reducing inequalities faced by socially and economically backward groups		
Environmental Sustainability		
Protection of National heritage, art and culture		
Benefit of Armed forces veterans, war widows and their dependents		
Training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports		
Contribution to fund set up by the Central Government for socio economic development		
Contribution to incubators or research and development projects		
Contributions to Universities and Research Institutes		
Rural development projects	0.05	
Slum area development		
Disaster Management, including relief, rehabilitation and reconstruction activities		
<b>Total</b>	<b>6.12</b>	<b>6.01</b>



**B. CSR Expenditure Break-up:**

	Year Ended	
	31.03.2021	31.03.2020
a) Amount required to be spent during the year under Section 135 of Companies Act, 2013	0.00	0.00
b) Amount approved by the Board to be spent during the year	5.55	6.21
c) Amount spent during the year on:		
(i) Construction/Acquisition of any Asset	0.21	0.00
(ii) on purposes other than (i) above	5.91	6.01

**C. Unspent amount Other than ongoing Project [Section 135(5)]**

(₹' Crore)

	Opening Balance	Amount Deposited in Specified Fund of Schedule VII within 6 months	Amount required to be spent during the year	Amount spent during the year	Closing Balance
Unspent amount Other than ongoing Project	0.00	0.00	0.00	5.91	0.00

**D. Excess amount spent [Section 135(5)]**

	Opening Balance	Amount Deposited in Specified Fund of Schedule VII within 6 months	Amount required to be spent during the year	Amount spent during the year	Closing Balance
2020-2021	0.00	0.00	0.00	0.00	0.00

**E. Ongoing Project [Section 135(6)]**

Year-wise details	Opening Balance		Amount required to be spent during the year	Amount spent during the year		Closing Balance	
	With Company	In separate CSR Unspent A/c		From Company's Bank A/c	From Separate CSR Unspent A/c	With Company	In separate CSR Unspent A/c
2020-2021	0.00	0.00	0.00	0.21	0.00	0.00	0.00
<b>Total</b>	-	-	-	<b>0.21</b>	-	-	-



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 30 : REPAIRS**

(₹' Crore)

	Year Ended	
	31.03.2021	31.03.2020
Building	28.71	37.63
Plant & Machinery	107.27	161.38
Others	2.78	2.48
<b>TOTAL</b>	<b>138.76</b>	<b>201.49</b>

**NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 31 : CONTRACTUAL EXPENSES**

(₹' Crore)

	Year Ended	
	31.03.2021	31.03.2020
Transportation Charges	186.14	199.76
Wagon Loading	14.60	20.00
Hiring of Plant and Equipments	1,146.21	866.91
Other Contractual Work	129.42	124.83
<b>TOTAL</b>	<b>1,476.37</b>	<b>1,211.50</b>



# BHARAT COKING COAL LIMITED

(A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 32 : FINANCE COSTS**

(₹' Crore)

	Year Ended	
	31.03.2021	31.03.2020
<b>Interest Expenses</b>		
Borrowings	64.90	189.47
Unwinding of discounts	56.30	31.08
Others	0.49	1.28
<b>TOTAL</b>	<b>121.69</b>	<b>221.83</b>

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 33 : PROVISIONS**

(₹' Crore)

	Year Ended	
	31.03.2021	31.03.2020
Doubtful debts	25.06	180.80
Doubtful Advances & Claims	0.31	-
Stores & Spares	3.79	2.90
Others	3.44	2.95
<b>TOTAL</b>	<b>32.60</b>	<b>186.65</b>



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 34 : WRITE OFF ( Net of past provisions )**

(₹' Crore)

	Year Ended			
	31.03.2021		31.03.2020	
Doubtful debts	245.93		-	
Less :- Provided earlier	245.93	-	-	-
Doubtful advances	-		1.26	
Less :- Provided earlier	-	-	0.19	1.07
Others	-		-	
Less :- Provided earlier	-	-	-	-
<b>TOTAL</b>		-		<b>1.07</b>



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 35 : OTHER EXPENSES**

(₹' Crore)

	Year Ended	
	31.03.2021	31.03.2020
Travelling expenses	5.70	13.06
Training Expenses	2.00	5.14
Telephone & Postage	12.71	11.56
Advertisement & Publicity	1.92	4.62
Freight Charges	11.54	10.10
Demurrage	23.13	38.69
Security Expenses	320.48	247.87
Service Charges of CIL	24.66	27.73
Hire Charges	24.44	31.01
CMPDI Expenses	26.59	25.42
Legal Expenses	3.65	3.87
Consultancy Charges	1.52	0.81
Under/Over Loading Charges	31.18	54.61
Loss on Sale/Discard/Surveyed of Assets	2.43	1.77
Auditor's Remuneration & Expenses		
- For Audit Fees	0.45	0.45
- For Taxation Matters	0.02	0.02
- For Other Services	-	-
- For Reimbursement of Exps.	0.22	0.22
Internal & Other Audit Expenses	2.82	2.58
Rehabilitation Charges	14.49	17.29
Rent	0.58	-
Rates & Taxes	183.92	116.93
Insurance	1.12	1.33
Loss on Exchange Rate Variance	-	-
Rescue/Safety Expenses	1.27	0.74
Dead Rent/Surface Rent	1.94	1.99
Siding Maintenance Charges	7.17	5.42
R & D expenses	-	-
Environmental & Tree Plantation Expenses	5.03	1.81
Expenses on Buyback of Shares	-	-
Miscellaneous expenses	25.15	29.10
<b>TOTAL</b>	<b>736.13</b>	<b>654.14</b>



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

**NOTES TO THE FINANCIAL STATEMENTS**
**NOTE 36 : TAX EXPENSE**

(₹' Crore)

	Year Ended	
	31.03.2021	31.03.2020
Current Year	-	-
Deferred tax <sup>1</sup>	(395.95)	72.09
MAT Credit Entitlement	-	-
Earlier Years <sup>2</sup>	21.37	0.35
<b>TOTAL</b>	<b>(374.58)</b>	<b>72.44</b>

**Note :**

- The company has considered lower tax rate of 22% as per the provisions of Section 115BAA of the Income Tax Act and the tax provisions have been computed accordingly.
- During the year, BCCL opted for settlement of certain pending Income Tax cases under Vivad Se Vishwas Scheme 2020. Settlement applications and necessary compliance have been made by BCCL. Final settlement orders have been passed by the revenue authority in certain cases and in some cases orders are still awaited. In view of the above, tax expense for earlier years amounting to ₹21.37 crore has been charged during the year. There is reduction in contingent liability of ₹65.55 crore.

**Reconciliation of tax Expenses and the accounting profit multiplied by India's domestic Tax rate for 31.03.2021**

(₹' Crore)

	31.03.2021	31.03.2020
<b>Profit/(Loss) before tax</b>	<b>(1,577.06)</b>	<b>991.12</b>
At Income tax rate of	25.17%	31.20%
Income Tax Expenses	-	-
Less: Tax on Exempted Income	-	-
Add: Tax on non-deductible expenses/(Income) (net)	-	-
Add: Deferred Tax Liability/(Asset)	(395.95)	72.09
Add: Adjustment for earlier year	21.37	0.35
Add: Adjustment for Tax under MAT Provisions	-	-
<b>Income Tax Expenses reported in statement of Profit &amp; Loss</b>	<b>(374.58)</b>	<b>72.44</b>
<b>Effective Income Tax Rate :</b>	<b>23.75%</b>	<b>7.31%</b>

**Deferred tax relates to following:**

(₹' Crore)

	31.03.2021	31.03.2020
<b>Deferred Tax Liability:</b>		
Related to Property, Plant and Equipment		(53.42)
Others		70.81
<b>Total Deferred Tax Liability</b>		<b>17.39</b>
<b>Deferred Tax Asset:</b>		
Related to Trade Receivables, claims, etc.		254.56
Employee Benefits		303.12
Others		33.06
<b>Total Deferred Tax Asset</b>		<b>590.74</b>
<b>Net Deferred Tax Asset</b>		<b>573.35</b>



# BHARAT COKING COAL LIMITED

## (A Miniratna Company)

NOTES TO THE FINANCIAL STATEMENTS

NOTE 37 : OTHER COMPREHENSIVE INCOME

(₹' Crore)

		Year Ended	
		31.03.2021	31.03.2020
<b>(A)</b>	<b>(i) Items that will not be reclassified to profit or loss</b>		
	Remeasurement of defined benefit plans	(8.51)	(308.64)
		(8.51)	(308.64)
	<b>(ii) Income tax relating to items that will not be reclassified to profit or loss</b>		
	Remeasurement of defined benefit plans	(2.14)	(96.30)
		(2.14)	(96.30)
	<b>TOTAL (A)</b>	<b>(6.37)</b>	<b>(212.34)</b>
<b>(B)</b>	<b>(i) Items that will be reclassified to profit or loss</b>		
	Share of OCI in Joint ventures	-	-
		-	-
	<b>(ii) Income tax relating to items that will be reclassified to profit or loss</b>		
	Share of OCI in Joint ventures	-	-
		-	-
	<b>TOTAL (B)</b>	<b>-</b>	<b>-</b>
	<b>TOTAL (A+B)</b>	<b>(6.37)</b>	<b>(212.34)</b>





## BHARAT COKING COAL LIMITED, DHANBAD

(A Miniratna Company)

### ADDITIONAL NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2021 (NOTE 38)

#### 1. FAIR VALUE MEASUREMENT (IND AS 113)

##### a) FINANCIAL INSTRUMENTS BY CATEGORY

(₹ 'Crore)

	31 <sup>st</sup> March, 2021			31 <sup>st</sup> March, 2020		
	FVTPL	FVTOCI	Amortized cost	FVTPL	FVTOCI	Amortized cost
Financial Assets						
Investments :						
Secured Bonds						
Preference Share in Subsidiary						
Mutual Fund	0.00			4.00		
Loans			0.00			0.07
Deposits & receivable			808.51			704.92
Trade receivables			3004.80			2414.72
Cash & cash equivalents			48.67			34.30
Other Bank Balances			126.99			1423.31
Financial Liabilities						
Borrowings			2052.08			583.07
Trade payables			1208.53			967.82
Security Deposit and Earnest money			307.14			300.87
Other Liabilities			1289.16			1226.89

##### b) FAIR VALUE HIERARCHY

Table below shows Judgments and estimates made in determining the fair values of the financial instruments that are (a) recognized and measured at fair value and (b) measured at amortized cost and for which fair values are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Company has classified its financial instruments into the three levels prescribed under the accounting standard. An explanation of each level follows underneath the table.

