



Bharat Coking Coal Limited
A Mini Ratna Company

ANNUAL REPORT & ACCOUNTS

2019-20



ANNUAL REPORT

2019-20

BHARAT COKING COAL LIMITED

A MINI RATNA COMPANY

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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/ फ़ैक्स -0326-2230050 ईमेल:
cos.bccl@coalindia.in

बोर्ड सचिवालय/Board Secretariat

Ref. No.BCCL:CS:F-AGM/2020/333

Dated: 03.08.2020

NOTICE

Notice is hereby given to all the Shareholders, Directors and Auditors including Secretarial Auditor of Bharat Coking Coal Limited that the 49th Annual General Meeting of Bharat Coking Coal Limited will be held at its Registered Office, Koyla Bhawan, P.O. Koyla Nagar, Dhanbad on Friday the 7th August, 2020 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, 2020 including the Audited Balance Sheet as at 31st March, 2020 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 Rakesh Kumar**, DIN No. 08392007 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 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.

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 2019-20 (inclusive of out of pocket expenses) of 2087000.00 (Rupees twenty lakh eighty seven thousand only) GST extra, as applicable as approved by the Board of Directors of the Company vide resolution no. 355.6D of 355th Board meeting held on 27.09.2019 be and is hereby ratified.

ANNEXURE TO NOTICE

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

As required by Section 102 of the Companies Act, 2013, the following explanatory statement sets out all material facts relating to the business mentioned under Item No. 1, 2 & 3 of the accompanying notice dated 03.08.2020.

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 2019-20 in its 355th meeting held on 27.09.2019. The Board also approved the remuneration (inclusive of out of pocket expenses) of the Cost Auditors for the financial year 2019-20. 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 Directors, Key Managerial Personnel and their relatives are concerned or interested in the said resolution except to the extent of shares held by them in the Company.

By Order of the Board
Sd/-
(B.K. Parui)
Company Secretary

REGISTERED OFFICE:

Koyla Bhawan, P.O.: Koyla Nagar, Dist.: Dhanbad
Dated: 03.08.2020

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 8th April, 2020 General Circular No. 17/2020 13th April, 2020 and General Circular No. 20/2020 dated 5th 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. 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 companies authorized mail id well in advance and the facility for joining the meeting shall be kept open at least 15 minutes before the time scheduled to start the meeting and shall not 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 Dass & Associates, Company Secretaries, Secretarial Auditor
- iv. M/s Datta Ghosh Bhattacharya & Associates, Cost Auditor

MANAGEMENT DURING THE YEAR 2019-20

CHAIRMAN-CUM-MANAGING DIRECTOR

Shri P. M. Prasad	: (From 02.08.2019; continuing)
Shri Shekhar Saran	: (From 18.04.2019 to 02.08.2019)
Shri Gopal Singh	: (From 18.10.2018 to 17.04.2019)

FULL TIME DIRECTORS

Shri R.S. Mahapatra	: Personnel (From 22.12.2017 to 31.05.2020)
Shri Rakesh Kumar	: Technical (From 12.03.2019; continuing)
Shri Samiran Dutta	: Finance (From 18.07.2019; continuing)
Shri K.R. Vasudevan	: Finance (From 01.06.2019 to 18.07.2019)
Shri K.S. Rajashekar	: Finance (From 01.03.2015 to 31.05.2019)
Shri Chanchal Goswami	: Technical (From 04.11.2019; continuing)
Shri Jai Prakash Gupta	: Technical (From 14.08.2019 to 04.11.2019)
Shri P.M. Prasad	: Technical (From 09.05.2019 to 02.08.2019)
Shri K.K.Mishra	: Technical (From 14.03.2019 to 08.05.2019)

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

Dr.(MS) K.S. Khobragade	: (From 06.09.2017; continuing)
Shri Narendra Singh	: (From 10.07.2019; continuing)
Dr. A.K. Lomas	: (From 17.11.2015 to 16.11.2019)
Dr. Hari Singh Yadav	: (From 17.11.2015 to 16.11.2019)
Shri Bishnu Prasad Das	: (From 02.02.2017 to 01.02.2020)

BANKERS & AUDITORS

BANKERS

STATE BANK OF INDIA
I.C.I.C.I BANK
H.D.F.C. BANK
ORIENTAL BANK OF COMMERCE
ANDHRA BANK
BANK OF INDIA
CANARA BANK
UNION BANK OF INDIA
UCO BANK
BANK OF MAHARASHTRA
SYNDICATE BANK
BANK OF BARODA
AXIS BANK
CORPORATION BANK
ALLAHABAD BANK
PUNJAB NATIONAL BANK
UNITED BANK OF INDIA
INDIAN BANK
INDIAN OVERSEAS 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. Manmohan Singh & Co.

Chartered Accountants, Patna

M/s. RKGSLV & Co.

Chartered Accountants, Dhanbad

M/s. V N Purohit & Co

Chartered Accountants, Durgapur

M/s. Ahsan Anil Negi & co.

Chartered Accountants, Dhanbad

M/s. Dutta P Kumar & Associates

Chartered Accountants, Giridih

M/s. M Raghunath & Co.

Chartered Accountants, Deoghar

M/s Kedia Agarwal & Associates

Chartered Accountants, Giridih

THE LIST OF THE INTERNAL AUDITOR ALONG WITH THE AREA/UNIT ALLOCATED FOR CONDUCTING CONTINUOUS INTERNAL AUDIT IN BCCL FOR THE F.Y. 2019-20 IS AS UNDER:-

Sl.No	Name of the Audit Firm	Area / Unit Allotted
1	M/S. BANDYOPADHYAY & DUTT	Head Quarter including all offices housed in koyla Nagar and its units and lead auditor of BCCL.
2	M/s GHOSH & ASSOCIATES	Washery Division (including Eastern Washery Zone & Western Washery Zone)
3	M/s KARM & CO.	Barora Area
4	M/s KONAR MUSTAPHI & ASSOCIATES	Block II Area
5	M/s A. C. DUTTA & CO	Govindpur Area
6	M/s K. PANDEYA & CO	Katras Area
7	M/s ANIL MIHIR & ASSOCIATES	Sijua Area
8	M/s R. C. AGARWAL & CO	Kusunda Area
9	M/s S. SARKAR & ASSOCIATES	P B Area
10	M/s B. RATTAN & ASSOCIATES	Bastacolla Area
11	M/s P S ROY & ASSOCIATES	Lodna Area
12	M/s D. C. GARG & CO.	Eastern Jharia Area
13	M/s K. K. CHANANI & ASSOCIATES	Chanch Victoria Area
14	M/s SUDIP GHOSH & ASSOCIATES	Western Jharia Area

COST AUDITORS

M/s Datta Ghosh Bhattacharya & Associates, Kolkata

M/s B Mukhopadhyay & Co., Kolkata

M/s K K Das & Associates, Durgapur

M/s Krishna & Co., Dhanbad

M/s Musib & Co., Kolkata

M/s S Dhal & Co., Bhubneswar

M/s S.K. Bhatt & Associates, Delhi

M/s Subhadra Dutta & Associates, Kolkata

SECRETARIAL AUDITOR

M/s J.K Das & Associates, Kolkata

Company Secretaries

MANAGEMENT AS ON 31.07.2020

CHAIRMAN-CUM-MANAGING DIRECTOR



Shri P M Prasad

WHOLE TIME DIRECTORS



*Shri Samiran Dutta
Director (Finance)*



*Shri Chanchal Goswami
Director (Technical)*



*Shri Rakesh Kumar
Director (Technical)*



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

PART TIME DIRECTORS



*Shri Binay Dayal
Director (Technical), CIL*



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

INDEPENDENT DIRECTORS



Shri Narendra Singh



Dr. K.S. Khobragade

COMPANY SECRETARY



Shri B.K. Parui



CHAIRMAN'S STATEMENT

Friends,

It gives me immense pleasure in welcoming you to the 49th Annual General Meeting of Bharat Coking Coal Limited. The Report of the Directors, Audited accounts for the year 2019-20 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 tough and challenging year for BCCL in so far as the production and profitability are concerned with respect to the target set at the beginning of the year and inspite of all odds, company has tried its level best to achieve optimum level of production and dispatch; and when the company was making sincere and relentless effort to achieve its target it was hit by the pandemic Covid-19 at the penultimate days of the financial year.

1. OVERVIEW OF BCCL PERFORMANCE IN 2019-20

In the financial year 2019-20, in spite of several constraints your company could achieve a production of 27.73 MT against the target of 36.00 MT and Off-take of 28.76 MT against the target of 36.00 MT. The productivity in terms of Output per Manshift (OMS) was 3.32 Te against 3.26 Te in the year 2018-19. With reduction in off-take, there has been corresponding reduction in net sale of the company during the financial year. However, the company could still maintain its profitability during the year largely due to better grade realization compared to previous year, higher sales realization owing to introduction of W-V and W-VI grade of coking coal w.e.f. 07.03.2019, and reduction in expenditure. The profit before tax during the year was Rs. 991.12 Cr as against ₹557.05 Cr in the previous year.

2. PROJECT PROFILE

As you all are aware that BCCL is the first subsidiary of Coal India that inaugurated two new washeries viz., 1.6 Mtpa Dahibari Washery and 5.0 Mtpa Patherdih Washery respectively in 2018-19 out of the 7 (seven) new washeries to come up in the company. PG test of the 5.0 Mty Patherdih Washery has been completed successfully in the current financial year.

With future outlook in mind, the company was allotted 4(four) coal blocks viz., (i) Pirpainti Barahat, (ii) Mandar Parvat; (iii) Dhulia North; and (iv) Mirzagaon in favour of BCCL in 2017-18. Out of those four blocks, two coal blocks Dhulia North Coal Block and Mirzagaon Coal Block are being surrendered to MoC in view their poor

economics. However, a new coal Block viz., East Damagoria (Kalyaneshwari) has been allotted in favour of our company for which Mining/ Project report is under preparation. The company's new area of interest for exploitation of Coal Mines Methane (CMM) from Jharia CMM/CBM Block, Jharia Coalfield (under Coal Mining Leasehold of BCCL) with assistance of CMPDIL, which was taken up earlier is being pursued aggressively.

3. ACHIEVEMENTS IN ECOLOGY AND ENVIRONMENTAL AREA

As you know, BCCL is the pioneer in the mining industry in the ecological restoration work in the degraded and mined out land and during the current financial year, your company organized eco-mining tourism visit for a large number of students from different schools, colleges and professional institutes with an aim to bring awareness amongst different stakeholders about various mining and reclamation work being carried out by BCCL. The pollution control is one of the key thrust areas for the mining industry and in this direction, various pollution control measures such as installation of Overhead sprinklers for minimizing dust spreading through transportation of coal, Mobile water sprinklers for dust suppression on haul road were undertaken during 2019-20.

4. SAFETY MEASURES

Mining with safety is one of the core areas of concern for the company and during the year 2019-20, there has been increase in incidents of fatalities over the previous year and in order to check this growing incidence of accidents, safety standard needs to be improved in all the mines of BCCL and for this safety audit by a multi-disciplinary Inter area team was conducted in all the mines of the company. As per the directives of Ministry of Coal, a quarterly report on safety, quality and environment is regularly placed before board for its review and appraisal and the directives issued by the Board from time to time is scrupulously followed by the company.

5. PRODUCT AND SERVICE QUALITY

As a result of various quality improvement measures undertake beginning 2018-19, there has been notable improvement in the grade confirmation percentage (third party sampling) in the company. Based on the joint sampling & analysis, the overall percentage confirming to declared grade has improved marginally to 98.94% in 2019-20 against 98.06 % in 2018-19.

6. CORPORATE GOVERNANCE

Your company is committed towards maintaining high standards of Corporate Governance. It complies with the applicable provisions of corporate governance under the Companies Act, 2013 as well as under DPE guidelines issued from time to time. A separate section on corporate Governance forms a part of Directors' report. Implementation of DPE Guidelines has been inculcated amongst the officers and staffs of the organization to achieve high standards of corporate framework. 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. BCCL endeavors to incorporate best practices relating to Corporate Governance into its system. Since the implementation of the Companies Act, 2013, Secretarial Audit is being conducted every year to bring more transparency and ensure better compliance. Since Independent Directors are the pillars of impartial decision making process in the Board's decision making process, Independent Directors on the Board of the company have been imparted with adequate training for efficient discharge of their duties and functions.

7. REHABILITATION AND RESETTLEMENT

It needs no emphasis that a large area of operation of your company is engulfed with fire and has been continuously fighting with fire in Jharia Coalfields for extraction of precious coal. The Jharia Master Plan for dealing with fire, subsidence and rehabilitation in the leasehold area of BCCL is under implementation and your company is well ahead of the Master Plan time schedule and will be able to rehabilitate its affected employees/ families to the safer places BCCL will be able to shift all remaining employees by the end of year 2020. BCCL is putting continuous efforts to overcome the challenges and continue to contribute towards a better life for people of Dhanbad in liaison with other stakeholders viz., State Government of Jharkhand, CMPDIL, Railway & others.

8. CORPORATE SOCIAL RESPONSIBILITY

Your company, as a corporate Citizen, is committed to improving the quality of life of the people residing in and around the mining areas with a focal point on the well-being of the underprivileged. In the hour of unprecedented crisis arising out of the Covid-19 pandemic, the discharge of CSR activities has become the buzzword of every corporate including your company. In order to deal with the pandemic, the Central Hospital, BCCL-the lifeline of Dhanbad was converted into a full-fledged Covid Hospital-with provision of all kinds of infrastructure for treatment of Covid patients and being a committed corporate citizen, all the frontline workers including Doctors, Nurses and other associated with the company have rendered their best possible services in the hour of crisis. A large numbers of migrant workers returned from every nook and corner of the country were greeted with providing food, shelters and other amenities for their entire period of stay in quarantine centers in different areas of BCCL and these activities of BCCL have been widely acclaimed by different stakeholders of the company. Annual Report on CSR Activities forms part of the Directors' Report.

9. EXPECTATION

Hope against the hope is the only asset which can keep the life going when everything appears to be bleak and gloomy and when we say that going gets tough, we should say tough gets going. We do need to change our perception for resolving the unprecedented crisis being faced by our country and the company in particular. When the road appears to be an end, it is actually a bend and when the company could survive so many difficulties in the journey since its formation, there is nothing can be said to be insurmountable even when the worst crisis is said to have come and with our united effort, we shall definitely overcome and reach onto the top.

10. ACKNOWLEDGMENT

It is my sincere duty to 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 also express my sincere thanks to our employees for their commitment, hard work and relentless effort in keeping the engine of coal production running uninterrupted even at the cost of their lives in the pandemic situation prevailing all across the world 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 be an active partner in meeting the expectation of the stakeholders. I would also to thank my fellow Board members for their unstinted support and cooperation.

(P M Prasad)

Chairman/Mg. Director

OPERATIONAL STATISTICS

Year Ending 31st March	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
1. (a) Production of Raw Coal: (Million Tonnes)										
Underground	1.04	0.90	1.08	1.68	1.81	2.03	2.7	3.153	3.485	3.696
Opencast	26.69	30.14	31.53	35.36	34.05	32.48	29.91	28.058	26.72	25.308
TOTAL	27.73	31.04	32.61	37.04	35.86	34.51	32.61	31.211	30.203	29.004
(b) Overburden Removal: (Million Cu. Mts.)	82.65	103.25	110.47	131.22	148.59	103.9	85.419	84.259	81.361	83.226
2. Off take (Raw Coal) (Millions Tonnes)										
Power	23.63	27.24	27.52	27.49	28.99	27.43	27.07	25.34	21.37	20.16
Steel	0.66	2.50	2.81	4.25	3.5	2.69	3.44	3.86	4.13	4.26
Cement	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.0	0.00
Fertilizer	0.98	0.92	0.86	1.10	1.03	0.96	1.12	1.12	1.06	1.11
Colliery Consumption	0.01	0.02	0.02	0.04	0.05	0.06	0.08	0.08	0.09	0.09
Others	3.48	2.39	2.15	2.03	2.63	2.52	2.68	2.68	3.47	3.72
TOTAL	28.76	33.07	33.36	34.92	36.20	33.66	33.04	33.08	30.12	29.34
3. Average Manpower	44722	47383	49947	52409	54861	57506	60329	63291	66409	69886
4. Productivity:										
(A) Average Per Man Per Year (Tonnes)	620.05	655.09	652.89	706.75	653.65	600.11	540.54	493.13	454.8	415.02
(B) Output per Manshift (OMS):										
(i) Undergroud (Tonnes)	0.32	0.25	0.23	0.25	0.25	0.26	0.31	0.35	0.36	0.37
(ii) Opencast (Tonnes)	6.11	6.75	7.05	8.99	8.52	8.34	9.38	7.57	6.57	6.11
(iii) Overall (Tonnes)	3.62	3.87	3.56	3.46	3.20	2.96	2.64	2.45	2.2	2.06
5. Information- As per Cost Report:										
(i) Earning per Manshift (Rs.)	4609.92	4551.08	3979.74	3411.03	3002.10	2844.90	2628.66	2400.22	1960.54	1611.13
(ii) Avg. Cost of Production of Net saleable Coal (Rs. P.T.)	2987.89	2604.93	2773.89	2136.65	2054.10	1955.32	1906.02	2014.89	2003.15	1646.72
(iii) Avg. Sales Value of Production of Net saleable Coal (Rs. P.T.)	2998.37	2636.39	2176.14	2171.80	2354.34	2272.07	2383.07	2475.68	2127.45	1936.95
(iv) Profit per tonne (Rs.) Target	350.49	-162.13	-93.65	20.33	257.88	333.26	338.27	416.74		
(v) Profit per tonne (Rs.) Actual	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)

₹ in Crore

FINANCIAL STATISTICS

(As per Ind AS)

Year Ended 31st March	2019-20	2018-19	2017-18	2016-17	2015-16 (Restated)
(A) What is owned					
Gross PPE	2,551.68	2,459.85	2,153.47	2,007.83	1,913.17
Less: Depreciation & Impairment	1,131.35	1,025.98	796.65	490.87	229.14
(1) Net PPE	1,420.33	1,433.87	1,356.82	1,516.96	1,684.03
(b) Capital Work in Progress	1,702.26	1,542.92	1,403.17	1,138.98	785.75
(c) Exploration and Evaluation Assets	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	706.72	389.96	297.78	303.40	197.00
(h) Deferred Tax Assets (net)	573.35	549.14	856.46	387.10	285.15
(i) Other non-current assets	516.80	501.72	132.08	149.47	128.60
Total Non-Current Assets (a)	5,564.69	4,970.02	4,610.02	3,496.41	3,081.30
Current Assets					
(a) Inventories					
(i) Inventories of Coal , Coke Etc	630.50	709.83	968.47	1,226.98	828.60
(ii) Inventories of Stores & Spares	63.11	58.05	53.69	53.07	50.05
(iii) Other Inventories	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	2,414.72	613.72	1,459.92	2,636.38	2,637.66
(iii) Cash & Cash equivalents	34.30	86.49	192.89	37.87	569.69
(iv) Other Bank Balances	1,423.31	2,015.02	900.00	1,283.69	1,107.73
(v) Loans	-	-	-	-	-
(vi) Other Financial Assets	400.84	412.63	387.82	85.98	77.40
(c) Current Tax Assets (Net)	32.83	12.61	41.61	46.59	20.53
(d) Other Current Assets	1,800.94	1,802.60	1,355.73	1,059.04	744.10
Total Current Assets (b)	6,811.71	5,743.56	5,367.53	6,485.01	6,117.20
Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	583.07	-	-	-	-
(ii) Trade payables	1,635.45	1,666.59	1,343.86	983.61	877.90

Year Ended 31st March	2019-20	2018-19	2017-18	2016-17	2015-16 (Restated)
(iii) Other Financial Liabilities	771.68	773.42	833.45	970.23	580.96
(b) Other Current Liabilities	2,238.49	2,795.20	2,019.67	1,675.22	1,711.83
(c) Provisions	979.44	960.86	1,757.68	1,663.55	1,370.38
Total Current Liabilities (c)	6,208.13	6,196.07	5,954.66	5,292.61	4,541.07
Net Current Assets(d)(b-c)	603.58	-452.51	-587.13	1,192.40	1,576.13
TOTAL(A) (a+d)	6,168.27	4,517.51	4,022.89	4,688.81	4,657.43
(B) What is owed					
(a) Financial Liabilities					
(i) Borrowings	-	2,350.92	2,176.78	2,015.54	1,866.24
(ii) Trade Payables	-	-	-	-	-
(iii) Other Financial Liabilities	88.45	82.27	65.83	63.15	38.44
(b) Provisions	1,777.15	1,026.30	1,146.70	683.04	690.84
(c) Other Non-Current Liabilities	5.01	5.70	4.88	0.96	-
TOTAL (B)	1,870.61	3,465.19	3,394.19	2,762.69	2,595.52
Net worth (A-B)	4297.66	1052.32	628.70	1926.12	2061.91
Represented by					
1. Equity capital	4657.00	2118.00	2118.00	2118.00	2118.00
2. Equity Portion of Preference Share Capital	0.00	1057.52	1057.52	1057.52	1,057.52
2. Reserve & surplus	(359.34)	(2123.20)	(2546.82)	(1249.40)	(1113.61)
NET WORTH	4,297.66	1,052.32	628.70	1,926.12	2,061.91
CAPITAL EMPLOYED	2023.91	981.36	769.69	2709.36	3260.16

STATEMENT OF PROFIT AND LOSS

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

FINANCIAL STATISTICS

₹ in Crore

Year Ending 31st March	2019-20	2018-19	2017-18	2016-17	2015-16 (Restated)
(A) Earned from:					
1. Gross Sales	12,224.47	12,899.98	10,493.56	11,505.53	11001.01
Less: Levies	3,256.91	3,522.30	3,193.77	2,883.17	1936.13
Net Sales(1)	8967.56	9377.68	7299.79	8622.36	9064.88
2. Other operating revenue					
(a) Evacuation facilitating charges	143.28	167.95	51.19	0.00	0.00
(b) Assistance for sand stowing & protective works	0.00	-0.82	0.43	2.03	3.74
(c) Recovery of transportation & loading cost	315.17	330.07	252.66	225.36	230.87
Total other operating revenue(2)	458.45	497.20	304.28	227.39	234.61
Revenue from operations(1+2)	9426.01	9874.88	7604.07	8849.75	9299.49
3. Other income					
(a) Interest on deposits etc.	159.24	153.18	137.78	140.47	181.91
(b) Other non-operating income	381.62	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
Total (A)	9971.00	10247.76	8058.87	9172.13	9568.77
(B) Paid to/provided for:					
1. Employees benefits & remuneration (a+b+c+d+e)	5761.35	5866.95	6417.58	5143.94	4602.90
(a) Salary,wages, Allowances, Bonus etc.	4155.12	4183.93	4338.09	3361.17	3343.58
(b) Contribution to P.F & other funds	647.57	784.26	495.60	394.74	394.13
(c) Gratuity	240.04	390.23	1264.19	191.89	157.35
(d) Leave Encashment	220.24	163.61	40.21	223.92	101.78
(e) Others	498.38	344.92	279.49	972.22	606.06
2. Accretion/Decretion in stock	79.48	258.35	134.00	(397.74)	(76.13)
3. Excise Duty	0.00	0.00	148.11	582.58	572.4
4. CSR expenses	6.01	1.43	2.74	11.45	50.67
5. Cost of materials consumed	397.15	517.78	499.84	559.81	591.2
6. Power & fuel	233.72	232.18	283.54	294.51	320.7
7. Repairs	201.49	224.49	250.82	277.84	239.46
8. Contractual expenses	1,211.50	1,312.57	1,292.86	1,491.93	1532.69
9. Finance cost	221.83	200.66	189.84	173.50	163.17
10. Depreciation/amortisation/impairment	197.53	248.52	276.03	262.80	221.38
11. Provisions	(35.11)	38.92	169.15	251.31	38.98
12. Write off	1.07	0.85	-	6.04	137.72
13. Stripping Activity Adjustment	49.72	100.64	(148.41)	(121.95)	-150.39
14. Other expenses	654.14	687.37	668.02	899.19	718.34
Total (B)	8979.88	9690.71	10184.12	9435.21	8963.09
Profit/(Loss) before tax (A-B)	991.12	557.05	-2125.25	-263.08	605.68
Tax expenses	72.44	268.28	(734.03)	(93.10)	-3.39

Year Ending 31st March	2019-20	2018-19	2017-18	2016-17	2015-16 (Restated)
Profit/(Loss) for the period (C)	918.68	288.77	-1391.22	-169.98	609.07
Other Comprehensive Income/(expenditure)	-308.64	134.85	135.74	32.88	65.38
Tax on OCI	-96.30	0.00	41.94	11.38	22.62
Total Other Comprehensive Income/(expenditure) (D)	-212.34	134.85	93.80	21.50	42.76
Total Comprehensive Income/(expenditure) (C+D)	706.34	423.62	-1297.42	-148.48	651.83
Accumulated (loss) from last years	(2123.20)	(2546.82)	(1249.40)	(1100.92)	(1752.75)
Cumulative profit/(loss) transferred to Balance Sheet	(359.34)	(2123.20)	(2546.82)	(1249.40)	(1100.92)
(A) Related to Assets & Liabilities					
1. (i) No. of equity shares	21180000	21180000	21180000	21180000	21180000
(ii) Shareholder's Fund					
a) Equity Share Capital	4,657.00	2,118.00	2,118.00	2,118.00	2,118.00
b) Equity Portion of Preference Share Capital	0.00	1,057.52	1,057.52	1,057.52	1,057.52
c) Reserve					
d) Accumulated Profit/(Loss)	(359.34)	(2123.20)	(2546.82)	(1249.40)	(1100.92)
Net Worth	4,297.66	1,052.32	628.70	1,926.12	2074.60
2. Long Term Borrowing	-	2,350.92	2,176.78	2,015.54	1,866.24
3. Capital Employed	2023.91	981.36	769.69	2709.36	3260.16
4. (i) Net Fixed Assets	1420.33	1433.87	1356.82	1516.96	1684.03
(ii) Current Assets	6811.71	5743.56	5367.53	6485.01	6117.20
(iii) Net Current Assets (W/C)	603.58	-452.51	-587.13	1192.40	1576.13
5. Current Liabilities	6208.13	6196.07	5954.66	5292.61	4541.07
6. a) Sundry Debtors (Net)	2414.72	613.72	1459.92	2636.38	2637.66
b) Cash & Cash Equivalents	34.30	86.49	192.89	37.87	569.69
c) Other Bank Balances	1423.31	2015.02	900.00	1283.69	1107.73
7. Closing Stock of:					
a) Stores & Spares(Net)	63.11	58.05	53.69	53.07	50.05
b) Coal, Coke etc.(Net)	630.50	709.83	968.47	1226.98	828.60
8. Average stock of stores & spares(Net)	60.58	55.87	53.38	51.56	52.01
(B) Related to Profit/(Loss)					
1. a) Gross Margin(PBDIT)	1410.48	1006.23	-1659.38	173.22	990.23
b) Gross Profit	1212.95	757.71	-1935.41	-89.58	768.85
c) Net Profit (before tax)	991.12	557.05	-2125.25	-263.08	605.68
d) Net Profit (after tax)	918.68	288.77	-1391.22	-169.98	609.07
e) TCI (before tax)	682.48	691.90	-1989.51	-230.20	671.06
f) TCI (after tax)	706.34	423.62	-1297.42	-148.48	651.83
2. a) Gross Sales	12224.47	12899.98	10493.56	11505.53	11001.01
b) Net Sales(after levies)	8967.56	9377.68	7299.79	8622.36	9064.88
c) Sale value of Production	8888.23	9119.04	7041.28	9020.74	9138.95
3. Cost of Goods sold(Sales-Profit)	7976.44	8820.63	9425.04	8885.44	8459.20
4. a) Total Expenditures	8979.88	9690.71	10184.12	9435.21	8963.09
b) Salary & Wages	5761.35	5866.95	6417.58	5143.94	4602.90
c) Stores & Spares	397.15	517.78	499.84	559.81	591.2
d) Power & Fuel	233.72	232.18	283.54	294.51	320.7



Year Ending 31st March	2019-20	2018-19	2017-18	2016-17	2015-16 (Restated)
e) Finance Cost & Depreciations	419.36	449.18	465.87	436.3	384.55
5. Average consumption of Stores per month	33.10	43.15	41.65	46.65	49.27
6. a) Average Manpower employed during the year	44722	47383	49947	52409	54861
b) Social overheads (incl.LTC/LLTC)	-	-	-	-	-
c) S/Overhead Expnd.per employee					
(A) PROFITABILITY RATIO					
1) As % of Net Sales					
a) Gross Margin	15.73	10.73	-22.73	2.01	10.92
b) Gross Profit	13.53	8.08	-26.51	-1.04	8.48
c) Net Profit	11.05	5.94	-29.11	-3.05	6.68
2) As % of Total Expenditure					
a) Salary & Wages	64.16	60.54	63.02	54.52	51.35
b) Stores & Spares	4.42	5.34	4.91	5.93	6.60
c) Power & Fuel	2.60	2.40	2.78	3.12	3.58
d) Finance Cost & Depreciations	4.67	4.64	4.57	4.62	4.29
3) As % of Capital Employed					
a) Gross Margin	69.69	102.53	-215.59	6.39	30.37
b) Gross Profit	59.93	77.21	-251.45	-3.31	23.58
c) Profit before Tax	48.97	56.76	-276.12	-9.71	18.58
4) Operating Ratio(Sales-Profit/Sales)	0.89	0.94	1.29	1.03	0.93
(B) LIQUIDITY RATIOS					
1) Current Ratio	1.10	0.93	0.90	1.23	1.35
2) Quick Ratio	0.98	0.80	0.73	0.98	1.15
(C) TURNOVER RATIOS					
1) Capital Turnover Ratio(Net Sale/Cap.Employed)	4.43	9.56	9.48	3.18	2.78
2) Sundry Debtors(net) as no. of months					
a) Gross sales	2.37	0.57	1.67	2.75	2.88
b) Net Sales	3.23	0.79	2.40	3.67	3.49
3) As Ratio of Net Sales					
a) Sundry Debtors	0.27	0.07	0.20	0.31	0.29
b) Coal Stocks	0.07	0.08	0.13	0.14	0.09
4) Stock of Stores & Spares					
a) Avg.Stock/Annual Consumption	0.15	0.11	0.11	0.09	0.09
b) Cl. Stocks in terms of no of months consumption	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	0.85	0.93	1.65	1.63	1.09
b) As no of months cost of goods sold	0.95	0.97	1.23	1.66	1.18
c) As no of months Net Sales	0.84	0.91	1.59	1.71	1.10
(D) STRUCTURAL RATIOS					
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	0.92	0.50	0.30	0.91	0.98
d) Net Fixed Assets : Net Worth	0.33	1.36	2.16	0.79	0.81

FINANCIAL POSITION

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

FINANCIAL STATISTICS

(₹ in Crore)

Year Ended 31st March	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11
(A) What is owned						
Gross Fixed Assets	5221.04	4919.78	4796.21	4598.80	4568.29	4333.38
Less: Depreciation & Impairment	3724.46	3599.27	3414.62	3240.05	3132.35	3003.78
(1) Net Fixed Assets	1496.58	1320.51	1381.59	1358.75	1435.94	1329.60
(2) Capital Work-in-progress	785.61	768.71	503.85	227.10	166.92	104.95
(3) Deferred tax asset	285.15	113.91	-	-	-	-
(4) Non-current investment	-	-	13.85	27.71	41.57	55.42
(5) Long term loans & advances	130.66	134.15	56.50	41.74	39.82	41.25
(6) Other non-current Assets	246.7	114.43	-	0.00	0.87	0.72
(7) Current Assets						
(i) (a) Inventory of coal, coke etc.	828.6	754.53	618.75	757.05	946.79	1025.94
(b) Inventory of Stores & spares etc.	49.33	53.97	63.68	74.02	93.85	86.12
(c) Other inventories	9.55	7.21	6.24	6.00	3.77	0.30
(ii) Trade receivables	2638.05	1600.60	1570.15	1372.05	951.72	618.14
(iii) Cash & bank balances	1,680.42	2578.34	2287.72	2394.13	2102.86	1250.98
(iv) Current Investment	71.90	13.86	13.86	13.86	13.86	13.86
(v) Short term loans & advances	559.18	878.00	810.72	502.15	237.04	104.77
(vi) Other current assets	448.09	314.48	375.43	315.72	180.07	163.50
Total Current Assets (7)	6285.12	6200.99	5746.55	5434.98	4,529.96	3,263.61
(8) Less Current Liabilities & provisions						
(a) Short term borrowing	-	649.64	481.59	1098.70	2,500.23	3145.08
(b) Trade payables	94.20	80.79	65.57	88.93	127.74	95.22
(c) other current liabilities	3,098.53	2371.67	2452.9	2222.97	2,478.23	2144.27
(d) Short term provisions	1,556.69	1722.76	1461.26	1252.79	971.43	787.06
Total Current Liabilities (8)	4749.42	4824.86	4461.32	4663.39	6077.63	6171.63
Net Current Assets(7-8)	1535.70	1376.13	1285.23	771.59	(1547.67)	(2908.02)
TOTAL (A)	4480.40	3827.84	3241.02	2426.89	137.45	(1376.08)
(B) What is owed						
(1) Long term borrowing	-	-	-	-	1083.30	1083.30
(2) Deferred tax liability						
(3) Other long term liabilities	19.42	10.55	8.98	7.35	7.67	4.75
(4) Long term provisions	570.85	687.59	966.72	1868.57	2533.31	1845.06
TOTAL (B)	590.27	698.14	975.70	1875.92	3624.28	2933.11
Net worth (A-B)	3890.13	3129.70	2265.32	550.97	(3486.83)	(4309.19)
Represented by						
1. Equity capital	2118.00	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)	(6427.19)
NET WORTH	3,890.13	3,129.70	2,265.32	550.97	(3486.83)	(4309.19)
CAPITAL EMPLOYED	3032.28	2696.64	2666.82	2130.34	(111.73)	(1578.42)