(₹ 'Crore)

Financial assets and liabilities measured at fair value	31 <sup>st</sup> March, 2021			31 <sup>st</sup> March, 2020		
	Level I	Level II	Level III	Level I	Level II	Level III
Financial Assets at FVTPL						
Investments :						
Mutual Fund	0.00			4.00		
Financial Liabilities						
If any item						

(₹ 'Crore)

Financial assets and liabilities measured at amortised cost for which fair values are disclosed at	31 <sup>st</sup> March, 2021			31 <sup>st</sup> March, 2020		
	Level I	Level II	Level III	Level I	Level II	Level III
Financial Assets at FVTPL						
Investments :						
Equity Shares in JV						
Mutual Fund						
Loans			0.00			0.07
Deposits & receivable			808.51			704.92
Trade receivables			3004.80			2414.72
Cash & cash equivalents			48.67			34.30
Other Bank Balances			126.99			1423.31
Financial Liabilities						
Borrowings			2052.08			583.07
Trade payables			1208.53			967.82
Security Deposit and Earnest money			307.14			300.87
Other Liabilities			1289.16			1226.89

A brief of each level is given below:

**Level 1:** Level 1 hierarchy includes financial instruments measured using quoted prices. This includes mutual funds that have quoted price and are valued using the closing NAV.

**Level 2:** The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

**Level 3:** If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities, preference shares borrowings, security deposits and other liabilities taken included in level 3.

### c) VALUATION TECHNIQUE USED IN DETERMINING FAIR VALUE

Valuation techniques used to value financial instruments include:

- The use of quoted market prices of instruments
- The fair value of the remaining financial instruments is determined using discounted cash flow analysis.

### d) FAIR VALUE MEASUREMENTS USING SIGNIFICANT UNOBSERVABLE INPUTS. AT PRESENT THERE ARE NO FAIR VALUE MEASUREMENTS USING SIGNIFICANT UNOBSERVABLE INPUTS.

### e) FAIR VALUES OF FINANCIAL ASSETS AND LIABILITIES MEASURED AT AMORTISED COST

The carrying amounts of trade receivables, short term deposits, cash and cash equivalents, trade payables are considered to be the same as their fair values, due to their short-term nature.

The Company considers that the "Security Deposits" does not include a significant financing component. The milestone payments (security deposits) coincide with the company's performance and the contract requires amounts to be retained for reasons other than the provision of finance. The withholding of a specified percentage of each milestone payment is intended to protect the interest of the company, from the contractor failing to adequately complete its obligations under the contract'. Accordingly transaction cost of Security deposit is considered as fair value at initial recognition and subsequently measured at amortized cost.

**Significant estimates:** The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Company uses its judgment to select a method and makes suitable assumptions at the end of each reporting period.

## 2. FINANCIAL RISK MANAGEMENT

### a) Financial risk management objectives and policies

The Company's principal financial liabilities comprise loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations and to provide guarantees to support its operations. The Company's principal financial assets include loans, trade and other receivables, and cash and cash equivalents that is derived directly from its operations.

The Company is exposed to market risk, credit risk and liquidity risk. The Company's senior management oversees the management of these risks. The Company's senior management is supported by a risk committee that advises, inter alia, on financial risks and the appropriate financial risk governance framework for the Company. The risk committee provides assurance to the Board of Directors that the Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarized below.

The Company is exposed to market risk, credit risk and liquidity risk. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the impact of hedge accounting in the financial statements.

Risk	Exposure arising from	Measurement	Management
Credit Risk	Cash and Cash equivalents, trade receivables, financial asset measured at amortised cost	Ageing analysis	Department of public enterprises (DPE) guidelines, diversification of bank deposits, credit limits and other securities
Liquidity Risk	Borrowings and other liabilities	Periodic cash flows	Availability of committed credit lines and borrowing facilities
Market Risk - foreign exchange	Future commercial transactions, recognised financial assets and liabilities not denominated in INR	Cash flow forecast sensitivity analysis	Regular watch and review by senior management and audit committee.
Market Risk - interest rate	Cash and Cash equivalents, Bank deposits and mutual funds	Cash flow forecast sensitivity analysis	Department of public enterprises (DPE) guidelines, Regular watch and review by senior management and audit committee.

**b)** The Company risk management is carried out by the board of directors as per DPE guidelines issued by Government of India. The board provides written principals for overall risk management as well as policies covering investment of excess liquidity.

**c) Credit Risk:** Credit risk arises from cash and cash equivalents, investments carried at amortised cost and deposits with banks and financial institutions, as well as including outstanding receivables.

### I. Credit risk management:

Macro – economic information (such as regulatory changes) is incorporated as part of the fuel supply agreements (FSAs) and e-auction terms.

### II. Fuel Supply Agreements

As contemplated in and in accordance with the terms of the NCDP, Company enters into legally enforceable FSAs with our customers or with State Nominated Agencies that in turn enters into appropriate distribution arrangements with end customers. Our FSAs can be broadly categorized into:

- FSAs with customers in the power utilities sector, including State power utilities, private power utilities (“PPUs”) and independent power producers (“IPPs”);
- FSAs with customers in non-power industries (including captive power plants (“CPPs”)); and
- FSAs with State Nominated Agencies.

### III. E-Auction Scheme

The E-Auction scheme of coal has been introduced to provide access to coal for customers who are not able to source their coal requirement through the available institutional mechanisms under the NCDP for various reasons, for example, due to a less than full allocation of their normative requirement under NCDP, seasonality of their coal requirement and

limited requirement of coal that does not warrant a long-term linkage. The quantity of coal to be offered under E-Auction is reviewed from time to time by the MoC.

**d) Provision for Expected credit loss**

The Company provides for expected credit risk loss for doubtful/ credit impaired assets, by lifetime expected credit losses (Simplified approach)

**EXPECTED CREDIT LOSSES FOR TRADE RECEIVABLES UNDER SIMPLIFIED APPROACH:**

**AS AT 31.03.2021**

(₹ 'Crore)

Ageing	Due for 2 months	Due for 6 months	Due for 1 year	Due for 2 year	Due for 3 year	Due for more than 3 year	Total
Gross carrying amount	1510.87	892.25	459.90	163.41	197.26	292.10	3515.79
Expected loss rate	0.78 %	0.00 %	2.12 %	61.52 %	92.70%	70.57%	14.53 %
Expected credit losses (Loss allowance provision)	11.75	0.00	9.73	100.53	182.85	206.13	510.99

**AS AT 31.03.2020**

(₹ 'Crore)

Ageing	Due for 2 months	Due for 6 months	Due for 1 year	Due for 2 year	Due for 3 year	Due for more than 3 year	Total
Gross carrying amount	1924.90	326.74	8.94	77.00	324.42	492.38	3154.38
Expected loss rate	0.47%	9.50%	51.90%	81.08%	76.27%	78.21%	23.45%
Expected credit losses (Loss allowance provision)	9.04	31.04	4.64	62.44	247.44	385.06	739.66

Reconciliation of loss allowance provision – Trade receivables

(₹ 'Crore)

Particulars	31.03.2021	31.03.2020
Gross Carrying Amount	3515.79	3154.38
Expected loss rate	14.53 %	23.45%
Expected credit loss allowances	510.99	739.66

## SIGNIFICANT ESTIMATES AND JUDGMENT– IMPAIRMENT OF FINANCIAL ASSETS

The impairment provisions for financial assets disclosed above are based on assumptions about risk of default and expected loss rates. The Company uses judgment in making these assumptions and selecting the inputs to the impairment calculation, based on the Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

### e) Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due. Due to the dynamic nature of the underlying businesses, Company treasury maintains flexibility in funding by maintaining availability under committed credit lines. Management monitors forecasts of the Company's liquidity position (comprising the undrawn borrowing facilities below) and cash and cash equivalents on the basis of expected cash flows. This is generally carried out at local level in the operating groups of the Company in accordance with practice and limits set by the Company.

### I. Financing arrangements

The Company has access to the following undrawn borrowing facilities at the end of the reporting period:

(₹ 'Crore)

	31.03.2021	31.03.2020
Expiring within one year ( Overdraft facilities & Bank Loan )	1348.14	44.19
Expiring beyond one year (Bank Loans)	0.00	0.00

### II. Maturities of financial liabilities

The tables below analyses the Company's financial liabilities into relevant maturity groupings based on their contractual maturities.

The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

(₹ 'Crore)

Contractual maturities of financial liabilities as at 31.03.2021	Less than 3 months	3 months to 6 months	6 months to 1 year	1 year to 2 years	2 year to 5 years	Total
Borrowings	2052.08	0.00	0.00	0.00	0.00	2052.08
Obligation under finance lease	0.00	0.00	0.00	0.00	0.00	0.00
Trade payables	1208.53	0.00	0.00	0.00	0.00	1208.53
Other financial liabilities	1143.26	135.22	135.52	56.58	125.72	1596.30
<b>Total</b>	<b>4403.87</b>	<b>135.22</b>	<b>135.52</b>	<b>56.58</b>	<b>125.72</b>	<b>4856.91</b>

(₹ 'Crore)

Contractual maturities of financial liabilities as at 31.03.20 20	Less than 3 months	3 months to 6 months	6 months to 1 year	1 year to 2 years	2 year to 5 years	Total
Borrowings	583.07	0.00	0.00	0.00	0.00	583.07
Obligation under finance lease	0.00	0.00	0.00	0.00	0.00	0.00
Trade payables	967.82	0.00	0.00	0.00	0.00	967.82
Other financial liabilities	1251.31	91.61	73.80	53.87	57.17	1527.76
<b>Total</b>	<b>2802.20</b>	<b>91.61</b>	<b>73.80</b>	<b>53.87</b>	<b>57.17</b>	<b>3078.65</b>

## f) Market risk

### I. Foreign currency risk

The Company is exposed to foreign exchange risk arising from foreign currency transactions. The Company also imports and risk is managed by regular follow up. Company has a policy which is implemented when foreign currency risk becomes significant.

### II. Cash flow and fair value interest rate risk

The Company's main interest rate risk arises from bank deposits with change in interest rate exposes the Company to cash flow interest rate risk. Company policy is to maintain most of its deposits at fixed rate.

Company manages the risk using guidelines from Department of public enterprises (DPE), diversification of bank deposits credit limits and other securities.

### g) Capital management

The company being a government entity manages its capital as per the guidelines of Department of investment and public asset management under ministry of finance. Capital Structure of the company is as follows:

Capital Structure of the company is as follows:

(₹ 'Crore)

Particulars	31.03.2021	31.03.2020
Equity Share capital	4657.00	4657.00
Long Term Debt	0.00	0.00

## 3. EMPLOYEE BENEFITS: RECOGNITION AND MEASUREMENT (IND AS-19) (NOTE 21 & 28)

### a) Defined Benefit Plans:

#### I. Gratuity:

The Company provides for gratuity, a post-employment defined benefit plan ("the Gratuity Scheme") covering the eligible employees. The Gratuity Scheme is fully funded through trust maintained with Life Insurance Corporation of India, wherein employer contribution is 2.01% of basic salary and Dearness allowances. Every employee who has rendered continuous service of more than 5 years or more is entitled to receive gratuity amount equal to 15 days salary for each completed years of service computed as (15 days/26 days in a month\* last drawn salary and dearness allowance\* completed years of service) subject to maximum of ₹ 0.20 Crores at the time of separation from the company considering the provisions of the Payment of Gratuity Act 1972 as amended. The liability or asset recognized in the balance sheet in respect of the Gratuity Scheme is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated at each reporting date by actuary using the projected unit credit method. Re-measurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the year in which they occur, directly in other comprehensive income (OCI).