STATEMENT OF PROFIT AND LOSS

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

FINANCIAL STATISTICS

(₹ in Crore)

Year Ending 31st March	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11
(A) Earned from:						
1. Gross Sales	11001.01	9947.01	10099.92	10176.62	8583.87	6951.77
Less: Levies (Excise duty & other levies.)	2495.48	1905.28	1811.93	1722.02	1303.39	794.66
Net Sales(1)	8505.53	8041.73	8287.99	8454.60	7280.48	6157.11
2. Other operating revenue						
(a) Assistance for sand stowing & protective works	3.74	2.38	3.86			
(b) Recovery of transportation & loading cost	217.82	215.93	183.46			
Total Other operating revenue(2)	221.56	218.31	187.32			
Revenue from operations(1+2)	8727.09	8260.04	8475.31			
3. Other income						
(a) Interest on deposits etc.	172.01	233.62	223.46	232.04	138.22	84.36
(b) Interest on RBI Power Bond	0.88	2.06	3.24	4.42	5.60	6.77
(c) Assistance for sand stowing & protective works	-	-	-	4.86	8.03	5.52
(d) Recovery of transportation & loading cost	-	-	-	154.49	156.90	150.17
(e) Other non-operating income	70.39	113.12	592.79	87.00	225.40	56.50
(f) Interest on Dividend from Mutual Fund	2.44	-				
Total (A)	8972.81	8608.84	9294.80	8937.41	7814.63	6460.43
(B) Paid to/provided for:						
1. Employees benefits & remuneration (a+b+c+d+e)	4524.63	4593.93	4410.83	4465.65	4211.01	3235.35
(a) Salary,wages, Allowances, Bonus etc.	3343.78	3311.12	3271.73	3006.42	2650.72	2179.59
(b) Contribution to P.F & other funds	393.40	383.31	380.72	361.60	275.82	278.04
(c) Gratuity	91.97	165.28	115.36	344.63	823.35	378.22
(d) Leave Encashment	101.78	138.42	112.76	182.36	99.89	140.48
(e) Others	593.70	595.80	530.26	570.64	361.23	259.02
2. Accretion/Decretion in stock	(76.12)	(136.48)	138.25	189.74	79.31	(173.25)
3. Welfare expenses	0.00	0.00	0.00	33.38	164.47	138.23
4. CSR expenses	50.67	14.33	20.00	-	-	-
5. Cost of materials consumed	592.06	580.15	564.08	497.66	467.85	445.87
6. Power & fuel	333.59	319.45	312.03	317.14	314.8	217.82
7. Repairs	239.46	195.71	173.30	126.28	80.51	70.05
8. Contractual expenses	1532.68	1031.48	815.27	747.08	665.47	643.35
9. Finance cost	4.07	3.42	30.22	18.97	22.84	42.01
10. Depreciation/amortisation/impairment	208.85	212.98	261.14	209.98	201.35	187.07
11. Provisions & write off	209.15	78.75	30.03	124.01	235.66	1.45
12. OBR Adjustment	(150.39)	(25.03)	(99.03)	(15.38)	47.72	20.57
13. Other expenses	718.33	585.93	553.17	509.99	503.15	544.13
14. Prior period Adjustment/Exceptional items/Extraordinary items	2.07	-	(3.50)	3.85	(1.87)	(5.91)
Total (B)	8189.05	7454.62	7205.79	7228.35	6992.27	5366.74

Year Ending 31st March	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11
Profit/Loss for the year (A-B)	783.76	1154.22	2089.01	1709.06	822.36	1093.69
Tax expenses	15.56	391.08	374.66	210.26	-	-
Net Profit	768.20	763.14	1714.35	1498.80	822.36	1093.69
Accumulated loss from last years	(1535.07)	(2290.44)	(4106.03)	(5604.83)	(6427.19)	(7520.88)
Cumulative profit/loss transferred to Balance Sheet	(766.87)	(1527.30)	(2391.68)	(4106.03)	(5604.83)	(6427.19)
*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						
(A) Related to Assets & Liabilities						
1. (i) No. of equity shares	21180000	21180000	21180000	21180000	21180000	21180000
(ii) No. of preference shares	25390000	25390000	25390000	25390000	-	-
(iii) Shareholder's Fund						
a) Equity Share Capital	2,118.00	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)	(6427.19)
Net Worth	3,890.13	3,129.70	2,265.32	550.97	(3486.83)	(4309.19)
2. Long Term Borrowing	-	-	-	-	1083.30	1083.30
3. Capital Employed	3032.28	2696.64	2666.82	2130.34	(111.73)	(1578.42)
4. (i) Net Fixed Assets	1496.58	1320.51	1381.59	1358.75	1435.94	1329.60
(ii) Current Assets	6285.12	6200.99	5746.55	5434.98	4529.96	3263.61
(iii) Net Current Assets (W/C)	1535.70	1376.13	1285.23	771.59	(1547.67)	(2908.02)
5. Current Liabilities	4749.42	4824.86	4461.32	4663.39	6077.63	6171.63
6. a) Sundry Debtors (Net)	2638.05	1600.60	1570.15	1372.05	951.72	618.14
b) Cash & Bank	1680.42	2578.34	2287.72	2394.13	2102.86	1250.98
7. Closing Stock of:						
a) Stores & Spares(Net)	49.33	53.97	63.68	74.02	93.85	86.12
b) Coal,Coke etc.(Net)	828.60	754.53	618.75	757.05	946.79	1025.94
8. Average stock of stores & spares(Net)	51.65	58.83	68.85	83.94	89.99	86.16
(B) Related to Profit/Loss						
1. a) Gross Margin(PBDIT)	996.68	1370.62	2380.37	1938.01	1046.55	1322.77
b) Gross Profit	787.83	1157.64	2119.23	1728.03	845.20	1135.70
c) Net Profit (before tax)	783.76	1154.22	2089.01	1709.06	822.36	1093.69
d) Net Profit (after tax)	768.20	763.14	1714.35	1498.80	822.36	1093.69
2. a) Gross Sales	11001.01	9947.01	10099.92	10176.62	8583.87	6951.77
b) Net Sales(after levies)	8505.53	8041.73	8287.99	8454.60	7280.48	6157.11
c) Sale value of Production	8715.38	8039.21	8149.69	8264.86	7201.33	6330.35
3. Cost of Goods sold(Sales-Profit)	7721.77	6887.51	6198.98	6745.54	6458.12	5063.42
4. a) Total Expenditures	8189.05	7454.62	7205.79	7228.35	6992.27	5366.74
b) Salary & Wages	4524.63	4593.93	4410.83	4465.65	4211.01	3235.35
c) Stores & Spares	592.06	580.15	564.08	497.66	467.85	445.87
d) Power & Fuel	333.59	319.45	312.03	317.14	314.8	217.82
e) Finance Cost & Depreciations	212.92	216.40	291.36	228.95	224.19	229.08
5. Average consumption of Stores per month	49.34	48.35	47.01	41.47	38.99	37.16
6. a) Average Manpower employed during the year	54861	58875	60329	63291	66409	69886



Year Ending 31st March	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11
b) Social overheads (incl'd.LTC/LLTC)	-	-	-	52.36	31.55	-
c) S/Overhead Expnd.per employee						
(A) PROFITABILITY RATIO						
1) As % of Net Sales						
a) Gross Margin	11.72	17.04	28.72	22.92	14.37	21.48
b) Gross Profit	9.26	14.40	25.57	20.44	11.61	18.45
c) Net Profit	9.21	14.35	25.21	20.21	11.30	17.76
2) As % of Total Expenditure						
a) Salary & Wages	55.25	61.63	61.21	61.78	60.22	60.29
b) Stores & Spares	7.23	7.78	7.83	6.88	6.69	8.31
c) Power & Fuel	4.07	4.29	4.33	4.39	4.50	4.06
d) Finance Cost & Depreciations	2.60	2.90	4.04	3.17	3.21	4.27
3) As % of Capital Employed						
a) Gross Margin	32.87	50.83	89.26	90.97	(936.68)	(83.80)
b) Gross Profit	25.98	42.93	79.47	81.12	(756.47)	(71.95)
c) Profit before Tax	25.85	42.80	78.33	80.22	(736.02)	(69.29)
4) Operating Ratio(Sales-Profit/Sales)	0.91	0.86	0.75	0.80	0.89	0.82
(B) LIQUIDITY RATIOS						
1) Current Ratio	1.32	1.29	1.29	1.17	0.75	0.53
2) Quick Ratio	1.14	1.12	1.13	0.99	0.57	0.35
(C) TURNOVER RATIOS						
1) Capital Turnover Ratio(Net Sale/Cap.Employed)	2.80	2.98	3.11	3.97	(65.16)	(3.90)
2) Sundry Debtors(net) as no. of months						
a) Gross sales	2.88	1.93	1.87	1.62	1.33	1.07
b) Net Sales	3.72	2.39	2.27	1.95	1.57	1.20
3) As Ratio of Net Sales						
a) Sundry Debtors	0.31	0.20	0.19	0.16	0.13	0.10
b) Coal Stocks	0.10	0.09	0.07	0.09	0.13	0.17
4) Stock of Stores & Spares						
a) Avg.Stock/Annual Consumption	0.09	0.10	0.12	0.17	0.19	0.19
b) Cl. Stocks in terms of no of months consumption	1.00	1.12	1.35	1.78	2.41	2.32
5) Stock of Coal,Coke, W/Coal etc.						
a) As no of months value of production	1.14	1.13	0.91	1.10	1.58	1.94
b) As no of months cost of goods sold	1.29	1.31	1.20	1.35	1.76	2.43
c) As no of months Net Sales	1.17	1.13	0.90	1.07	1.56	2.00
(D) STRUCTURAL RATIOS						
a) Debt : Equity	-	-	-	-	0.51	0.51
b) Debt : Net Worth	-	-	-	-	(0.31)	(0.25)
c) Net Worth : Equity	1.84	1.48	1.07	0.26	(1.65)	(2.03)
d) Net Fixed Assets : Net Worth	0.38	0.42	0.61	2.47	(0.41)	(0.31)
Proprietary ratio (Equity/Total assets)			0.32			
Equity = Share capital + Reserve & surplus			2,265.32			
Total Assets = Net Fixed Assets + Current Assets			7,128.14			
Net Fixed Assets to Net Worth			0.59			

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 49th Annual Report of Bharat Coking Coal Limited along with Audited Accounts for the year ended 31st March, 2020. The Company has earned a Total Comprehensive Income/ (Expenditure) of ₹ 706.34 crore in the current year against a Total Comprehensive Income of ₹423.62 crore for the previous year. The Audited Statement of Accounts, Auditors' Report thereof and the comments of Comptroller & Auditor General of India (CAG) are annexed to this Report.

1.0. OVERVIEW OF PERFORMANCE DURING 2019-20

1.1. RAW COAL PRODUCTION, PRODUCTIVITY & OFFTAKE PERFORMANCE OF BCCL DURING 2019-20 VIS-À-VIS 2018-19

Sl. No.	Particulars	Unit	2019-20			2018-19	Growth over last year	
			Target	Actual	Achieved (%)	Actual	Absolute	(%)
i	Raw Coal (According to type of Mine)							
	UG	M. Te.	1.20	1.04	86.86	0.90	0.14	15.83
	OC	M. Te.	34.80	26.69	76.69	30.14	-3.45	-11.45
	Total	M. Te.	36.00	27.73	77.03	31.04	-3.31	-10.66
ii	According to type of Coal							
	Coking coal	M. Te.	30.66	25.95	84.62	24.34	1.61	6.60
	Non-coking coal	M. Te.	5.34	1.78	33.41	6.70	-4.92	-73.38
		M. Te.	36.00	27.73	77.03	31.04	-3.31	-10.66
iii	OB Removal (Excl. R/H)	M. CuM.	125.00	82.65	66.12	103.25	-20.60	-19.95
iv	Productivity (OMS)							
	UG	Te.	0.31	0.24	78.21	0.20	0.04	20.00
	OC	Te.	7.42	6.75	90.92	6.05	0.70	11.50
	Overall	Te.	4.19	3.32	79.28	3.26	0.06	1.84
v	Offtake of Coal	M. Te.	36.00	28.76	79.89	33.05	-4.29	-12.98

1.2. WAGON LOADING

CONSUMERWISE COMPARATIVE WAGON LOADING STATUS

Customer	TOTAL RAKE		DAILY AVERAGE	
	2018-19	2019-20	2018-19	2019-20
HPGCL PANIPAT	124.0	69.0	0.34	0.19
HPGCL YAMUNA NAGAR	102.0	63.0	0.28	0.17
HPGCL RAJIV GANDHI (PMRG)	147.0	82.0	0.40	0.22
CLP JHAJJAR	203.0	170.0	0.56	0.46
PSPCL ROPAR	75.0	17.0	0.21	0.05
PSPCL LEHRA MOHABBAT	105.0	27.0	0.29	0.07
UPRVUNL HARDUAGANJ	130.0	102.0	0.36	0.28
UPRVUNL PARICHA	363.0	262.0	0.99	0.72
NTPC BARH	103.0	67.0	0.28	0.18
NTPC UNCHAHAHAR	316.0	569.0	0.87	1.55
NTPC FARAKKA	105.0	170.0	0.29	0.46
NTPC DADRI	257.0	157.0	0.70	0.43
NTPC MAUDA	142.0	93.0	0.39	0.25
NTPC SOLAPUR	150.0	-	0.41	-
DVC KODERMA	371.0	384.0	1.02	1.05
DVC DSTPS	294.0	258.0	0.81	0.70
DVC BOKARO	1.0	0.0	0.00	0.00
DVC DTPS, WARIA	7.0	8.0	0.02	0.02
DVC CHANDRAPURA	49.0	13.0	0.13	0.04
DVC MEJIA	1749.0	1734.0	4.79	4.74
DVC RAGHUNATHPUR	15.0	107.0	0.04	0.29
WBPDCS SANTALDIH	696.0	545.5	1.91	1.49
WBPDCS KOLAGHAT	200.0	40.0	0.55	0.11
WBPDCS BAKRESWAR	34.0	79.0	0.09	0.22
WBPDCS BANDEL	33.0	14.0	0.09	0.04
WBPDCS SAGARDIGHI	17.0	128.0	0.05	0.35
CESC BUDGE BUDGE	97.0	89.0	0.27	0.24
DURGAPUR PROJECTS LTD	200.0	234.0	0.55	0.64
MITHON POWER LTD	63.0	45.0	0.17	0.12
DB POWER	21.0	19.0	0.06	0.05
HIRANMAYE ENERGY	11.0	-	0.03	-
HALDIA ENERGY	9.0	11.0	0.02	0.03
ROSA POWER	5.0	-	0.01	-
JINDAL POWER	5.0	-	0.01	-
NFL NANGALDAM	52.0	62.0	0.14	0.17
NFL BHATINDA	79.0	91.0	0.22	0.25
NFL DIWANA	112.0	97.0	0.31	0.27
BOKARO POWER SUPPLY CO. LTD.	98.0	76.0	0.27	0.21
BCCL BHOJUDIH WASHERY	94.0	78.0	0.26	0.21

Customer	TOTAL RAKE		DAILY AVERAGE	
	2018-19	2019-20	2018-19	2019-20
BCCL DUGDA WASHERY	74.5	38.0	0.20	0.10
BHILAI STEEL PLANT	7.0	35.0	0.02	0.10
DURGAPUR STEEL PLANT	98.0	92.0	0.27	0.25
BOKARO STEEL PLANT	141.0	98.0	0.39	0.27
ROURKELLA STEEL PLANT	64.0	67.0	0.18	0.18
BURNPUR STEEL PLANT	18.0	27.0	0.05	0.07
SHREE ENTERPRISES COAL SALES PVT. LTD	1.0	-	0.00	-
NABHA POWER	-	1.0	-	0.00
UPRVUNL ANPARA	-	7.0	-	0.02
UPRVUNL OBRA	-	27.0	-	0.07
NTPC BONGAIGAON	-	6.0	-	0.02
NTPC KUDGI	-	1.0	-	0.00
ADHUNIK POWER	-	5.0	-	0.01
BHAGWATI ENTERPRISES	-	2.0	-	0.01
ARIES ENTERPRISES	-	1.0	-	0.00
GODAVARI COMMODITIES LTD	-	1.0	-	0.00
GRAND TOTAL	7037.5	6368.5	19.28	17.40

1.3. SUPPLY OF WASHED & DIRECT FEED COAL

Supply of Washed & direct feed coal to the steel sector was 7.48 lakh tonnes in 2019-20 against 6.71 lakh tonnes in 2018-19. This represents a growth of (+) 11.38 % over the last year

1.4. WASHED COAL & WASHED POWER COAL PRODUCTION

(In million tonnes)

Type	2019-20		2018-19	
	Target	Actual	Target	Actual
Washed Coal (C)	0.861	0.664	1.035	0.634
Washed Power Coal	1.292	0.812	0.869	0.766
Total	2.154	1.476	1.904	1.400

2. MANAGEMENT:

- a. The affairs of the Company during the period from 01.04.2019 to 31.03.2020 have been managed by the following members of the Board:-

1.	Shri P.M. Prasad Chairman-cum-Mg. Director	:	From 02.08.2019	;	Continuing
2.	Shri Shekhar Saran Chairman-cum-Mg. Director	:	From 18.04.2019	to	02.08.2019
3.	Shri Gopal Singh Chairman-cum-Mg. Director	:	From 18.10.2018	to	17.04.2019
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	;	Continuing
8.	Shri Samiran Dutta, Director	:	From 18.07.2019	;	Continuing
9.	Shri K.R. Vasudevan, Director	:	From 01.06.2019	to	18.07.2019
10	Shri K.S. Rajashekar, Director	:	From 01.03.2015	to	31.05.2019
11	Shri Chanchal Goswami, Director	:	From 04.11.2019	;	Continuing
12	Shri Jai Prakash Gupta, Director	:	From 14.08.2019	to	04.11.2019
13	Shri P.M. Prasad, Director	:	From 09.05.2019	to	02.08.2019
14	Shri K.K.Mishra, Director	:	From 14.03.2019	to	08.05.2019
15	Dr. K.S. Khobragade, Independent Director	:	From 06.09.2017	;	Continuing
16	Shri Narendra Singh, Independent Director	:	From 10.07.2019	;	Continuing
17	Dr. A.K. Lomas, Independent Director	:	From 17.11.2015	to	16.11.2019
18	Dr. H.S. Yadav, Independent Director	:	From 17.11.2015	to	16.11.2019
19	Shri Bishnu Prasad Das, Independent Director	:	From 02.02.2017	to	01.02.2020

b. Twelve (12) Board Meetings were held during the year 2019-20.

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

Equipment.	Population as on 31.3.20 (Total)	Population as on 31.3.19 (Total)	CMPDI Norms		w.r.t.shift hours				% Variation	
			2019-20		2018-19					
			AV %	UT %	AV %	UT %	AV %	UT %	AV	UT
Dragline	2	2	85	73	82	22	83	22	-1	0
Shovel	111	123	80	58	72	40	73	45	-1	-11
Dumper	433	473	67	50	71	27	71	30	0	-10
Dozer	113	113	70	45	59	16	57	17	4	-6
Drill	84	88	78	40	65	20	67	22	-3	-9

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	2019-20	2018-19
i	Power Failure	0.614	1.284
ii	Absenteeism	0.062	0.051
iii	Rain / Drowning	3.457	3.804
iv	Mechanical Break down	1.847	5.605
v	I.R.	1.201	3.088
vi	Lag in Stowing	0.000	0.000
vii	N.A. of Land / Land dispute etc.	30.120	24.302
viii	Fire	12.101	8.514
ix	Geo- mining disturbance / Roof Trouble	0.000	0.438
x	DGMS Restrictions	6.353	15.412
xi	Other	26.957	51.572
Total		82.711	114.071

b) Loss of Washed Coal Production

(Fig. in Lakh Te.)

S. No.	Causes	2019-20	2018-19
i	Power Failure	0.073	0.290
ii	Elec. & Mechanical Break down	0.997	1.859
iii	Raw Coal Shortage	1.641	3.696
iv	CC Bunkerfull	0.000	0.066
v	Rain & Drowning	0.000	0.000
vi	Operational Trouble	0.748	1.285
vii	Maint. Held up	0.436	0.616
viii	Media Short	0.000	0.000
ix	Others	0.099	0.339
Total		3.994	8.151

6. STATUS OF POWER SUPPLY

6.1. POWER AVAILABILITY

Sl.No	Average Power Requirement (MVA)	Average Availability (MVA)	Interruption Hours (Duration)
2019-20.	182.75	180.19	1449.42
2018-19.	182.75	176.94	3202.80

6.2. OPERATION OF CAPTIVE SETS TO SUPPLEMENT POWER AVAILABILITY

The details of energy generated during 2019-20 by various captive DG station compared to previous year is noted below:

Captive DG Sets	Installed Capacity (MVA)	2019-20		2018-19	
		Energy Generated (KWH)	Running Hrs	Energy Generated (KWH)	Running Hrs
Moonidih	2×1.1+4.4	4441.5	31:25	5642	20:45
Murlidih/Mahuda	2×0.88	240	4:45	810	16:55
Total		4681.5	35.70	6452	37:40

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) & 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 & put in commercial operation with the help of departmental manpower in Nov,1996 & 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. CMPDI, Ranchi has submitted a draft copy of NIT for leasing of CPP Moonidih and in a meeting it was decided to conduct a Pre-NIT Meeting with prospective bidders.

A Pre NIT meeting was conducted amongst the officers of CMPDI, BCCL and prospective bidders on 15.10.19 at the office of GM, Moonidih. Based on the suggestions/ recommendations and other facts pointed out in the Pre-NIT meeting, the Final NIT for restarting of the CPP, Moonidih is under preparation by CMPDI.

(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 were 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.

7. FINANCE

7.1. CAPITAL STRUCTURE

Authorised Share Capital	₹ in Crore
5,10,00,000 Equity Shares of ₹ 1000/- each	5,100.00
Total	5,100.00

Subscribed & Paid up Share Capital	
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
Total	4,657.00

The Authorised Equity Share Capital of the Company has been increased by reclassifying the existing authorised share capital of ₹ 5100.00 Crore due to the conversion of Preference Share Capital into Equity Share Capital duly approved by the Company in its 17th EGM held on 24th March, 2020.

The Paid-up Equity Share Capital of the Company has been increased due to the conversion of Preference Share Capital into Equity Share Capital duly approved by the Company in its 17th EGM held on 24th March, 2020.

7.2. FINANCIAL RESULT

During the year under review, the Company earned Total Comprehensive Income(TCI) / (Expenditure) of ₹ **706.34 crore** as compared to TCI of ₹ **423.62 crore** in the previous year. Details are as under:

₹ in Crore

Particulars	2019-20	2018-19
Profit(+)/Loss(-) before Depreciation & impairment, Interest, Tax & Amortisation (EBIDTA)	1,410.48	1,006.23
Less: Depreciation and Impairment	197.53	248.52
Profit before Interest, Tax & Amortisation	1,212.95	757.71
Less: Interest	221.83	200.66
Profit Before Tax (PBT)	991.12	557.05
Less: Tax Expense	72.44	268.28
Profit for the period (PAT)	918.68	288.77
Other Comprehensive Income/(Expenditure)	(308.64)	134.85
Less: Tax on OCI	-96.30	-
Total Other Comprehensive Income/(Expenditure)	(212.34)	134.85
Total Comprehensive Income for the period(TCI)	706.34	423.62

7.3. CAPITAL EXPENDITURE (CAPEX)

(₹ in Crore)

Particulars	Budget	Actual Expenditure
F.Y. 2019-20	625.00	536.72
F.Y. 2018-19	730.00	439.59

7.4. PAYMENT TO EXCHEQUER DURING FY 2019-20

(₹ in Crores)

Particulars	West Bengal	Jharkhand	Central Exchequer	Total
Royalty on Coal	0.33	1051.02		1051.35
District Mineral Foundation Trust (DMFT)	0.10	323.51		323.61
National Mineral Exploration Trust (NMET)	0.01	22.94		22.95
Cess on Coal	86.92			86.92
Value Added Tax (VAT)	0.01	4.72		4.73
Central Sales Tax (CST)	0.44	16.77		17.21
Central Excise Duty			1.21	1.21
Income Tax (excluding TDS)			39.29	39.29
Bazar Tax (MADA)		77.27		77.27
Professional Tax	0.26	8.37		8.63
Central Goods & Services Tax (CGST)	0.46	158.76		159.22
State Goods & Services Tax (SGST)	0.02	164.84		164.86
GST (Compensation to State) Cess	18.24	1152.26		1170.50
TOTAL	106.79	2980.46	40.50	3127.75

Note:

- Payment of JVAT & CST has been made for the purpose of admission of appeal / stay of demand before Appellate Authorities.
- Payment of Central Excise Duty has been made under Sabka Vishwas Legacy Dispute Resolution Scheme (SVLDRS).
- Payment of Income Tax includes ₹ 20.84 cr as Advance Tax, ₹ 15.78 cr as Stay of Demand and ₹ 2.67 cr under Vivad se Vishwas Scheme.
- Payment of CGST, SGST & GST Cess is net off GST-ITC utilized.

8. TELE COMMUNICATION

1. MPLS-VPN based Wide Area Network (WAN) for online activities:

- Presently, MPLS-VPN have been established at 162 locations by M/s RailTel for online activities from Area Offices, Regional stores, Central Stores, Washery Stores, CHD, Workshop, Weighbridges & Project Offices etc. of BCCL.
- To cater the requirement of new road weighbridges as well as other data generation points, An extension order for establishment of MPLS-VPN for online connectivity at 37 locations of BCCL has been placed on M/s RailTel vide order no.: BCCL/E&T/MPLS-VPN/2019-20/363 dtd.22/10/2019.
- LOA for provision of MPLS -VPN connectivity at 270 locations of BCCL has been issued to M/s RailTel.

2. 500 Mbps Internet Leased Line & its distribution:

Previously, 45 Mbps Internet leased line exist at HQ, Koyla Bhawan and only few area offices of BCCL had the internet facility.

As the Internet service {via wireless (i.e. dongle) / wired Broadband} at remote locations of BCCL is not reliable and Internet is essential for email services, e-procurement, data uploading on BCCL website, to access CIL website required for HRIS & other services, generating Challan at road weighbridges, accessing GPS based Vehicle tracking system at Area control room etc. at Offices and Stores.

In view of the above, a comprehensive work order for hiring of 500 Mbps uncompressed (1:1) internet leased line along with its distribution at various locations of BCCL like HQ, Area Offices, Regional store, Central Stores, Central Hospital, Road Weighbridges, Project Offices etc. has been placed on M/s Railtel vide order no.: BCCL/E&T/ILL/2019-20/370 dtd.22/10/2019. The same is also installed & commissioned.

3. CCTV Surveillance System:

CCTV surveillance System (at Areas) have been commissioned and made operational at 136 vulnerable points of BCCL like Area Offices, Stores, Magazines, Major Coal Dumps, Hospitals etc.

As the surveillance system is also necessary for the monitoring of Railway sidings of BCCL, CCTV surveillance system have been installed & commissioned at 23 nos. of railway sidings of BCCL.

The live streaming of CCTV footage of railway sidings can be viewed from Area control room as well as HQ, Koyla Bhawan. A LED screen has also been installed at ground floor, Koyla bhawan for viewing of live footage from railway sidings as well as cameras installed at road weighbridges of BCCL for surveillance purpose.

4. RFID Based Boom Barrier System at Road Weighbridges:

Presently, RFID based boom barrier system is installed and commissioned at 48 nos. of Road Weighbridges at BCCL for weighbridge automation & surveillance purposes.

To cater the requirement of RFID surveillance system at 15 nos. of upcoming road weighbridges, supply order has been placed on 09/12/2019 for the implementation of the same.

5. One no. of LED screen has been installed at ground floor, Koyla Bhawan for display of information related to various CSR activities done by BCCL.

6. Video Conferencing Set-up at BCCL Command Areas:

Presently Video conferencing system has been installed at HQ Koyla Bhawan for facilitating video conferencing across the various CIL subsidiaries as well as with the MOC. In order to extend the benefits of information technology at BCCL, the work order for supply and installation of Video- Conferencing System at 22 locations of BCCL has been issued which will facilitate the video conferencing between HQ and Area Offices and subsequently will improve productivity of the company. The said system has been installed and commissioned on 26.03.2020.

7. GPS Based Vehicle tracking system:

As the rental period of present GPS Based Vehicle Tracking System installed for internal coal transportation is going to complete on 31.03.2020. Work order for supply, installation, commissioning, implementation, training & maintenance of GPS based Vehicle Tracking System has been issued on 28.01.2020 and it has been installed and it is under trail run.

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 R.S. Mahapatra, Director(Personnel), BCCL, Member
3. Shri Rakesh Kumar, Director(Tech.) OP,- Member



4. Shri Samiran Dutta, Director(Finance), BCCL, Member
5. Shri Chanchal Goswami, Director(Tech.) P&P, Member

10. COMPUTERIZATION:

- a. BCCL has been working with centralised server concept for more than 6 (Six) years, with safety features like RAC and Data Guard, for high availability configuration. This configuration is in operation in full swing and BCCL is the pioneer among CIL and its subsidiaries to adopt this configuration enabling the users to access the central server, round the clock (24X7), at "Main Data Centre" (MDC), located at BCCL-HQ. Security of information is being dealt by the Data Guard technology, configured for backup at Near Data Centre (NDC), located at BCCL-Kolkata office.
- b. The centralised server hosts the in house developed ERP software called "**CoalNet**". This CoalNet, an ERP like application, covers all the functionality to run the business process smoothly and efficiently without any bottleneck and has 6 functional Modules. This centralised server is operational 24*7 to ensure round the clock availability and using the concept of Centralised server presents a unique opportunity to all the users of BCCL spread over different areas, over different locations, to work on a single platform thereby ensuring data integrity and reducing redundancy of work. All the Financial and Sales and other related works such as Financial Accounting, sales invoice, refund, stores issue, stores inventory management, store Receipt Voucher Generation etc. are being done through CoalNet.
- c. Moreover, CoalNet ERP is regularly being upgraded to keep up with the business requirements. Some of the major achievements are as follows:
 - i. To incorporate security features, QR code attached Real Time invoices are being generated for Road Sale customers.
 - ii. File Tracking System has been incorporated to track the movement of files and to prevent delay in file movement.
 - iii. Payroll related data is being received through e-office/email which is being used for salary preparation.
 - iv. With the advent of GST w.e.f 01-Jul-2017, necessary changes are constantly being made in CoalNet ERP for compliance with GST rules. All GST portal data filing is being done by data generated through CoalNet by authenticated users. Moreover, e-way bill is being generated at despatch point.
 - v. Customisation of Payment procedure has been done for direct payment to Hospitals in cases of cashless treatment facility.
 - vi. Schedules, Notes to Accounts, Balance Sheet & Profit Loss and Reports like Ledger, Trial, and Cash& Bank Book is being prepared through CoalNet ERP.
 - vii. Implementation of system for payment of Under Ground Allowance to executives in compliance with 3rd PRC. Records of date-wise UG visit of executives and the audited & approved UG allowance payable to executives are kept in the system in a transparent manner.
- d. In order to ensure transparency, processing mode has been changed from batch to online mode whereby there is provision of online entry and approval of vital input.
- e. BCCL website "www.bcclweb.in" is operational and is 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. Online Grievance Portal (Samadhan Portal).

- iii. Online leave application portal for executives of BCCL.
 - iv. Pay slip information is being provided to employees through a web based portal after due authentication.
 - v. Provision has been made for real time viewing of FSA Bills by consumers.
 - vi. All other information and notices about the company is made available in public domain through BCCL website.
- f. 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.

Constant endeavour is always there for further development in processing information as per the business requirement of the company and also to comply with the nation's 'citizen centric' applications towards digitisation.