## II. Post-Retirement Medical Benefit – Executive (CPRMSE)

Company has post-retirement medical benefit scheme known as Contributory Post Retirement Medicare Scheme for Executive of CIL and its Subsidiaries (CPRMSE), to provide medical care to the executives and their spouses in Company hospital/ empaneled hospitals or outpatient/Domiciliary only in India subject to ceiling limit, on account of retirement on attaining the age of superannuation or are separated by the Company on medical ground or retirement under Voluntary Retirement Scheme under common coal cadre or Voluntary Retirement Scheme formulated and made applicable from time to time. Membership is not extended to the executives who resigns from the services of the CIL and its subsidiaries. The maximum amount reimbursable during the entire life for the retired executives and spouse taken together jointly or severally is ₹ 25 lakhs except for specified diseases with no upper limit. The Scheme is funded through trust maintained by the CIL at group level solely for this purpose, wherein employer contribution is 2% of basic salary and Dearness Allowance per month. The liability for the scheme is recognised based on actuarial valuation done at each reporting date. Net Contribution amounting to ₹ 103.93 crore in respect of the executives retired prior to 01.01.2007 and after 01.01.2007 till 31.03.2021 has been deposited in the corpus upto 31.03.2021.

### b) Defined Contribution Plans

#### I. Provident Fund and Pension

Company pays fixed contribution towards Provident Fund and Pension Fund at pre-determined rates based on a fixed percentage of the eligible employee's salary i.e. 12% and 7% of Basic salary and Dearness Allowance towards Provident Fund and Pension Fund respectively to a separate trust named Coal Mines Provident Fund (CMPF). The contribution towards the fund during the period is ₹ 648.13 Crore (Previous Year ₹ 647.57 Crore) has been recognized in the Statement of Profit & Loss (Note 28).

## II. Post-Retirement Medical Benefit – Non- Executive (CPRMSE-NE)

As a part of social security scheme under wage agreement, Company is providing Contributory Post-Retirement Medicare Scheme for non-executives (CPRMSE-NE), wherein fixed amount is being contributed by the company and charged to statement of profit and loss.

## III. CIL Executive Defined Contribution Pension Scheme (NPS)

The company provides a post-employment contributory pension scheme to the executives of the Company known as “CIL Executive Defined Contribution Pension Scheme -2007” (NPS). NPS is being administered through separate trust at group level solely formed for the purpose. The obligation of the Company is to contribute to the trust to the extent of amount not exceeding 30% of basic pay and dearness allowance less employer's contribution towards provident fund, gratuity, post-retirement medical benefits -Executive i.e. CPRMSE or any other retirement benefits. The current employer contribution of 6.99% of basic and Dearness Allowance is being charged to statement of profit and loss.

An amount of ₹ 195.36 crore (net off TDS of ₹ 6.45 crore) at the rate of 9.84% of Basic Salary and DA from January, 2007 to September, 2017 and ₹ 66.48 crore at the rate of 6.99% of Basic Salary and DA from October, 2017 to February, 2021 has been deposited in “CIL Executive Defined Contribution Pension Trust-BCCL” maintained at State Bank of India upto 31.03.2021.

### c) Other Long Term Employee Benefits

#### I. Leave encashment

The company provides benefit of total Earned Leave (EL) of 30 days and Half Paid Leave (HPL) of 20 days to the employees of the company, accrued and credited proportionately on half yearly basis on the first day of January and July of every year. During the service, 75% EL credited balance is one time en-cashable in each calendar year subject to ceiling of maximum 60 days EL encashment. Accumulated HPL is not permitted for encashment during the period of service. On superannuation, EL and HPL together is considered for encashment subject to the overall limit of 300 days without commutation of HPL. Therefore, the liabilities for earned leave are expected to be settled during the service as well as after the retirement of employee. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. The Scheme is fully funded through trust maintained with Life Insurance Corporation of India.



## II. Life Cover Scheme (LCS)

As a part of social security scheme under wage agreement, the Company has Life Cover Scheme under Deposit Linked Insurance Scheme, 1976 notified by the Ministry of Labour, Government of India, known as “Life Cover Scheme of Coal India Limited” (LCS). An amount of ₹ 1,25,000 is paid under the scheme w.e.f 01.10.2017. The liability under the scheme is borne by the Company as per actuarial valuation at each Balance Sheet date.

## III. Settlement Allowances

As a part of wage agreement, a lump sum amount of ₹ 12000/- is paid to all the non-executive cadre employees governed under NCWA on their superannuation on or after 31.10.2010 as settling-in allowance. The liability for the scheme is recognised based on actuarial valuation at each Balance Sheet date.

## IV. Group Personal Accident Insurance (GPAIS)

Company has taken group insurance scheme from United India Insurance Company Limited to cover the executives of the company against personal accident known as “Coal India Executives Group Personal Accident Insurance Scheme” (GPAIS). GPAIS covers all types of accident on 24 hour basis worldwide. Premium for the scheme is borne by the Company. The liability for the scheme is recognised based on actuarial valuation at each Balance Sheet date

## V. Leave Travel Concession (LTC)

As a part of wage agreement, Non-executive employees are entitled to travel assistance for visiting their home town and for “Bharat Bhraman” once in a block of 4 years. A lump sum amount of ₹ 8000/- and ₹ 12000/- is paid for visiting Home town and “Bharat Bhraman”, respectively. The liability for the scheme is recognised based on actuarial valuation at each Balance Sheet date.

## VI. Compensation to Dependent on Mine Accident Benefits

As a part of social security scheme under wage agreement, the company provides the benefits admissible under The Employee's Compensation Act, 1923. An amount of ₹ 15 lakhs is paid to the next of kin of an employee in case of a fatal mine accident w.e.f 07.11.2019. The liability for the scheme is recognised based on actuarial valuation at each Balance Sheet date.

## FUNDING STATUS OF DEFINED BENEFIT PLANS, DEFINED CONTRIBUTION PLANS AND OTHER LONG TERM EMPLOYEE BENEFITS PLANS, WHICH ARE VALUED ON ACTUARIAL BASIS, ARE AS UNDER:

### (I) Funded

- Gratuity
- Leave Encashment
- Medical Benefits
- Provident Fund
- Pension Schemes

### (II) Unfunded

- Life Cover Scheme
- Settlement Allowance
- Group Personal Accident Insurance
- Leave Travel Concession
- Compensation to dependent on Mine Accident Benefits

**d)** The Actuarial Liability for the period ending 31st March, 2021 under the head Gratuity, Earned Leave and Half Pay Leave have been enhanced on proportionate basis towards difference in manpower considered by Actuary and the reported manpower of the Company as on 31<sup>st</sup> March, 2021 Total employee benefits liability as on Balance Sheet date based on above is ₹ 4441.57 Crore. The amount under aforesaid heads charged to Revenue Account for the period ending 31st March, 2021 are equal to the amount paid and payable to the retired/died/separated employees etc. plus incremental /decremental liabilities, if any, as certified by the Actuary, for all the employees on roll as on 31<sup>st</sup> March, 2021.

Head-wise details are mentioned below:

(₹ 'Crore)

Head	Opening Actuarial Provision as on 1 <sup>st</sup> April,2020	Incremental/ (Decremental) Provision	Closing Actuarial Provision as on 31 <sup>st</sup> March, 2021
Gratuity	3391.61	28.67	3420.28
Earned Leave	584.36	(-)22.84	561.52
Half Pay Leave	61.89	(-)19.06	42.83
Life Cover Scheme	22.95	(-)11.13	11.82
Settlement/Settling-in Allowance (Executive)	7.84	(-)0.47	7.37
Settlement/Settling -in Allowance (Non - Executive)	22.49	(-)1 .32	21.17
Group Personal Accident Insurance Scheme	0.13	(-)0.01	0.12
LTC / LTC/ RRF	45.74	0.14	45.88
Medical Benefit (existing Executives)	61.80	1.19	62.99
Medical Benefit (Non Executives)	58.60	40.30	98.90
Medical Benefit (Post Retirement)for Executives	119.74	38.02	157.76
Mines Accident Benefit (Non Executives)	10.16	0.77	10. 93
<b>TOTAL</b>	<b>4387.31</b>	<b>54.26</b>	<b>4441.57</b>

**e) Disclosure as per Actuary's Certificate**

The disclosures as per actuary's certificate for employee benefits for Gratuity (funded) and Leave Encashment (funded) are given below: -

**(I) Actuarial Valuation of Gratuity Liability as at 31.03.2021**

**TABLE 1: DISCLOSURE ITEM**  
**TABLE SHOWING CHANGES IN PRESENT VALUE OF OBLIGATIONS:**

(₹ 'Crore)

Particulars	As at 31.03.2021	As at 31.03.2020
Present Value of obligation as on last valuation	3391.61	3107.97
Current Service Cost	145.28	144.70
Interest Cost	220.61	193.22
Participant Contribution	0.00	0.00
Plan Amendments: Vested portion at end of period (Past Service)	0.00	0.00
Plan Amendments: Non - Vested portion at end of period (Past Service)	0.00	0.00
Actuarial gain/loss on obligations due to Change in Financial Assumption	(-)60.10	206.34
Actuarial gain/loss on obligations due to Change in Demographic assumption	0.00	0.00
Actuarial gain/loss on obligations due to Unexpected Experience	64.99	100.24
Actuarial gain/loss on obligations due to Other reason	0.00	0.00
The effect of change in Foreign exchange rates	0.00	0.00
Benefits Paid	342.11	360.86
Acquisition Adjustment	0.00	0.00
Disposal/Transfer of Obligation	0.00	0.00
Curtailment cost	0.00	0.00
Settlement Cost	0.00	0.00
Other	0.00	0.00
Present value of obligation as on valuation date	3420.28	3391.61

**TABLE 2 : DISCLOSURE ITEM**  
**TABLE SHOWING CHANGES IN FAIR VALUE OF PLAN ASSETS:**

(₹ in Crore)

Particulars	As at 31.03.2021	As at 31.03.2020
Fair value of Plan Assets at Beginning of period	2420.08	2582.55
Interest Income	165.78	170.45
Employer Contributions	18.10	30.00

**TABLE 2 : DISCLOSURE ITEM**  
**TABLE SHOWING CHANGES IN FAIR VALUE OF PLAN ASSETS:**

(₹ 'Crore)