11. GEOLOGICAL EXPLORATION AND DRILLING

Exploration and Drilling:

Year wise drilled metergae in BCCL Command Area during FY: 2019-20												
Sl No	Block	Coalfield	District	State	Type	Area (Sq Km)	Depth Range (m)	Agency	Drilled Metergae up to 31-03-2019	Drilled Metergae up to 31-03-2019	GR Schedule	Remark
1	Mirzagaon	Raimahal	Bhagalpur	Bihar	MIMDR	46.17	80-600	M/s APC	1335	34084	NIL	The Block has been Surrendered
2	Kharkharee	Jharia	Dhanbad	Jharkhand	CIL	3.99	290-325	M/s MAPL	-	8179.15	2020-21	Drilling will conclude during FY: 2020-21
3	Dharmaband	Jharia	Dhanbad	Jharkhand	CIL	6.00	380-320	M/s SWPEL	-	14921.15	2020-21	Drilling will conclude during FY: 2020-21
4	West Mohuda	Jharia	Dhanbad	Jharkhand	Addl-CIL	11.50	200-800	MoU (MECL)	-	10122	2020-21	Drilling will conclude during FY: 2020-21
5	Madhuband	Jharia	Dhanbad	Jharkhand	CIL	8.12	290-1180	-	-	-	2022-23	E-tendering under process & subject to finalization of e-tendering and issue of work order by CMPDI(HQ)
6	Jhunkundar OCP	Raniganj	Dhanbad	Jharkhand	CIL	2.10	70-700	-	-	-	2021-22	Drilling proposal has been sent to BCCL for Approval
7	Production Support Drilling	Jharia	Dhanbad	Jharkhand	CIL		30-150	-	-	-	2021-22	BCCL has requested for production support drilling in two mines. Drilling proposal of the same has been prepared and sent to BCCL for approval.
Total-									1335	67306.3		

11.2 GEOLOGICAL ASSESSMENT:

Sl. No.	Details of work	No. of Large Dia Borehole studied		Percentage Increase/ Decrease
		2019-20	2018-19	
1	Study of drilling large diameter borehole for drinking purpose, fire extinguish in coal seam, piezometer wells.	08	20	(-)60 %

12. RESEARCH AND DEVELOPMENT

12.1 R&D PROJECTS

STATUS OF R&D/S&T PROJECTS UNDER COMMAND AREA OF BCCL (As on 31.03.2020)

Sl. No	Project Title	Date Of Start of the Project	Scheduled date of completion	Total Approved Cost (₹Lacs)	Disbursement 'Progressive. till 31.03. 2020 (₹ lacs)	Status
A	R&D Projects					
1	<p>Development of guidelines for prevention & mitigation of explosion hazard by risk assessment and determination of explosibility of Indian coal incorporating risk based mine emergency evacuation and re-entry protocol. Project code: CIL/R&D/1/60/2016.</p> <p>Implementing agencies: CIMFR, Dhanbad, ISM, Dhanbad, S&R Division, CIL (HQ), Kolkata and SIMTARS, Australia.</p>	15 th April 2016	14 th April 2021	₹2413.21 (IIT-ISM, Dhanbad- ₹1617.07 CIMFR, Dhanbad- ₹796.14)	₹ 2267.76 (IIT ISM -₹1510.00 CIMFR-₹757.76)	<p>'Risk assessment for identification of gaps in existing mine entry and re-entry practices during or after emergency in Indian coal mines is in progress at IIT-ISM, Dhanbad. Lab analysis of intrinsic properties and petrographic characterization of the collected coal samples to know coal combustion behaviour is also continue. Simulation of coal dust explosion and study of effect of different inertising agents in 30 m long propagation tube will be started after installation and commissioning of all above equipment at the campus of IIT-ISM, Dhanbad. Expected delay due to delay in procurement of equipment at IIT, Dhanbad. ISM has initiated for procurement of 30m long explosion tube from SIMTARS, Australia. Three equipment for which procurement order placed at earlier by IIT-ISM, Dhanbad have been delivered to IIT ISM, Dhanbad but their installation has not been started till date. Order for procurement of 30m explosion chamber from SIMTARS, Australia has not been placed till date due to certain issues arises with SIMTARS.</p>



Sl. No	Project Title	Date Of Start of the Project	Scheduled date of completion	Total Approved Cost (₹Lacs)	Disbursement 'Progressive. till 31.03. 2020 (₹ lacs)	Status
2	Requirement of air in mine for Mass Production Technology. Project Code: CIL/R&D/01/63/2016 Implementing Agency: UMD, CMPDI(HQ), Ranchi	1 st Nov. 2016	31 st Oct. 2020	₹491.27	₹164.33	R&D Board in its 30th meeting held on 23.12.2019 approved time extension up to up to 31st October 2020 as recommended by the Apex committee in its meeting held on 24.09.2019 to complete the remaining activities of the project. Field activities related to gas survey has been started and till date 3 mines of BCCL and ECL have been completed. Five more mines have been identified, where gas survey will be conducted shortly.
3	Design of cost effective process flowsheet for improved washing efficiency of Indian Coking and Non-coking coals. Project code: CIL/R&D/02/07/2017 Implementing agencies: IIT-ISM, Dhanbad and CMP Division, CMPDI (HQ), Ranchi, Washery Division, BCCL, Dhanbad.	17 th Apr. 2017	25 th Oct. 2020	₹238.65 (IIT-ISM-₹223.65 CMPDI-₹15.00) [Revised Project Report]	₹223.65	Change of scope of the project, Time extension, cost re-appropriation and cost revision was deliberated in the 30th meeting of the R&D Board held on 23.12.2019. R&D Board of CIL agreed for further continuation of the project [limiting the project to laboratory study i.e part-1 only] and approved time extension of the project up to 25 th October 2020 and cost reduction of the project, as recommended by the Apex Committee in its meeting held on 24.09.2019 to complete the remaining activities of the project. The R&D Board advised IIT-ISM, Dhanbad to give first priority to washery grade V & VI coal in laboratory study under this project. Reduced cost of the revised project would be ₹238.65 lakh [IIT-ISM, Dhanbad- ₹.223.65 lakh; CMPDI, Ranchi- ₹15.0 lakh; BCCL- Nil]. IIT-ISM, Dhanbad has returned the excess amount along with interest earned on the disbursed amount {₹10,06,63,368 (Principle : ₹926,35,000; Interest: ₹80,28,368)} to CMPDI on dated 12.02.2020.

Sl. No	Project Title	Date Of Start of the Project	Scheduled date of completion	Total Approved Cost (₹Lacs)	Disbursement 'Progressive. till 31.03. 2020 (₹ lacs)	Status
4	Development of Virtual Reality Mine Simulator (VRMS) for improving safety and productivity in coal mines. Project Code No: CIL /R&D/01/67/2017. Principal Implementing Agency: UMD, CMPDI, Ranchi, ECL Sanctoria, NCL, Singrauli and SIMTARS, Australia	1 st Sep. 2017	28 th Feb. 2021	₹1410.10 (IIT-ISM- ₹1320.10 CMPDI, Ranchi- ₹90.00)	₹1254.97 (IIT-ISM-₹1250.00 CMPDI-₹4.97)	Civil work [where proposed VRMS will be installed] including acoustics is in the completion stage at IIT-ISM, Dhanbad. IIT-ISM, Dhanbad has placed order to SIMTARS, Australia for required VRMS set and other associated equipment. But the same has not been arrived till date at IIT-ISM, Dhanbad due to some issues raised by SIMTARS. IIT-ISM, Dhanbad is pursuing the matter with SIMTARS, Australia. The Apex Committee of CIL Board has changed the place of implementation from Moonidih UG, BCCL, Dhanbad to Jhanjra UG, ECL. Hence the Sub-Implementing has changed from BCCL to ECL.
5	Demonstration of Coal Dry Beneficiation System using Radiometric Technique. Project Code: CIL/R&D/2/05/10 Imple. Agency: CMP Division, CMPDIL & Ardee Hi-Tech Pvt Ltd, Vishakhapatnam	Sept. 2010	March 2020	₹2565.70 (CMPDI- ₹1814.40 Ardee Hi-Tech-₹751.30)	₹1424.240	R&D Board in its 30 th meeting held on 23.12.2019 approved time extension up to 31 st March 2020 as recommended by the Apex committee in its meeting held on 24.09.2019 to complete the entire activities of the project. Earlier revised schedule of completion of the project was July 2019. As installation of infrastructure at Madhuban washery has not been completed, field trial could not be undertaken till date to assess efficacy of the developed technology by ArdeeSort under this project. As such, project could not be completed within revised schedule.
6	Development of guidelines for design of all tiers of shovel-dumper dump above dragline dump, with delineation of phreatic surface, within dragline dump, throughout the year and validation study on two dragline mines of Coal India Limited (CIL) Project code: CIL/R&D/01/68/2018 Imple. Agency: BIT, Mesra S&R Division, CIL (HQ), Kolkata.	1 st May 2018	30 th April 2021	₹75.30 (BIT - ₹75.30)	₹58.00	Under this project, so far, geo-engineering and Hydro-geological collection from field started and their analysis at BIT, Mesra is continuing. Collection of samples from Sasti and Mungoli OC, WCL and Block-II, BCCL has been done and their analysis are continue. FOS of Sasti and Mungoli OC, WCL calculated. Collection of geo-engineering parameters from Bina OCP, NCL done.

Sl. No	Project Title	Date Of Start of the Project	Scheduled date of completion	Total Approved Cost (₹Lacs)	Disbursement 'Progressive. till 31.03.2020 (₹ lacs)	Status
B.	S&T Projects:					
1	Shale gas potentiality evaluation of Damodar Basin of India - CE(EoI)/30 Implementing Agency: NGRI, Hyderabad, CIMFR, Dhanbad and CMPDI, Ranchi	Dec. 2012	Dec. 2019	₹2038.09 (NGRI - ₹813.84 CIMFR - ₹169.95 CMPDI - ₹1054.30)	₹1968.24 (NGRI-₹805.74 CIMFR-₹157.00 CMPDI-₹1005.50)	<ul style="list-style-type: none"> Project has been completed. Project completion report is being prepared. 3D seismic survey has been carried out by NGRI, Hyderabad in Rangamati B block of Raniganj Coalfields and Radha Nagar Piparatand block of Jharia coalfields completed. Drilling of borehole (4 Nos. each) completed at Rangamati B block of Raniganj Coalfields and Radha Nagar Piparatand block of Jharia coalfields.
2	Design and Stability of Pillars/Arrays of Pillars for Different Mining Methods in Coal Mine Workings [MT-170] Implementing Agency: Central Institute of Mining and Fuel Research (CIMFR), Dhanbad, IIT-ISM, Dhanbad, CMPDI, Ranchi, South Eastern Coalfields Ltd. (SECL), Bilaspur, Bharat Coking Coal Ltd. (BCCL), Dhanbad and Singareni Collieries Co. Ltd. (SCCL), Kothagudem	16.03. 2018	15.09.2020	₹562.29 (CIMFR- ₹299.37 ISM- ₹211.00 CMPDI-₹51.92)	₹475.00 (CIMFR-₹265.00 ISM-₹200.00 CMPDI-₹10.00)	<ul style="list-style-type: none"> Literature survey is in progress. Procurement of equipment are in progress. Testing of NX-size core samples of coal from Churcha mine completed. The location for in-situ stress measurement at Moonidih and Churcha finalised and tendering for drilling is under process at BCCL & SECL. Strata monitoring at Adriyala Panel No. 2 of SCCL under process. Geo-technical data collected for inputs of 3D Numerical modelling & models for simulation of pillar behavior are in progress.

12.2 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.

12.3 INTRODUCTION OF SDL

A total 49 nos. of SDLs are on roll as on 31.03.2020 in comparison to 59 nos. of SDLs as on 31.03.2019. All 49 SDLs are engaged in production only.

12.4 PRODUCTION AND PRODUCTIVITY OF SDLS DURING 2019-20 IN COMPARISON TO 2018-19

Particulars	2019-20 (Prov)	2018-19	Growth over Last year (%)
Production (Mt)	0.511	0.568	(-) 10.03
Productivity (Te/SDL/Day)	31.32	31.98	(-) 2.06

12.5. 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 in rush of water, multi-seam working & DGMS restrictions.

- During the monsoon of 2019-20, Bhagaband, PB Project, KB 10/12, went out of operation.
- Bhowra(S) UG mine is out of operation as per directive of DGMS.
- Underground Mines of PB Area went out of operation in Oct' 2019 due to inundation of all working faces.

12.6. SDL SURVEYED OFF DURING FY 2019-20

Total numbers of SDL surveyed off during 2019-20 is 10.

12.7. LONGWALL TECHNOLOGY:

Longwall face is in successful operation at XVI T Seam of Moonidih Colliery. It has produced 0.530519 MTe in 2019-20 & 0.326151 MTe in 2018-19. It has registered a growth of 62.66% during 2019-20 as compared to the previous year.

12.8. ONGOING MINING PROJECTS:

Sl. No	Name of the Mine/Project	Cap. (MTY)	Present Status
1	Block- II Continuous Miner UG Project (Minimum guaranteed production – 5.90 Mt in 10 Annual Plan Period). (Cont. Miner) Capital – ₹113.37 Crs	0.45	<ul style="list-style-type: none"> • The project report for introduction of Continuous Miners for exploitation of seam I/II on cost plus basis was approved in 262nd Meeting of BCCL Board held on 03.01.2009 for a capital investment of ₹113.37 Cr. • Work was awarded to Consortium led by M/s Minop Innovative for Development for a minimum guaranteed production of 0.45 Mty of coal as approved by BCCL Board on 03.01.2009 and CIL Board on 22.12.2009. • One of the members of the Consortium, (APPLACHIAN MINING & ENGINEERING INC., KENTUCKY, USA) has not signed agreement. • As such, matter was placed before the FDs for cancellation of the LOA issued to L₁ Bidder. • Proposal for cancellation of present LOA has been approved in 361th BCCL Board held on 06.03.2020.



Sl. No	Name of the Mine/Project	Cap. (MTY)	Present Status												
2	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"> 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. Work of shaft sinking & 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 & 48.5 M respectively and had touched the coal seam (III). 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. Matter was examined by M/S SBI Capitals and subsequently by M/S Fox & Mondal, Kolkata which did not agree with most of the modifications requested by the contractor. Subsequently, business relation with M/S MINOP was suspended for 6 month since Feb'17 in a separate case and thereafter M/S MINOP was banned in BCCL for a period of 3 years vide letter dated 18/19.01.2018. However, the "Banning of Business Order" has been quashed by Hon'ble High court of Jharkhand vide dated 28.08.2018. Matter was pursued with M/s MINOP to commence the work. M/s. MINOP started activity for ancillary works at the site in Sept'19 and mine development work has commenced on 01.01.2020. 												
3	Kapuria UG (Kapuria Area) (PSLW) (Minimum guaranteed production - 20.024 Mt in 9 APP) Capital - ₹ 988.35 Crs	2.00	<ul style="list-style-type: none"> Approval for award of work in favour of M/s AMR-BBB Consortium at a capital Cost of Rs 988.354 Crore for a minimum guaranteed production of 20.024 Mt during commercial production period of 9 years approved in 279th BCCL Board Meeting held on 3.7.2011 and by 272nd CIL Board on 12.08.2011. LOA issued on 10.09.2011. Agreement was executed in Apr, 2012. Meanwhile, a revised GR for Kapuria Coal Block (Jan-2019) has been submitted by M/s MECL to CMPDI based on the additional drilling in the property. The geological structure as per the revised GR is completely changed what was envisaged in the earlier/original GR (1987) which formed the basis of Technical Document of NIT. The BCCL Board has approved for cancellation of tender in view of significant changes in the geological structure of the property with respect to number of faults, amount and direction of the throw of the faults from the time of floating of the NIT (April-2010). CMPDI has been entrusted to prepare a fresh Project Report on the basis of revised GR. 												
4	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"> 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 279th BCCL Board Meeting held on 3.7.2011 and also by 272nd CIL Board on 12.08.2011. Subsequently, agreement was signed with the Consortium in April, 2014. Initially, project was delayed due to land & 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. ■ Monorail & Two sets of Bolter Miner have been commissioned. ■ Out of length of 2050m, proposed for each of the inclines, Progress till 31.03.20 in Incline No.-1 is 1554.40 m & Incline No.-2 is 1592.70 m. 												
5	North Tisra / South Tisra Expansion OCP (6 MTY) (Variant-II)	6.0	<ul style="list-style-type: none"> 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 304th meeting held on 03.02.2014 and subsequently approved by CIL Board in its 304th 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 full out-sourcing basis. The Project is in operation and presently it comprises of two Hired HEMM Patches and one Departmental Patch. It has produced 2.48 MT Coal in 2018-19 and 1.28 MT coal in 2019-20 till Dec'19. CMPDI has been entrusted to prepare RCE/RPR. ■ PRODUCTION : <table> <tr> <th>Year</th><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr> <tr> <td>Target (Mte)</td><td>3.133</td><td>3.080</td><td>4.11</td></tr> <tr> <td>Production (Mte)</td><td>3.030</td><td>2.480</td><td>2.534 (Up to March 2020)</td></tr> </table>	Year	2017-18	2018-19	2019-20	Target (Mte)	3.133	3.080	4.11	Production (Mte)	3.030	2.480	2.534 (Up to March 2020)
Year	2017-18	2018-19	2019-20												
Target (Mte)	3.133	3.080	4.11												
Production (Mte)	3.030	2.480	2.534 (Up to March 2020)												

12.9 RAPID LOADING SYSTEM (RLS)

Sl. No	Name of the Project	Cap. (MTY)	Status
6	Rapid Loading System (RLS) at Maheshpur, Govindpur Area Capital- ₹134.24 Cr.	5.0	<ul style="list-style-type: none"> Work Order for supply of equipment and work & services was issued in favour of M/s S.K. Samanta & Co. (Pvt. Ltd) on 5.4.2011 & Agreement signed on 18.05.2011. Construction work was stopped from 13.03.2015 to 28.09.18 due to issues regarding Forest Clearance. Rail lay-out has been approved by ECR on 01.11.2018 and Demarcation of 25.988 Acres of land is under process (60% of the land has been demarcated) and after completion of demarcation, the land would be handed over to BCCL/RITES. <p>Status</p> <p>i. LOA has been issued to M/s HCPL-MBPL (JV), Deoghar, vide letter no. RITES/RPO-KOL/BCCL/ Maheshpur/ Rly.Siding/ 2017/ 154 dated 09/10.12.2019.</p> <p>Initial survey is going on. Railway track work along with OHE will be completed by May 2021.</p> <p>i. Tender Notice for the work of HZL Boundary Wall has been issued on 21.02.2020. The tender of construction of HZL boundary wall opened on 19.03.2020.</p> <p>ii. LOA for the work of construction of WBM Road over quarry filling has been given on 21.02.2020. The work of construction of WBM road over filling is in progress.</p>

12.10 NEW SANCTIONED PROJECT

NIL

12.11 CAPITAL PROJECTS AND SCHEMES

- i. Mining projects costing more than ₹.20 Crs completed during the year 2019-20 with approved capacity & capital.

NIL

- ii. Mining projects costing more than ₹.20 Crs. that have started contributing during the year 2019-20 with approved capacity & capital.

Sl. No.	Sub.	Project	Type	Sanctioned Capacity (Mty)	Sanctioned Capital (₹ in Crore)	Production in 2019-20 (Mt)
1	BCCL	Moonidih XV Seam	U/G	2.5	1230.27	0.0309

- iii. Mining projects costing more than ₹20 Crs. sanctioned during the year 2019-20 with approved capacity & capital.

NIL

- iv. Non mining projects costing more than ₹20 Crs. sanctioned during the year 2019-20 with approved capacity & capital.

Sl. No.	Projects	Subsidiary	Date of Approval	Sanctioned Capital (₹ in Cr)
1.	Renovation/Strengthening of Railway Infrastructure of 2.0Mtpa (Bhojudih NLW Washery)	BCCL	06.09.2019	98.67
2.	Renovation/Strengthening of Railway Infrastructure of 2.5Mtpa (Patherdih NLW Washery)	BCCL	06.03.2020	91.27
3.	Setting up of 2.5 Mtpa Moonidih Coking Coal Washery	BCCL	06.03.2020	468.91

- v. RPR/RCEs costing more than ₹ 20 Crs. sanctioned during the year **2019-20** with approved capacity & capital.

NIL

- vi. Projects Foreclosed during the year 2019-20.

NIL

12.12. MoU PARAMETERS PERTAINING TO P & P DEPARTMENT: ACHIEVEMENT (2019-20)

Sl. No.	Projects	Cap. (Mty)	MILESTONES	Timeline for Completion	Final Achievement
1.	Moonidih XV Seam UG	2.5	Incline No.1 Drivage 780 m	March-20	506.70 m Milestone could not be achieved because of hard strata has been encountered which has slowed down the progress of incline drivage.
2.	Madhuband NLW Washery	5.0	Completion of construction commissioning & Commercial Operation	March-20	94% Very slow progress in construction activities by M/s HEC Ltd and again sought time extension up to 31.08.2020
3.	Patherdih NLW Washery	5.0	Award of Work for RLS Construction	March-20	NOT ACHIEVED CIL Board has made certain amendment in evaluation of bid. FD, CIL has also made some modification in bid documents. Approval of FD, BCCL is required.
4.	NTST OCP	6.0	Examination of Economics of Acquisition and Possession of land vis a vis Rehandling of OB	March-20	ACHIEVED CMPDI submitted the report and concluded that it is not possible to reduce the land required for external dump as full capacity of internal dump has already been taken into account in the PR.

12.13 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 343rd 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 is under consideration.

- Modified Global Bid Document for floating NIT has been prepared and it has been approved in 361st BCCL Board held on 06.03.2020. Tender floated on 31.03.2020.

EXPLOITATION OF METHANE FROM JHARIA CBM/CMM BLOCK

- An area under mining leasehold of Kapuria, Moonidih, Jarma, Singra blocks in BCCL, measuring around 24.32 Sq. Km, has been delineated for commercial development.
- The Gas -In -Place over the delineated area of 24.32 Sq. Km has been assessed as 25.22 Billion Cubic Meter (BCM). A comprehensive 25-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., ₹1878.50 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 (Rs 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 344th meeting held on 05.07.2018.
- CMPDIL is principal implementing agency. Memorandum of Agreement is under finalisation.

12.14. COAL BLOCKS IN BCCL

The status of coal blocks allocated to BCCL are described here under:

I. Blocks Allocated Under MMDR :

BCCL has been 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 in Rajmahal Coalfield falling under Godda, Jharkhand & Bhagalpur District, 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. ₹ 500 Cr. has already been paid to MOC for these blocks as Upfront Amount.

The details of Coal Blocks allocated to BCCL are appended below:

Coal Block	RESERVE (Million Tonne)		Area (Sq. Kms)	weighed avg. grade	Peak Prodn. capacity (MTY)
	Proved	Inferred			
Pirpainti Barahat	798.56		18.84	G-11/G -12	25
Mandar Parvat	330.73		13.12	G-12	15
Dhulia North	1181.25		18.05	G-11 /G-13	35
Mirzagaon		967.74	46.18	G-14	30
TOTAL	2310.54	967.74			105

A. Pirpainti-Barahat Coal Block:

Exploration has been completed in respect of Pirpainti Barahat Coal Block. A Project Report has been submitted by CMPDI which has been examined by BCCL and certain modifications were suggested which has been communicated to CMPDI. The Project Report is under finalisation at CMPDI and would be placed before the Board after finalization of the same.

Notification for acquisition of 2773.639 Ha land for Pirpainti-Barahat Block has been published under sec 4(1) of CBA Act in official Gazette on 22.12.2018. Land records being collected for making application under Sec 7 of the CBA Act.

B. Mandar Parvat Coal Block:

Similarly, exploration has been completed in respect of Mandar Parvat and a PR has also been submitted by CMPDI on 25.01.2020 which has been examined at BCCL and some changes have been suggested. The PR is under finalization at CMPDI and would be placed before the Board after finalization.

Notification under Sec-4(1) of CBA Act has been published on 07.09.2019 for acquisition of 888.5565 Ha land for Mandar Parvat Coal Block. Land records are being collected for making application under Clause 7 of the CBA Act.

C. Dhulia North Coal Block:

Exploration in respect of Dhulia North Coal Block has been completed & GR is available. Dhulia North Coal Block lies in East of Mandar Parvat and in North –East of Pirpainti Barahat Coal Block. The Dhulia North Coal Block is thus in dip side of Mandar Parvat and Pirpainti Barahat Coal Blocks.

Since, the main/dominant coal seam of Dhulia North Coal Block is seam –II whose thickness varies from 45.96 M to 64.35 M and which incrops in the dip side of Pirpainti-Barahat & Mandar Parvat Coal Blocks, Dhulia North Coal Block can be worked as dip side expansion of Mandar Parvat and Pirpainti Barahat.

Thus Dhulia North block can be worked only after minimum 20 years when Mandar Parvat mine reaches its limit. Hence, it was decided to surrender the Block to the Government of India as early exploitation of this block is not envisaged as per the decision of the 361st Board Meeting of BCCL held on 06.03.2020.

D. Mirzagaon Coal Block:

Mirzagaon Coal Block is located in north of Dhulia North Coal Block in Bihar state. Area of the Mirzagaon Coal Block is 46.17 sq. KM. exploratory drilling for detailed exploration is being carried out in the block. Geological Report is expected in 2022-23.

As per information available from ongoing drilling it is revealed that unlike other Blocks, there is no seam of substantial thickness in this Block. Further, the depth of the major seam of the block i.e., Seam I varies from 150m -720m This block is also characterized by average 70m deposit of soil, silt and clay.

Land acquisition and rehabilitation are the main constraints for these new projects and more so in case of Mirzagaon Block. The location of the Coal Blocks is crowded with population, paddy land and large mango orchards. The location of proposed dumping area and other infrastructure would also fall under paddy land and includes villages. Therefore, huge numbers of private houses need to be shifted for the operation of the mining.

There are 34 nos. of villages which include some very densely populated large settlement over the block property. Hence, not only R&R cost would be very high rather shifting of such large population with infrastructure would also be a cause of major hindrance in exploitation of coal from this Block.

In view of the reasons enumerated above, such as, high cost of land acquisition and R&R, difficulty in possession of land due to dense population, susceptible financial viability of the project the block, it was decided to consider for surrender to the Government.

Proposal for Surrendering of Dhulia North and Mirzagaon Coal Blocks have been approved in 361st meeting of BCCL Board held on 06.03.20. A request has been made to CIL to take up the matter with MoC for surrender of these coal blocks and return of upfront amount.

II . Blocks Allocated under CMSP Act:

A. EAST OF DAMAGORIA (KALYANESHWARI) Coal Block:

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 ₹62.50 Cr against 50% upfront payment and ₹17.341688 Cr against fixed amount has been made to MoC on 25.10.19. Further, a Bank Guarantee of ₹124.3328 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.

Mining Plan/Project Report under preparation at CMPDI.

12.15 PRODUCTION ROAD MAP:

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

Year	2019-20	2020-21	2021-22	2022-23	2023-24
Production (MTe)	27.729	37.13	40.00	45.00	51.00
Growth (%)	-	33.90	7.72	12.50	13.33

12.16 DETAILS OF DEPARTMENTAL TRANSPORTATION AND CONTRACTUAL TRANSPORTATION

Sl. No.	Item Description	Quantity transported in 2018-19 (in tonne)	Quantity transported in 2019-20 (in tonne)	% Increase /decrease in 2019-20 over that of 2018-19
1.	Departmental transportation of coal (excluding HEMM), coke, slurry and rejects excluding sand during the financial year 2019-2020.	1771553.81	1682833.99	(-) 5.008
2.	Contractual transportation of coal, coke, slurry and rejects (by trucks) during the financial year 2019-2020.	19401238.42	18828192.69	(-)2.953

13. ESTATE

(in Crores)

Year	No of Employment released	Land acquisition (in Ha)			Compensation		Registration & other cost.	Amount involved
		L.A	C.B.A	Purchased	Against land	In lieu of employment		
2019-20	13	00	00	7.39	2.38	0.00	0.39	2.77

- (1) In this acquisition process, the notification has been issued for new Coal Block Mandar Parvat under Vikramshila Area under section 4 (1) Of the C.B.A. (A & D) Act for acquiring of 888.5565 Ha land (All right) and the notification was published in the month of December-2019 in the Gazette of the Government of India.

14. FOREIGN COLLABORATION:

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

15. MARKETING:

15.1. DEMAND AND SUPPLY:

SECTOR-WISE TARGET AND ACTUAL SUPPLY OF COAL IN 2019-20 Vis-a-vis 2018-19

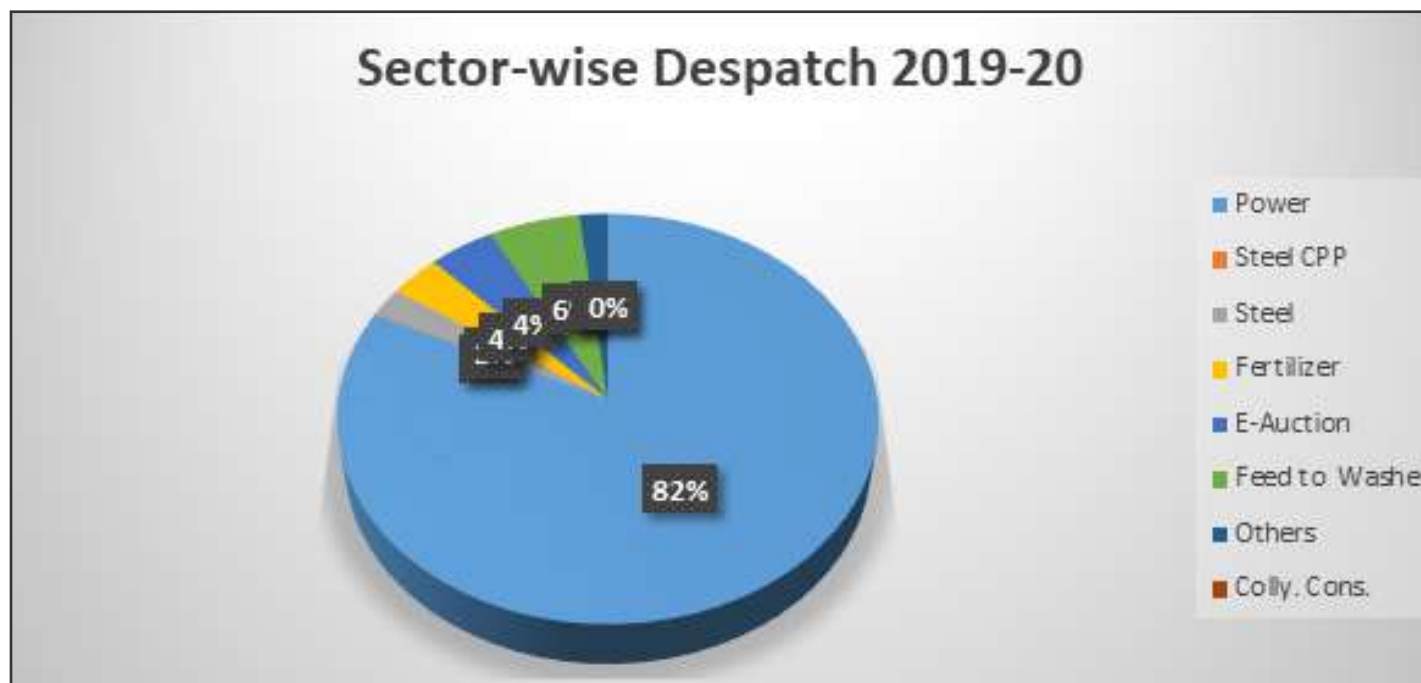
Fig in Million Te.

Sectors	Target*		Actual **		% Satisfaction over Demand	
	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19
Power	27.96	29.00	23.63	27.22	84.50	93.85
Steel CPP	0.05	0.60	0.01	0.02	22.20	3.35
Steel	0.54	0.84	0.65	0.36	120.46	42.49
Fertilizer	1.10	1.10	0.98	0.92	88.67	83.72
E-Auction	2.05	2.61	1.24	2.23	60.63	85.47
Feed to Washery	3.80	3.44	1.72	1.58	45.31	45.90
Others	0.50	0.42	0.52	0.73	103.64	174.92
Colly. Cons.	0.00	0.00	0.01	0.02	0.00	0.00
Total	36.00	38.00	28.76	33.07	79.89	87.01
Washed Coal	2.24	1.36	0.66	0.61	29.62	44.64
Middlings/WPC	1.40	1.47	0.79	0.80	56.48	54.68

Note:

* As per AAP Target of CIL

** As per Statistics Dept. Report (M-18) (Provisional Report)



15.2.

A. Settlement of old outstanding dues

Settlement for DVC and SAIL has been completed up to FY: 2017-18

B. Sales Realisation :

Sl. No.	Year	Turnover (₹'Cr)	Realization (₹'Cr)	% of Realization
1	2019-20	12024.54	10091.60	83.93%
2	2018-19	12899.98	15046.94	116.64%
3	2017-18	10773.92	12056.97	111.91%
4	2016-17	11220.32	11300.8	101.00%
5	2015-16	11001.01	9983.65	90.75%

15.3. e-MARKETING:

BCCL, the pioneer in e-Auction marketing of coal and coal products in CIL made a remarkable progress in generating additional revenue over the Notified Price during the year in question towards strengthening the company.

During the year 2019-20, various e-Auction schemes were conducted and a total quantity of **56.00** Lakh tonnes was offered for e-Auctions and the actual quantity sold out was **39.30** Lakh tonnes. Scheme-wise performance of various e-Auction is as follows:

BCCL: Scheme-wise e-auction performance during 2019-20

Types of e-auction	Quantity offered (MT)	Quantity booked (MT)	Quantity lifted (MT)	Gain over notified price (₹ in Cr.)
Special Forward (Power)	3.05	1.97	2.35	60.04
Exclusive (Non-Power)	1.16	0.91	0.80	103.39
Spot	1.40	1.06	0.45	191.32
Total	5.60	3.93	3.59	354.75

- The following matters placed before BCCL Board during 2019-20 from Marketing & Sales department:

Agenda	Meeting of BCCL Board	Action Taken
Resumption of Spot e-auction from 7 sources as identified by MoC	352 nd meeting held on 27.06.2019	Implemented in Spot e-auction
Status report on the premium realised from Spot e-auction for July 2019	353 rd meeting held on 31.07.2019	Status report placed in next meeting
Revision in price of coking coal for non-regulated sector consumers	354 th meeting held on 06.09.2019	Price was revised w.e.f. '00 hours of 07.09.2018
Status Report on the premium realized from Spot e-Auction for October '19 and approval for empowering BCCL management to decide the quantity to be offered in Spot e-auction from all sources of BCCL including 7 (seven) sources.	357 th meeting held on 15.11.2019	Spot e-auction was conducted as per Board decision

16. FOREIGN EXCHANGE EARNING & OUTGO:

16.1. FOREIGN EXCHANGE OUTGO

Items	2019-20 (In ₹ Cr)	2018-19 (In ₹ Cr)
Stores, Spares & Components	NIL	NIL
Capital Goods	NIL	NIL

16.2 PROCUREMENT OF HEMM

Particulars	Nos.	Date
2.5 Cum Front End Loader	07	27-11-2019
Dozzer 416 HP	16	30-12-2019
Water Sprinkler 375 HP	10	25-01-2020
Dumper 60US Tonner	34	07-02-2020

17. QUALITY CONTROL

I. Sampling (Joint/3rd Party Sampling Status)

1. Successful implementation of third Party Sampling A/c CIMFR at loading points of BCCL for power houses having FSA with BCCL.
2. During 2019-20, Third Party Sampling has been extended to all modes of coal dispatch. Third Party sampling for e-auction mode consumers is conducted by Quality Council of India.
3. Based on sampling & analysis carried out by third party agencies, the overall percentage conforming to declared grade for FY 2018-19 and FY 2019-20 are as follows:

FINANCIAL YEAR	GRADE CONFIRMATION PERCENTAGE (THIRD PARTY SAMPLING)	
	WITHOUT REFEREE RESULTS	INCLUDING REFEREE RESULTS
2018-19	34.17%	65.91%
2019-20 (upto June'19)	26.65% (prov.)	76.14% (prov.)

For FY 2019-20, analysis results of challenged referee samples from June'19 onwards 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 FY 2019-20.

1. Joint sampling was carried out at loading points where third party sampling agencies were not able to undertake the work. Based on the joint sampling & analysis, the overall percentage conforming to declared grade is 98.94% (provisional) during FY 2019-20 against 98.06% during FY 2018-19.

II. Action taken for improvement in Quality & Consumers Satisfaction

- a. During 2019-20, ROM fraction of 15 (fifteen) seams of various collieries of BCCL have been reclassified from non-coking to coking grade. This enhances coking coal reserves as well as coking coal production in BCCL.
- b. During 2019-20, new grade of ROM fraction of 9 (nine) seams of various collieries have been notified.

- c. **Circulation of SOP:** Hardcopy of SOP and softcopies of MoU & FSA circulated to General Managers of all areas regarding strict compliance to the SOP of sample collection as per IS: 436 (Part-I) 1964 & FSA, for making arrangements to monitor and to ensure whether the proper sampling procedure with proper equipment are being followed by the representatives of Third Party sampling agencies during sample collection & preparation or not.
- d. Enabling condition have been provided for third party sampling except CCTV. For procurement of CCTV cameras & other equipment, tender was floated at GeM portal on 15-02-2020, & subsequently work has been awarded.
- e. Regular inspection of sidings & stockyards by officials of QC Dept. HQ to monitor grade of dispatched coal and thereafter detailed discussion are held with area authorities regarding improvement in quality of coal dispatched.
- f. Grade slippage report of every area is compiled on monthly basis and circulated to concerned areas for taking corrective measures.
- g. Quality Coordination meetings with all Area Sales 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.
- h. 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 employed by CIMFR, IIT(ISM) & QCI.
- i. Sensitization of concerned officials for their duty to ensure quality coal supply to consumers.
- j. All Supervisory and managerial personnel, who are directly involved in production & dispatch have been instructed 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.
- k. Proper lighting arrangement at working places/coal dump/railway sidings.
- l. Selective handling of contaminated coal occurred due to fire in seams & other mining problems.
- m. Maintaining separate stock piles **for fiery & non-fiery coal.**
- n. Gradation of seams/ collieries for **fire & non-fire zone coal separately**
- o. Tennos. (10) of Bomb calorimeter have been installed at Barora, Govindpur, Katras, Sijua (2), Kusunda, Bastacolla, Lodna, Eastern Jharia & Chanch Victoria Area Coal Analytical Laboratories to assess the GCV of coal as per FSA.
- p. For promoting consumers' satisfaction, officials of QC Dept. interact with the consumers to know their problems and redressal of their grievances.

18. CONSERVATION OF ENERGY

18.1. STEPS TAKEN OR CONSERVATION MEASURES TAKEN FOR ENERGY CONSERVATION,

Replacement of Conventional lights by LED Lights

(a) 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.

(b) About 17000 Nos of LED based Lights had already been replaced with conventional light fittings in different Areas of BCCL and HQ. About 5060 LED lights of different wattages has already been procured and are being fitted in phase manner in different Areas, township of BCCL.

Steps taken to stop pilferage of Electricity: BCCL has constructed centralised colonies for BCCL Employees on Non coal bearing areas and after shifting of employees to these colonies, power connection of vacated colonies including unauthorised connections will be disconnected from source.

Periodic shut down is taken on daily basis in Township of BCCL Areas for Conservation of Energy.

Capacitor bank: Capacitor banks/units are procured for different areas of BCCL and are likely to be installed shortly. After installation of capacitor banks, Maximum Demand and Power loss will be reduced resulting in further saving in electricity bill.

18.2. TOTAL ENERGY CONSUMPTION AND SPECIFIC ENERGY CONSUMPTION OF BCCL FOR THE YEAR 2018-19 AND 2019-20:-

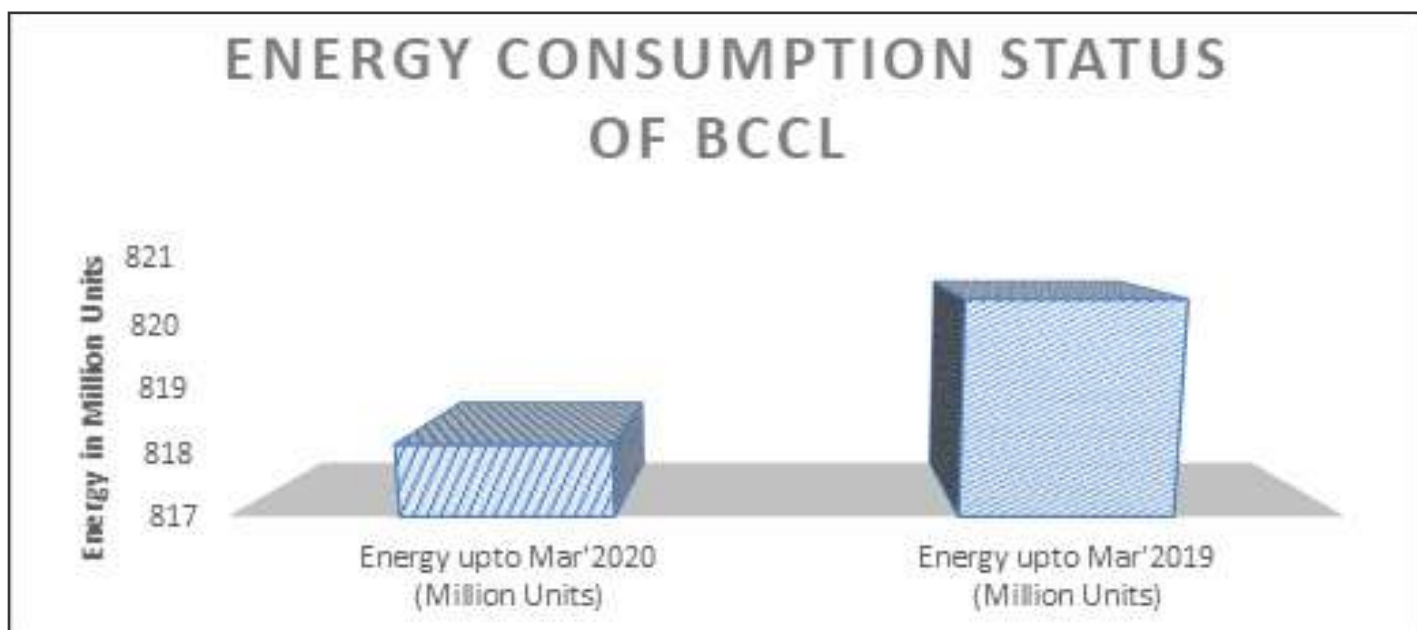
Particulars	2019-20	2018-19
Sp. Energy consumption (KWH/Te) (For Coal)	29.50	26.50
Sp. Energy consumption (KWH/CuM) (For Coal+OB)	7.97	6.57
Total Energy Consumption (MKWH)	818.14	820.37

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

Sl. No.	Name of Work	Status	Expected Time
i.	Supply, erection, testing and commissioning of grid connected roof top 350 KWp SPV Plants at roof top of KoylaBhawan & CHD	LOA is issued. Work order to be placed shortly	Aug' 2020
ii.	Supply, erection, testing & commissioning of the grid connected rooftop 297 KWp SPV plants for Area Office buildings (New Area Office Building at Tetulmari, Sijua; Bastacolla Area Office building and WJ Area Office building)	LOA is issued. Work order to be placed shortly	Aug' 2020
iii.	Supply, installation, testing and commissioning of 6 KWp Solar power based illumination with LED lighting at Koylanagar nursery	Already installed and commissioned in Jun' 2019	
iv.	1.2 MW Solar roof top power plant on 19 no. of buildings of BCCL.	Tender process initiated by SECI (In coordination with CIL)	Mar' 2021

Sl. No.	Name of Work	Status	Expected Time
v.	Scheme for Supply, Installation, Testing & Commissioning of 210 KWp-Solar Power Plant (Ground mounted/Roof top) & Solar Tree (Hybrid) system at Magazines of different Areas of BCCL.	In process of Approval.	Dec' 2020
vii.	Installation of Ground Mounted Solar Power Plant , 25 MW at Bhojudih Coal washery in West Bengal	In process of Approval of DPR made by SECI.	Mar' 2022

18.4. POWER CONSUMPTION:-



Reduction in Energy by 2.23 Million units in FY 2019-20 as compared to FY 2018-19

18.5 ENERGY CONSUMPTION

Description	2019-20	2018-19	Absolute Incr/ decr
Purchased Unit (MKWH)	818.14	820.37	(-) 2.23
Total billed amount (in ₹ Crore)	395.55	364.87	30.68*

*Increase in billed amount is due to revision of Tariff by DVC wef Jun 2019 and inclusion of Electricity Duty in the bill wef Jan'19

18.6 SPECIFIC ENERGY CONSUMPTION FOR THE FY 2019-20 AND FY 2018-19.

Particulars	2019-20	2018-19.
Sp.Energy consumption(KWH/Te) (For Coal)	29.50	26.50
Sp.Energy consumption(KWH/CuM) (For Coal+OB)	7.97	6.57
Total Energy Consumption(MKWH)	818.14	820.37

19. SAFETY

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

Accident Details	2019-20	2018-19	2017-18
No of Fatal Accident	5	3	1
No of Fatalities	5	3	1
No of Serious Injuries	13	10	8
Fatality rate/mt	0.18	0.09	0.03

19.2. ROCK MASS RATING

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. At present cell is headed by Chief Manager (Min.), ISO

19.3. STEEL SUPPORTS

Consumption of Steel materials for roof support during 2019-20 & 2018-19 is as follows:

	Item	2019-20	2018-19
a.	20 mm Tor Steel	241.95 te	461.94 te
b.	Hollow sq. steel tube	Nil	Nil
c.	Steel Chocks	Nil	Nil
d.	1.6 mm M.S. Sheet	7.08 te	9.31 te
e.	6 mm M.S. plate	25.72 te	24.27 te
f.	6mmx150mm MS flat	35.45 te	126.75 te

Remarks- Hollow square steel tubes are used for fabricating steel cogs.

19.4. SAFETY AUDIT:

In order to improve the safety standard of BCCL'S Mines and to take appropriate remedial measure to arrest the present trend of accident, safety Audit by multi-disciplinary inter Area team has been completed in the Mines of all area.

19.5. CORRELATION SURVEY:

In order to verify and to establish the correct bearing/ co-ordinates in underground mines in relation to surface, it was decided to conduct Correlation Survey by CMPDIL by using the modern method like Gyro-theodolite. This has been completed in 69 pits in 71 seam / horizons of 42 mines till march 2015.

19.6. CHECK SURVEY:

Check Survey has been completed in 69 mines. Routine Check Survey is in progress as and when required. A detail of check survey done by outside agency is given below:

1.	Burragarh	By I.S.M
2.	Kankanee	By CMPDI
3.	KB5/6	- do -
4.	Huriladih	- do -
5.	East Bhuggatdih	- do -
6.	Bhowra (S)	- do -

19.7. SURVEY INSTRUMENTS:

11 Nos of Electronic Total Station have been procured and distributed to the areas. Training on the modern survey instruments and survey methodology has been imparted in HRD, BCCL in 3 phases. 02 nos. of DTLS (Terrestrial Laser Scanner) has been procured in Oct. 2019 and at present it is under Central Survey Deptt., HQ.

19.8 OTHER SAFETY MEASURES TAKEN TO IMPROVE THE SAFETY STANDARD OF THE MINES:

A. General safety precautions

- i. No face drilling before fixing of roof bolts in proper manner & of adequate strength within 0.6 m from face.
- ii. No transport machinery without **audio visual alarm** in working order should run.
- iii. Coal transport / haul road should be separate from public road & there should be provision of separate road for light vehicles.
- iv. Deployment of limited persons at proper assigned place should be ensured in dump area.
- v. Ensuring elimination of winding installations in phased manner.
- vi. Ensuring checking/ examination of winding installations by colliery engineer on daily basis, by a committee consisting of AM (E&M), AM (Safety), Colliery engineer on monthly basis and by HQ team on quarterly basis.
- vii. Ensuring deployment of experienced operators under competent supervision & quenching of hot OB/Coal with water before handling the same.
- viii. Proper cooling of blast holes keeping temperature of holes below 80° C before charging and ensuring it by pyrometer/ Digital Thermometer
- ix. Use of **Safety belt & other PPE** while working at height and at other vulnerable places.
- x. Regular **steps cutting** and improvement in travelling roadways by providing masonry steps in phased manner.
- xi. No movement of persons in haulage roadway except authorized persons & surprise checking by Manager/ Asst Manager/ Mining Supervisors to prevent tub ridings.
- xii. Ensuring Regular **safety talk** at the beginning of the shifts. .
- xiii. Use of **fluorescent straps/jackets** by workers in mines have been ensured.
- xiv. Portable **rest shelter** of proper size provided and maintained on each bench.
- xv. Ensuring compulsory wearing of **seat belt** by operators.
- xvi. Use of **hydraulic ladders** while attending electrical breakdown and working at height.
- xvii. Ensuring use of **alcoholmeter/breathe analyser** for checking of persons using alcohol while on duty.
- xviii. Representatives of hiring agency have been included in safety committee.
- xix. Regular monitoring of UG mine environment by hand held Gas Detector, Flame Safety Lamps, 45 nos LMD have been provided and installed for continuous monitoring of mine environment in highly gassy mines of BCCL. In addition to this, ETMS has been installed in Moonidih mine for continuous monitoring of inflammable and noxious gases. Air cooling plant has been commissioned in Moonidih mine. Man riding system has been installed at Moonidih XVI seam & in XV seam mine.

B. Precautions against inundation

The following actions have been taken at BCCL level to reduce the accidents: –

- i. Senior officers of company HQ are directed to inspect the mines in back shift to improve the supervision level in back shift from time to time
- ii. Before onset of monsoon, the danger of inundation from both surface and underground sources of water are examined in every mine.
- iii. **Risk Assessment** for all mines of BCCL has been done and SMP prepared.
- iv. Alternate **Source of power supply** in the mines of BCCL has been provided.
- v. Pumps and other accessories have been kept at centrally located place for emergency purpose.
- vi. **Escape routes** in underground mine plan as well as in underground working has been demarcated.
- vii. **Mock rehearsal** is being conducted every year before onset of monsoon.

C. Precautions against roof & side fall:

- i. Geo-mechanical properties of rocks are being studied and support systems are being scientifically designed on the basis of RMR and duly approved by DGMS.
- ii. Use of resin capsules in place of quick setting cement capsules being ensured for grouted roof bolts for support in development workings in underground mines.
- iii. Steel supports are now replacing the timber support. In long wall faces, power supports are provided.
- iv. Introduction of SDL/ LHD in place of manual loading to reduce exposure of workmen to Green Roof. All manual districts have been converted into SDLs/ LHDs district.
- v. Production vis-a-vis roof bolting records are maintained in a register at every mine.
- vi. Strictly following conditions of DGMS permission in depillaring panel.
- vii. Special safety drives /seminars being conducted on strata control.

19.9. SPECIAL EFFORTS BY SAFETY DEPARTMENTAL FOR IMPROVING SAFETY STANDARDS IN MINES

1. **41st company** level Tripartite safety committee meeting was held on 30.07.2019 at level III Conference Hall, Koyla Bhawan in the presence of DGMS officials , Management & Safety board members. In this meeting issues related to safety of persons employed in mines were discussed at length including monsoon threat.
2. A workshop on electrical safety in mine was organized on 11.11.2019 involving workers and supervisors of Barora Area, Block-II Area and Govindpur Area in presence of ISO and DGMS officials.
3. A safety awareness programme was organized on 06.12.2019 for workers and supervisors at Barora Area in presence of ISO and DGMS officials.
4. A short film on different accidents occurred in other subsidiaries was shown with discussion on these accidents to employees of collieries in all GVTC of BCCL and the same is still continued.

5. Bi-partite inspection team consisting of BCCL Safety Board members & HQ officials along With mine officials inspected mines/washeries of BCCL, the details are as below:

2019-20	
Date of inspection	Mines inspected
26.06.2019	Dugdawashery
12.07.2019	Mines of C.V. Area
27.07.2019	Mines of Sijua Area
06.08.2019	Mines of Kusunda Area
16.08.2019	Mines of Govindpur Area
30.08.2019	Mines of Katras Area
18.09.2019	Sudamdih & Bhojudih Washery
04.10.2019	Mines of P/B. Area
30.10.2019	Mines of Lodna Area
27.11.2019	Mines of Barora Area
09.12.2019	Mines of E.J. Area
24.12.2019	Mines of W.J. Area
05.03.2020	Mines of Bastacolla Area
18.03.2020	Mines of Block-II Area

6. Area level Tripartite Safety Committee Meeting held in the presence of DGMS officials , Management & Area safety committee for reviewing safety status, the details are as below:

Date of Meeting	Name of Area
30.09.2019	Sijua Area
16.11.2019	Katras Area
19.11.2019	Barora Area
11.12.2019	WJ Area
20.12.2019	Lodna Area
21.12.2019	P.B. Area
17.01.2020	C.V. Area
06.02.2020	Bastacolla Area
18.02.2020	Kusunda Area
18.03.2020	Block-II Area

7. Surprise inspection has been done by G.M. (S&R) & other nodal officers of ISO as below.

Date of surprise inspection	Name of Mine	Name of inspecting officer
20.08.2019	R.O.C.P.	Sri B.K. Sinha, Sri A. Yadav, Sri S. Roy
06.09.2019	R.O.C.P.	G. M. (S&R), Sri A.Yadav
09.09.2019	Ena O.C.P.	G. M. (S&R),
11.09.2019	Salanpur Colliery	Sri K.Yadav
21.09.2019	Keshalpur colliery	Sri B. K. Sinha, Sri K.Yadav
30.09.2019	NTST Jeenagora	Sri S. Mitter, SriS. Roy
16.10.2019	Bhowrah (South)	Sri S. Mitter, Sri S. Roy

Date of surprise inspection	Name of Mine	Name of inspecting officer
16.10.2019	Tetulmari Colliery	G. M. (S&R),
21.10.2019	Jogidih Colliery	Sri K.Yadav
28.10.2019	AKWMC	G.M.(S&R), Sri K.Yadav
05.11.2019	Bastacolla 3 seam	Sri A.Yadav
09.11.2019	Bera Colliery	Sri A.Yadav
11.11.2019	NTST patch-B	Sri S. Mitter, Sri S.Roy
16.11.2019	NTST patch-F	Sri S. Mitter, Sri S. Roy
21.11.2019	AKWMC	Sri K. Yadav, Sri B. K. Bimal
03.12.2019	NTST Jeenagora	G. M.(S&R), Sri S. Mitter
03.12.2019	ROCP	Sri A. Yadav
05.12.2019	Bastacola Colliery III Seam	Sri A. Yadav
09.12.2019	Bastacola Colliery Victory Section	Sri A. Yadav
12.12.2019	C.K. Siding Kuya Colliery	Sri A. Yadav
14.12.2019	09 no. siding of Lodna Area	Sri S. Mitter, Sri Somen Roy
02.01.2020	NTST	S. Mitter, Somen Roy
09.01.2020	NAKC	Kishor Yadav
14.01.2020	Keshalpur	Kishor Yadav, Mukesh Kumar
04.02.2020	R.O.C.P. Hired patch	G.M.(S&R), AdishYdav
26.02.2020	R.O.C.P. Hired patch &Kuya	G.M.(S&R), AdishYdav
27.02.2020	AKWMC	G.M.(S&R), Kishor Yadav
03.03.2020	ABOCP	G.M.(S&R),S.D. Dhurv

8. Company level Bipartite Safety Committee Meeting between Safety Board Members and BCCL Management was held at level III Conference Hall in which all GMS/Area Safety Officers of the Areas and HODs of concern department were present for reviewing the safety status of the mines, on 19.07.2019 & 22.10.2019.
9. 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 below :

Date of mock rehearsal	Name of Mine & Sub-Station	Organised by
28.05.2019	ASP Colliery	Colliery management
14.06.2019	Salanpur Colliery	Colliery management
26.06.2019	Ena Colliery	Colliery management
27.06.2019	Bastacolla Colliery	Colliery management
11.07.2019	ABOCP	Colliery management
13.07.2019	NGK Colliery	Colliery management
17.07.2019	East Basuria Colliery	Colliery management
09.08.2019	Maheshpur Colliery	DGMS
14.08.2019	ADI Colliery	DGMS
16.08.2019	Satabadi Electric Sub-Station	DGMS
26.08.2019	Phularitand Colliery	Colliery management
30.08.2019	P.B.Project	DGMS

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

2019	
Date of safety choupal / colony seminar	Name of colony (area)
09.08.2019	Tilatand colony (Katras Area)
20.01.2020	Baludih colony W.J. Area
21.01.2020	2 pit k marin colony Bastacolla Area
22.01.2020	Bhimkanali colony Block-II Area
23.01.2020	Awashia colony G.M. Office, Katras Area
25.01.2020	Nichitpur colony, Sijua Area
25.01.2020	(MOCP Colony), Lodna Area
21.02.2020	River side colony, E.J. Area

11. Message through WhatsApp among group members is regularly sent to all concerned indicating unsafe practices and unsafe acts responsible for accidents and also the remedial safety measures required for the same.
12. World day for Safety and health at work place was observed on 28.04.2018 in all units of BCCL.
13. One day workshop on electrical safety was organized at Kalyan Bhawan on 04.07.2018 in which Shri Ajay Kumar Singh, Director mine safety (electrical), Central zone, DGMS, Dhanbad deliberated the issues related to safety in electrical installations.
14. A Bipartite meeting with DGMS was held on 03.09.2018 in the presence of D (T) OP, DDG, DDG (Electrical), DMS (Electrical) and other DGMS officials of central zone. In the meeting all AM(E&M), other executives of E&M deptt and officers from ISO were present for deliberation of issues related to safety in electrical installations
15. Frequency of Safety meeting has been increased
 - Bi- partite safety committee meeting at HQ – Bi- monthly
 - ASO Co- ordination meeting at HQ ones in a month
 - Safety committee meeting at mine twice in a month (one meeting is being attended by area GM).
 In hired HEMM patches contractor's workers have been nominated in safety committee meeting.

19.10. (a) Training Performance (No. of participants)

Sl. No.	Type of training programme	2019-20	2018-19
1	Management Training & Technical Training	6354	5564
2	IICM	435	690
3	Abroad	04	01
Total		6793	6255

(b) Training Performance (No of participants)

Sl.No.	Type of Training Programme	2019-20	2018-19
1	Basic	340	294
2	Refresher	6493	6821
3	Special & Others	1884	1555
4	As per Safety Conference	1994	1423
Total		10711	10093

20. PERSONNEL:

20.1. GENERAL STATISTICS WITH RESPECT TO MANPOWER:

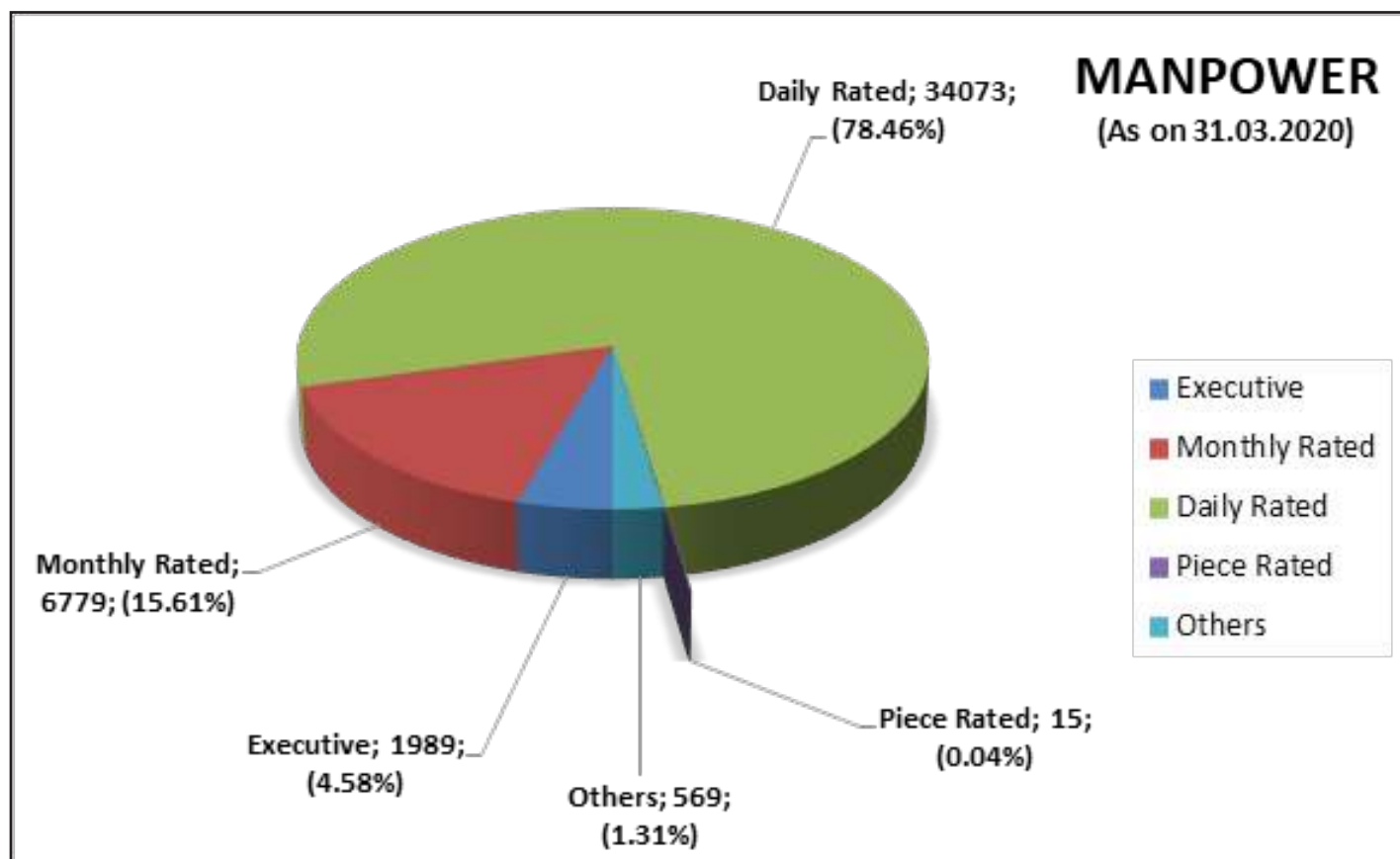
The manpower strength of BCCL as on 1st April 2019 was 46019 and it is 43425 as on 31st March 2020, showing reduction of 2594 (5.64%) during financial year 2019-20.

STATUS OF MANPOWER

The comparative manpower strength of the Company as on 31.3.2020 and 31/03/2019 are as under:-

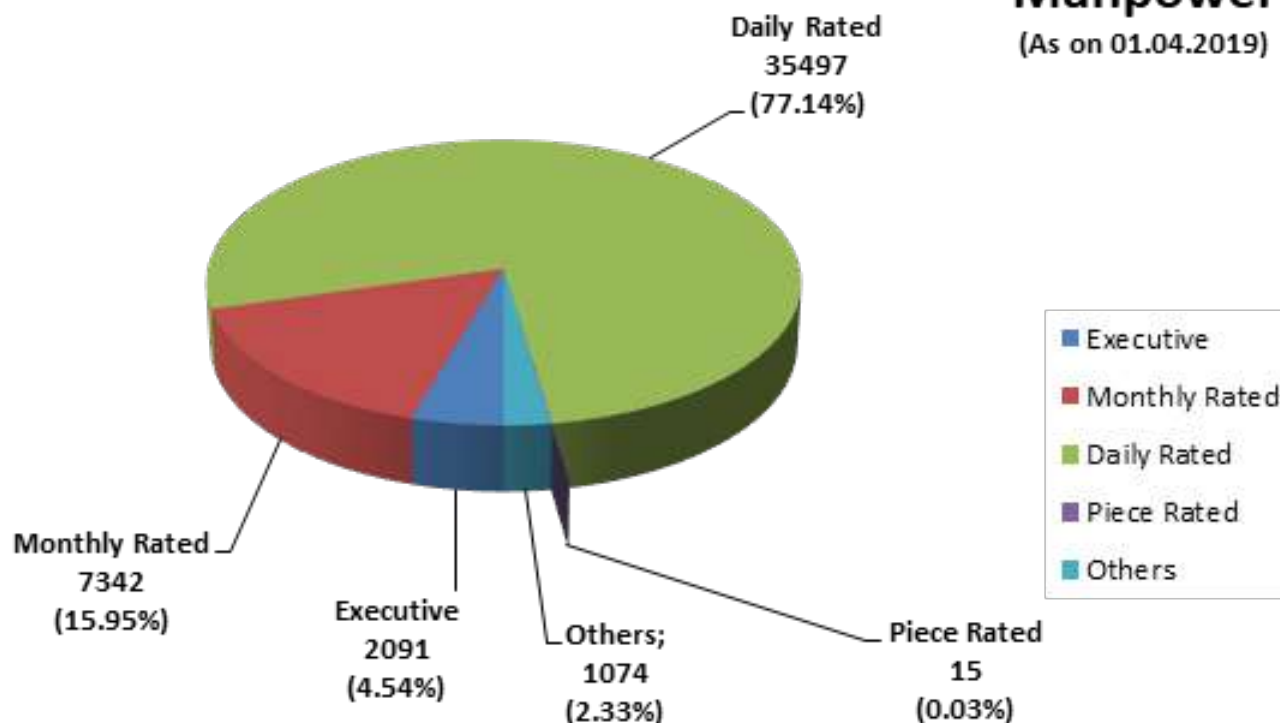
Sl.No.	Category	STATUS AS ON		Increase/Decrease
		01.04.2019	31.03.2020	April'2019 to March'2020
I	Executive	2091	1989	-102
II	Monthly Rated	7342	6779	-563
III	Daily Rated	35497	34073	-1424
IV	Piece Rated	15	15	0
V	Others	1074	569	-505
Total		46019	43425	-2594

Net decrease of 2594 (5.64%) manpower over strength on 01.04.2019.



Manpower

(As on 01.04.2019)

**DETAILS OF DECREASE IN MANPOWER**

Description	1 st April 2019 to 31 st March 2020
Retirement	2490
Separation (on account of dismissal & termination)	44
Resignation	26
Death	406
Medical Unfit	1
Female VRS	0
Transfer to other Company	106
Appointment as Director	1
Total Decrease	3074

DETAILS OF INCREASE IN MANPOWER

Description	1 st April 2019 to 31 st March 2020
Fresh Recruitment	39
NCWA 9.3.0	322
NCWA 9.4.0	7
Land Looser	14
Re-instated/Re-joined	18
Female VRS	46
Transfer from other Company	34
Total Increase	480

Net Decrease (during 2019-20) = 2594

The manpower statistics for the Company is maintained and furnished regularly to CIL, Ministry of Coal, Statutory bodies 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 critically for keeping the percentage absenteeism of the areas within permissible limit (i.e. 20%).

20.2. MANPOWER BUDGET:

The summary of the Sanctioned Manpower Budget 2019-20 is as follows:-

SL No.	ITEMS	No's.
(i)	Total existing manpower(excluding executive) as on 31.01.2019	44464
(ii)	Total Manpower Sanctioned for the year 2019-20	40957
(iii)	Net Budgeted Surplus of Manpower in 2019-20	3507

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. The level of digitalization is also considered while preparing Manpower Budget.

20.3 RECRUITMENT & SELECTION:

i. To fill-up the statutory posts and shortage of Overseer (Civil) in the company, the following number of recruitment has been made during the year 2018-19 & 2019-20:-

S/N	Post	2019-20	2018-19
1	Jr. Overman	07	73
2	Mining Sirdar	05	35
3	Overseer (Civil)	Nil	23
Total		12	131

ii. Total number of non-executive employees promoted during the year 2019-20 –2658.

iii. **Reservation/Relaxation/Concession and other facilities/activities: For SC/ST/OBC**

iv. **Manpower as on 01.01.2020:**

SC-18.31%, ST-26.32% and OBC-18.99%

v. **Training and Skill development facilities:**

- School of Nursing is a Technical School run at Central Hospital Dhanbad wherein 3 years Diploma Degree in Nursing and Midwife is provided.
- Reservation of Jharkhand State for **SC/ST** is given with nominal fees of Rs. 30000/-per reserved category student for the entire course.
- Developing Mining Sirdar “Trainees”: In order to generate employment opportunities for SC/ST candidates, BCCL have selected 10 SC and 10 ST candidates belonging to the state of Jharkhand and WB for imparting 04 years training to enable them to obtain Mining Sirdarship Certificate of Competency including GAS testing and First-Aids certificates from the competent Authority as per CIL’s Scheme for preparing “Trainees” for Mining Sirdars. Centre is located at PB Area of BCCL.