Particulars	As at 31.03.2021	As at 31.03.2020
Participant Contributions	0.00	0.00
Acquisition/Business Combination	0.00	0.00
Settlement Cost	0.00	0.00
Benefits Paid	342.11	360.86
The effect of asset ceiling	0.00	0.00
The effect of change in Foreign Exchange Rates	0.00	0.00
Administrative Expenses and Insurance Premium	0.00	0.00
Return on Plan Assets excluding Interest Income	(-)3.62	(-)2.06
Fair value of Plan Assets at End of measurement period	2258.23	2420.08

**TABLE 3: DISCLOSURE ITEM**  
**TABLE SHOWING CHANGES IN PRESENT VALUE OF OBLIGATIONS:**

(₹ 'Crore)

Particulars	As at 31.03.2021	As at 31.03.2020
Funded Status	(-)1162.05	(-)971.53
Unrecognized Past Service Cost	0.00	0.00
Unrecognized Actuarial gain/loss at end of the period	0.00	0.00
Post Measurement Date Employer Contribution (Expected)	0.00	0.00
Unfunded Accrued/Prepaid Pension cost	0.00	0.00
Fund Asset	2258.23	2420.08
Fund Liability	3420.28	3391.61

**TABLE 4: DISCLOSURE ITEM**  
**TABLE SHOWING PLAN ASSUMPTIONS:**

(₹ 'Crore)

Particulars	As at 31.03.2021	As at 31.03.2020
Discount Rate	6.85 %	6.60%
Expected Return on Plan Asset	6.85 %	6.60%
Rate of Compensation Increase (Salary Inflation)	9.00% for Executive 6.25% for Non - Executive	9.00% for Executive 6.25% for Non - Executive
Pension Increase Rate	N/A	N/A

(₹ 'Crore)

Particulars	As at 31.03.2021	As at 31.03.2020
Average expected future service (Remaining working Life)	13, 11	12, 11
Mortality Table	IALM 2012 -2014 Ultimate	IALM 2006 -2008 Ultimate
Superannuation at age - Male	60	60
Superannuation at age -Female	60	60
Early Retirement & Disablement (All Causes Combined)	0.30%	0.30%

**TABLE 5: DISCLOSURE ITEM**
**TABLE SHOWING EXPENSE RECOGNIZED IN STATEMENT OF PROFIT OR LOSS:**

(₹ 'Crore)

Particulars	As at 31.03.2021	As at 31.03.2020
Current Service Cost	145.28	144.70
Past Service Cost(vested)	0.00	0.00
Past Service Cost(Non Vested)	0.00	0.00
Net Interest Cost	54.83	22.77
Cost(Loss/(Gain) on settlement	0.00	0.00
Cost(Loss/(Gain) on curtailment	0.00	0.00
Actuarial Gain/loss Applicable only for last year	0.00	0.00
Employee Expected Contribution	0.00	0.00
Net Effect of changes in Foreign Exchange Rates	0.00	0.00
Benefit Cost(Expense Recognized in Statement of Profit/loss)	200.11	167.47

**TABLE 6: DISCLOSURE ITEM**
**TABLE SHOWING OTHER COMPREHENSIVE INCOME:**

(₹ 'Crore)

Particulars	As at 31.03.2021	As at 31.03.2020
Actuarial gain/loss on obligations due to Change in Financial Assumption	(-) 60.10	206.34
Actuarial gain/loss on obligations due to Change in Demographic assumption	0.00	0.00
Actuarial gain/loss on obligations due to Unexpected Experience	64.99	100.24

(₹ 'Crore)

Particulars	As at 31.03.2021	As at 31.03.2020
Actuarial gain/loss on obligations due to Other reason	0.00	0.00
Total Actuarial (gain)/losses	4.89	306.58
Return on Plan Asset, Excluding Interest Income	(-)3.62	(-)2.06
The effect of asset ceiling	0.00	0.00
Balance at the end of the Period	8.51	308.64
Net(Income)/Expense for the Period Recognized in OCI	8.51	308.64

### TABLE 7: DISCLOSURE ITEM

TABLE SHOWING ALLOCATION OF PLAN ASSET AT END MEASUREMENT PERIOD  
(NOT APPLICABLE)

### TABLE 8: DISCLOSURE ITEM

TABLE SHOWING TOTAL ALLOCATION IN % OF PLAN ASSET AT END  
MEASUREMENT PERIOD(NOT APPLICABLE)

### TABLE 9: DISCLOSURE ITEM

TABLE SHOWING MORTALITY PERIOD

Age	Mortality (Per Annum)
25	0.000931
30	0.000977
35	0.001202
40	0.001680
45	0.002579
50	0.004436
55	0.007513
60	0.011162
65	0.015932
70	0.024058

**TABLE 10: DISCLOSURE ITEM  
TABLE SHOWING SENSITIVITY ANALYSIS**

(₹ 'Crore)

Sensitivity Analysis	31.03.2021	
	Increase	Decrease
Discount Rate (-/+ 0.5%)	3304.16	3543.75
%Change Compared to base due to sensitivity	(-)3.395 %	3.610%
Salary Growth (-/+ 0.5%)	3471.96	3363.12
%Change Compared to base due to sensitivity	1.511%	(-)1.671%
Attrition Rate (-/+ 0.5%)	3420.52	3420.04
%Change Compared to base due to sensitivity	0.007%	(-)0.007 %
Mortality Rate (-/+ 10%)	3421.78	3418.77
%Change Compared to base due to sensitivity	0.044 %	(-)0.044 %

**TABLE 11: DISCLOSURE ITEM  
TABLE SHOWING CASH FLOW INFORMATION**

(₹ 'Crore)

Next Year Total (Expected)	3339.48
Minimum Funding Requirements	1309.36
Company's Discretion	0.00

**TABLE 12: DISCLOSURE ITEM  
TABLE SHOWING BENEFIT INFORMATION ESTIMATED FUTURE PAYMENTS  
(PAST SERVICE)**

(₹ 'Crore)

Year	
1	370.32
2	360.18
3	369.20
4	388.28
5	378.61
6 to 10	1661.05
More than 10 years	2546.68
Total Undiscounted Payments Past and Future Service	0.00
Total Undiscounted Payments related to Past Service	6074.32
Less Discount For Interest	2654.04
Projected Benefit Obligation	3420.28

**TABLE 13: DISCLOSURE ITEM**  
**TABLE SHOWING OUTLOOK NEXT YEAR COMPONENTS OF NET PERIODIC  
BENEFIT COST NEXT YEAR**

	(₹ 'Crore)
Current service Cost(Employer portion Only) Next period	151.77
Interest Cost next period	221.60
Expected Return on Plan Asset	234.29
Unrecognized past service Cost	0.00
Unrecognized actuarial/gain loss at the end of the period	0.00
Settlement Cost	0.00
Curtailement Cost	0.00
Other (Actuarial Gain/loss)	0.00
Benefit Cost	139.08

**TABLE 14: DISCLOSURE ITEM**  
**TABLE SHOWING BIFURCATION OF NET LIABILITY**

	(₹ 'Crore)	
Sensitivity Analysis	As at 31.03.2021	As at 31.03.2020
Current liability	358.25	403.87
Non - Current Liability	3062.03	2987.74
Net Liability	3420.28	3391.61

## II. Group Gratuity Assurance Scheme

Company has adopted the Employees Group Gratuity Assurance Scheme with LIC of India for its employees and for which a MOU has already been entered into with LIC in the year 2012-13. To manage the aforesaid Scheme an Employees Group Gratuity Trust has been formed by entering into a Trust Deed with the Trustees. Balance with LIC under the said Scheme as on 31st March, 2021 is as follows:

	(₹ 'Crore)	
Particulars	As at 31.03.2021	As at 31.03.2020
Opening Balance at the beginning of the Year	2420.08	2582.55
Add: Investment during the Period/Year	18.10	30.00
Add: Interest earned during the Period/Year	181.51	185.92
Less: Net Premium charged by LIC for the Period/Year	19.35	17.53
Less: Gratuity Fund released by LIC during the Period/Year	342.11	360.86
Closing Balance at the end of the Period/Year	2258.23	2420.08



III. Actuarial Valuation of Leave Encashment Benefit as at 31.03.2021 (EL/HPL)

**TABLE 1: DISCLOSURE ITEM**  
**TABLE SHOWING CHANGES IN PRESENT VALUE OF OBLIGATIONS:**

(₹'Crore)

Particulars	As at 31.03.2021	As at 31.03.2020
Present Value of obligation as on last valuation	646.25	573.04
Current Service Cost	90.98	85.37
Interest Cost	42.21	27.13
Participant Contribution	0.00	0.00
Plan Amendments: Vested portion at end of period(Past Service)	0.00	0.00
Plan Amendments: NonVested portion at end of period(Past Service)	0.00	0.00
Actuarial gain/loss on obligations due to Change in Financial Assumption	(-)13.66	46.43
Actuarial gain/loss on obligations due to Change in Demographic assumption	0.00	0.00
Actuarial gain/loss on obligations due to Unexpected Experience	(-) 101.43	238.28
Actuarial gain/loss on obligations due to Other reason	0.00	0.00
The effect of change in Foreign exchange rates	0.00	0.00
Benefits Paid	60.00	324.00
Acquisition Adjustment	0.00	0.00
Disposal/Transfer of Obligation	0.00	0.00
Curtailment cost	0.00	0.00
Settlement Cost	0.00	0.00
Other (unsettled liability at the end of the valuation date)	0.00	0.00
Present value of obligation as on valuation date	604.35	646.25

**TABLE 2: DISCLOSURE ITEM**  
**TABLE SHOWING CHANGES IN FAIR VALUE OF PLAN ASSETS**

(₹ 'Crore)

Particulars	As at 31.03.2021	As at 31.03.2020
Fair value of Plan Assets at Beginning of period	9.45	221.73
Interest Income	0.65	14.63
Employer Contributions	60.00	105.00
Participant Contributions	0.00	0.00
Acquisition/Business Combination	0.00	0.00
Settlement Cost	0.00	0.00
Benefits Paid	60.00	324.00
The effect of asset ceiling	0.00	0.00
The effect of change in Foreign Exchange Rates	0.00	0.00
Administrative Expenses and Insurance Premium	0.00	0.00
Return on Plan Assets excluding Interest Income	2.03	(-)7.91
Fair value of Plan Assets at End of measurement period	12.13	9.45

**TABLE 3: DISCLOSURE ITEM**  
**TABLE SHOWING RECONCILIATION TO BALANCE SHEET**

(₹ 'Crore)

Particulars	As at 31.03.2021	As at 31.03.2020
Funded Status	(-)592.22	(-)636.80
Unrecognized Past Service Cost	0.00	0.00
Unrecognized Actuarial gain/loss at end of the period	0.00	0.00
Post Measurement Date Employer Contribution (Expected)	0.00	0.00
Unfunded Accrued/Prepaid Pension cost	0.00	0.00
Fund Asset	12.13	9.45
Fund Liability	604.35	646.25

**TABLE 4: DISCLOSURE ITEM**  
**TABLE SHOWING PLAN ASSUMPTIONS:**

(₹ 'Crore)

Particulars	As at 31.03.2021	As at 31.03.2020
Discount Rate	6.85%	6.60%
Expected Return on Plan Asset	N/A	N/A
Rate of Compensation Increase (Salary Inflation)	9.00% for Executive 6.25% for Non - Executive	9.00% for Executive 6.25% for Non - Executive
Pension Increase Rate	N/A	N/A
Average expected future service (Remaining working Life)	12,11	12,11
Mortality Table	IALM(2012-14 ) ULT	IALM(2006 -08) ULT
Superannuation at age - Male	60	60
Superannuation at age - Female	60	60
Early Retirement & Disablement (All Causes Combined)	0.30% p.a.	0.30% p.a.
Voluntary Retirement	Ignored	Ignored

**TABLE 5: DISCLOSURE ITEM**  
**TABLE SHOWING EXPENSE RECOGNIZED IN STATEMENT OF PROFIT/LOSS:**

(₹ 'Crore)

Particulars	As at 31.03.2021	As at 31.03.2020
Current Service Cost	90.98	85.37
Past Service Cost (vested)	0.00	0.00
Past Service Cost (Non- Vested)	0.00	0.00
Net Interest Cost	41.56	12.50
Cost(Loss)/(Gain) on curtailment	0.00	0.00
Net Actuarial Gain/ loss	(-)117.11	292.63
Employee Expected Contribution	0.00	0.00
Net Effect of changes in Foreign Exchange Rates	0.00	0.00
Benefit Cost(Expense Recognized in Statement of Profit/loss)	15.43	390.50

**TABLE 6: DISCLOSURE ITEM**  
**TABLE SHOWING OTHER COMPREHENSIVE INCOME (NOT APPLICABLE)**

**TABLE 7: DISCLOSURE ITEM**  
**TABLE SHOWING MORTALITY PERIOD**

Age	Mortality (Per Annum)
25	0.000931
30	0.000977
35	0.001202
40	0.001680
45	0.002579
50	0.004436
55	0.007513
60	0.011162
65	0.015932
70	0.024058

**TABLE 8: DISCLOSURE ITEM**  
**TABLE SHOWING SENSITIVITY ANALYSIS**

(₹ 'Crore)

Sensitivity Analysis	31.03.2021	
	Increase	Decrease
Discount Rate (-/+ 0.5%)	580.04	630.54
%Change Compared to base due to sensitivity	(-)4.022 %	4.334%
Salary Growth ( -/+ 0.5%)	630.25	580.08
%Change Compared to base due to sensitivity	4.286%	(-)4.016%
Attrition Rate (-/+ 0.5%)	604.32	604.37
%Change Compared to base due to sensitivity	(-)0.004%	0.004%
Mortality Rate (-/+ 10%)	604.28	604.42
%Change Compared to base due to sensitivity	(-)0.012 %	0.012 %

**TABLE 9: DISCLOSURE ITEM**  
**TABLE SHOWING BENEFIT INFORMATION ESTIMATED FUTURE PAYMENTS**

(₹ 'Crore)

Year	
1	51.84
2	59.27
3	61.45
4	67.35
5	71.25
6 to 10	292.19
More than 10 years	727.39
Total Undiscounted Payments Past and Future Service	0.00
Total Undiscounted Payments related to Past Service	1330.74
Less Discount For Interest	726.39
Projected Benefit Obligation	604.35

**TABLE 10: DISCLOSURE ITEM**  
**TABLE SHOWING BIFURCATION OF NET LIABILITY**

(₹ 'Crore)

Particulars	As at 31.03.2021	As at 31.03.2020
Current liability	50.16	60.70
Non- Current Liability	554.19	585.55
Net Liability	604.35	646.25

#### IV. Leave Encashment Funding

Coal India Board accorded its approval in the 322 nd meeting held on 13th November 2015 for funding of Leave Encashment Liability with Life Insurance Corporation of India and IRDAI approved Life Insurance Companies in the ratio of 70:30. Selection of IRDAI approved Life Insurance Companies is under process at CIL level. In the meantime, all subsidiaries companies were advised by CIL to initiate the funding of Leave Encashment liability with LIC of India in New Group Leave Encashment Plan. Accordingly, the Company has started funding in the BCCL Employees' New Group Leave Encashment Plan adopting the Master Proposal of LIC namely 'New Group Leave Encashment Cash Accumulation Scheme (UIN512N282V01)'. Balance with LIC under the said Scheme is as follows:

(₹ 'Crore)

Particulars	As at 31.03.2021	As at 31.03.2020
Opening Balance at the beginning of the Year	9.45	221.73
Add: Investment during the Period/Year	60.00	105.00
Add: Interest earned during the Period/Year	2.88	7.14
Less: Net Charges paid to LIC for the Period/Year	0.20	0.42
Less: Fund released by LIC during the Period/Year	60.00	324.00
Closing Balance at the end of the Period/Year	12.13	9.45

#### 4. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS (IND AS 37)

##### a. Contingent Liabilities

##### i. Claims against the Company not acknowledged as debts

(₹ 'Crore)

SI No.	Particulars	Central Government	State Government and local authority	Central Public Sector Enterprises	Others	Total
1.	Opening as on 01.04.2020	1565.03	18429.31	0.00	598.80	20593.14
2.	Additions during the year	30.20	20.55	0.00	8.45	59.20
3.	Claims settled during the year					
	a. From Opening Balance	113.91	26.01	0.00	12.69	152.61
	b. Out of addition during the year	0.00	0.00	0.00	0.00	0.00
	c. Total Claims settled during the year (a+b)	113.91	26.01	0.00	12.69	152.61
4.	Closing as on 31.03.2021	1481.32	18423.85	0.00	594.56	20499.73

(₹ 'Crore)

Particulars		Contingent Liability	
		As at 31.03.2021	As at 31.03.2020
Central Government	Income Tax	815.73	881.07
	Sales Tax : CST	550.78	568.18
	Central Excise	107.23	107.06
	Service Tax	7.58	8.72
	Sub -Total	1481.32	1565.03
State Government and local authority	Sales Tax : VAT	472.84	491.50
	SGST	0.04	0.04
	Royalty	315.85	300.00
	Holding Tax	252.23	252.23
	Compensation against Common Cause Case	17344.46	17344.46
	Electricity Duty	22.15	19.77
	Others Statutory Dues (RE/PE Cess)	16.28	21.31
	Sub -Total	18423.85	18429.31
Central Public Sector Enterprises		0.00	0.00
	Sub - Total	0.00	0.00
Others	Suits against the Company under litigation	467.18	469.63
	Arbitration proceedings	71.12	71.12
	Misc (Land)	56.8	58.05
	Sub -Total	594.56	598.80
	<b>Grand Total</b>	<b>20499.73</b>	<b>20593.14</b>

The Company does reasonably expect that all the claims/suits (including lawsuit filed by other Companies) against the Company in legal disputes/litigations, when ultimately concluded and determined, will not have a material and adverse effect on the Company's result of operations or financial condition.

## II. Penalty pursuant to Supreme Court Judgment in WP (Civil) 114 of 2014- Common Cause Case:

I. Demand notices amounting to ₹ 17344.46 crore have been issued in respect of 47 Projects/Mines/Collieries of the Company by State Government in pursuance of the judgment dated 02.08.2017 of Hon'ble Supreme Court of India vide W.P. © No. 114 of 2014 in Common Cause vs. Union of India & Ors. It has been alleged that Coal Production have been undertaken either without Environmental Clearance, Forest Clearance, Consent to operate and/or NOC/Consent to Establish or beyond the approved limits of production given under such clearances. The execution of the above demand notices is stayed in exercise of the power under rule 55(5) of Mineral Concession Rules, 1960 read with Sec 30 of the MMDR Act, till further order. Accordingly, the above amount has been shown as Contingent Liability.

**III.** Various Certificate Cases are pending before Certificate Officer in District Mining Officer's (D.M.O's) Office in respect of Royalty on shortage of Stock of Coal at Areas. Hon'ble Supreme Court has directed the D.M.O's to quantify the demand for Royalty payable after determining shortages arising from inflation, pilferage, over reporting of production of Coal etc.

In view of above direction of the Hon'ble Supreme Court, the amount involved as per Certificate Case is yet to be revised/ confirmed by the D.M.O. Hence the same has not been provided in the financial statements but has been considered as contingent liabilities as shown above.

**IV.** Due to dispute on Lease Agreement of Captive Power Plant (WJ Area), the Service Tax on outstanding Lease Rent from 2<sup>nd</sup> Nine-Months of 2014-15 (Service Tax for the 1st Nine-Months of 2014-15 on the corresponding outstanding Lease Rent already paid) to 3rd Nine-Months of 2015-2016 (Plant handed over to the Company on 15.12.2016) amounting to ₹ 1.06 Crore has been shown under Contingent Liability.

**V.** The Company has preferred a writ petition bearing no. WP(T)3583 of 2015 before Hon'ble Jharkhand High Court against Demand Notice from Dhanbad Municipal Corporation for payment of Holding Tax amounting to ₹ 252.23 Crore. Since the matter is sub-judice the same has been shown as Contingent Liability under the head "Holding Tax".

**VI. Disputed Receivable / Payable a/c DLF.**

As per the terms of Agreement, there are Receivables from DLF against cost of supply of (i) rejects and (ii) startup/back up / emergency power by Madhuban Coal Washery (MCW) to DLF and Payables to DLF for Energy received by MCW from Captive Power Plant (CPP) installed by DLF. The matter is sub-judice-one at Dhanbad Court and another at Appellate Tribunal for Electricity, New Delhi-on account of disputes over price/quality of rejects vis-à-vis below guaranteed performance of CPP. Accordingly, Interest receivable/payable on net outstanding has not been accounted for at this stage. However, the net interest @ 18% p.a simple upto 31<sup>st</sup> March, 2021 comes to ₹ 31.83 Crore (upto 31st March, 2020 ₹ 30.12 Crore) payable to DLF and has so been considered as Contingent Liability.