A	All expenses towards the training including following would be borne by BCCL:	
	(i)	Hotel 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 Rs. 1000.00/- per month
	(ii)	During 2nd year Rs. 1250.00/- per month
	(iii)	During 3rd year Rs. 1500.00/- per month
	(iv)	During 4th & final year Rs. 1750.00/- per month

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

vi. Grievance Redressal Mechanism:

- For redressal of grievance of SC/ST/OBC employees, SC/ST/OBC Cell is running at Head Office of the company. In addition, Liason Officers has also been nominated in each Area/Establishment of the company with the view to addressing grievances of the ST employees in each Area/Establishment.
- A centrally Grievance Redressal Cell is also functioning at Head Office for proper grievance redressal of all the employees including SC/ST/OBC employees in effective and time bound manner.
- Structured meeting are held with Associations/Federation for redressal of their grievance at Head Office. Moreover, The liaison officer at the Head Office is having regular dialogues and communication with SC/ST/OBC employees for settlement of their grievance.

vii. Annual Meetings:

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

No. of meetings held with SC/ST/OBC Council, Association and Federation for the year 2019-20 : **10**

Major issues raised in the meeting: Transfer, posting, new pay-fixation, pay-anomaly, civil works, DOB related, quarter allotment, etc.

viii. Development activities through CSR of Company:

BCCL operates in Areas where much of the populace of the surrounding locality belongs to SC/ST and other backward classes. As such CSR schemes do extend to SC/STs.

Work carried out under CSR activity is Community based works, which benefitted a large number of population and BCCL carries out its CSR activities in and around Dhanbad which is mostly populated by SC/ST categories and other backward classes. Almost all the work carried out by BCCL is in areas populated by SC/ST and other backward classes.

A number of developmental activities like Community Centre/Masala Chakki Centre/Health sub-centre/ Primary School/Multipurpose Hall/Public Toilets/Children Park/PCC Roads & Drains etc. have been established. Details of individuals who benefit from such projects is not maintained. Hence, SC/ST beneficiary details among them are not available. Distribution of food packages in SC-ST villages during Covid-19

ix. Recruitment/Promotional relaxations:

- Departmental Promotion Committee is constituted for promotion of staff (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 and other concessions admissible to them.
- Rosters are being maintained for direct recruitment and promotion for all posts as per orders on the subjects.
- The Direct Recruitment process is comprised of written examination and interview. Interview is conducted by duly constituted Interview Board consisting of member of SC/ST, member of State Govt. and technical expert.
- The interview of SC/ST is conducted in separate blocks/sitting other than on which general category candidates are interviewed.
- Other relaxations and reservation %age 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.
 4. Reimbursement of IInd class train fare (to and fro) from place of interview to address of the SC/ST candidates.
 - 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.

Group	% of Reservation in Direct Recruitment		
	SC	ST	OBC
Group-A	Recruitment of executives is dealt at CIL level		
Group-B	15.0	7.5	27
Group-C&D	12.0	26.0	12

- % of Reservation in promotion is as under: For SC-15%, for ST-7.5%.

x. 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 their employee's interest.

xi. Speedy reply to the representations received from ST/SC/OBC-Commissions or Any other VIP References and implementation are also ensured in writing as per orders of Commission. No Penalty or adverse has been found .

xii. Annual Celebration: BCCL celebrat Ambedakar Jayanti on 14th April every year and Mahaparinirvan Diwas on 6th December widely by paying gratitude and homage to Dr. Bhim Rao Ramji Ambedakar.

20.4. MOU PARAMETER ACHIEVED DURING YEAR 2019-20.

Sl. No.	Parameter	Excellent Target (100%)	Achievement
8(i)	Achievement of HR Parameters of continuous nature as per list given in Annexure-A (Given Below)	8	8 (100%)
8(iii)	At least 15 initiatives for women employees for work life balance as well as leadership development for subsidiaries as per Annexure-B (Given Below)	31.01.2020	31.01.2020 (100%)

Annexure – A:

The list of HR parameter of continuous nature is as below:

Sl.No.	Parameter
i.	Continuation of online submission of ACR/ APAR in respect of all executives (EO & above) along with compliance of prescribed timeline w.r.t. writing of ACR/ APAR
ii.	Continuation of online Quarterly vigilance clearance updation for Senior executives (E5 and above)
iii.	Operationalisation of succession plan as per CIL Executives Talent Management Policy.
iv.	Updation of Biodata & its verification of all eligible candidates for DPC upto the cut-off date 30.09.2019 by 30.10.2019.
v.	Continuation of Talent Management & career progression by imparting at least 1 week training of at least 5% Executives (EO & above) in Centre of Excellence within India e.g. IITs, IIMs, NITs, ICAI. Etc.
vi.	Regular updation of Online Human Resources Management System (HRMS).
vii.	Submission of recommendation of Initial Review Committee for the cases of Executives who will be attaining the age of 50/55 years till the quarter of January 2020 to March 2020 by 30 th September 2019.
viii.	Implementaion of HR Audit Recommendations.

Annexure – B:

Initiatives for women employee for work-life balance as well as leadership development:

Sl.	Initiatives	Description	Timeline	Communication to CIL HQ.
1.	Balance for Better theme (in line with the theme of International Women's Day 2019) to encourage how to balance work and home front	To conduct a 2 days workshop by the Subsidiary (in HQ or Areas as per feasibility) in line with the theme wherein all the females are encouraged to share their stories of how they balance their work and home.	The best three story to be recognized by the CMD of the company on 1 st November, 2019 (along with other programmes of Foundation day)	Communicate details by 25 th October 2019
2.	Upkeep/Maintenance/Renovation (wherever applicable) of Ladies Toilet/ Mahila Shauchalay	Cleanliness and beautification to be done in and around the ladies toilet before the celebration of Mahila Shauchalay Swachhta Diwas.	Mahila Shauchalay Swachhta Diwas to be celebrated in HQ and each Area on 30 th October 2019	Photographs to be shared of the Diwas by 15 th November 2019
3.	Installation of Sanitary Vending Machines in all HQs and mechanism for disposal of the sanitary napkins	To ensure the machine is installed at the appropriate place in HQs along with its disposal system	By 31 st December 2019	Communication details to be sent HQ by 31 st December 2019
4.	Programme on Gender sensitization	Awareness amongst Male employees to emphasize with the Female employees on personal as well as professional front	By 31 st December 2019	Communication details with photo by 31 st December 2019
5.	Organizing Physical Wellness Programme focusing on Yoga & Meditation sessions, martial arts etc.	Modalities to be decided by BCCL	on 15 th of that month till December 2019	Share the compiled all area/hq photos by 30 th of that month

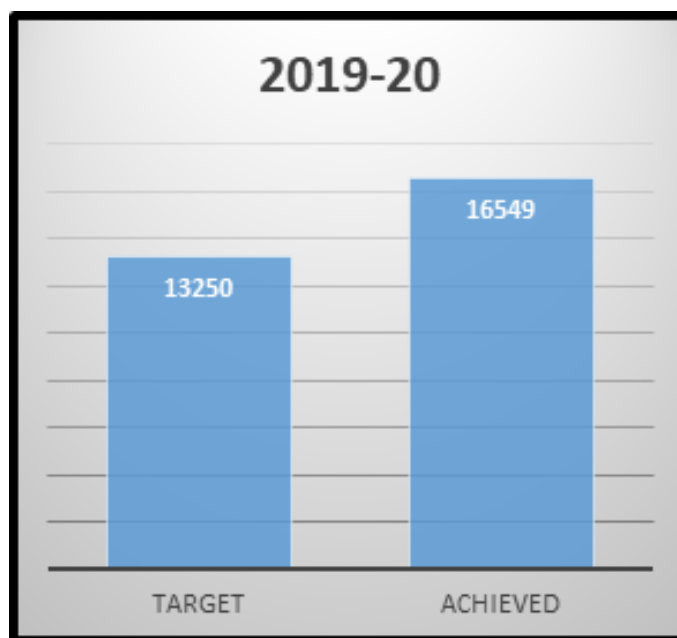
Sl.	Initiatives	Description	Timeline	Communication to CIL HQ.
6	Organizing Mental Wellness Programme focusing on Stress Management.	Modalities to be decided by BCCL	On 15 th of that month till December 2019	Share the compiled all area/ Hq photos by 30 th of that month.
7	Organize 2 Health camps (regular checkup) for female employees	Regular check for all the females posted across the Subsidiaries	By 31 st December 2019	Communicate details with photo by 31 st Dec. 2019
8	Awareness programme on Females Lifestyle diseases such as Breast Cancer, PCOS, Cervical cancer or any other gynecological diseases, amongst other diseases	At least Two programme to be conducted across subsidiaries	By 30 th November, 2019	Feedback summary with photos to be shared with CIL HQ by 5 th December, 2019
9	Behavioural skills Training Programme to be conducted for below E5 Managerial Females across Subsidiaries	Participants E5 & below Females, Inter Disciplinary, Inter Area	Workshop Deadline by 30 th November 2019	Share the feedback of participants in summarized form along with photographs by 5 th December 2019.
10	Behavioural Skills Training Programme for E6 and above level female managerial executives	Participants E6 & above Females, Inter Disciplinary, Inter Area	Workshop Deadline by 30 th November 2019	Share the feedback of participants in summarized form along with photographs by 5 th December 2019.
11	Launching of Women's Safety App to be used in time of need	To complete preparation and operation of this Safety App wherein the females shout will send information to two emergency numbers.	By 30 th November 2019	Communication details to be sent HQ by 15 th December 2019
12.	Neuro Linguistic Programming Workshop to be conducted for the Females at Subsidiary HQ	Participants to be from pan Subsidiaries. Subsidiary may form two set/ group of participants for Executives and Non-Executives	Workshop Deadline by 30 th September 2019	Share the feedback of participants in summarized form along with photographs by 5 th October 2019.
13	Leadership development for women employees	One programme to be conducted	3 rd week of November 19	To be communicated to Policy Cell, CIL
14.	Workshop on work life balance for female employees	One programme to be conducted	By 31 st December 19	To be communicated to Policy Cell, CIL
15.	Computer proficiency skill development programme for non-executive women employees	3 days programme	By August 19	To be communicated to Policy Cell, CIL.

21. HUMAN RESOURCE DEVELOPMENT.

TRAINING DETAILS – HRD DEPARTMENT, BCCL

1. Summary :

Place	Target		Achieved		% Achievement	
	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19
HRD	3714	3564	4940	5564	133%	156%
GVTC	9536	10065	11609	10988	122%	109%
TOTAL	13250	13629	16549	16552	125%	121%



2. MOU PERFORMANCE DURING 2019-20:

1. 5% of Executives Training at Centre of Excellence (IIT/ASCI):

- Executives in BCCL as on 30.06.2019 =2080
- Target: 104 Executives (5%)
- Achieved: IIT - 84 & ASCI – 24: Total – 108

TARGET	Achievement
104	108 (104%)

2. Training Program for at least 15 initiatives for women employees for work life balance as well as leadership development :

Out of 15 initiatives, 09 Training Program assigned to HRD Department are successfully conducted. Achievement is 100% .

3. No. of employees trained for statutory posts.

Particulars	2019-20	2018-19	2017-18	2016 - 17	2015-16
Mine Managership	66	61	48	119	234
Overmanship	39	36	33	50	80
Mining Sirdarship	41	70	105	128	190
Surveyorship	09	23	18	13	21
Winding Engine Optr.	48	18	33	30	19
Gas Testing	327	33	290	69	69
Electrical Supervisor	250	140	65	60	88
Total	780	381	592	469	701

4. In-house training programme for the year 2019-20

No. of persons Trained	2019-20	2018-19	2017-18	2016-17	2015 -16
	4940	5564	5787	6811	7040

5. Female employee trained during 2019-20.

Particular	2019-20	2018-19	2017-18	2016-17	2015 -16
Executives	251	188	127	182	185
Supervisors	91	53	67	61	93
Workers	498	225	184	538	143
Total	840	466	378	781	421

6. In - House Training programme conducted in 2019-20 as per Annual Action Plan

Name of Institute	2019-20	2018-19	2017-18	2016-17	2015 -16
M.D.D.	2434	2404	1957	1818	3161
S.D.D.	--	-	1562	1144	1097
M.T.D.	836	906	527	748	902
E.M.T.D.	1670	2254	1741	1527	1880
Total	4940	5564	5787	5237	7040

[Note:- SDD discontinued and training programs of SDI merged with MDD, MTD & EMTD.]

EXTERNAL TRAINING:

7. External Training at IICM, Ranchi

2019-20	2018-19	2017-18	2016-17	2015-16
435	690	338	475	365

8. External Training within Country

2019-20	2018-19	2017-18	2016-17	2015-16
621	508	763	881	1310

9. Abroad Training

2019-20	2018-19	2017-18	2016-17	2015-16
04	01	02	11	05

Total External Training (7+8+9)

2019-20	2018-19	2017-18	2016-17	2015-16
1060	1199	1103	1367	1680

10. Training programme conducted in GVTCs

Particular	Annual Target 2019-20	2019-20	2018-19	2017-18	2016-17	2015-16
Basic	As per need	340	294	370	731	895
Refresher	5929	6493	6821	7528	7975	11916
Spl. 5 days on the job training (Under MOU)	-	--	-	--	-	5840
Special & others	1195	1884	1555	1366	1199	882
As per Safety conference recommendation	1987	1994	1423	1806	1614	1794
Contractor Workers	425	898	895	1272	2765	3361
Total	9536	11609	10988	12342	14284	24688

11. Training of Contractor's workers at GVTCs, BCCL

2019-20	2018-19	2017-18	2016-17	2015-16
898	895	1272	2765	3361

12. Unpaid Vocational Summer/ Winter Industrial Practical Training provided to the students of different Academic Institutions in Technical & Management Course

2019-20	2018-19	2017-18	2016-17	2015-16
875	1055	1179	1230	1165

13. APPRENTICES – 2019-20

Apprentices	Seats Approved	Offered	Joined
Graduate Apprentices (PGPT)	Non-Mining : 110	1454	46
Post Graduate Practical Training	Mining : 10	10	01
	Total : 120	1464	47
Technician Apprentices (PDPT)	Non-Mining : 169	2367	86
Post Diploma Practical Training	Mining : 250*	250	155
	Total : 419	2617	241
Trade Apprentices (Practical Training for ITI Holder)	Total : 863	4101	1019
TOTAL	1302	8182	1307

APPRENTICES – 2019-20: Target 1302; Achieved 1307 (100%)

*Note: 1.Out of 30 seats PDPT for son/daughter of BCCL employees, 23 PDPTs allowed.
2. Out of 100 seats PDPTs for OCP mines, 12 PDPT joined
3. Above 100 seats are not included in total target.

14. PDPT(Mining) Training under Apprentice Act.

2019 - 20	2018 - 19	2017 - 18	2016 - 17	2015 - 16
155	120	120	185	55

15. Under CIL Spl. Female VRS, BCCL wards awarded ITI Certificate in trades of electrician, fitter, welder etc. & deployed in BCCL : 39 Nos.

16. Simulator Training imparted to Dumper Operators at NCL : 96 Nos

Nos of Electrical Supervisor: 75

LT/HT electrician prepared : 97

Further focusing on development of driver/dozer/drill operator - 1414 nos of induction, orientation and safety training imparted to PDPT, PGPT and Trade Apprentices.

17. UNDER NCWA 9:4:0 (Medical Unfit), Applications received & referred to GM(P), HQ

2019-20	2018-19	2017-18	2016-17	2015-16
10	36	108	157	170

18. AS PER CIL DIRECTIVE, UNDER TRAINING SCHEME FOR PREPARING "TRAINEES" FOR MINING SIRDARS: 19 SC/ST CANDIDATES ARE BEING IMPARTED TRAINING AT P. B. AREA (Against 20 allotted)



IMPORTANT WORKSHOP ORGANISHED AT HRD, KALYAN BHAWAN

1. Name of Programme: **MANAGEMENT OF EMOTIONAL QUOTIENT & HOW TO EXCEL IN DIFFERENT SITUATIONS.**

Date: 07-05-2019

Chief Guest: Shri R.S.Mahapatra, D(P), BCCL

Faculty: Shri S.P. Singh, Ex- Director (T) P&P, BCCL

2. HRD, BCCL organized theoretical and practical training for 93 Nos. of security guard trainees for their regularization in security guard cadre. The faculties for this training were officials from BCCL, Police department & CISF.
3. Name of Programme: AWARENESS PROGRAM ON ISO 9001:2015, ISO 14001:2015 & 45001:2018.

Date : 28-01-2020 & 29-01-2020

Chief Guest: Shri R.S. Mahapatra, Director (P), BCCL

Faculty: From C.M.P.D.I, Ranchi



4. Name of the Programme: OPERATIONAL EXCELLENCE – LEAN & SIX SIGMA

Date: 22-05-2019

Chief Guest : Director (T) P&P, BCCL

Faculty: Shri Manish Kumar, UK (Great Britain)

5. Name of the Programme : VIGILANCE AWARENESS PROG. ON COMMON IRREGULARITIES DURING EXECUTION OF HIRED HEMM CONTRACTS

Date: 10-07-2019, 17-07-2019, 24-07-2019 & 30-07-2019

Chief Guest : Director (T)P&P, BCCL and CVO, BCCL

Faculty : Officials of Vigilance, Personnel & Survey Department



6. Name of the Programme: PROGRAM ON INTERNAL COST CONTROL SYSTEM (ICCS) REVIEW AUDIT AT BCCL

Date: 21-01-2020 & 22-01-2020

Chief Guest: Director (F), BCCL

Faculty: Shri A. K. Das, Ex- CMD, NCL & Shri C. Badhwa



7. On finalization of MoU 2019-20 between CIL and Its subsidiaries, the target corresponding to HR parameters were agreed by BCCL. It was directed by the competent authority to include 15 appreciable initiatives for women employees for work life balance as well as leadership development for BCCL.

Out of the 15 initiatives, the responsibilities of 9 initiatives were given to HRD, BCCL with Directons to complete each initiative within the timeline allotted.

HRD, BCCL has completed all 9 intiatives and respective reports have been duly submitted to concerned authorities.

8. Name of Programme : Training program on “3d Terrestrial Laser Scanner” for surveyors and survey officers of BCCL.

Date: 03-12-2019 to 07-12-2019 & 03-02-2020 to 07-02-2020

9. Extra Activities :

- A. Pledge to Avoid Single Use Plastic on 03-10-2019
- B. Integrity Pledge on 28-10-2019

10. Field Visit of Mining Supervisory Staffs and GVTOs of BCCL at NCL, Singrauli in open cast mines and training centres to get experience from 17-03-2020 to 20-03-2020.



22. WELFARE AND COMMUNITY DEVELOPMENT ACTIVITIES.

EDUCATIONAL FACILITIES

To enhance educational facilities, BCCL, have established several Project/Semi Project Schools, by executing agreements with reputed educational Institutions viz. DAV Schools, Delhi Public Schools and Saraswati Vidya Mandir etc. where infrastructural facilities and financial assistance are provided by BCCL and the institution runs the school with their teachers & staffs. Accordingly BCCL provides Financial Assistance of Rs.1.00 Crore per annum to the following 08 nos. of project schools.

PROJECT SCHOOLS

Sl.No.	Name of School	Place	Financial assistance Per annum
1	D.A.V.Public School	Kusunda	7,50,000/-
2	D.A.V.Public School	Alkusa	17,50,000/-
3	D.A.V.Public School	Lodna	950,000/-
4	D.A.V.Public School	Moonidih	15,50,000/-
5	D.A.V.Public School	Dugda	11,23,158/-
6	D.A.V.Public School	Koyla Nagar	20,36,420/-
7	SaraswatividyaMandir	Bhuli	10,57,826/-
8	SaraswatiVidyaMandir	Govindpur	7,82,596/-
	TOTAL		1,00,00,000/-

SEMI PROJECT SCHOOLS

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

WAIVER OF FEE:

Based on the recommendation of Chairman, Central Advisory Committee (CAC) Tuition fee is waived for bright students of poor families and are being provided quality education free of cost in the project schools of BCCL.

FINANCIAL ASSISTANCE PROVIDED TO PRIVATE COMMITTEE MANAGED SCHOOLS

At present 75 (Seventy Five) Privately Managed Schools receive financial assistance from BCCL as per CIL circular No.CIL/C-5C/5513 (A) (COOM.PTTN)/56 dtd. 23rd June 2011.

FINANCIAL ASSISTANCE TO EMPLOYEES' CHILDREN

Financial Assistance towards reimbursement of tuition fees and hostel charges is being provided with effect from 2009-10 to such wards of Wage Board Employees who have secured admission in B.Tech or MBBS in IITs, NITs or any Government Institutions.

DETAILS OF ASSISTANCE PROVIDED FOR LAST THREE YEARS:

Year	Discipline	No. of Students	Amount spent
2017-18	Medical /Engineering	114	44,96,560.00
2018-19	Medical /Engineering	85	39,16,070.00
2019-20	Medical /Engineering	71	36,86,047.00

EMPLOYEES BENEVOLENT FUND SOCIETY(2019-20)

- BCCL provides scholarship as well as financial assistance during long sickness & death cases under BCCL Employees Benevolent Fund Society scheme.
- Financial Assistance for death case amounting to Rs. 11690000/- was provided to 216 beneficiaries.
- Scholarship was provided to 255 wards of employees amounting to Rs. 359600/-.

- Honorarium of Rs. 1000/- was provided to the member employees on retirement.
- Financial Assistance in case of long sickness.

COAL INDIA SCHOLARSHIP

Employees can apply for award of scholarships to their wards for each academic session for (a) Merit Scholarship and (b) General Scholarship.

a. Merit Scholarship

- Merit Scholarship is given to candidates obtaining ranks between 1st to 20th in Madhyamik/HS or any State Board Examination.
- 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

- Admissible to students studying Class-V onwards upto Graduation/Post-graduation level in any discipline.
- SC/ST students are entitled to get 10% relaxation on marks to different Class/Standard of education as prescribed for granting of General Scholarship.

SPORTS & RECREATION

Sports & Games have been an integral part of the Company to provide avenues for recreation as well as develop physical fitness among 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 as well as those residing in the peripheral areas of the mines. The department organizes different coaching camps, provides sports materials/ equipment and financial assistance. BCCL also has a number of employees of National/International standing who have brought laurels to the Company.

The employees are always encouraged to participate in huge numbers in each of the events and those who qualify represents BCCL in the CIL/ All India public sector meets for the respective event organized by different Subsidiaries including BCCL.

SHAHID SMARAK FOOTBALL TOURNAMENT:

Financial assistance of Rs 45000/- to organize Football Tournament from 19.09.2019 – 26.09.2019 at Gajlitand Ground in memory of 64 miners who died in the mishap at Gajlitand Mines.

SIJUA EDUCATIONAL AND SPORTS CLUB:

BCCL sanctioned ₹ 1.50 lakhs for maintenance of Sijua Football Stadium for Coal India Football Academy for ground preparation and expenditure or Mali of the ground.

ALL AREA ZONAL SPORTS WILL START FROM 10TH JAN 2020 AS GIVEN BELOW:

Sl. No.	Zone	Date	Place
1.	Zone-I	10 TH TO 11 TH Jan.2020	Block II
2.	Zone-II	10 TH TO 11 TH Jan.2020	Kusunda
3.	Zone-III	15 TH TO 16 TH Jan.2020	Sijua
4.	Zone-IV	17 TH TO 18 TH Jan 2020	CV Area

INTER AREA TOURNAMENTS 2019: LIST OF GAMES & SPORTS

Sl. No	Games	Date	Place	Winner
1.	Table Tennis	25 th Oct.19	WJ Area	No Team Champion-ship
2.	Carom	3 rd to 4 th Dec 19	Kusunda Area	Do
3.	Bridge	23 rd to 24 th Oct.19	Bastacolla Area	Do
4.	Lawn Tennis	30 th Oct. 19	BD Club, KN	Do
5.	Badminton	6 th to 7 th Nov. 19	Nehru Complex, KN	Do
6.	Hockey (Selection Trial)	8 th to 9 th Nov. 19	CV Area	Do
7.	Cricket	19 th to 27 th Nov.19	Lodna Area	Lodna
8.	Kabaddi	28 th to 29 th Nov.19	Katras Area	Katras
9.	Chess	6 th to 7 th Jan 2020	Barora Area	No Team Champion-ship
10.	Volleyball	26 th to 27 th Dec.19	EJ Area	Katras
11.	Central Sports	Last Week of Jan.2020	Lodna Area	Zone-1

GLIMPSE OF INTER AREA TOURNAMENTS OF BCCL



BCCL INTER AREA BADMINTON / HOCKEY TOURNAMENT



INAUGURATION OF BCCL INTER AREA KABADDI TOURNAMENT BCCL INTER AREA LAWN TENNIS



BCCL INTER AREA CHESS TOURNAMENT



BCCL INTER AREA BRIDGE TOURNAMENT

WELFARE BOARD MEETINGS:

Welfare Board Meetings Calendar for 2019-20.

Sl. No.	Date	Venue	Remarks/Agenda
1	05.02.2019	Mini conference hall Director (P) Chamber.	Welfare Measures- Housing, Health, CSR, Water, Schools others.

Sl. No.	Date	Venue	Remarks/Agenda
2	13.06.2019	Level-III Conference Hall.	Welfare Measures- Housing, Health, CSR, Water, Schools others.
3	26.06.2019	Chamber of GM(P)-Welfare	Welfare Measures in general.
4	03.01.2020	Chamber of GM(P)-Welfare	Welfare Measures in general.

MEETINGS WITH WELFARE BOARD MEMBERS IN AREAS.:

Meetings on welfare measures like workplace facilities, water, health etc. with Board Members in various Areas.

Sl.No.	Date	Area(s)	Time
1	17.04.2019	Block-II, Barora	9.00 am onwards
2	19.04.2019	CV	9.00 am onwards
3	22.04.2019	Bastacolla	9.00 am onwards
4	24.04.2019	Sijua, Katras	9.00 am onwards
5	26.04.2019	EJ	9.00 am onwards
6	03.05.2019	PB & WJ	9.00 am onwards
7	14.05.2019	Kusunda	9.00 am onwards
7	28.05.2019	Govindpur	9.00 am onwards
8	30.05.2019	Lodna	9.00 am onwards

REVIEW MEETINGS ON WELFARE MEASURES LIKE WORKPLACE FACILITIES, WATER, HEALTH ETC. WITH BOARD MEMBERS IN VARIOUS AREAS.

Sl.No.	Date	Area(s)	Time
1	10.01.2020(Friday)	EJ, EWZ(Bhojudih), Lodna	9.00 am onwards
2	11.01.2020(Saturday)	Govindpur	9.00 am onwards
3	13.01.2020(Monday)	WWZ (Dugda, Mahuda)	9.00 am onwards
4	16.01.2020(Thursday)	WJ , PB	9.00 am onwards
5	18.01.2020(Saturday)	HQ	9.00 am onwards
6	20.01.2020(Monday)	Kusunda,Bastacolla	9.00 am onwards
7	21.01.2020(Tuesday)	CV	9.00 am onwards
7	23.01.2020(Thursday)	Block-II, Barora	9.00 am onwards
8	24.01.2020(Friday)	Sijua, Katras	9.00 am onwards

OTHER MEETINGS CONDUCTED AREA WISE BY DEPARTMENT WITH AREA SUB-COMMITTEE ON WELFARE MEASURES 2019:

Sl.No	Date	Area
1	16.07.2019(Tue)	CV
2	19.07.2019 (Fri)	Barora,Block-II,Govindpur
3	22.07.2019(Mon)	Katras, Sijua
4	26.07.2019(Fri)	Putkee, WJ,WWZ
5	29.07.2019(Mon)	Lodna, EJ,EWZ
6	13.08.2019(Tue)	Bastacolla & Kusunda

MAY DAY CELEBRATION:

Like previous years, this year also BCCL celebrated May Day on 1st May 2019 in a befitting manner. Garlanding of the Miners Statue was done at Rangatand, Shramik Chowk and a SarvDharm Prarthana Sabha was organized at Martyr memorial complex Koyla Nagar from 8.30 am in which family members of deceased employees of all areas were present and floral attribute was offered by FDs BCCL, and DIG CISF, BCCL unit as well as officials of HQs and Areas were also present.



CELEBRATION OF INDEPENDENCE DAY, 2019 IN BCCL:

This year too Independence Day was celebrated with great enthusiasm at Sijua Stadium in BCCL. Patriotic Dance, Drama performances was given by the school children of various project schools under BCCL. Performances were also given by CISF, BCCL unit.



CELEBRATION OF CIL FOUNDATION DAY 2019:

CIL Foundation Day, 2019 was organized in BCCL in a very festive manner on 1st of November throughout the company.



Flag Hoisting at Koyla Bhawan Sarv Dharm Prarthana Sabha

AMBEDKAR JAYANTI:

BCCL celebrated 128th Birth Anniversary of Dr. Bhimrao Ambedkar on 14th of April 2019 as Ambedkar Jayanti at Koyla Nagar in which garlanding of the statue of Dr. Ambedkar was done by Hon'ble Directors along with other officials of BCCL. Representatives of CISTEA (Coal India SC/ST Employees Association) were also present and the occasion was celebrated with great enthusiasm.



FIELD VISITS/INSPECTIONS: (17 APR -30 MAY 2019)

Review inspection of Filter Plants and Hospitals/dispensaries in all areas of BCCL as well as inspection of canteens, drinking water supply, washrooms, ramps and other workplace facilities. The visit was conducted from 17.04.2019 to 30.05.2019.

PHASE-WISE AWARENESS/REVIEW MEETINGS ON WELFARE MEASURES IN ALL AREAS:- (JULY 2019)

Welfare Department under the chairmanship of General Manager(Pers.)-Welfare, conducted Phase-wise awareness/review meetings in all the Areas where in various provisions under welfare measures were discussed as well as specific issues were analyzed. General Manager alongwith Area level welfare sub-committee of the concerned area had participated in the sessions .



INSPECTION OF PROJECT & SEMI- PROJECT SCHOOLS:- (NOV.- DEC. 2019)

Welfare department under the chairmanship of General Manager (Pers.)-Welfare conducted visits in the project schools and semi- project schools running under MoU with BCCL. These include 08 DAVs, 02 SVMs and 01 DPS. During the visit, issues related to welfare and all round development of the schools were discussed with the school authorities.



YOGA & MARTIAL ART FOR WOMEN EMPLOYEES (20-21 DEC. 2019)

As per Mou target 2019-20 a programme on physical wellness with specific attention to martial arts, yoga etc. was organized by Welfare Department for its female employees under “15 initiatives for women employees”.



INSTALLATION OF SANITARY VENDING MACHINES IN ALL HQS AND MECHANISM FOR DISPOSAL OF THE SANITARY NAPKINS:

A sanitary napkin vending machine has been installed at Level-I ladies common room on 19th of March 2020 at Koyla Bhawan as one of the fifteen appreciable initiatives for women employees that was adopted by BCCL for achievement of **MoU target 19-20**.



Inter Area Competition on Welfare Measures

AREAWISE FIELD VISITS/INSPECTIONS OF FILTER PLANTS AND HOSPITALS/DISPENSARIES FOR

An inter-area competition on welfare measures was organized wherein Field visit/inspection was conducted for inspection of water treatment plants and hospitals/dispensaries, ambulance etc. in order to assess the working and living condition of workers. The visit was conducted from 10.01.2020 to 24.01.2020 wherein all the 12 areas along with washeries and Head Quarter were covered. The team comprised of BCCL Welfare Board members (Union), General Manager (Pers.) Welfare along with officials of Welfare Department Koyla Bhawan, as well as Area General Manager, Area Manager (Pers.), Area Manager (Civil), Area Medical Officer of concerned Area. The best and second best areas were awarded on the occasion of **Republic Day 2020** as motivation for all to keep up the good work.

CATEGORY WISE POSITION OF AREAS IN COMPETITION.

Sl. No.	Category	Position	Name of Area
1	Best Area (Overall Welfare measures)	1st	WJ
		2nd	CV
2	Filter Plants	1st	Block-II
		2nd	PB
3	Hospital	1st	Barora-RH Baghmara
		2nd	Koyla Nagar Hospital
4	Dispensary	1st	Laikdih CV Area
		2nd	Govindpur Dispensary
5	Ambulance	1st	Bhimkanali Dispensary Block-II
		2nd	Govindpur Dispensary
6	Toilets/Washrooms	1st	Barora
		2nd	Sijua
7	Cleanliness	1st	Bastacolla
		2nd	Katras

23. PENSION
1. Statistics of Submission of Pension claims to CMPF Office

Pension claims to be Submitted during 2019-20	Pension claims Submitted during 2019-20
2961	3922*

*It includes some cases prior to 2019-20

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

Submitted Pension claims during 2019-20	Settlement of Pension claims during
3922	4206*

3. Achievement.

	Year 2018-19	Year 2019-20
% Achievement (Submission Vs Settlement)	91.47%	97.29%

Progress made from the date of Start of Pension to March 2020.

(A) Progressive Submission up to March'2020 : 124047

(B) Progressive Settlement up to March'2020 : 123928

5. Special Achievement:

(A) 'YY' statement for CPE 03/19 has been supplied to concerned areas for distribution to employees.

(B) Seminars/ Workshops/ Coordination Meeting:

Apart from CMPFO's coordination meetings, Pension cell has conducted three coordination meetings wherein the grievances raised were addressed.

Thirteen field visits have been undertaken by Officials of Pension cell to resolve/ coordinate PF & Pension related matters.

Officials of Pension cell regularly visits CMPFO to liaison with CMPF officials for PF & Pension matters.

(C) Awareness for Digital Life Certificate for Pensioner:

All areas/ establishments of BCCL are making awareness for Digital Life Certificate amongst Pensioners. USB finger print scanners are being utilized for generating Digital Life Certificate of Pensioners.

(D) Processing of PF & Pension Claims under MISSION BISWAS:

1792 claims submitted by retiring employees for settlement of PF & Pension have been processed / forwarded to CMPFO in the retiring month under "MISSION BISWAS".