**b. Bank Guarantee issued by The Company**

(₹ 'Crore)

Description	Amount	
	As at 31.03.2021	As at 31.03.2020
Against floating charge on current assets	56.08	2.33

**c. Letter of Credit issued by the Company**

(₹ 'Crore)

Description	Amount	
	As at 31.03.2021	As at 31.03.2020
Outstanding as on balance sheet date	425.08	3.74



**d. Commitment**
**I. Capital Commitments**

(₹ 'Crore)

Description	Amount	
	As at 31.03.2021	As at 31.03.2020
Estimated amount of contract remaining to be executed on capital account not provided for.		
a) Land	0.04	0.00
b) Building	230.87	278.68
c) Plant & Machinery	491.67	473.08
d) Others	565.31	1285.52

**II .Revenue/ Other Commitments**

(₹ 'Crore)

Description	Amount	
	As at 31.03.2021	As at 31.03.2020
Estimated amount of contract remaining to be executed on Revenue/Other account not provided for.		
a) HEMM Hiring	13140.76	12322.64
b) Coal Transportation	403.22	296.91
c) Others	168.46	61.79

**e. Provisions**

Details of movement in Non-Current / Current Provisions during the period ending 31st March, 2021 are as under:

**I. Non-Current Provisions for :**

(₹ 'Crore)

SI No.	Provisions	Opg Balance As on 1st April, 2020	Provision / Addition during the Year	Paid/Adjust- ment/ Write back during the Year	Clg Balance As on 31st March, 2021
21	Gratuity	568.67	235.93	0.00	804.60
21	Leave Encashment	576.46	0.00	34.18	542.28
21	Other Employee Benefits	207.26	43.65	0.00	250.91
21	Site restoration/Mines Closure	424.76	95.08	37.45	482.39
21	Others	0.00	0.00	0.00	0.00
10	Stripping Activity Adjustment	375.29	294.02	100.85	568.46
9&10	Doubtful capital advance, security deposits and other deposits - Other non- current assets	4.76	0.31	0.00	5.07
9&10	Doubtful deposits and receivables – Other financial assets	0.00	0.00	0.00	0.00
8	Doubtful loans	0.00	0.00	0.00	0.00
5	Exploration and Evaluation Assets (including impairment)	0.00	0.00	0.00	0.00
4	Capital WIP (including impairment)	46.61	3.44	2.41	47.64
3	Impairment of Assets – Property, Plant & Equipment's	77.09	5.54	0.00	82.63
	<b>Total</b>	<b>2280.90</b>	<b>677.97</b>	<b>174.89</b>	<b>2783.98</b>

II. The Company has entered into long-term contracts, in the form of Fuel Supply Agreements, with coal consumers for supply of coal as per the Annual Contracted Quantity (ACQ). The Fuel Supply Agreements provide for incentive for supply of coal over and above 90% of the ACQ as well as penalty for supply of coal below 90%/80%/60% of the ACQ, as the case may be. The incentive and penalty are determined at year end on year to year basis/consumer-wise. The Company has not entered into any long term derivative contract.

**III. Current Provisions for:**

(₹ in Crore)

SI No.	Provisions	Opg Balance As on 1st April, 2020	Provision / Addition during the Year	Paid/Adjust- ment/ Write back during the Year	Clg Balance As on 31st March, 2021
21	Gratuity	402.86	0.00	45.41	357.45
21	Leave Encashment	60.34	0.00	10.40	49.94
21	Other Employee Benefits	354.30	284.26	285.21	353.35
21	PRP	161.94	61.58	104.17	119.35
21	Mines Closure	0.00	0.00	0.00	0.00
13	Coal Quality Variance	5.24	118.32	0.32	123.24
13	Bad & Doubtful debts	739.66	25.06	253.73	510.99

(₹ 'Crore)

Sl No.	Provisions	Opg Balance As on 1st April, 2020	Provision / Addition during the Year	Paid/Adjust- ment/ Write back during the Year	Clg Balance As on 31st March, 2021
12	Inventories – Stock of Coal	409.09	9.86	0.00	418.95
12	Inventories – Stock of Stores & Spares	60.20	3.79	0.31	63.68
11	Doubtful advance , deposits and receivables – Other current assets	1.10	0.00	0.00	1.10
9	Doubtful deposits and claims – Other financial assets	4.95	0.00	0.00	4.95
8	Doubtful loans	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>2199.68</b>	<b>502.87</b>	<b>699.55</b>	<b>2003.00</b>

**f. Other Securities received by the Company**

The Company is in possession of following fund based/non-fund based security received from suppliers/contractors/customers, etc. which has not been accounted for.

(₹ 'Crore)

Sl. No.	Nature of Security	Amount	
		As at 31.03.2021	As at 31.03.2020
1	Bank Guarantee	1217.01	1279.60
2	Letter of Credit	42.00	14.00
3	NSC	0.22	0.15
4	FDR/TDR	1.74	1.52

A Contract was awarded to M/s AMR-BBB Consortium for “Development of Kapuria Block and extraction of coal from Kapuria Block by mass production technology package for a minimum guaranteed production of 2.0 MTY on turnkey basis” in April 2012. The said contract was cancelled on 21.01.2021 and all four Performance Bank Guarantee of M/s AMR BBB Consortium has been encashed amounting to ₹ 53.98 crore and the same has been deposited with the registrar of Delhi High Court as per Delhi High Court order dated 30.01.2021 and the amount paid for DPR ₹ 6.50 crore as appearing in Other Mining Infrastructure of WJ Area will be adjusted after outcome of ICC where arbitration case has been filed.

**5. OPERATING SEGMENT: (IND AS 108)**

In accordance with the provisions of Ind AS 108 'operating segment', the operating segment used for presenting segment information are identified based on internal reports used by Board of Directors (BOD) to allocate resources to the segments and assess their performance. The BOD is the Company's Chief operating decision maker within the meaning of Ind AS 108.

The Company primarily operates in the coal mining; all other activities revolve around the main business. Hence, there are no other operating segments for the company.

“Revenue from transactions with the following customer amount to 10 per cent or more of the company's revenues,-

Customer Sr. No.	Amount of Sale of Coal during the period	% of Total Sales
1	3342.69	46.21%
2	889.70	12.30%
3	874.19	12.09%

**6. Earnings per Share (Ind AS-33)-Statement of Profit & Loss**

(₹ 'Crore /Shares in numbers)

Particulars	Profit from Continuing Operation	
	As at 31.03.2021	As at 31.03.2020
Profit/(Loss) after tax	(-)1202.48	918.68
Less: Profit attributable to Pref. Shareholder	0.00	126.95
Net profit after tax attributable to Equity Shareholder	(-)1202.48	791.73
Weighted Average no. of Equity Shares Outstanding	46570000	21740000
Basic and Diluted Earnings per Share in Rupees (Face value ₹ 1000)	(-)258.21	364.18

**7. Related Party Disclosures (Ind AS-24)**
**a. Post-Employment Benefit Fund:**

- i. Group Gratuity Cash Accumulation Plan with LIC.
- ii. New Group Gratuity Cash Accumulation Plan with LIC (for employees joining after 01.04.2014).
- iii. New Group Leave Encashment Scheme with LIC.
- iv. Coal Mines Provident Fund (CMPF).
- v. Contributory Post-Retirement Medical Scheme for Executive Trust
- vi. CIL Executive Defined Contribution Pension Scheme-2007

The list of related parties is as follows: -

(₹ 'Crore)

Name	Designation	W.e.f
Shri P. M. Prasad	Chairman cum Managing Director	02.08.2019 to 01.09.2020 and 01.02.2021; continuing
Shri Gopal Singh	Chairman cum Managing Director	01.09.2020 to 31.01.2021
Shri P.V.K.R. Mallikarjuna	Director (Personnel)	01.06.2020; continuing
Shri Samiran Dutta	Director (Finance)	18.07.2019; continuing
Shri R.S. Mahapatra	Director (Personnel)	22.12.2017 to 31.05.2020
Shri Rakesh Kumar	Director (Technical/OP )	12.03.2019 to 31.03.2021
Shri ChanchalGoswami	Director (Technical/P&P)	04.11.2019; continuing
Dr. K.S. Khobragade	Independent Director	06.09.2017 to 05.09.2020
Shri Narendra Singh	Independent Director	10.07.2019; continuing
Shri BinayDayal	Part time Director [D(T) CIL]	09.11.2017; continuing
Shri B. P. Pati	Part time Director (JS, MoC, Govt. Nominee)	03.10.2018; continuing
Shri B.K. Parui	Company Secretary	30.08.2013; continuing

**b.** The following particulars are being stated regarding compensation paid to Key Management Personnel during the period ended 31st March, 2021:

(₹ 'Crore)

Particulars	Chairman-cum- Managing Director		Other Directors & Company Secretary		TOTAL	
	Year Ended 31.03.2021	Year Ended 31.03.2020	Year Ended 31.03.2021	Year Ended 31.03.2020	Year Ended 31.03.2021	Year Ended 31.03.2020
Short Term Employee Benefits						
Gross Salary	0.17	0.31	1.81	1.49	1.98	1.80
Performance related Pay	0.00	0.01	0.84	0.15	0.84	0.16
Perquisites	0.01	0.16	0.18	0.25	0.19	0.41
Medical Benefits	0.00	0.00	0.00	0.00	0.00	0.00
LTC/LLTC/Leave Encashment	0.00	0.00	0.12	0.11	0.12	0.11
Post-Employment Benefits						
PF & FPF Contribution	0.02	0.03	0.17	0.14	0.19	0.17
Leave encashment	0.00	0.00	0.31	0.13	0.31	0.13
Gratuity	0.00	0.00	0.40	0.20	0.40	0.20
Other Long Term Benefits	0.00	0.00	0.00	0.00	0.00	0.00
Termination Benefits	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.20</b>	<b>0.51</b>	<b>3.83</b>	<b>2.47</b>	<b>4.03</b>	<b>2.98</b>

**c.** Name wise remuneration to Key Managerial Personnel during the period ended 31st March, 2021 is given here under:

(₹ 'Crore)

SL No	Name of KMP	Salary	Leave Encashment	PF & FPF	Others	Total
1	Sri P. M. Prasad, CMD	0.17	0.00	0.02	0.01	0.20
2	Sri Gopal Singh, Ex-CMD	0.00	0.00	0.00	0.00	0.00
3	Sri Samiran Dutta, D(F)	0.36	0.00	0.03	0.18	0.57
4	Sri Rakesh Kumar, Ex-D(T)OP	0.36	0.24	0.03	0.40	1.03
5	Sri R S Mahapatra, Ex-D(P)	0.07	0.14	0.01	0.37	0.59
6	Sri Chanchal Goswami, D(T) P&P	0.40	0.05	0.04	0.20	0.69
7	Sri P.V.K.R. Mallikarjuna, D(P)	0.31	0.00	0.03	0.16	0.50
8	Sri B K Parui, Company Secretary	0.31	0.00	0.03	0.11	0.45
	<b>Total</b>	<b>1.98</b>	<b>0.43</b>	<b>0.19</b>	<b>1.43</b>	<b>4.03</b>

**d. Actuarial Valuation of Gratuity, EL and HPL as on 31st March, 2021 of Key Managerial Personnel:**

(₹ 'Crore)

	Name of KMP	Gratuity		EL		HPL		TOTAL	
		31.03.21	31.03.20	31.03.21	31.03.20	31.03.21	31.03.20	31.03.21	31.03.20
1	Sri P. M. Prasad, CMD	0.00	0.13	0.00	0.03	0.00	0.02	0.00	0.18
2	Sri Gopal Singh, CMD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Sri Samiran Dutta, D(F)	0.14	0.13	0.07	0.04	0.09	0.13	0.30	0.30
4	Sri Rakesh Kumar Ex-D(T)OP	0.00	0.19	0.00	0.19	0.00	0.06	0.00	0.44
5	Sri R S Mahapatra Ex - D(P)	0.00	0.19	0.00	0.02	0.00	0.14	0.00	0.35
6	Sri Chanchal Goswami, D(T) P&P	0.19	0.17	0.06	0.08	0.10	0.14	0.35	0.39
7	Sri P.V.K.R. Mallikarjuna, D(P)	0.18	0.00	0.05	0.00	0.06	0.00	0.29	0.00
8	Sri B K Parui (Company Secretary)	0.14	0.13	0.1	0.08	0.10	0.12	0.35	0.33
	Total	0.65	0.94	0.29	0.44	0.35	0.61	1.29	1.99

**e. Name wise Sitting Fee paid to Independent Directors during the period ending 31<sup>st</sup> March, 2021 are given here under:**

(₹ 'Crore)

Sl. No.	Name of the Independent Directors	Amount	
		As at 31.03.2021	As at 31.03.2020
1	Sh. Ashok Kumar Lomas (17.11.2015 - 16.11.2019)	0.00	0.05
2	Dr H S Yadav (17.11.2015 - 16.11.2019)	0.00	0.03
3	Sh. Bishnu Prasad Das (02.02.2017 - 01.02.2020)	0.00	0.05
4	Dr. Kshama Devi Shankar Rao Khobragade (06.09.2017 - 05.09.2020)	0.03	0.04
5	Sh. Narendra Singh	0.07	0.04

**f. Balances Outstanding with Key Management Personnel as on 31.03.2021**

(₹ 'Crore)

SL. No.	Particulars	As at 31.03.2021	As at 31.03.2020
i)	Amount Payable	Nil	Nil
ii)	Amount Receivable	Nil	Nil

**g. Entities under the control of the same Government**

The Company being a Subsidiary of a Government related entity is exempt from the general disclosure requirements in relation to related party transactions and outstanding balances with the controlling Government and another entity under same Government. The following transactions have been entered at arm's length price with entities under the control of the same Government.

(₹ 'Crore)

Name of the entity	Transaction	As at 31.03.2021	As at 31.03.2020
NTPC	Sale of Coal	414.98	1417.09
	Debtors	121.54	574.32
	Advance	0.00	0.00

**h. Related Party Transactions within Group**

Coal India Limited has entered into transactions with its subsidiaries which include Apex charges, Rehabilitation charges, Lease rent, Interest on Funds parked by subsidiaries, IICM charges and other expenditure incurred by or on behalf of other subsidiaries through current account.

**i. Transactions with Related Parties**

Name of the Related Party	Loan to Related Party	Loan from Related Party	Other Services					Current Account Balances (Payable) / Receivable	Outstanding Balances (Payables) / Receivables
			Apex Charges	Rehabilitation Charges	Lease rent income	Interest on Funds parked by Subsidiaries	IICM Charges		
CIL	0.00	0.00	24.66	13.91	0.00	0.00	0.87	(315.86)	0.00
CMP DIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(90.65)

**8. Income Taxes ( Ind AS-12) (Note 36 & 37)**

No Provision has been made for the Year ended 31<sup>st</sup> March, 2021 for tax Expenses due to brought forward of taxable loss. Adjustment for Net Deferred Tax Asset (DTA) for the Year ended 31<sup>st</sup> March, 2021 amounting to ₹ 403.73 Crore has been made.

Ind AS 12, requires recognition of deferred tax assets for income tax recoverable in future periods, in respect of carry forward of unused tax losses. Accordingly, Deferred Tax Assets on taxable losses have been accounted for during the year including opening taxable loss

The company opted for a lower tax rate of 22% as per the provisions of Section 115BAA of the Income Tax Act and the tax provisions have been computed accordingly.

## 9. Leases (Ind AS-116) (Note 25)

a. The Company (CV Area) had leased out 2nd line of Damagoria Railway Siding to Maithon Power Limited (MPL) for the extended period from 01.04.2020 to 31.03.2021 at a Lease Rent of ₹3.68Crore. Details of the said asset under lease as on 31st March, 2021 are given below:-

Sl. No.	Particulars	Gross Block	Depreciation Current Year	Impairment Current Year	Progressive Depreciation	Progressive Impairment
1	Damagoria Railway Siding	0.11	0.00	0.00	0.10	0.00

Depreciation on assets under lease, being property of the Company, is charged as per Accounting Policy of the company.

b. The Company (Washery Construction Division) had taken railway land measuring about 10.647 acre vide lease agreement dated 12.06.2020 for construction and operation of private siding at 5MTPA PEH under Dhanbad Division for 35 years from 01.04.2017 to 31.03.2053 for ₹ 23.24 crore paid upfront on 07.08.2019.

### c. Captive Power Plant of WJ Area

As per lease agreement dated 18th March 2010, lease rent @ ₹6.60 Crore / annum (inclusive of Taxes) was receivable from the lessee M/s OSD Coke (Consortium) Pvt. Ltd. towards lease of Captive Power Plant of Western Jharia Area. The lease was valid for 20 years. But the lessee filed a writ petition in the Jharkhand High Court on disputes over tariff valuation etc. and stopped operating the Power Plant as well as payment of Lease Rent. The Plant has now been handed over to the Company from 16th Dec, 2015 as per decision of Arbitrator appointed by Jharkhand High Court. In view of the above, the outstanding Lease Rent of ₹6.60 Crore for the year 2014-15 and ₹4.67Crore for the year 2015-16 (upto 15th Dec, 2015) has not been accounted for.

## 10. Insurance and escalation claims

Insurance and escalation claims are accounted for on the basis of admission/final settlement

## 11. Provisions made in the Financial Statements

Provisions made in the accounts against slow moving/non-moving/obsolete stores, claims receivable, advances, doubtful debts etc. are considered adequate to cover possible losses.

## 12. Current Assets, Loans and Advances etc.

In the opinion of the Management, assets other than fixed assets and non-current investments have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated.

## 13. Current Liabilities

Estimated liability has been provided where actual liability could not be measured.

## 14. Balance Confirmation

Balance confirmation/ reconciliation are carried out for cash and bank balances, trade receivables and certain loans & advances. Provision is taken against all doubtful unconfirmed balances. Letters are written to parties for balance confirmation of long term liabilities and current liabilities.

## 15. Other Matters:

### a. Claims lodged by the Company in the Court of Law



The Company ( BCCL, Kolkata Office) has filed a civil suit in the High Court at Kolkata (G.A. No. 2797 of 2013/ C.S. No. 11 of 2013) against M/s Turner Morrison Limited, Kolkata for (i) a declaration that the Company is the lawful owner of the its present office premises at 6, Lyons Range, Kolkata-700001, (ii) a declaration that there was no relationship as the landlord and the tenant between them and (iii) a decree of ₹187.74 crore with interest against the Rent etc. already paid by the Company to M/s Turner Morrison Limited, Kolkata.

Besides this there are some more claims of the Company in the court of law amounting to ₹0.04 crore.

#### **b. Balances of Erstwhile Kustore Area**

Liabilities' of erstwhile Kustore Area, appearing in the audited financial statements of PB Area, are under examination/ investigation. Similarly, 'Advances, Deposits & Claims etc.' of erstwhile Kustore Area are also under verification/scrutiny. Based on the outcome of the examination / investigation / verification / scrutiny, 'Liabilities' will be written back or paid and similarly Advances etc. will be adjusted or written off.

#### **c. Physical Verification of Assets of Erstwhile Kustore Area merged with P.B. Area**

In view of the observation of the Audit and assurance given thereon by the Management, the job of Physical verification of Assets of collieries / units of erstwhile Kustore Area merged with PB Area and their reconciliation with Asset Register / Plant Card etc. was assigned to a firm of Chartered Accountant during 2015-16. The firm reported based on physical verification that the Gross Block has been overstated by ₹ 9.63 crore and provision for depreciation is under-charged by ₹ 16.06 crore in financial statements as on date of merger. But, it has been recommended by the firm that 'under the reported limitations, having influence on the gross value, depreciation and net value of physically existing Assets (derived), there is no option but to consider the audited figures of gross value, depreciation and net value appearing in financial statements as assets physically existing. Management has accepted the aforesaid recommendation.

#### **d. Possession of Parbatpur (Central) Coal Mine**

Allocation of Parbatpur (Central) Coal Mine (Bokaro) in 2006 by Government of India (GOI) to Electro steel Casting Limited stood de-allocated w.e.f. 31.03.2015 and thereafter Govt. of India (GOI) assigned the said mine to the designated Custodian i.e. 'Chairman, CIL' in terms of the provisions of the Coal Mines (Special Provisions) Second Ordinance, 2014 (DO No. 13016/36/2015-CA-III dated 31.03.2015 issued by the Joint Secretary MOC). Chairman CIL, in turn, authorized 'CMD, BCCL' to act on his behalf (CIL/CH/CUSTODIAN/27/1608 dated 31.03.2015). Accordingly, Parbatpur (Central) Coal Mine was placed under the administrative control of Eastern Jharia Area (Dhanbad) of the Company (Office Order No. the Company : CS: F-17(A):138 dated 03/04/2015 issued by Company Secretary the Company).

Now, vide Office Memorandum No.13016/77/2015-CA-III dated 06.10.2015 of GOI, MOC, Parbatpur (Central) Coal Mine has been allotted to M/s SAIL and the Designated Custodian ie Chairman, CIL has been advised to hand over possession of the mine to SAIL. Accordingly, it has been handed over to SAIL as confirmed by GM, Eastern Jharia Area vide his Letter No. BCCL/GM/EJA/2016/1429 dated 28.07.2016 enclosing there with charge hand-over and take-over report. Further, the Company has spent ₹5.08 Crore upto 28.07.2016 (Power bill ₹4.04 Crore, Repair & Maintenance and others ₹1.04 Crore) on maintaining the possession of the mine as custodian which has been booked as 'Receivable' in the Financial Statements. The amount is recoverable from SAIL.

It is updated that as against BCCL claim of ₹5.08 Crore, SAIL has also claimed ₹17.00 Crore towards de-watering of mine, etc. which was not reasonably accepted by BCCL Management.

Again, Government of India has appointed the Chairman, CIL to manage and operate Parbatpur-Central Coal mine vide notification in the Gazette of India (F. No. CBA2-13016/1/2018-CBA2 dated 13th Feb, 2020). Chairman, CIL authorized the CMD, BCCL to take appropriate action as per relevant provisions of Coal Mines (Special Provisions) Act, 2015 as amended by Mineral Laws (Amendment) Ordinance 2020 and the rules made thereunder, to manage and operate the said mine.

Accordingly, Parbatpur (Central) Coal Mine was placed under the administrative control of Eastern Jharia Area (Dhanbad) of the Company and GM (EJ Area), BCCL is authorized to take over the possession of the Parbatpur-Central Coal Mine and to manage and operate with immediate effect. (Authorization letter No: BCCL/D(T)P&P/F-83(B)/2020/45 dated 03/03/2020 issued by director (tech.) P&P of the Company).