(E) Implementation of form "SAHAJ" for PF & Pension claims:

All the PF & Pension claims are being processed in 'SAHAJ' form only.

(F) Implementation of Submission of Former or Survivor Account with PF/Pension claims:

The claims of PF/Pension submitted to CMPFO are with Former or Survivor mode of bank account jointly maintained by employee/ex-employee with their spouse except very few cases where the claimant is unable to submit F/S mode of bank account and confirms in writing with valid reasons.

(G) Collection of PPOs in soft copies:

PPOs in soft copies are being collected every month from Regional Office of CMPFO which is in turn e-mailed to all the areas for record updation of Pension settlement.

(H) Pension revision:

Pension revision cases are also being submitted to CMPFO due to Pay revision of Executives and Non-executives which are being settled by CMPFO.

24. INDUSTRIAL RELATIONS SCENARIO AT BCCL IN 2019-20.

The IR scenario in BCCL in the year 2019-2020 was harmonious, cordial and peaceful creating thereby a sense of goodwill between the workers and management.

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 for structured meetings with the central trade unions for the entire year is issued in advance and accordingly meetings are held at Unit, Area & Corporate level as per schedule and thereby developing and effectively managing harmonious relationships at workplace and striking a balance between organizational goal and individual goal. Against targeted 24 structured meetings a total of 17 no. of structural meetings were held with the Central Trade unions at HQ level in the year 2019-2020 which paved the way for resolving majority of the issues raised by the Unions at Unit, Area and HQ level. 07 nos. of Central Consultative committee meeting at corporate level has been conducted to discuss on the policy matters for smooth functioning of the work. The no. of meetings were effected and deferred due to the election code of conduct and the pandemic arising out of COVID-19. However, sincere efforts with positive approach on the part of the management have been made in handling and resolving the disputes and grievances. An online 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. A 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.

25. MEDICAL

IMPORTANT ACHEIVEMENTS OF MEDICAL DEPARTMENT: MISSION: A HEALTHY WORKFORCE AND A HEALTHY SOCIETY.

- PME of 13,364 employees was done in 2019.
- No new case of Coal Workers 'Pneumoconiosis has been detected for the past 7 years.

- Blood donation camp: A Blood donation camp was organized at R.H.Baghmara, Barora Area on 14.06.2019. Two teams, one each comprising of Pathologists & Technicians from Central Hospital Dhanbad & PMCH, Dhanbad were present. The camp was organized by BCCL. Twenty (20) people donated blood. Horlicks, biscuits, fruits & cold drinks were provided to the donors. Second camp was organized at Moonidih Hospital WJ AREA on 26.06.2019 No. of beneficiaries 15.
- School Health camp: A School Health camp was organized at R.H.Baghmara, Barora Area on 30.04.2019. The camp was organized by BCCL. Ninety Five (95) school girls were examined, proper treatment & free medicine was distributed.
- Bahujan Hitaye (Health Camps): Health check-up & Health awareness camps have been organized from time to time by the Medical Department of BCCL in various Areas of BCCL. Approximately 3,256 people benefitted from these.
 1. Diabetes detection.
 2. Hypertension detection
 3. Neuropathy detection
 4. 'Nishulk Chikitsa' has been given no. of Beneficiaries 203.
 5. A Breast Cancer & PCOS, Cervical Cancer Awareness camp was held at Coal Dump Community Hall at Kusunda Area in November 2019. About 92 beneficiaries attended the camp.
 6. Till date 3 Mega Camps have been organized in various Areas of BCCL. Approximately 1062 beneficiaries have gained from these. Doctors of different disciplines from Central Hospital Dhanbad have examined & provided treatment to the beneficiaries in these camps.
 7. Village health check: 3 camps have been organized in the command Areas of BCCL. Number of beneficiaries was 329.
 8. Health Awareness & General Hygiene Camp have been organized in various Areas of BCCL. Total no. of Beneficiaries 351.
 9. MMR vaccination is being given to children in collaboration with Ministry of Health & Family Welfare, in different hospitals of BCCL.
 10. Vande Matram – Free ANC done at Moonidih Hospital WJ Area done on every 7th & 21st of every month.

FOLLOWING IMPROVEMENT HAS BEEN MADE IN CENTRAL HOSPITAL DHANBAD .

- ENT surgical Microscope has been procured.
- 7 no. of PFT machine Spirometer procured and given to the respected Area Hospital/ dispensaries.
- 1 Dental X-Ray machine has been installed in CHD.
- 7 no. of Pure tone Audiometer procured for PME / IME centre.
- Evolve RVG sensor has been Purched and installed in CHD.
- 35 no. of ACER computer system including 19 no of HP Laserjet Printer has procured for better functioning.
- Process has been initiated for starting DNB course in the field of Medicine, Surgery and Gynecology.

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 Official Language Act and Rules, our company has taken the initiative to promote and use Hindi language as an instrument to establish better contacts with all and ensure the best possible services. Our company has prepared a well-planned annual action plan for achieving various goals set by the Government of India under its

annual implementation program 2019-20. Through continuous monitoring and regular efforts at various levels, the company was successful in achieving all the major goals of its annual program. All the computer systems available in the company are fully supported by the Unicode standard and bilingual typing feature. Every year a detailed annual Rajbhasha-Calendar is prepared by the department, in which all programs are pre-planned.

QUARTERLY REVIEW MEETINGS:

All the meetings of the corporate level Official Language Implementation Committee were held in the company at their scheduled time. A total of four regular meetings under the review year 2019-20 were held on a quarterly basis on 04 May 2019, 30 July 2019, 12 November 2019 and 04 February 2020. These meetings are usually held under the chairmanship of the CMD or Director (Personnel). Under the guidance and suggestions received from the Official Language Implementation Committee, several new initiatives were taken during the year. As one of the main initiatives, all the new officers/employees appointed in our company were trained in Hindi. We have decided to compulsorily have a session for the official language training in the induction training programs run by the Human Resource Development (Training Center) for all cadres' employees. Regular meetings of the Official Language Implementation Committee were held in all the Area offices in every quarter as per the annual Rajbhasha-Calendar.

WORKSHOPS:

We have conducted a total of 62 Hindi workshops from April 1, 2019, to March 31, 2020 to train our officers and staff so that they can easily do their regular work in Hindi. 50 workshops were held in different areas of the company and the remaining 12 were held in the Human Resource Development Department and Company Headquarter. The workshops held at the Human Resource Development Department were specifically for newly recruited data entry operators, clerks and newly appointed officers. About 2000 employees were trained to work in Hindi through these workshops. Intensive training of technical facilities available in Hindi was given in all these workshops including Unicode supported Hindi typing, voice typing, Hindi OCR, font converter, machine translation, e-dictionary etc.

SEMINARS AND CONFERENCES:

This year on the occasion of International Hindi Day, a two-day national level Rajbhasha Seminar was organized by Rajbhasha Department of the company in collaboration with the Town Official Language Implementation Committee, Dhanbad on 16-17 January 2020. Around 200 participants from various government organizations and subsidiaries of Coal India Limited participated in this seminar. The conference was organized in five sessions in which renowned Hindi scholars and academics delivered their lectures.

Another special program was organized on 21 February 2020 in the form of Departmental 'Kavi Sammelan' on the occasion of International Mother Language Day. A total of 8 talented poets from various departments and Areas of BCCL presented their poetic text at the event. The four-hour event was attended by over 250 listeners/audiences.

PUBLICATION:

Our company regularly publishes one of its half-yearly Hindi magazines called 'Koyla Bharati'. Which is an extremely popular Hindi magazine among corporate magazines in the country. We have published 31st and 32nd issues of this magazine during the year 2019-20. Both issues of the magazine were released on 14th September 2019 and 21st February 2020 respectively. We have also published two Issues of the half-yearly magazine 'Rajbhasha Sandesh' of Town Official Implementation Committee during the year.

Apart from these publications, two other Hindi magazines are also published from Lodna and Bastakola area of BCCL. The name of the magazine published from Lodna are is 'Lodna Darpan' and Hindi magazine named 'KolRashmi' is published by the Rajbhasha Department of Bastakola area.

OFFICIAL LANGUAGE FORTNIGHT:

Rajbhasha Pakhwada was celebrated from September 2, 2019, to September 16, 2020. Various Hindi competitions were organized during the fortnight celebrations; Such as 'noting and drafting competition' (separate for Hindi and non-Hindi speaking employees), essay competition, Hindi quiz competition, Hindi Essay Competition for

Housewives of Officers / Staff, Self-composed Hindi Poetry Competition and the most important 'Hindi Gyan Pratiyogita' for students of different schools in Dhanbad to promote Rajbhasha Hindi. The highlight of the Rajbhasha fortnight was to pay homage and tribute every day to our great Hindi litterateurs who contributed significantly in enriching the Hindi language. A large number of officers/employees, their housewives and children participated in these competitions. The best three winners from each competition were awarded cash prizes and other participants were also awarded consolation prizes and certificates.

Three area offices and three departments of company headquarter were awarded the "Svargiya Shankar Dayal Singh Smriti Puruskar" 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. Bastakola area of BCCL was awarded the first, Lodna area second and Kusunda and Sijua areas jointly awarded the third prize and a corporate level shield was given to these areas. Non-Executive Establishment Department, Industrial Relations Department and Estate Department of Koyla Bhawan Headquarters were awarded the Headquarter level Shield as the first, second and third awards respectively. All the above prizes, shields and awards were distributed in the main event organized on 14 September 2019 on the occasion of "Hindi Diwas" and the closing ceremony of Rajbhasha Pakhwara. On this occasion, Dr Ravi Bhushan, a retired professor of Ranchi University and renowned Hindi litterateur was awarded the "BCCL Koyla Bharati Rajbhasha Samman-2019" for his outstanding contribution towards promoting Hindi language.

First time in BCCL, this year a new award was initiated for the student who will secure highest marks in Hindi subject from BBMK University Dhanbad and on this occasion Ms. Prerna Mishra was honored with this award.

CENTRAL HINDI LIBRARY:

Our company has a well-settled and prosperous Central Hindi Library under the administration of the Rajbhasha Department. At present a total of 4577 standard Hindi books related to literature, science and technology, sales and marketing, computer, life management and many other subjects are available. Hundreds of important and famous Hindi books are being purchased every year. This year we have also purchased 11 books worth a total of ₹ 2062/- from famous publications. Apart from this collection of important books, we also have a membership of daily newspapers and magazines 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 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 TOLIC meetings are scheduled on a half-yearly basis. The first meeting of the year 2019-20 was held on 24 June 2019 and the second meeting of the year was held on 20 November 2019 under the chairmanship of Chairman-cum-Managing Director / Director (Per.) of BCCL. During the year, several Hindi workshops were organized under the banner of TOLIC. A national-level Hindi conference was also organized on the occasion of International Hindi Day in January 2020.

INSPECTION:

We have also done the internal Rajbhasha inspection in the company as per the rules. Internal inspection committee has done Rajbhasha Inspection of our Chanch Victoria, Bastakola, Kusunda, Barora, Block-II, Katras, Sijua, Putaki Balihari and 12 Departments of Headquarter during the year.

AWARDS AND OTHER ACHIEVEMENTS:

- TOLIC, Dhanbad has been selected for the first prize for the year 2018-19 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 chairmanship 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 conducted on 24th June 2019.
- BCCL and TOLIC, Dhanbad actively participated in a national level Rajbhasha Conference organized by TOLIC

(Undertakings), Delhi on 21-22 August, 2019. On this occasion, a Rajbhasha exhibition was organized and stall of the company and TOLICD hanbad was honored.

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.

Brief description of activities undertaken by the Vigilance Department of BCCL within the scope of above areas during the financial year 2019-20 is elaborated below:

1. Preventive Vigilance:

a) Surprise Check / Test Check:

During the year 2019-20 (from 01.04.2019 to 31.03.2020), Vigilance Department conducted thirty-two (32) 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 eight (08) 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. 019/VGL/029 dated 02.08.2019 issued by the Secretary, CVC, Vigilance Awareness Week - 2019 was commemorated from 28.10.2019 to 02.11.2019 on the theme **"Integrity- a way of life"**. 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.

In the morning of 28.10.2019, the VAW-2019 programme was inaugurated at Koyla Bhawan, BCCL HQ. It began with the lighting of lamp and paying homage to Sardar Vallabhbhai Patel one of the founding leaders of the Republic of India. CVO, BCCL administered the pledge to all the Officers and Staff of HQ on 28.10.2019. Functional Directors of BCCL were present along with all the GM's/ HODs and other officials of the company. Dignitaries present during the inaugural function released the in-house magazine of the Vigilance Department **"CHETNA"** (11th Edition) containing sensitization articles on Vigilance Matters. **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 has done round of Dhanbad City during the entire week so as to sensitize the general public about the theme and other issues.

10 nos. of 'Awareness Gram Sabha' were organized for dissemination of awareness in Gram Panchayat to sensitize the citizens on ill effect of corruption. Vigilance Awareness Week-2019 has been conducted with full zeal and enthusiasm to promote integrity, transparency, accountability in public life and to motivate people to collectively participate in prevention of and to fight against corruption to eliminate corruption in public life.

Various training program were also conducted during the year for the benefit of related officials.

TRAINING PROGRAMME ON HIRED HEMM CONTRACT MANAGEMENT:

SL.NO	AREA	Venue and Date	Remarks
1.	BARORA,BLOCK II, GOVINDPUR	Kalyan Bhawan, HRD, BCCL HQ dt.10-07-2019	HIRED HEMM CONTRACT MANAGE- MENT
2.	KATRAS,SIJUA,KUSUNDA	Kalyan Bhawan, HRD, BCCL HQ dt.17-07-2019	HIRED HEMM CONTRACT MANAGE- MENT
3.	BASTACOLLA,LODNA,EJ	Kalyan Bhawan, HRD, BCCL HQ dt.19-07-2019	HIRED HEMM CONTRACT MANAGE- MENT
4.	CV,WJ,WASHERY DIVISION	Kalyan Bhawan, HRD, BCCL HQ dt.24-07-2019	HIRED HEMM CONTRACT MANAGE- MENT

TRAINING ON "FUEL MANAGEMENT SYSTEM" & AUTOMATION OF DIESEL DISPENSING UNITS:

SL. NO	Description	Venue and Date	Remarks
1.	Workshop on "Fuel Management System"	Conference Hall, Level-III, BCCL HQ dt.17-05-2019	The workshop was jointly organised by IOCL & BPCL in coordination with Vigilance Department. CMD/BCCL along with CVO/BCCL, Director (Finance)/BCCL, D (T) P&P/BCCL, DIG/CISF, All HODs of HQ, Area Manager (Excavation) and Depot Officers from Area participated in the Workshop
2.	Training on "Fuel Management System" & Automation of Diesel Dispensing Units	Barora Area, BCCL Dt. 11.06.2019	Training on "Automation" of Diesel Dispensing Units was imparted to the officials of Barora, Block-II & Govindpur Area, dealing with HSD oil Decantation, Receipt & Storage.
		Katras Area, BCCL Dt. 18.06.2019	Training on "Automation" of Diesel Dispensing Units was imparted to the officials of Katras, Sijua & Kusunda Area, dealing with HSD oil Decantation, Receipt & Storage.
		Lodna Area, BCCL Dt. 26.06.2019	Training on "Automation" of Diesel Dispensing Units was imparted to the officials of Bastacolla, Lodna & CV Area, dealing with HSD oil Decantation, Receipt & Storage.

WORKSHOP ON VIGILANCE AWARENESS:

Sl No	Level of Participation	No. of persons	Venue and Date	Remarks
1.	All Area GMs & GM/HOD of HQ	62	Kalyan Bhawan, HRD, BCCL HQ dt.29-10-2019	Dr.Nanditesh Nilay, TRANC, New Delhi & CMD & FDs along with CVO addressed the Officials
2.	All Executives and non-executives and Vigilance Officials	100	Moonidih Dhanbad,WJ area Dubrajdihi dt.01-11-2019	Area GM addressed the workshop
3.	All Executives and non-executives and Vigilance Officials	41	VTC Govindpur Area dt 30-10-2019	Area GM addressed the workshop
4.	All Executives and non-executives and Vigilance Officials	100	Jharia, Bastacolla Area dt.21-11-2019	Area GM addressed the workshop
5.	All Executives and non-executives and Vigilance Officials	120	PB area dt.02-11-2019	Area GM addressed the workshop

Other activities during the Vigilance Awareness Week for promoting awareness:

- Human chain was formed by about 100 employees of BCCL and students of Balika Uchh Vidyalaya Mudidih of Sijua Area, BCCL. Similar chain stretched from Area office gate to Moonidih bazaar which was formed with the help of students of DAV School and employees of WJ area, BCCL.
- Prabhat Pheri was organized at Nepal Rawani Smarak High School, Godhur on 26-10-2019 and it was also held at Sijua Area wherein employees of BCCL and students of Balika Uchh Vidyalaya Mudidih had participated, Prabhat Pheri was organized on 23.10.2019 from DAV school, Baniahir to Lodna Area office.
- Run for Unity was organized on 31 October 2019 from Lodna Area Office with the theme 'Ekta ki Daud, Vikas ki or. Banners and posters on Vigilance Awareness week were displayed at prominent places across all offices of HO, all 12 Areas and Washeries of BCCL.
- Total - 8 grievance redressal camps held at following Offices/places by BCCL:
- 1 Camp at Block II Area, 1 Camp at Barora Area office, 1 Camp at WJ Area office, 1 Camp at Salanpur, 1 Camp at AKWMC, 1 Camp at Govindpur GM/APM office & 2 Camps at PB area.
- Nukkad Natak (Street-play) were played at various places to spread **Vigilance Awareness** and motivate people in weeding out corruption from the Society.
- 6 Nos. of Integrity Clubs were formed at following Schools:
- DAV Public School, Barora Area - 1 no, Nehru Balika Uchh Vidyalaya, Baroda - 2nos,
- DAV Alkusa, PB Area - 2 nos and Adarsh Shramik Uchan Vidyalaya, Bastacolla Area - 1 no.

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. Timely payments to the Contractors/Suppliers/Service providers – SOP detailing maximum timeline for various kind of bills issued.
2. System improvement regarding SOP in respect of Indenting/Receipt/Storage and Handling/Issue of HSD oil in BCCL.
3. Standard Operating Procedures (SOP) to make the process salary up-dation in EDP full proof and transparent with an objective to curb re-occurrence of irregularities as observed in the case of fraudulent increase in basic pay of non-executive employees based on the forged documents.
4. Streamlining of Employment process for compassionate ground under provisions of NCWA. SOP detailing timelines and upper limit of 6 months is in process.

5. System improvement regarding non-execution of civil Capital/Revenue work at unauthorized occupied company quarters is implemented and Office order issued by D (P), BCCL.
6. System improvement regarding Security measures in r/o if security of BCCL Mines, Illegal Mining, Coal theft etc. SOP issued in this regard.
7. Suggestions were made regarding untracked, work shop, off road vehicles engaged in coal transportation. HQ issued directive to Area GMs for implementation of suggestion.
8. Systemic improvement related with Integrated Fuel Management System (IFMS) to check fuel loss. FD's approved for conducting proof of concept of Fuel Management in HEMMs and SOP for indenting, receipt, storage, issue and accountal of HSD Oil issued.
9. Suggestions were made for ensuring 100% crushing of coal through feeder breaker. A committee was formed by TS to DT (OP) in order to achieve 100% crushing of coal. Committee submitted its report to TS to DT (OP) and further action is in process.
10. Suggestions were made to ensure both side weighment of coal during transportation from Coal Dump to Siding/Washery. Proposal sent to CMD for implementation of the directive of MoC at the earliest.
11. System improvement measures regarding Increase of value of EMD for Civil, HEMM and other contracts, and subsequent amendment in relevant manuals of CIL has been processed and sent to CIL for consideration.

2) Punitive Vigilance:

The consolidated position of details of Cases taken up for investigation during 2019-20 in detailed in table under.

No. of cases taken up for investigation		11	
No. of investigation completed		01	
No. of cases taken up for Disciplinary Action		Cases	No. of Persons
i)	Major	07	07
ii)	Minor	06	12
No. of Departmental Inquiries completed		Cases	No. of Persons
		04	41
No. of cases in which penalty imposed		Cases	No. of Persons
i)	Major Penalty	07	52
ii)	Minor Penalty	06	08
No. of Surprise Checks / Inspection conducted		32	
Intensive Examination of Works /Contracts undertaken/conducted		08	
No. of Prosecution Sanction		03	

Apart from the above, during the financial year 2019-20, CBI has registered two (02) number of cases, related to illegal gratification, criminal conspiracy, cheating, criminal misconduct etc. against three (3) BCCL officials.

3) Surveillance detection:

During the financial year 2019-20, 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:

Vigilance Department of BCCL issued Vigilance Clearance giving Vigilance Status in respect of 8962 numbers of officials (Executives & Non-Executives) during the financial year 2019-20 (1.04.2019 to 31.03.2020).

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 31.03.2020:

Sl.No	Area	Period of IR	Para No.	Brief description of the para	Present Status
1	Barora Area	2015-17	1	Imprudent management of a contract.	Reply under process.
2	Sijua Area	2012-15	1	Avoidable Loss of Rs. 27.72 crore due to non-utilization of CENVET Credit.	Reply under process
3	Lodna	2013-16	1	Loss of Rs. 7.16 crore due to underutilization of equipment's under MARC contract.	Reply under process
4	Lodna	2013-16	2	Additioanal expenditure of Rs. 32.96 crore due to non-cancellation of tender and awarding the work to M/s at Devpabha (JV) at abnormally high rates.	Reply under process
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 Rs. 6.06 crore.	Reply under process
6	WJA	2012-17	1	Non-operation of the CPP resulted in idling of assets valuing Rs. 48.70 crore.	Reply under process
7	D(T)OP	2017-19	1	Delay in installation of weighbridge lead to acceptance of short claimed by SAIL amounting to Rs. 35.41 crore.	Reply under process
8	MM	2014-16	1	Avoidable loss of Rs. 18.81 crore due to losing the opportunity on utilization of CENVAT Credit.	Reply under process
9	MM	2014-16	2	Avoidable loss of Rs. 8.71 crore due to losing the opportunity on utilization of VAT Credit.	Reply under process
10	D (F)	2014-17	2	Non-Availment of CENVAT credit towards payment of Service Tax of Rs. 5.32 crore.	Reply under process
11	D (P)	2016-19	1	Excess payment of Rs. 14.15 crore to hired vehicle owner.	Reply under process

B. Details of Part IIA IR Paras Replied to C&AG during the F.Y. 2019-20 and pending for settlement:

Sl. No.	Area/ Unit	Year of IR	Para No.	Subject	Status.	Remarks.
1	Katras	2014-17	1	Transfer of sub-graded coal to washeries resulted in avoidable payment of royalty of Rs. 10.84 crore.	Replied vide no.BCCL/Katras/GM/C&AG/2019/2265 dated 14.06.2019 by Katras Area.	Pending for settlement.

Sl. No.	Area/ Unit	Year of IR	Para No.	Subject	Status.	Remarks.
2	CV	2013-16	1	Avoidable extra expenditure of Rs. 51.21 crore due to foreclosure of the Hired HEMM Contract.	Replied vide no. 483-484(H) dated 26.03.2020.	Pending for settlement.
3	CV	2013-16	2	Surplus deployment of Manpower at Basantimata Underground mines resulted unfruitful payment of underground allowance and idle wages to the tune of Rs. 51.48 crore.	Replied vide no. 483-484(H) dated 26.03.2020.	Pending for settlement.
4	S&M	2014-16	1	Loss of Additional Revenue Rs. Crore due to Coal dispatched in excess of Annual Contracted Quantity.	Replied vide letter no. 702-703(H) dated 19.04.2019.	Pending for settlement.
5	S&M	2014-16	2	Loss of revenue Rs.89 crore on account of waiver of Performance Incentive for the supply of coal during 2010-11 and 2011-12.	Replied vide letter no. 702-703(H) dated 19.04.2019.	Pending for settlement.
6	D (F)	2014-17	1	Loss of Rs. 96.74 crore due to delay in revision of price of Washed Power Coal.	Replied vide letter no. 480-482(H) dated 26.03.2020.	Pending for settlement.
7	D(T)OP	2015-17	1	Blockage of fund of Rs. 19.85 crore and interest loss to tune of Rs. 8.73 crore.	Replied vide no. 354-355(H) dated 18.03.2020.	Pending for settlement.
8	D(T)OP	2017-19	2	Acceptance of faulty grade analysis of CMFR and not approaching to reference resulted in avoidable loss to the tune of Rs. 52.98 crore.	Replied vide no. 485-487(H) dated 26.03.2020.	Pending for settlement.
9	D (T)OP	2017-19	3	Injudicious supply of Washery –II grade coal to outside consumers resulted in loss of opportunity to earn extra revenue to the tune of Rs. 95.89 crore.	Replied vide 1253-56(H) dated 26.11.2019.	Pending for settlement.

C. Details of Part IIB IR Paras pending for reply as on 31.03.2020

Sl. No.	Area/Unit	Year of IR.	Para No.	Subject	Remarks.
1	Barora	2012-15	4	Hiring of buses without proper analysis and requirement, resulted in injudicious expenditure of Rs.66.72 lakh.	Reply Under Process
2	Barora	2012-15	7	Excessive payment of demurrages and under loading charges.	Reply Under Process
3	Barora	2015-17	1	Procurement of feeder breaker without proper need analysis resulted in infructuous expenditure of Rs. 1.90 crore.	Reply Under Process
4	Barora	2015-17	2	Non-compliance of provision of guidelines on Mine Closure Plan.	Reply Under Process
5	Barora	2015-17	3	Idle payment of Salary/Wages and Overtime amounting to Rs. 44.79 crore to the manpower posted in Damoda Colliery.	Reply Under Process



Sl. No.	Area/Unit	Year of IR.	Para No.	Subject	Remarks.
6	Barora	2015-17	4	Extra expenditure of Rs. 14.77 crore due to dumping of overburden at higher lead instead of earlier specified shorter lead.	Reply Under Process
7	Barora	2015-17	5	Non-compliance of CIL instruction relating to payment to contractual worker.	Reply Under Process
8	Barora	2015-17	6	Poor safety and sanitation measures of Regional Store, Barora Area.	Reply Under Process
9	Barora	2015-17	7	Non-disposal of Grounded off HEMMs resulted in blocking of revenue to the tune of Rs. 0.99 crore.	Reply Under Process
10	Barora	2015-17	8	Loss of Rs. 25.14 lakh due to less recovery of burnt oil.	Reply Under Process
11	Barora	2015-17	9	Duplicate Material Codes in CoalNet of Barora Area.	Reply Under Process
12	Barora	2015-17	10	Delay in deregistration of off-road vehicles.	Reply Under Process
13	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.	Reply Under Process
14	Barora	2015-17	12	Irregularities in Outsourcing contracts.	Reply Under Process
15	Block-II	2015-18	1	Shortage of coal to the tune of Rs. 24.92 crore.	Reply Under Process
16	Block-II	2015-18	2	Extra payment of Rs. 35.44 lac on account of procurement of spares.	Reply Under Process
17	Block-II	2015-18	3	Procurement of 160 mm Drill machine lacking performance up to satisfactory level.	Reply Under Process
18	Block-II	2015-18	4	Release of payment without ensuring the quality parameter of the fixed feeder breaker.	Reply Under Process
19	Block-II	2015-18	5	Dispatch of raw coal to washery and selling the same as washed power coal.	Reply Under Process
20	Block-II	2015-18	6	Seizure of Dumpers and consequential losses.	Reply Under Process
21	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.	Reply Under Process
22	Govindpur	2016-19	1	Excess consumption of diesel amounting to Rs. 1.61 crore at Block -IV mines.	Reply Under Process
23	Govindpur	2016-19	2	Non-availing of discount offered by IOCL.	Reply Under Process
24	Govindpur	2016-19	3	Loss of Revenue of Rs. 23.43 lakh due to poor recovery of Burnt Oil.	Reply Under Process
25	Govindpur	2016-19	4	Loss of Rs. 91 lakh due to Shortage of coal.	Reply Under Process
26	Govindpur	2016-19	5	Non-shifting of GM office at newly constructed centralized office resulted in infructuous expenditure of Rs. 3.48 crore.	Reply Under Process
27	Govindpur	2016-19	6	Extra expenditure to the tune of Rs 34.11 crore.	Reply Under Process
28	Govindpur	2016-19	7	Unfruitful expenditure of Rs. 98.52 crore.	Reply Under Process
29	Govindpur	2016-19	8	Non-procurement of spare parts of Rs. 3.11 lakh resulted in non-operation of machine having capital cost of Rs. 1.41 crore.	Reply Under Process

Sl. No.	Area/Unit	Year of IR.	Para No.	Subject	Remarks.
30	Sijua	2012-15	1	Infructuous expenditure of Rs. 8.93 crore on procurement of 12 No. of tippers.	Reply Under Process
31	Sijua	2012-15	2	Excess payment to contractors amounting to Rs.26.8 lakh.	Reply Under Process
32	Sijua	2012-15	3	Irregular payment of U/g Allowances.	Reply Under Process
33	Sijua	2012-15	4	Wrong calculation of the different wages payable to the hired HEMM contract worker.	Reply Under Process
34	Sijua	2012-15	5	Hiring of buses without proper analysis of requirement, resulted in injudicious expenditure of Rs. 94.03 lakh.	Reply Under Process
35	Sijua	2012-15	6	Recurring avoidable expenditure of Rs.58.05 lakh per year due to use of water tanker in place of laying of pipes for water spraying.	Reply Under Process
36	Sijua	2012-15	7	Improper maintenance of advance register.	Reply Under Process
37	Sijua	2012-15	8	Avoidable expenditure of Rs. 83.26 lakhs on payment to workers deployed in various underground mines of the Area.	Reply Under Process
38	Kusunda	2014-17	1	Improper analysis of mine capacity and production plan resulted in awarding of HEMM contract at cost of Rs. 179.44 crore.	Reply Under Process
39	Kusunda	2014-17	2	Avoidable expenditure of Rs. 111.78 crore due to foreclosure of HEMM contract at Gondudih Patch "P".	Reply Under Process
40	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.	Reply Under Process
41	Kusunda	2014-17	4	Excess payment of Rs. 68.29 lakh due to wrong calculation of differential wages.	Reply Under Process
42	Kusunda	2014-17	5	Unfruitful expenditure of Rs. 2.29 crore on procurement of Mobile feeder breaker.	Reply Under Process
43	Kusunda	2014-17	6	Unfruitful expenditure of Rs. 22.70 crore on construction of miners quarter.	Reply Under Process
44	Kusunda	2014-17	7	Improper payment of Rs. 29.47 lakh to the HEMM Contractors.	Reply Under Process
45	Kusunda	2014-17	8	Avoidable loss due to grade slippage.	Reply Under Process
46	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 Rs. 175.58 crore.	Reply Under Process
47	Bastacolla	2015-18	2	Loss of Rs. 7.31 crore due to Shortage of coal.	Reply Under Process
48	Bastacolla	2015-18	3	Issue of short term contract in place of long-term contract.	Reply Under Process
49	Bastacolla	2015-18	4	Non/improper maintenance of the hindrance register resulting in non-imposition of penalty to the tune of Rs. 24.78 crore.	Reply Under Process
50	Bastacolla	2015-18	5	Irregular payment to the transport contractor to the tune of Rs. 2.62 crore.	Reply Under Process
51	Bastacolla	2015-18	6	Release of payment to the contractor without measuring the executed quantity.	Reply Under Process



Sl. No.	Area/Unit	Year of IR.	Para No.	Subject	Remarks.
52	Bastacolla	2015-18	7	Improper issue of experience certificate.	Reply Under Process
53	Bastacolla	2015-18	8	Irregular payment of U/g Allowance.	Reply Under Process
54	Bastacolla	2015-18	9	Operation of illegal mining.	Reply Under Process
55	Bastacolla	2015-18	10	Penalty to the tune of Rs. 8.32 crore towards under loading charges.	Reply Under Process
56	Bastacolla	2015-18	11	Underutilization of HEMM's in-spite of high rate of availability.	Reply Under Process
57	Bastacolla	2015-18	12	Extra Expenditure of Rs. 10.504 crore due to transporting of coal to railway siding having longer distance despite having the siding at shorter distance with available capacity.	Reply Under Process
58	Bastacolla	2015-18	13	Unauthorised occupancy of quarters and illegal tapping of electricity.	Reply Under Process
59	PB	2011-14	1	Avoidable expenditure of Rs.1.62 crores to workers deployed by in various UG Mines of the Area.	Reply Under Process
60	PB	2011-14	2	Excess payment of Rs. 5.73 crores due to excess deployment of man shift o Sunday maintenance work.	Reply Under Process
61	PB	2011-14	3	Irregular payment of Rs. 1.51 crore for hiring of buses.	Reply Under Process
62	PB	2011-14	4	Improper utilization of kustore regional hospital.	Reply Under Process
63	PB	2011-14	5	Blockage of funds due to non-disposal of scrap items for a long time.	Reply Under Process
64	PB	2011-14	6	Irregularities in execution of civil works.	Reply Under Process
65	PB	2011-14	7	Improper maintenance of advance register.	Reply Under Process
66	P B	2015-18	1	Awarding of contract without ensuring the dumping places resulted loss of Gopalichak Phase –I patch to the tune of Rs. 17.36 crore.	Reply Under Process
67	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.	Reply Under Process
68	PB	2015-18	3	Loss of Rs. 42.91 crore due to use of higher grade of coal in boiler and internal consumption.	Reply Under Process
69	PB	2015-18	4	Avoidable expenditure of Rs. 14.84 lakh towards payment of Road Tax and insurance o Breakdown.off-Road vehicles.	Reply Under Process
70	PB	2015-18	5	Penalty due to excess production without EC clearance.	Reply Under Process
71	PB	2015-18	6	Discharge of untreated mine water in violation of EC condition.	Reply Under Process
72	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.	Reply Under Process
73	Lodna	2013-16	1	Loss of Rs. 41.86 crore per year due to improper deployment of manpower.	Reply Under Process
74	Lodna	2013-16	2	Purchase of HEMM (Scania Trucks) not prescribed by CIL and further poor performance as to utilization of these trucks.	Reply Under Process