### e. Excise Duty on Royalty & Cess for the period from Mar'2011 to Feb'2013

In the past, the Company was not paying the Excise Duty on Royalty & SED but on the advice of CIL, the Company released the payment of ₹73.99 Crore towards this for the period from 01.03.2011 to 28.02.2013. In consideration of the above, supplementary bills were raised on consumers amounting to ₹78.27 Crore for the earlier period besides regular billing of Excise Duty on Royalty & SED. The Company has so far (upto 31.03.2020) realized ₹73.21 Crore and the balance amount not yet realized is ₹5.06 Crore. The unrealized amount belongs mostly to e-auction consumers, out of which 17 consumers have opposed the demand by the Company amounting to ₹0.35 Crore in the court of law. Against the amount of ₹5.06 Crore, provision to the tune of ₹4.95 Crore stands as on 31.03.2021

### f. Service Tax on eligible Input Services

In respect of payments made at HQ to some service providers like CMPDIL/CISF/MSTC/M-Junction etc., Service Tax on eligible input services could not be distributed among coal producing areas of the Company for availing Cenvat Credit (till Oct'2013) for want of registration for input service distribution and thereafter due to imposition of restriction on availment of Cenvat Credit after six months vide notification No. 21/2014 CE(NT) dated 11/07/2014 which was subsequently modified as one year wide notification 6/2015 CE (NT) dated 01/3/2015. Against the aforesaid non-availment of Cenvat Credit, CAG raised a Memo which subsequently converted into the Draft Para. However, the matter was analyzed/revisited in consultation with our tax consultant, from which, it finally emerged that there was scope for availment of the subject Cenvat Credit due to the fact that (i) restriction on availment of Cenvat Credit was applicable for manufacturer or producer of output services only not on Input Service Distributor and (ii) time and again it was held that the Cenvat Credit could not be denied on procedural ground when credit on goods and services were in principle eligible for credit. Accordingly, the un-availed Cenvat Credit amounting to ₹ 30.48 Crore till Oct'2013 as well as the balance period of 2013-14 and 2014-15 has been availed through the current Returns (ER1 of Sept'16 and ST3 of April-Sept'16) with an intimation to Jurisdictional Authority of Central Excise Department disclosing the entire facts.

Cenvat Credit amounting to ₹ 30.48 Crore was carried forward in ER-1 Return and later on included in CGST Credit of GST TRAN-01 after implementation of GST w.e.f. 01.07.2017 and the said amount has already been utilized in GSTR-3B Return for the period from Oct, 2018 to Feb, 2019 and considered in the Current Financial Statements

### g. Fund under Master Plan

The Company receives fund from Coal India Limited against Master Plan for dealing with fire and rehabilitation of persons dwelling in coal bearing / fire affected area of the Company leasehold. The Company is the implementing agency for fire projects and rehabilitation of persons dwelling in the Company houses. Jharia Rehabilitation & Development Authority (JRDA) is the implementing agency for rehabilitation of persons dwelling in non-BCCL houses, for which the Company acts as a nodal agency. Fund received as nodal agency is advanced to JRDA and such Advance (shown under Other Advance in Note-11) as well as the relevant Fund, both are adjusted on the basis of utilization statement submitted by JRDA. There is an Advance of ₹ 198.14 Crore as on 31st March, 2021 (as on 31st March, 2020 ₹ 262.57 Crore) to JRDA awaiting utilization certificate for their adjustment.

Position of Unutilized Fund under Master Plan as on 31st March, 2021 is shown hereunder:

(₹ 'Crore)

Particulars	As at 31.03.2021	As at 31.03.2020
Opening balance of unutilized fund under Master Plan at the beginning of the period / year	313.17	326.05
Fund Received during the period / year	269.00	15.44
Utilization / adjustment during the period / year	294.89	28.32
Closing balance of unutilized fund	287.28	313.17

#### h. Write-off/Write-Back

The following Write back / write off for old /unlinked/unmoved/ unclaimed/ unrealized Liabilities/ Advance etc as 'not payable'/ 'not realizable' as approved by Area Management and vetted by Internal Auditor has been considered in Current Year Financial Statements. Write-off and write back of related provision had been approved by BCCL Board.

(₹ 'Crore)

SL. No.	Particulars	Note No.	Amount of Write Back / Write Off (Current Period)		Amount of Write Back / Write Off (Previous Year)	
1	Write Back:	25				
	(a) Liabilities/Provisions		75.67		481.68	
	(b) Progressive MC Exp.		0.00		0.00	
			75.67		481.68	
2	Write Off:	34				
	(a) Doubtful Advance		245.93		1.26	
	(b) Others		0.00		0.00	
			245.93		1.26	
3	Write Back of Related Provision :	34				
	(a) Doubtful Advance		245.93		0.19	
	(b) Others		0.00		0.00	
			245.93		0.19	
Net positive impact on Profitability				75.67		480.61

#### I. Revenue from Contracts with Customers (Ind AS-115)

**I.** Other claims are accounted for when there is certainty of realization. Accordingly, in the sub-judice matter of House Rent receivable from the tenants of Bhuli Town Administration, revenue is accounted for on cash basis.

**II.** Refund / Adjustment together with interest thereon from Tax Authorities are accounted for on the basis of final assessment / refund.

**III.** Recovery of the liquidated damages and penalties are accounted for on the basis of final settlement.

#### **IV. Disaggregated Revenue information:**

Set out below is the disaggregation of the Company's revenue from contract with customers:

(₹ 'Crore)

	Year ended 31st March, 2021	Year ended 31st March, 2020
<b>Types of goods or service</b>		
Coal	6149.81	8967.56
Others	0.00	0.00
Total revenue from contracts with customers	6149.81	8967.56
<b>Types of Customers</b>		
Power sector	4344.41	6984.21
Non -Power sector	1805.40	1983.35
Total revenue from contracts with customers	6149.81	8967.56
<b>Types of Contract</b>		
FSA	4963.76	6788.58
E Auction	545.46	1577.34
Others	640.59	601.64
Total revenue from contracts with customers	6149.81	8967.56
<b>Timing of goods or service</b>		
Goods/Service transferred at a point in time	6149.81	8967.56
Total revenue from contracts with customers	6149.81	8967.56

#### **j. Changes in Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8)**

The Significant accounting policy (Note-2) adopted by the Company is in accordance with Indian Accounting Standards (Ind ASs) notified by Ministry of Corporate Affairs (MCA) under the Companies (Indian Accounting Standards) Rules 2015 (as amended).

"Pursuant to the notification No. G.S.R. 463(E) dated 24th July, 2020 the definition of Materiality has been substituted in Ind AS 1, Presentation of Financial statements. Accordingly, the policy on Materiality in significant Accounting policy has been modified. However, there is no financial impact of the aforesaid change."

#### **k. Events Occurring after the Reporting Period (Ind AS 10)**

No adjusting or non-adjusting events occurred after the reporting period.

#### **l. Impact of COVID-19. Events Occurring after the Reporting Period (Ind AS 10)**

The company is taking continuous measures to combat the adverse impact of COVID-19 and has implemented manifold measures for ease of doing business. The company has considered the possible effects that may arise due to pandemic in the preparation of the financial statements including the recoverability of carrying amounts of financial and non-financial assets as on 31<sup>st</sup> March 2021. The company will continue to closely monitor any material changes arising out of future economic conditions and the resultant impact on its business.

### m. Recent Pronouncements

On March 24, 2021, the Ministry of Corporate Affairs (MCA) through a notification, amended Schedule III of the Companies Act, 2013. The amendment revised Division I, II & III of Schedule III and are applicable from April 1, 2021. The company is evaluating the effect of the amendments on its financial statements.

### n. Change in Capital Structure

There is no movement in the equity share capital held by Coal India Limited (100%) during the current period.

During the FY 2019-20, as approved by CIL (100% Shareholder of BCCL); 5% Non-Convertible Cumulative Redeemable Preference Shares of ₹ 2539.00 Crore (herein before shown under the head Borrowings as per Ind AS) had been converted into equal no. of Equity Shares (of ₹1000.00 each) of equivalent amount.

Nominal Dividend of ₹ 888.65 Crore on erstwhile 5% Non-Convertible Cumulative Redeemable Preference Shares was not due as the Company was carrying accumulated losses.

### o. Total Consumption of Raw Materials (Note 12)

(₹ ' Crore)

Particulars	Year ended 31.03.2021		Year ended 31.03.2020	
	Amount	% - age of total consumption	Amount	% - age of total consumption
1.Raw Coal consumed in Washeries during the year :				
Imported	0.00	0.00	0.00	0.00
Indigenous	781.61	100.00	509.40	100.00

### p. Statement of Stock of Coal

(₹ ' Crore and Quantity in MT)

Particulars	Year ended 31.03.2021		Year ended 31.03.2020	
	Qty.	Value	Qty.	Value
Opening Stock	8.01	1039.59	9.13	1144.57
Adjustment in Opg Stock	0.12	31.86	0.00	0.00
Production	27.32	7407.41	29.27	9427.46
Sales	22.57	6149.81	28.66	8967.56
Own Consumption	0.00	1.65	0.19	55.48
Coal Used for W/Coal	2.63	781.61	1.54	509.40
(Shortage)/Surplus	0.00	0.00	0.00	0.00
Closing Stock	10.25	1545.79	8.01	1039.59

**q. Previous Year's Figures**

Previous Period figures have been regrouped and rearranged wherever considered necessary as following:

Item Description	Old Note No	Re-grouped Note No	Amount
Progressive Mine Closure Expenses incurred	9 (Non - Current)	10	234.86
Progressive Mine Closure Expenses incurred	9 (Current)	11	111.11
Claims & other receivables	9 (Current)	Balance Sheet	56.67
Liability for Salary, Wages & Allowances	19	20	667.63
Reversal of Provisions	33	25	221.76

r. Note-1 and 2 represents Corporate Information and Significant Accounting Policies respectively. Note 3 to 23 form part of the Balance Sheet as at 31<sup>st</sup> March, 2021 and Note 24 to 37 form part of Statement of Profit & Loss for the period ended 31<sup>st</sup> March, 2021. Note-38 represents Additional Notes to the Financial Statements.

**As Per Our Report of even Date**

For **N.C. Banerjee & Co.**  
Chartered Accounting  
FRN - 302081E

**(CA B.K. Biswas)**  
Partner  
Mem.No - 055623

Date : 08.06.2020  
Place : Dhanbad

**On Behalf of the Board**

**(P.M. Prasad)**  
Chairman cum Managing  
Director & CEO  
DIN - 08073913

**(B.K. Basak)**  
G.M. (Finance I/C )

**(Samiran Dutta)**  
Director (Finance)  
& CEO  
DIN - 08519303

**(B.K. Parui)**  
Company Secretary





# **Bharat Coking Coal Limited**

*(A Mini Ratna Company)*

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Jharkhand  
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