Sl. No.	Area/Unit	Year of IR.	Para No.	Subject	Remarks.
75	Lodna	2013-16	3	Blocking of funds amounting to Rs. 15.59 crore, loss of production and increase per tonne cost of coal production due to delay in taking timely action by management.	Reply Under Process
76	Lodna	2013-16	4	Loss of Rs. 5.88 crore due to unauthorized occupation of BCCL quarter.	Reply Under Process
77	E. J.	2010-13	13	Avoidable payment of penalty and fine for vehicles-Rs.34.29 lacs.	Reply Under Process
78	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 Rs. 87.88 crore.	Reply Under Process
79	EJ	2015-18	2	Loss of HEMM machines.	Reply Under Process
80	EJ	2015-18	3	Pending settlement of counter claims with SAIL.	Reply Under Process
81	EJ	2015-18	4	Over burden dumping near Damodar river.	Reply Under Process
82	C.V.	2013-16	1	Loss of revenue to the tune of Rs. 11.40 crore due to non-charging of Surface Transportation Charges (STC).	Reply Under Process
83	C.V.	2013-16	2	Idle investment on procurement of three Dumpers of 60 tonne capacity in CV Area to the extent of Rs. 4.92 crore due to underutilization.	Reply Under Process
84	C.V.	2013-16	3	Non-availment of CENVAT and VAT credit.	Reply Under Process
85	C.V.	2013-16	4	Due to Under-loading, Loss of Revenue of Rs. 9.78 crore.	Reply Under Process
86	C.V.	2013-16	5	Loss of Revenue of Rs. 42.68 lakh due to Poor recovery of Burnt Oil.	Reply Under Process
87	C.V.	2013-16	6	Improper payment of Rs. 11.30 lakh on account of Underground Allowance.	Reply Under Process
88	C.V.	2013-16	7	Inordinate delay in recovery of Advance availed by the Employees.	Reply Under Process
89	C.V.	2016-19	1	Payment of under – loading charges to the tune of Rs. 14.92 crore.	Reply Under Process
90	C.V.	2016	2	Excess diesel consumption to the tune of Rs. 1.71 crore.	Reply Under Process
91	C.V.	2016	3	Release of employment against non-registered land.	Reply Under Process
92	C.V.	2016	4	Dual payment of royalty to the tune of Rs. 41.76 lakh.	Reply Under Process
93	W.J. Area	2012-17	1	Absence of action to utilize Methane gas released from Moonidih Project.	Reply Under Process
94	W.J. Area	2012-17	2	Unfruitful expenditure of Rs. 18.15 due to non –claiming of refund of services tax.	Reply Under Process
95	W.J. Area	2012-17	3	Inordinate delay in recovery of Advance availed by the Employees.	Reply Under Process
96	W.J. Area	2012-17	4	General Irregularities.	Reply Under Process
97	Washery HQ	2010-14	2	Grade slippage of raw coal received at washery lend.	Reply Under Process
98	Washery HQ	2010-14	3	Idle stock of washed coal and washed power coal in sudamdih washery-Rs.93.51 Cores.	Reply Under Process
99	Washery HQ	2010-14	7	Poor performance of washery and pricing formula dispute with sail.	Reply Under Process
100	Washery HQ	2010-14	10	Outstanding miscellaneous advances.	Reply Under Process



Sl. No.	Area/Unit	Year of IR.	Para No.	Subject	Remarks.
101	Washery HQ	2010-14	11	General irregularities.	Reply Under Process
102	W.W.Z.	2012-14	1	Long outstanding dues of rent from commercial organization and outsiders in WWZ area amounting to Rs 68.74 lakhs.	Reply Under Process
103	W.W.Z.	2012-14	2	Non utilization of Plant and Machinery valuing Rs. 71.00 Lakhs lying at WWZ Area.	Reply Under Process
104	W.W.Z.	2012-14	3	Loss of Revenue to the tune of Rs. 274.98 lakh due to payment of Freight charges on Hand Picked Reject.	Reply Under Process
105	W.W.Z.	2012-14	4	Non Liquidation of Tailings in Dugda Washery.	Reply Under Process
106	W.W.Z.	2012-14	5	Avoidable expenditure on account of payment of Central Excise duty on unilaterally fixed enhanced price of washed coal.	Reply Under Process
107	W.W.Z.	2012-14	6	Payment of wages for Sunday, Holiday and Overtime despite low capacity utilization.	Reply Under Process
108	W.W.Z.	2012-14	7	Excessive stock of Inventory.	Reply Under Process
109	W.W.Z.	2012-14	8	General Irregularities.	Reply Under Process
110	D(T)OP	2012-14	2	Avoidable payment of Road Tax Penalty of Rs.419.48 lakh due to delay in deregistration of the Vehicles.	Reply Under Process
111	D(T)OP	2012-14	3	Delay in execution of project in Moonidih XVI seam- Rs.414.54 crores.	Reply Under Process
112	D(T)OP	2017-19	1	Improper awarding of work of service provider for electronic tendering with or without reverse auction resulted in faulty execution of bidding process.	Reply Under Process
113	D(T)OP	2017-19	2	Banning of business and blacklisting of firms owned by L.B.Singh and the persons associated with him.	Reply Under Process
114	D (F)	2010-12	6	Irregularities in adjustment of Temporary Advance.	Reply Under Process
115	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
116	D(F)	2012-13	8	Delay in opening of escrow account.	Reply Under Process
117	D(F)	2012-13	13	Recovery of undue reimbursement of service Tax and stoppage of further reimbursement.	Reply Under Process
118	D(F)	2013-14	1	Avoidable payment of service tax of Rs.1.66 crore due to non-inclusion of service tax clause in the leasing out agreement of CPP at Moonidih.	Reply Under Process
119	D(F)	2013-14	2	Liability of payment of service tax amounting to Rs.480.10 lakh including the penal interest of Rs.57.70 lakh.	Reply Under Process
120	D(F)	2013-14	4	Loss amounting to Rs.547.36 lakhs due to absence of records.	Reply Under Process
121	D(F)	2013-14	7	General Irregularities (Point no. 1,2,3,4&6)	Reply Under Process
122	D (F)	2014-17	2	Additional expenditure of Rs. 25.88 crore as Sunday OT due to engagement of workers on Sunday without allowing compensatory rest day.	Reply Under Process

Sl. No.	Area/Unit	Year of IR.	Para No.	Subject	Remarks.
123	MM	2014-16	1	Injudicious procurement of excess Dumpers at a cost of Rs. 126.29 crore resulted in underutilization of dumpers.	Reply Under Process
124	MM	2014-16	2	Failure to promote healthy competition resulted in monopoly status of single bidder M/s BEML.	Reply Under Process
125	MM	2014-16	3	Non-encashment of the Bank Guarantee of Rs. 0.67 crore.	Reply Under Process
126	MM	2014-16	4	Undue favour extended to the contractor at the time of bidding for the procurement of Scania Tippers.	Reply Under Process
127	MM	2016-17	1	Injudicious procurement of six 160 mm drill machines.	Reply Under Process
128	MM	2016-17	2	Non-commissioning of a mobile feeder breaker resulted in idle investment to the tune of Rs.2.29 corer along with the loss of input credit to the tune of Rs.1.04 corer.	Reply Under Process
129	CMC	2016-18	1	Awarding of HEMM contract to an ineligible contractor resulted in unsatisfactory performance and consequential loss of production.	Reply Under Process
130	CMC	2016-18	2	Infructuous Expenditure of Rs. 11.43 crore and consequential loss of interest to the tune of Rs. 2.97 crore.	Reply Under Process
131	D(P)	2016 -19	1	Non Payment of holding tax to Dhanbad Municipal corporation.	Reply Under Process
132	D(P)	2016-19	2	Release of employment against Government / non-registered land.	Reply Under Process
133	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
134	D(P)	2016-19	4	Shortage in recruitment of apprentice resulted in penalty to the tune of Rs. 5.17 crore.	Reply Under Process
135	D(P)	2016-19	5	Non-accountal of fund for the fire fighting activities under Jharia Action Plan.	Reply Under Process
136	D(P)	2016-19	6	Violation of CSR policy of coal India.	Reply Under Process
137	D(P)	2016-19	7	Accumulation of huge amount of interest on account of Land compensation.	Reply Under Process
138	D(P)	2016-19	8	Idle employment of manpower due to improper manpower planning.	Reply Under Process
139	D(P)	2016-19	9	Operation of Illegal mining.	Reply Under Process
140	D(P)	2016-19	10	Miscellaneous Irregularities.	Reply Under Process
141	D(P)	2016-19	11	Improper allotment of shops at KNTA.	Reply Under Process

D. Details of Part IIB IR Paras Replied to C&AG during the F.Y. 2019-20 pending for settlement.

Sl. No.	Area/Unit	Year of IR	Para No.	Subject	Status.	Remarks.
1	Katras	2014-17	1	Avoidable expenditure of under-loading charges amounting to Rs. 79.58 crore.	Replied vide letter no. 629 dated- 25.04.2019 by Katras Area.	Pending for settlement.
2	Katras	2014-17	2	Loss of Rs. 16.21 crore due to supply of W-IV grade coal at pre-revised rate on Spot auction in spite of revision of price.	DO	Pending for settlement.



Sl. No.	Area/Unit	Year of IR	Para No.	Subject	Status.	Remarks.
3	Katras	2014-17	3	Loss of Rs. 4.23 crore on account of demurrage charges.	DO	Pending for settlement.
4	Katras	2014-17	4	Non-availing of Prompt Payment Rebate towards payment of electricity charges resulted in loss of opportunity to save Rs. 4.18 crore.	DO	Pending for settlement.
5	Katras	2014-17	5	General observations.	DO	Pending for settlement.
6	Kusunda	2017-19	1	Irregular awarding of HEMM contract.	Replied vide 961 dated 27.12.2019.	Pending for settlement.
7	Kusunda	2017-19	2	Irregular awarding of coal transport contract.	DO	Pending for settlement.
8	Kusunda	2017-19	3	Dispatch of uncrushed coal.	DO	Pending for settlement.
9	Kuusnda	2017-19	4	Non-availing of discount offered by IOCL.	DO	Pending for settlement.
10	Kuusnda	2017-19	5	Loss of Revenue of Rs. 10.29 lakh due to Poor recovery of Burnt Oil.	DO	Pending for settlement.
11	Kusunda	2017-19	6	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 patch.	DO	Pending for settlement.
12	S & M	2014-16	1	Loss of Additional Revenue Rs. 374.01 crore due to failure on put-forth justification of Washery Recovery Charges before ADRM.	Replied vide letter no. 700-701(H) dated 19.04.2019.	Pending for settlement.
13	S & M	2014-16	2	Loss of Rs. 234.10 crore on account of Quality deduction made by power houses during 2014-15 to 2016-17 (up to Dec 2016).	Do	Pending for settlement.
14	S & M	2014-16	3	Loss of Revenue of Rs. 361.38 crore due to Under -loading of Coal.	Do	Pending for settlement.
15	S & M	2014-16	4	Loss of Additional Revenue due to less quantity sold under E-auction.	Do	Pending for settlement.
16	S & M	2014-16	5	Loss of interest to the tune of Rs. 6.39 crore due to delay in issuing of sales bills.	Do	Pending for settlement.
17	S & M	2014-16	6	Position of outstanding disputed dues with accumulated unsettled dues to the tune of Rs. 614.62 crore.	Do	Pending for settlement.
18	D(T)OP	2017-19		(A)Poor Performance of HEMM. (B)Excess consumption of diesel.	Replied vide No. 1336-39(H) dated 09.12.2019	Pending for settlement.

E. Statistics of RTI for the year 2019-20:

Particulars	Nos
Nos of Application Received	1810
Nos of Application Replied	1693
Nos of Application Rejected	117

Particulars	Nos
Nos of Appeal Received	155
Nos of Appeal Disposed off	151
Nos of designated CPIO	16
Nos of FAA	16

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

1. Question regarding compassionate appointment 9.4.3, 9.4.0 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.
7. Action taken report by Vigilance Department.

29. CONSTRUCTION OF NEW WASHERIES IN BCCL.

ACHIEVEMENTS IN 2019-20

- Conceptual Report for setting up of the 2.5 Mtpa Moonidih Washery was approved by BCCL Board on 06.03.2020 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.
- Performance Guarantee Test for 5.0 Mtpa Patherdih Washery was successfully completed on 21.04.2020.

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 had been put to commercial operation on 20.08.2018.
- 05 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 05 washeries to enhance the washing capacity to the tune of 16.1 Mtpa. The Brief Status of the 05 washeries are as under:

Sl No	Washery	Capacity (Mtpa)	BOM Operator	Expected date of Commissioning	Status
1	Madhuband	5.0	HEC Limited	Aug-20	Work is in progress (94% completed.)
2	Patherdih-I	5.0	MIEL	April-20	PG test is successfully completed. Commercial Operation will be started.

SI No	Washery	Capacity (Mtpa)	BOM Operator	Expected date of Commissioning	Status
3	Patherdih-II	2.5	ACB (India) Limited	July-21	Construction is in progress.
4	Bhojudih	2.0	ACB (India) Limited	Jan-21	Contract signed on 30.03.2019. Site Survey, Soil Testing completed. Design & Engineering, Civil & Structural Works, Procurement of equipment are in progress.
5	Moonidih	2.5	Yet to be finalized	Aug-22	Approval of Conceptual Report for washing at 14% ash level has been accorded by BCCL Board.
Total		16.1			

IMPORTANT MILESTONES ACHIEVED IN 2019-20

BOM (BUILD-OPERATE-MAINTAIN) PART

5.0 MTPA PATHERDIH WASHERY

(performance guarantee test of 5.0 mtpa patherdih washery

pg test for the highest capacity coking coal washery in india and 2nd washery under bom concept in cil, i.e., 5.0 mtpa patherdih washery has been completed successfully.)

2.0 MTPA BHOJUDIH WASHERY

Soil Testing Completed.
Site Survey completed.
Construction activities started.

2.5 MTPA MOONIDIH WASHERY

Approval of Conceptual Report for washing at 14% ash level has been accorded by BCCL Board.

ENVIRONMENT CLEARANCE

■ 5.0 Mtpa Madhuband Washery

- MoEFCC had accorded approval on 10th January, 2020 for extension of validity of environmental clearance dated 25th January, 2012 upto 25th January, 2022 for setting up of 5.0 Mtpa Mahuband Washery.

STATUS OF CONSTRUCTION OF NEW WASHERIES IN BCCL

5.0 MTPA PATHERDIH WASHERY



Newly constructed 5.0 Mtpa Patherdih Washery

5.0 MTPA MADHUBAND WASHERY UNDER CONSTRUCTION



Washery Building with Thickener



Product Silos
SITE OF 2.0 MTPA BHOJUDIH WASHERY

30. STATUS OF EXECUTION OF JHARIA MASTER PLAN

HISTORY

Due to unscientific mining in the past, Jharia Coalfield located in the Dhanbad District of Jharkhand have been facing the problems of fire, land subsidence and rehabilitation of affected persons, History of fire in Jharia Coal Field is decades back. The first incidence of fire was reported from XIV seam of Bhowrah colliery in year 1916. Since then a number of fires have occurred in underground workings, in opencast pits and in opencast overburden debris.



FIRE IN JHARIA COALFIELDS

INTRODUCTION OF MASTER PLAN:

In order to address the problems of fire & subsidence in Jharia coal field, the Master Plan for dealing with fire, subsidence and rehabilitation in the lease hold of Bharat Coking Coal Limited (BCCL) was approved on 12th August 2009 by Govt. of India with an estimated investment of Rs.7, 112.11 crores for Jharia Coalfields. Implementation period has been delineated as 10 years after the pre-implementation period of 2 years.

The assessed fund requirement for implementing the Master Plan is Rs.7112.50 crore. This is proposed to be funded through internal resources of CIL @ Rs.350 crore per annum and excess from the cess collection (Stowing Excise Duty) under CCDA. It was proposed to amend the provisions of CCD Act for suitably enhancing the rate of SED beyond the existing rate of Rs.10 per tonne which is the upper limit under the Act.

OBJECTIVES OF MASTER PLAN:

Master Plan was approved with following objectives:

- Dealing with fire
- Rehabilitation and resettlement of BCCL employees
- Rehabilitation and resettlement of non BCCL (Authorized/Private & Unauthorized/Encroachers) people and others (Religious places, schools, Hospitals, Post offices, Police stations etc) living in the endangered areas
- Surveying & Planning for diversion of railway /major roads/ utility from unstable sites

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 had been conducted so far; last meeting was held on 04/03/2020.

DEALING WITH FIRE:

Master Plan was prepared to cover 25.60 Sq. Kms of unstable areas/subsidence and fire affected areas. Accordingly an improvised time line action plan prepared to liquidate the fires. Estimated capital required for dealing with fires under Master plan is Rs. 2311.50 Crs.

By the time of nationalization in 1971-73, surface fire area extent was 17.32 sq km. Surface fire area extent in 1996 reduced to 8.9 sq km due to efforts taken by BCCL (World Bank study).

Digging out fire is the ultimate and proven method all over the World to extinguish coal mine fires. BCCL also adopted the same method of digging out fire through excavation by deploying HEMM. As a result of these efforts, the fire area decreased to 2.18 sq. km as per the NRSC study 2014. It increased to 3.28 sq km (NRSC study of 2018) due to opening of more UG fire areas for excavation.





FIRE DEALING EFFORTS BY BCCL

In the survey of the NRSC, 34 locations for fire has been identified for which BCCL has prepared mine plan through which fire is being excavated. Fresh survey is proposed for year 2020-21. NRSC has been requested for conducting the same.

While BCCL is taking all measures to deal with fire, rehabilitation of the Encroachers and LTH are proving to be the main bottleneck in fire dealing.

REHABILITATION AND RESETTLEMENT OF BCCL EMPLOYEES

Rehabilitation of BCCL houses from the endangered area is the responsibility of BCCL. BCCL has initiated following actions for same:

- BCCL has to construct 25000 houses at a cost of 1068.45 crores for BCCL families. Present projected requirement of houses for Fire / Subsidence affected employees of BCCL are about 15,852 only against the provision of 25,000 due to superannuation.
- Construction of 7714 houses have already been completed.
- 4084 families have already been shifted from endangered area to safe area till May 2020.
- It is expected that BCCL will be able to shift all remaining employees by the end of year 2020.



HOUSES CONSTRUCTED AT KOYLA NAGAR & AREAS

REHABILITATION AND RESETTLEMENT OF NON BCCL (AUTHORIZED / PRIVATE & UNAUTHORIZED/ ENCROACHERS) PEOPLE& OTHERS

Jharia Rehabilitation and Development Authority (JRDA) is the implementing agency for rehabilitation of non-BCCL people under Master Plan. Master plan indicates requirement of about 2729 acres of land for construction of 54159 quarters for non-BCCL townships. State Govt. is facing constraints to identify and acquire big chunk of land beyond coal bearing areas for setting up township with all amenities and facilities required.

As per reassessment of non BCCL families by JRDA, total no. of families required to be shifted is 104946 (72882 encroachers & 32064 LTH) instead of 54159 (As per approved Master plan).

Construction of 18352 houses has already been taken up by JRDA in Belgoria Rehabilitation Township "Jharia Vihar" out of which 6352 quarters are completed and 2152 families have been shifted. 12000 houses construction is under progress.

JRDA is reassessing the number of the encroachers with the different cut-off date i.e, before 2009 and after 2009. While the survey of the LTH and encroachers is recently completed. Revision of master plan is under process.

PIC 3- NEWLY CONSTRUCTED QUARTERS FOR REHABILITATION AT BELGORIA SURVEYING & PLANNING FOR DIVERSION OF RAILWAY /MAJOR ROADS/ UTILITY FROM UNSTABLE SITES

A number of railway lines pass through JCF and some of them are affected by fires in different locations. The railway lines that have been affected/likely to be affected by fires are:

- a. Adra- Santhaldih-Bhaga-Gomoh Rly. Line (S.E Rly)
- b. Patherdih-Bhojudih Link Line (S.E Rly) between Patherdih and Sudamdih Stations (Part of Dhanbad - Patherdih Railway line);
- c. Dhanbad-Chandrapura (DC) Rly line (S.E Rly);
- d. Dhanbad-Kusunda-Tetulmari link line (S.E Rly)

In the 14th HPCC meeting held on 13.02.2017 it was decided to constitute a committee under the Chairmanship of DGMS and representatives from railways, CIMFR, IIT(ISM), BCCL and JRDA to examine and recommend action to be taken by railways for the safety of the railway track.

- Committee was formed under the Chairmanship of DGMS and its first meeting was held on 24.03.2017. As per record note of Committee “the committee feels that movement of passenger or goods train on the Dhanbad –Chandrapura Railway line of E.C Railway is to be stopped immediately in the interest of safety to human.
- As per letter by Executive Director/Civil Engg (P) Ref; 2008/CE-II/WP/31 dated 10.06.2017 to General Manager E C Railway, Hajipur “Having considered DGMS report Board has decided to stop operation of Passenger and good Traffic on Dhanbad Chandrapura line with affect from 15.06.2017.
- On dated 24.02.2019 Railway has restarted operation of train on DC line.
- Recently subsidence has been occurred on date 10/11 Feb 2020 near Tetulia which is about 150ft far from DC railway line, shows the danger to the said line.

BCCL is putting continuous efforts to overcome the challenges and continue to contribute towards a better life for people of Dhanbad in liaison with other stakeholders viz., Jharkhand State

Government, CMPDIL, Railway & others.

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 this year 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:

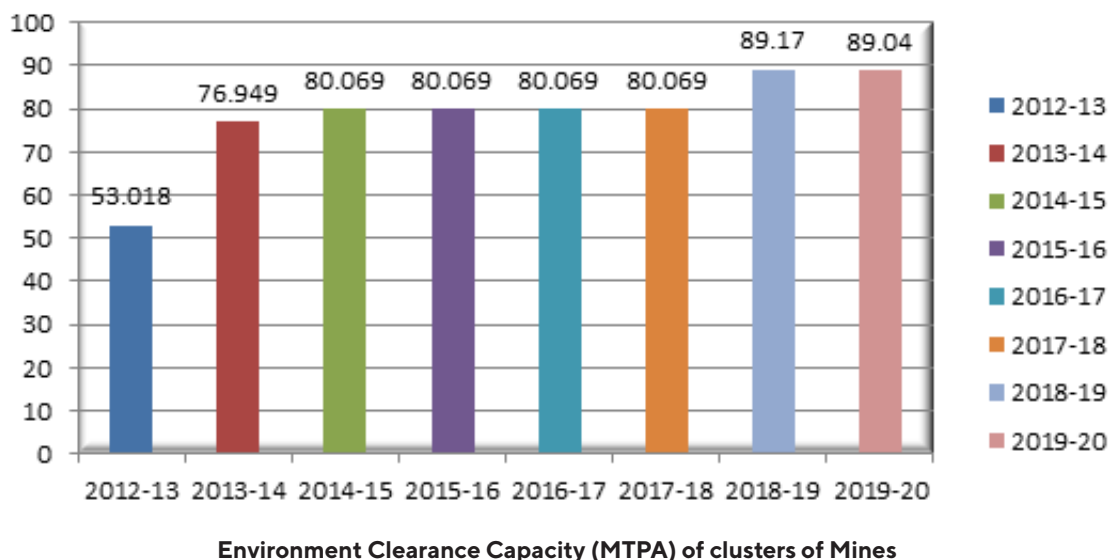
A. ENVIRONMENTAL CLEARANCES FOR BCCL MINES & WASHERIES

BCCL has formulated a Cluster Concept grouping all its operative/inoperative/proposed mines (including Pit head washeries) into 17 Clusters for obtaining environmental clearances. 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 16 clusters is available covering all operative, closed and proposed mines located in Jharkhand
- As per requirement, Capacity enhancement of Cluster-IV from 3.706 MTPA peak to 9.55 MTPA peak and that of Cluster-VII from 8.161 MTY to 11.42 MTY peak obtained.
- Amendment in EC of Cluster-V,VIII,IX,X,XI obtained for facilitating Sendra Bansjora, Kankanee, Kuya, Dobari OC, Amalgamated Joyrampur Colliery(OC), Amalgamated Sudamdih Patherdih OC, Bhowra (S)OC, Gopalichak OC & Kendwadih OC.
- Total peak Capacity for 16 clusters is now 89.04 MTPA.
- EC for balance one cluster (Cluster XVII including proposed Kalyaneshwari OC) is in process.



STATUS OF EC OF WASHERIES : As on date,

- Under cluster concept, EC of Moonidih Washery, Sudamdih Washery, & Dahibari Washery obtained for normative capacity of 1.6 MTPA each.
- Environmental Clearance for Patherdih coal Washery 5.0 MTPA and proposed Patherdih coal Washery 2.5 MTPA, Madhuban Coal Washeries 5.0 MTPA, Dugda Washery 2.5 MTPA, Bhojudih washery 2 MTPA have already been obtained. The Patherdih 5.0 MTPA washery is operational and validity of EC extended for Madhuban washery 5.0 MTPA.

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, Mine Closure Plan compliance, environment department officials regularly visits areas to sensitize Unit & area and to offer assistance in implementation of EC compliance measures. Regular Structured meeting of all Area nodal officers are being conducted for better coordination in environment management.
- 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.
- Field work of Source Apportionment Study initiated by NEERI, Nagpur is completed, report awaited.
- For Drilling for establishment of 23 no.s Piezometer wells for cluster of mines of BCCL command area for Ground water monitoring, retendering in process.
- NRSC has carrying out the Time series coal mine Fire Mapping(Thermal Infra-red) and submitted report in 2014 and 2018,will be repeated periodically.
- Green belt is being developed to work as barrier to air pollution.

B. PHYSICAL RECLAMATION & BIOLOGICAL RECLAMATION (ECOLOGICAL RESTORATION)

Till now, BCCL has done biological reclamation over 1,404.66 Ha (including 294 Ha ecological restoration) consisting of 30,10,836 no. of plants. BCCL has also taken up 54.5 Ha OB dumps in the year 2020-21 for carrying out afforestation work through State Forest Department.

■ GABION PLANTATION

In addition to ecological restoration work taken up departmentally and block plantation through State forest in mined out areas, roadside gabion plantation is also being done through State forest Department. A total of 28188 gabion plantation has been done till 2019-20 along the roadside in Dhanbad region. BCCL has also been assessing for adding such plantation in around Dhanbad to make the environment cleaner and greener.

■ ECOLOGICAL RESTORATION



Eco-restoration site at Tetulmari, Sijua Area



Eco-restoration site at GKKC, Kusunda Area

**Eco-restoration site at Murulidih , WJ Area****Eco-restoration site at ABOCP, Block II Area**

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 the most appropriate ecologically and socio-economically compatible measure. BCCL had prepared a Road map for ecological restoration of degraded and mined out lands of BCCL through Forest Research Institute (FRI), Dehradun in July 2011 and constituted a dedicated team for successful implementation.

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.

■ 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. Eco-parks are being developed 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. BCCL has developed eco-parks namely Gokul Eco-cultural Park, Lodna Area; Parasnath Udyaan, Katras Area; GKCC eco-restoration site, Kusunda Area; Panchvati Eco-park, Koyla Nagar & Tetulmari Biodiversity Park, Sijua Area.

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. The aim is to develop and dedicate the park to local community of the region. A complex of temples of Goddess Kali and other gods have been constructed on the topmost point of the site to respect the sentiments and religious feelings of the local communities and connect them with the ecological work being done. A complete temple premises has been developed along with Yagya-shala and 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 serve as a centre for various religious and social ceremonies for locals.

2. Parasnath Udyaan, Katras Area:



The park has been established with an aim to benefit the local communities and provide a place for recreation and rejuvenation for the people of nearby areas and adjoining Katras town. The park also includes a water body. Various components like Eco-hut, Children's play area with swing and slides. Walking pathways, benches, flower garden, hedges green tunnel etc have also been established. It has also been observed and reported that this eco-park has also been used for practicing yoga and meditation by the local people apart from recreation and rejuvenation. The eco-park is being extended with development of Flower garden using the scrap of the mines on concept of waste to wealth.

3. GKKC eco-restoration site, 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.

A centralized nursery has been developed in the Koyla Nagar to provide samplings for ecological restoration in mined out areas. Seeds of native species e.g. Shiris, Palash, Amla, Kathal, Ber, Sheesham, Bel, Gamhar etc are collected from nearby forest and raised in the nursery which results in saving about one million rupees per year. Saplings are distributed to all the areas, to various institutions and local public. In the year 2018-19, about 75000 saplings have been raised. In addition, 13 nos of site Nurseries are also established at various areas/eco-restoration sites with a total capacity of 100000 saplings per annum. An ecological park is also being developed on the other side of Central nursery, Koylanagar. It will consist of jogger's track, rose garden, lily pond, rockery etc. The park will be dedicated to the 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 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. This eco-park is powered by solar energy and all electrical requirements is met by solar panels of 6 KW capacity.

4. 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.

C. FORESTRY CLEARANCE:

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

- Online application for 16.49 Ha of forest land in Kuya colliery, Bastacolla Area submitted on PARIVESH Portal is under process at State Forest Department for filling of part-IV & recommendation to State Government.
- Acceptance of the forest clearance proposal of 133.69 Ha of forest land submitted in PARIVESH Portal on 09.03.2020 for Muraidih Colliery, Barora Area is awaited.
- Online application for 80.55 Ha of forest land in Moonidih Colliery, WJ Area; 179.36 Ha of forest land in Amalgamated Block II OCP, Block II Area; 62.6 Ha of forest land (Jamdehi Mouza) in Dahibari Basantimata OCP, CV Area submitted on PARIVESH Portal is under progress.
- Proposal for Stage II Forest clearance of 6.41 Ha forest land in Murulidih Colliery, WJ Area is with RO, MoEF&CC, Ranchi and is expected shortly.

D. MINE CLOSURE PLAN IMPLEMENTATION

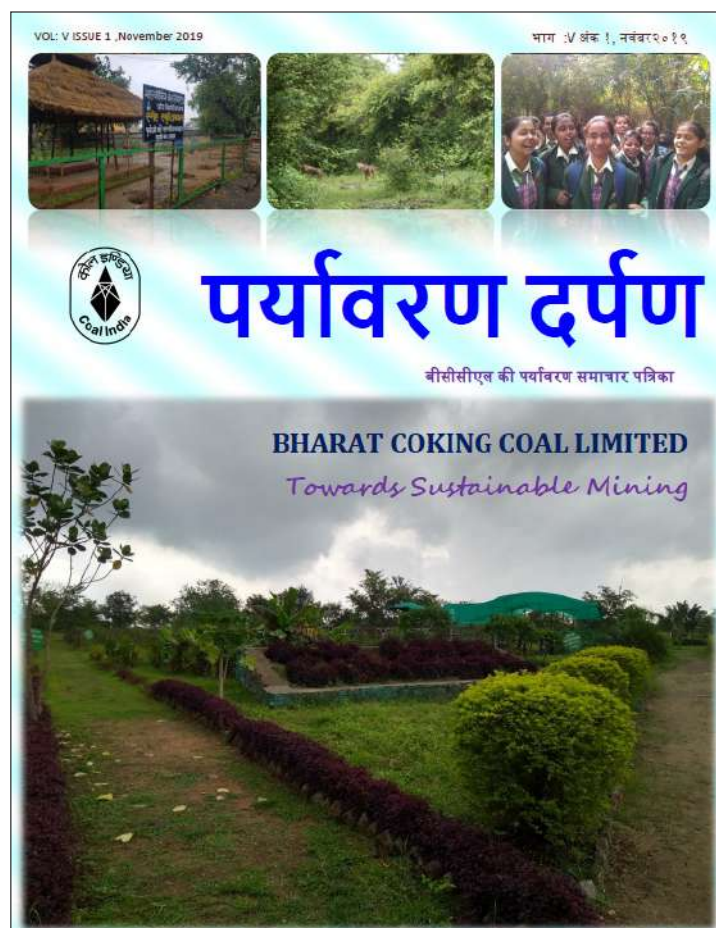
Mines of BCCL are under progressive closure phase for which 56 Mine Closure Plans for mines/group of mines are prepared and are under implementation. Annual closure cost are regularly being deposited into escrow A/C opened for the purpose and an amount of Rs455.62 crores are available in escrow A/Cs as a security for Closure activity implementation and showing commitment of BCCL in this regard. Regular annual returns are being filed with CCO. The 3rd party audit is being conducted by IEST Shibpur. A total number of 20 mines have already been audited by IEST Shibpur, reports awaited. 23 more mines are to be audited by IEST, Shibpur in 2nd phase of work.

E. 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 2019-20, BCCL has organized the eco-mining tourism visit for different schools and colleges of Dhanbad to its mines and eco-restoration/eco-parks. Under the Eco-mining tourism program students from Delhi Public School, Dhanbad, DAV Moonidih, Dhanbad Public School, Dhanbad, Guru Gobind Singh Public School, Dhanbad, Symbiosis Public School, Dhanbad & IIT-ISM Dhanbad visited the mines as well as eco-restoration sites/eco-parks of BCCL for enhancing their knowledge about mining and reclamation works being done in BCCL.



Delhi Public School, Dhanbad to GKCC Eco Park, Kusunda Area on 29.11.19



GGPS, Dhanbad to GKCC Eco Park, Kusunda Area on 05.12.19



IIT-ISM Dhanbad to Gokul Eco-Cultural Park, Lodna Area on 12.12.2019



DAV, Moonidih to Murulidih Eco-restoration site, W J Area on 07.12.19



Symbiosis Public School, to Parasnath Udyaan, Katras Area on 09.12.19



GGPS, Dhanbad to GKCC Eco Park, Kusunda Area on 05.12.19

- 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.

F. ISO CERTIFICATION

Revised Integrated Operational Manual, Integrated Maintenance Manual, and Integrated Management System Manual have been approved by CMD, BCCL for implementation of Integrated Management System that simultaneously complies with the International standards- ISO 9001, ISO 14001 and ISO 45001.

G. CORPORATE ENVIRONMENT POLICY

BCCL has revised its Corporate Environment Policy in the F.Y. 2019-20. This policy is prepared in line with that of CIL's policy with incorporation of prevailing local conditions. The Policy has a vision of Green Mining and mission of 100% compliance of environmental statutes applicable to coal mining industry. Earlier, Based on CIL Environment Policy 2012, incorporating the Jharia Master Plan, CEP of BCCL was approved by 285th BCCL board on 21.04.2012. The Revised BCCL Policy, 2019 is the outcome of the experience gained since 2012, keeping in view the modifications / amendments made time to time in environmental policies and additional stipulation notified by MoEF&CC (Ministry of Environment, Forest & Climate Change), and other organizations concerning mine closure, reclamation of degraded land, environmental clearance etc. and also with the objective of revisiting the corporate policy periodically.

H. STUDY TO MONITOR OCCUPATIONAL DISEASES

BCCL ensures the regular health examination of the all the work force engaged in mining activities. IME(Initial Medical Examination) and PME(Periodical Medical Examination) are being carried out to monitor the health of the employees. Besides regular periodic health check-up of their workers, 10% of the workers identified from workforce engaged in active mining operations were subjected to health check-up for occupational diseases and hearing impairment through NIOH, Ahmadabad which is the premier institute, under the aegis of the ICMR under the Department of Health Research, Ministry of Health and Family Welfare, Govt. of India. The recommendations of the study are under implementation.

I. SOURCE APPORTIONMENT STUDY

To study the sources and extent of air pollution in JCF(gases, smoke, dust emission etc.) including study of Mineralogical composition of suspended particulate matter(PM_{10} & $PM_{2.5}$), BCCL has engaged NEERI Nagpur for "Source Apportionment of ambient air particulate matter in Jharia coalfield region" Data collection for both summer and winter seasons are completed by Feb 2020, report awaited.

J. POLLUTION CONTROL MEASURES

a. 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 2019-20,10 water sprinklers with mist attachment are procured.
- iv. Coal Handling Plants (CHPs) are being enclosed to reduce coal dust 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.



Green cover at railway siding, Sendra Bansjora



overhead sprinkler



Fixed sprinkler at Coal Crushing point



Mist water tanker at Karas area

- 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. Water pollution 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.

K. 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.
- In initial period of execution of awarded work to contractor at Bhowra (South) colliery which is affected with coal mine fire, locals residing around the mine had entered the mine premises which led to a conflict between contractor and locals.
- National Human Rights Commission took suo-moto cognizance of this based on newspaper report published in a local daily "Haribhumi" and served notices to BCCL, State Government and JSPCB, Ranchi.
- JSPCB carried out an uninformed inspection and revoked the Consent to Operate (CTO) order directing to stop the operations of Bhowra (South) colliery. BCCL complied all the directions issued by JSPCB by shutting down its mining operations and submitted a detailed report against show cause issued by JSPCB later on. JSPCB constituted a six member committee for carrying out inspection of compliance of EC and CTO conditions. On receipt of satisfactory report from the committee, JSPCB withdrew the revocation of CTO but imposed penalty.
- Meanwhile, BCCL also filed an affidavit at Hon'ble NHRC, against the notice issued. NHRC satisfied with the submission disposed of the case.
- BCCL filed an appeal at appellate authority against the imposition of penalty by JSPCB with part payment of penalty and has requested to stay the order of penalty as the committee submitted a satisfactory report of compliance with most of the conditions being complied or under compliance. The said case is pending at appellate authority.
- BCCL is taking all steps for better environment and has put in place internal monitoring mechanism to ensure the same.
- A tender for installation of 40 Online PM₁₀ analysers in various parts of BCCL for real time monitoring of Air pollution has been floated.

32. CIVIL

SHIFTING OF BCCL EMPLOYEES FROM ENDANGERED ZONE OF MINES (COAL BEARING AREA) TO THE QUARTERS CONSTRUCTED UNDER MASTER PLAN IN NON-COAL BEARING AREA.

Sl no.	Details of Quarters Constructed under Master Plan	Location of Construction	No. of houses occupied till 31.03.2020	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	633	Shifting in progress
		Govinpur Area- 156 MQs	nil	Shifting in progress
		Kusum Vihar- 1452 MQs	333	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	Electric connections and water supply 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	Electric connections and water supply yet to be done
		Bastacolla- 216 MQs	nil	Electric connections and water supply yet to be done
5	Construction of 2248 units Qtrs. (B, C & D-type Quarters in different locations of BCCL in NCB Area. (Master Plan & Capital Budget)	B type- 1584	27	Allotment done in 231 B, 20 C and 4 D type quarters
		C type- 520	nil	
		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)
Total Quarters completed		15852 units	4082	6938 Quarters allotted

Overall Status of thorough repairing of quarters as on 31st March-2020 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-20
Through Repairs	17810	17810	12960	12731	14
Tarselting	11355	11355	10592	10592	completed

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:

- 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;
- 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;
- 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;
- The Annual Financial Statements have been prepared on a going concern basis;
- Internal Financial Controls have been laid down and that such controls are adequate and were operating effectively during the year ended 31st March, 2020.
- 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 by IP (₹ lakhs)	Percentage of Tenders covered by Integrity Pact vs Total Value of Tenders
2019-20	122177.65	116197.77	95.10%
2018-19	152232.64	136056.01	89.37%

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 FY 2018-19 by the Central Cost Auditors on 06.09.2019 and the said Report was filed with the MCA in XBRL mode on 19.09.2019.

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. Your Directors also 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 year.

ADDENDUM

The following are annexed to this report:

- I. Annual Report on CSR Activities.
- II. Research & Development.
- III. Report on Corporate Governance.
- IV. Management Analysis and Discussion Report.
- V. Independent Auditor's Report and its annexures.
- VI. 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.
- VII. Secretarial Audit Report.

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

www.bcclweb.in

For and on behalf of the Board of Directors.

Sd/-

P. M. Prasad

Chairman-cum-Managing Director

Dhanbad

ANNEXURE-I

ANNUAL REPORT ON CSR ACTIVITIES

BRIEF OUTLINE

In today's dynamic business environment, it has become imperative for organizations to contribute to the betterment of their larger stakeholders while carrying out core business activities.

Bharat Coking Coal Limited (BCCL) too resonates this thought and works towards economic benefits of the Company while aspiring to deliver social benefits to its stakeholders. It carries out CSR activities on its own as well as supplements Government's initiatives, with a view to provide benefit to the needy strata of the society primarily in & around its mining areas which are located mainly in the State of Jharkhand.

BCCL is a subsidiary company of Coal India Limited (CIL) and has adopted and implemented CIL's Policy for Corporate Social Responsibility (CSR).

CIL has approved a community development based CSR policy which is applicable to CIL and its subsidiary companies. CIL's policy on CSR has been framed after incorporating the features of the Companies Act 2013 and as per notification issued by Ministry of Corporate Affairs, Govt. of India on 27.02.2014 as well as DPEs guidelines. Subsequent amendments have been made to CSR Policy and the current policy broadly covers the following:

- I. Eradicating hunger, poverty and malnutrition; promoting health care including preventive health care and sanitation including contribution to the 'Swach 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' setup 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.

Reference to the weblink of the CSR Policy

http://www.bcclweb.in/newpdfs/CSR_Modified_2014.pdf

CSR AMIDST COVID-19 PANDEMIC

India and the World at large are currently grappling with the COVID-19 pandemic situation and in this hour of notified disaster, BCCL, through its CSR activities, is striving to provide relief to the needy section of the society on its own as well as through Dhanbad district administration.

Ministry of Corporate Affairs has clarified that spending of CSR funds for COVID-19 is eligible under CSR activity. Funds may be spent for various activities related to COVID-19 under item nos. (i) and (xii) of Schedule VII relating to promotion of health care, including preventive health care, sanitation and disaster management.

Ministry of Corporate Affairs has also clarified that any contribution made to the PM CARES Fund shall qualify as CSR expenditure under the Companies Act 2013.

CSR BUDGET PROVISION

As per CIL's policy for CSR, budget is allocated based on 2% of the average net profit of the Company during the three immediate preceding financial years or ₹ 2.00 per tonne of coal produced in the previous year whichever is higher.

CALCULATION OF OBLIGATORY CSR BUDGET

(1)

Sl. No.	Financial Year	PBT (in ₹Crore)
1	2016-17	(-) 263.08
2	2017-18	(-) 2125.25
3	2018-19	557.05

Avg. PBT of 03 immediate preceding financial years = (-) ₹ 610.43 crore

(2)

Production of FY 2018-19 was 31038200 te @ ₹ 2/te comes to ₹ 62076400.00 (₹6.21 crore)

As per CSR Policy, considering the higher value between (1) & (2), obligatory CSR budget of FY 2019-20 stands at ₹ 6.21 crore.

MODALITIES/MECHANISM OF IMPLEMENTATION OF CSR

In respect of subsidiary companies, the CSR Policy is operational within 25 KM radius of the project/mines and areas including headquarters for which 80% of the budget is allocated. Balance 20% to be spent within the states in which the subsidiary companies operate.

SIGNIFICANT CSR ACTIVITIES

Some of the major CSR initiatives undertaken by BCCL as per the CSR Policy, under various heads, during the financial year 2019-20 are as follows:

1. Safe drinking water

- a. BCCL has installed 30 hand pumps at different locations of Dhanbad via depository mode through the Dept. of Drinking Water and Sanitation, Dhanbad.

2. Promoting education

- a. BCCL has constructed 02 classrooms, an auditorium, separate toilet complex for boys & girls, girls' common room and a cycle stand at Rajkiakrit Bhagirath Bramchari (RBB) High School, Rajganj, Dhanbad.
- b. Initiation of project for development of smart classes in different high Schools, higher secondary Schools and other Schools in Dhanbad District for a total of 129 schools through District administration via depository mode.

3. Rural development

- a. Construction of marriage hall at Ratanpur Village, Ratanpur Panchayat, Govindpur Block of Dhanbad.

4. Efforts to tackle COVID-19; promotion of health care, including preventive health care & sanitation and disaster management

- a. Financial assistance of ₹ 10 lakhs given to Municipal Commissioner, Dhanbad towards procurement of fogging machine and sprayer for tackling COVID-19 situation.
- b. Financial assistance of ₹ 2 crores given to D.C. Dhanbad towards preparatory efforts for tackling COVID-19 situation via depository mode.

COMPOSITION OF THE CORPORATE SOCIAL RESPONSIBILITY COMMITTEE OF THE BOARD, AS ON 31/03/2020

(a)	Dr. Kshamadevi Shankarrao Khobragade, Independent Director, BCCL	Chairman
(b)	Shri Narendra Singh, Independent Director, BCCL	Member
(c)	Shri R.S. Mahapatra, Director (P), BCCL	Member
(d)	Shri Rakesh Kumar, Director (T) OP, BCCL	Member
(e)	Shri Chanchal Goswami, Director (T) P&P, BCCL	Member
(f)	Shri Samiran Dutta, Director (Fin.), BCCL	Member

SUMMARY OF CSR BUDGET & EXPENDITURE

- a. Total sanctioned CSR budget: **₹10 crores.**
- b. Obligatory CSR budget (@₹ 2.00 per tonne of coal production as per policy on CSR): **₹6.21 crores.**
- c. Details of CSR expenditure during the financial year:
 - Obligatory CSR budget for the financial year: **₹6.21 crores**
 - Actual amount spent: **₹ 6.01 crores**
 - Amount unspent, if any: **₹0.2 crores**
- d. **The Reason for amount of CSR being unspent:**



An amount of ₹ 0.4 Crores was provided to Senior Superintendent of Police, Dhanbad on 31.03.2020 for the purpose of running of community kitchens for needy people of Society in view of COVID-19 at thanas under Dhanbad Police in Dhanbad. The amount remained unutilized in totality and was returned to BCCL in April 2020. Had the amount been utilized, there would not have been any unspent amount against the obligatory CSR budget.

- e. Manner in which the amount spent during the financial year as: as per **Annexure 'A'**

BCCL has carried out its CSR activities, their implementation and monitoring in compliance with the Companies (Corporate Social Responsibility Policy) Rules 2014, CSR objective and policy of the Company.

Sd/-

(P.M. Prasad)
CMD, BCCL

Sd/-

(Dr. Kshamadevi Shankarrao Khobragade)
Chairman, CSR Committee

Sd/-

Person specified under clause (d) of
sub section (1) of section 380 of the
Companies Act.

Details of CSR expenditure incurred by BCCL in FY 2019-20						Annexure 'A'			
Sl No	CSR Projects identified	Sector	District and State of Project coverage		Project wise amount out-lay (budget) (₹ lakhs)	Amt. spent (₹ lakhs)		Cumulative expenditure upto the reporting period (₹ lakhs)	Direct or through agency
			District	State		Direct Exp	Overheads		
1	Deepening/renovation including construction of steps/ghats for ponds at Tundi, East Tundi & Baliapur	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	Dhanbad	Jharkhand	143.93	9.53	--	141.58	Direct
2	Installation of hand pumps at different locations in Dhanbad district through Dept. of drinking water and Sanitation, Dhanbad via depository mode	Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water	Dhanbad	Jharkhand	18.02	18.02	--	18.02	Depository mode, Dhanbad district administration
3	Medical camps under Block II Area	Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water	Dhanbad	Jharkhand	0.42	0.42	--	0.42	Direct
4	Green Haat project at Barwa village, Govindpur block (under Swachhta Pakhwada)	Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water	Dhanbad	Jharkhand	3.73	0.81	--	3.73	Direct
5	Sanction of the amount to Municipal Commissioner, Dhanbad for procurement of fogging machine and sprayer for Dhanbad Municipal Corporation towards tackling COVID-19, under CSR initiatives of BCCL	Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water	Dhanbad	Jharkhand	10	10	--	10	Depository mode Municipal Commissioner, Dhanbad



Details of CSR expenditure incurred by BCCL in FY 2019-20						Annexure 'A'			
Sl No	CSR Projects identified	Sector	District and State of Project coverage		Project wise amount out-lay (budget) (₹ lakhs)	Amt. spent (₹ lakhs)		Cumulative expenditure upto the reporting period (₹ lakhs)	Direct or through agency
			District	State		Direct Exp	Overheads		
6	Works in Pehla Kadam School- a School for the underprivileged located at Jagjeevan Nagar	Promoting education, including special education & employment enhancing vocation skills especially among children, women, elderly, and the differently abled & livelihood enhancement projects	Dhanbad	Jharkhand	7.29	7.21	--	7.21	Direct
7	Works in RBB School, Rajganj	Promoting education, including special education & employment enhancing vocation skills especially among children, women, elderly, and the differently abled & livelihood enhancement projects	Dhanbad	Jharkhand	110.38	84.39	--	99.39	Direct
8	BCCL Ke LAAL/ BCCL Ki Laadli	Promoting education, including special education & employment enhancing vocation skills especially among children, women, elderly, and the differently abled & livelihood enhancement projects	Dhanbad	Jharkhand	4.73	4.73	--	4.73	Direct
9	Development of smart classes in different high Schools, higher secondary Schools and other Schools in Dhanbad District for a total of 129 schools through District administration via depository mode	Promoting education, including special education & employment enhancing vocation skills especially among children, women, elderly, and the differently abled & livelihood enhancement projects	Dhanbad	Jharkhand	193.5	193.5	--	193.5	Depository mode through Dhanbad district admin.
10	Mining Sirdars training to SC/ST candidates (preference to PAPs)	Promoting education, including special education & employment enhancing vocation skills especially among children, women, elderly, and the differently abled & livelihood enhancement projects	Dhanbad	Jharkhand	42.33	8.93	--	24.96	Direct
11	Construction of PCC road at Topchanchi Block	Rural development projects	Dhanbad	Jharkhand	162.23	2.12	--	157.84	Direct
12	Construction of Marriage Hall at Ratanpur Village, Ratanpur Panchayat, Govindpur Block	Rural development projects	Dhanbad	Jharkhand	37.27	33.63	--	33.63	Direct

Details of CSR expenditure incurred by BCCL in FY 2019-20						Annexure 'A'			
Sl No	CSR Projects identified	Sector	District and State of Project coverage		Project wise amount out-lay (budget) (₹ lakhs)	Amt. spent (₹ lakhs)		Cumulative expenditure upto the reporting period (₹ lakhs)	Direct or through agency
			District	State		Direct Exp	Overheads		
13	Construction of Community Center at Jiramuri Village ,Ratanpur Panchayat, Govindpur Block	Rural development projects	Dhanbad	Jharkhand	17.89	1.25	--	16.76	Direct
14	Depository mode transfer to D.C. Dhanbad towards preparatory efforts to tackle COVID-19 situation in Dhanbad", under CSR initiatives of BCCL	Disaster Management	Dhanbad	Jharkhand	200	200	--	200	Depository mode through D.C., Dhanbad
15	Depository mode transfer to Chief Minister's Relief Fund, Jharkhand	Contribution to the Prime Minister's National Relief 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	Dhanbad	Jharkhand	50	50	--	50	Depository mode through State Govt. of Jharkhand
16	Miscellaneous: Yoga Diwas, Handloom handing over expense, final bill settlement of constructed marriage mandap	Others	Dhanbad	Jharkhand	0.19	0.12	--	0.19	Direct
17	Liability reversed	Others	Dhanbad	Jharkhand	(23.4)	(23.4)	--	(23.4)	
Total					978.47	601.22	--	938.52	

ANNEXURE-II

RESEARCH & DEVELOPMENT (R&D) DURING 2019-20

(A) ENERGY CONSERVATION:

1. STEPS TAKEN FOR ENERGY CONSERVATION

2.1. Replacement of Conventional lights by LED Lights

- 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 17000 Nos of LED based Lights had already replaced conventional light fittings in different Areas of BCCL and HQ. About 5060 LED lights of different wattages has already been procured and are being fitted in phase manner in different Areas, township of BCCL.

2.2 . Steps taken to stop pilferage of Electricity:

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 shall be disconnected from source.

2.3. Periodic shut down is taken on daily basis in Township of BCCL Areas for Conservation of Energy.

2.4 . Capacitor bank:

Capacitor banks/units are procured for different areas of BCCL and are likely to be installed shortly. After installation of capacitor banks, Maximum Demand and Power loss will reduce resulting in further saving in electricity bill.

2.5 .SOLAR POWER INITIATIVES

Sl. No.	Name of Work	Status	Expected Time
i.	Supply, erection, testing and commissioning of grid connected roof top 350 KWp SPV Plants at roof top of KoylaBhawan & CHD	LOA is issued. Work order to be placed shortly	Aug'2020
ii.	Supply, erection, testing & commissioning of the grid connected rooftop 297 KWp SPV plants for Area Office buildings (New Area Office Building at Tetulmari, Sijua; Bastacolla Area Office building and WJ Area Office building)	LOA is issued. Work order to be placed shortly	Aug'2020
iii.	Supply, installation, testing and commissioning of 6 KWp Solar power based illumination with LED lighting at Koylanagar nursery	Already installed and commissioned in Jun'2019	
iv.	1.2 MW Solar roof top power plant on 19 no. of buildings of BCCL .	Tender process initiated by SECI (In coordination with CIL)	Mar'2021
v.	Scheme for Supply, Installation, Testing & Commissioning of 210 KWp Solar Power Plant (Ground mounted/Roof top) & Solar Tree (Hybrid) system at Magazines of different Areas of BCCL .	In process of Approval.	Dec' 2020
vii.	Installation of Ground Mounted Solar Power Plant, 25 MW at Bhojudih Coal washery in West Bengal	In process of Approval of DPR made by SECI.	Mar'22

ANNEXURE-III

REPORT ON CORPORATE GOVERNANCE 2019-20

1. CORPORATE PHILOSOPHY:

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

2. BOARD OF DIRECTORS:

As per Articles of Association of BCCL, the number of Directors of the Company shall not be less than three and not more than fifteen. These directors may be either whole time Functional Directors or part time Directors.

3. COMPOSITION OF BOARD:

As on 31st March, 2020, the Board of Directors consists of a full time Chairman, 4 Functional Directors, 2 Non-Executive Directors and 2 Independent Directors.

4. BOARD MEETING:

During the year 12 (Twelve) Board Meetings were held on 28.05.2019, 27.06.2019, 31.07.2019, 06.09.2019, 27.09.2019, 24.10.2019, 15.11.2019, 19.12.2019, 17.01.2020, 06.02.2020, 06.03.2020 and 24.03.2020, respectively. Details of attendance of Board Meetings and AGM during the year 2019-20 are as follows:

Sl No	Name of Director	Category of Director	No. of Board Meetings attended during 2019-20	Attended last AGM
1	Shri Shekhar Saran	Chairman	3	Yes
2	Shri P. M. Prasad	Chairman	12	No
3	Shri Bhabani Prasad Pati	Non Executive Director	9	No
4	Shri Binay Dayal	Non Executive Director	11	Yes
5	Dr. H.S. Yadav	Independent Director	7	Yes
6	Shri Bishnu Prasad Das	Independent Director	9	Yes
7	Dr. K.S. Khobragade	Independent Director	10	Yes
8	Dr. A K Lomas	Independent Director	7	Yes
9	Shri Narendra Singh	Independent Director	9	No
10	Shri Rakesh Kumar	Director	12	Yes
11	Shri K.S. Rajashekhar	Director	1	No
12	Shri R.S. Mahapatra	Director	12	Yes
13	Shri Samiran Dutta	Director	10	No
14	Shri J P Gupta	Director	3	No
15	Shri Chanchal Goswami	Director	6	No
16	Shri K.R.Vasudevan	Director	1	No

5. 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 four independent Directors, two Functional Director, one Coal India Nominee Director and one Government Nominee Director. One of the independent Directors is the Chairman of the Committee. As on 31st March 2020, the Audit Committee (a sub-committee of BCCL Board of Directors) consists of the following members:

i) Shri Narendra Singh	:	Chairman
ii) Shri B.P. Pati	:	Member
iii) Shri Binay Dayal	:	Member
iv) Dr. K.S. Khobragade	:	Member
v) Shri Rakesh Kumar	:	Member
vi) Shri Chanchal Goswami	:	Member
vii) 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:

Eight meetings of the Audit Committee were held during the financial year 2019-20 on 28.05.2019, 31.07.2019, 05.09.2019, 26.09.2019, 24.10.2019, 19.12.2019, 06.02.2020 and 06.03.2020. 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 2019-20
1	Dr. A K Lomas	Chairman	5
2	Shri Bhabani Prasad Pati	Chairman	7
3	Shri Binay Dayal	Member	7
4	Dr. H.S. Yadav	Member	5
5	Shri Bishnu Prasad Das	Member	6
6	Dr. K.S. Khobragade	Member	6
7	Shri P.M. Prasad	Member	2
8	Shri Rakesh Kumar	Member	8
9	Shri K.S. Rajashekhar	Member	1

Sl No	Name of Director	Status	No. of Audit Committee Meetings attended during 2019-20
10	Shri Narendra Singh	Chairman	7
11	Shri Samiran Dutta	Member	7
12	Shri J P Gupta	Member	3
13	Shri Chanchal Goswami	Member	3

6. MEETING OF INDEPENDENT DIRECTORS

No meeting of Independent Directors held during the F.Y. 2019-20.

7. 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. No complaint has been received during the year.

8. 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 2019-20 on 28.05.2019. The details of the meeting of Risk Management Committee attended by the members are as under:

Sl No	Name of Director	Status	No. of Risk Management Committee attended during 2019-20
1	Dr A K Lomas	Chairman	1
2	Shri P. M. Prasad	Member	1
3	Shri Bishnu Prasad Das	Member	1
4	Shri K.S. Rajashekhar	Member	1
5	Shri R.S. Mahapatra	Member	1
6	Shri Rakesh Kumar	Member	1
7	Shri H.S.Yadav	Member	1

9. EMPOWERED SUB-COMMITTEE:

Meeting and Attendance of the ESC (T):

Seven meetings of the ESC (T) were held during the financial year 2019-20 on 28.05.2019, 27.06.2019, 05.09.2019, 26.09.2019, 15.11.2019, 19.12.2019 and 17.01.2020. The details of the meeting of ESC(T) attended by the members are as under:

Sl No	Name of Director	Status	No. of ESC Meetings (T) attended during 2019-20
1	Shri Bhabani Prasad Pati	Chairman	7
2	Shri P. M. Prasad	Member	2
3	Dr A K Lomas	Member	5
4	Shri K.S. Rajashekhar	Member	1
6	Shri Rakesh Kumar	Member	7
7	Shri Samiran Dutta	Member	5
8	Shri J P Gupta	Member	2
9	Shri Chanchal Goswami	Member	3
10	Shri Bishnu Prasad Das	Member	2

Meeting and Attendance of the ESC (P&C):

Five meetings of the ESC (T) were held during the financial year 2019-20 on 27.09.2019, 24.10.2019, 15.11.2019, 19.12.2019 and 13.03.2020. The details of the meeting of ESC(P&C) attended by the members are as under:

Opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the Independent Directors as per the provisions of Rule (8)(5)(iia) under Companies (Accounts) Rules, 2014:

Shri Narendra Singh was appointed as Non- official Independent Director w.e.f. 10.07.2019 vide office order no 21/33/2018-BA(part II)(i) issued by Shri Sanjib Bhattacharya, Under Secretary, MoC. The Board of Directors opined that as per the profile submitted Shri Singh is having adequate experience and expertise on different areas of work which have helped the Board in making the process of decision making easy. Board also feel that he is man of integrity as is evident from his past records as well as in his current assignment.

Sl No	Name of Director	Status	No. of ESC Meetings (T) attended during 2019-20
1	Shri P. M. Prasad	Chairman	5
2	Shri Bhabani Prasad Pati	Member	3
3	Shri Binay Dayal	Member	4
4	Shri Bishnu Prasad Das	Member	4
5	Shri Narendra Singh	Member	5
6	Shri Rakesh Kumar	Member	5
7	Shri Samiran Dutta	Member	5
8	Shri J P Gupta	Member	2
9	Shri Chanchal Goswami	Member	3

10. GENERAL BODY MEETING:

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

Financial Year	Date	Time	Location
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
2016-17	22.07.2017	11.00 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.

12. In terms of sub rule 5 under Rule 8 of the Companies (Accounts) Rules, 2014, the Board is of 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 Dr. K.S. Khobragade and Shri Narendra Singh, both Independent Directors have registered with IICA and they are yet to appear for the online proficiency self-assessment test conducted by IICA under sub-section (1) of section 150.

ANNEXURE-IV

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Coal is a fossil fuel available worldwide and recoverable reserves in around 70 countries. As per the latest BP Statistical Review of World Energy Report proved reserves worldwide (hard coal and brown coal) is about 1139.33 Billion tonnes, the largest reserve holding countries are US(22.1%), China(21.4%), Russian Federation (14.1%), Australia(12.7%) and India (8.4%). While the major coal producer countries have registered a decline in coal production worldwide during 2018-19, India has shown a growth of .05%. Almost half of the world's additional energy demand over the last ten years was met by coal and other fuels combined together including oil, natural gas, renewables and nuclear energy accounted for the rest half. Affordable, reliable and accessible electricity is the foundation of prosperity in the modern world. Each nation will opt an energy mix that best meets its requirements and in the most of the countries coal will continue to play significant role for many years.

International Energy Agency(IEA) in its report indicated that Coal demand will grow through the year 2020 @0.8% per annum on average. The half of the growth to occur in India, the share of coal in primary energy will continue to be 27% to 29 %.

Coal restricting policies due to environmental pressure, lower renewable energy tariffs, CO2 pricing, coal taxes and other measures to reduce emissions together with the increasing competitiveness of renewable etc. are causing coal to struggle to maintain its place in power generation mix. However, India and ASEAN economies shall remain the growth engines of Coal demand. India has ambitious plans to provide full electricity access to the people and to expand the manufacturing sector, where coal is the lowest –cost base load option. In spite of accelerating renewable sources, the scale of electricity need is such that new coal investments and future growth in coal consumption are inevitable. India is likely to be the second largest coal consumer in the world as 2/3rd of coal is used in power generation.

Globally, coal cannot be wished out of energy mix because 70% of the steel output, 41% of electricity generation and 90% of cement production across the world are dependent on Coal. India is not an exception.

India, home to 18-19% of the world's population, uses 6% of the world's primary energy. Energy consumption has doubled since 2000 and the potential for further rapid growth. Energy demand is propelled upwards to 2040 by an economy that is set to grow more than five times its current size

COAL: MOST IMPORTANT FUEL IN INDIA'S ENERGY MIX

Coal is the predominant source of primary energy in India with the largest domestic reserves among the major fuel resources. The fuel-wise installed power station in India is tabulated as below, clearly shows the contribution of coal.

ALL INDIA INSTALLED CAPACITY OF POWER STATIONS (As on 31.03.2020) (INMW)								
Ownership/ Sector	Mode-wise breakup							Grand Total
	Thermal				Nuclear	Hydro	RES * (MNRE)	
	Coal	Gas	Diesel	Total				
State	66651.50	7118.70	236.01	74006.21	0.00	26958.50	2357.03	103321.74
Private	76003.00	10598.74	273.70	86875.45	0.00	3394.00	83279.41	173548.85
Central	62480.00	7237.91	0.00	69717.91	6780.00	15346.72	1632.30	93476.93
Total	205134.50	24955.36	509.71	230599.57	6780.00	45699.22	87268.74	370347.52

A total of 319.02 billion tonnes of coal reserves are estimated in India by GSI as on 01.04.2018 of which Prime coking coal is 5.313 billion tonnes, medium and semi coking coal are 29.204 billion tonnes, Non- Coking Coal is

282.91 billion tonnes and **Tertiary** coal (High Sulphur) is 1.588 billion tonnes. Indian coal reserves are mostly shallow, at a depth of 300m, and are typically exploitable by surface mining methods. However, some of these coal reserves are located below settlements of dense forests. Underground Mining is feasible solution to tap these deposits as it avoids resettlement and much damage to forest and environment. Coal at depths more than 300m is usually economically extractable with underground methods. Coal will continue to be the most important energy mix in India, even after India's recent climate pledge at 21st Conference of the Parties (COP21) to the United Nations Framework Convention on Climate Change (UNFCCC) in Paris, underlined the commitment to a growing role for low carbon source of energy, led by solar and wind power.

Performance of the coal sector is of utmost importance to the country's economy as it plays a critical role in the value chains of all major industrial segments. The domestic production of coal is not able to lower down the import quantity of coal upto 2020.

Government Mission of 24X7 POWER ALL, round the clock power supply to ALL can only be ensured if power generation capacity is increased. The cost competitiveness of coal is driven primarily by low coal prices and limited availability of alternative fuels. Even incorporating cost declines in renewable technologies, coal is expected to remain the most cost-effective option for meeting electricity demand growth in India.

POTENTIAL FOR POWER GENERATION IN INDIA

- **Solar potential = 749 GW.**
- **Wind potential = 103 GW**
- **Bio mass =25 GW.**
- **Small hydro (upto 25 MW capacity)= 20 GW**

THE TOTAL COAL REQUIREMENT :

- Year **2021-22 =727 MT** (Scenario – I with 175 GW installed capacity from RES by 2021-22)]
- Year **2026-27 = 901 MT** (including imported coal of 50 MT.)

High efficiency low emission (HELE) technology based power plant allows developing countries to minimize CO₂ emissions. Coal Based power plants currently in development, the choice of coal technology will have significant implications on the carbon intensity of the Indian economy going forward. In Global perspective, Investing in ultra-supercritical technologies in India may lead to higher CO₂ abatement than investing in renewable in Europe. Expanding efficient coal consumption will help to address India's energy dilemma of meeting demand, reducing energy poverty and actively participating in climate change commitments.

INDUSTRY STRUCTURE AND DEVELOPMENT

Coal mines in Public sector are responsible for over 90% of the total production in India and Coal India Limited (A Maharatna PSU) accounts for over 80% of the total production through wholly –owned subsidiaries. Bharat Coking Coal Limited (BCCL a Miniratna PSU) major producer of Coking Coal engaged in mining of coal and allied activities. 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 led 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.

COAL RESERVES IN INDIA

The inventory of Coal reserves of India Coal prepared by Geological Survey of India on the base of resource estimated by CMPDI, MECL, GSI, and SCCL and some Pvt./public agencies is given as below (in million tonnes):

Type of Coal	Proved	Indicated	Inferred	Total
Coking				
-Prime Coking	4649	664	0	5313
-Medium Coking	13914	11709	1879	27502
-Semi coking	519	995	193	1708
Sub Total Coking	19082	13368	2073	34522
Non-coking	129112	125697	28102	282910
Tertiary Coal	594	99	895	158
Grand Total	148787	139164	31069	319020

■ One of oldest coalfields, Main source of coking coal. Mines are spread over :

- Jharia Coalfield located in Jharkhand -273 km²
- Raniganj Coalfield located in Jharkhand (19 km²) and West Bengal (13 km²) - 32km²

The Coal reserves of **BCCL** is spread over Jharia and Raniganj Coalfields.

BCCL is having major chunks of prime coking and medium coking coal reserves available in India.

COAL PRODUCTION:

BCCL has been able to produce 27.278 million tonnes in 2019-20 and gearing up for the achieving the target of 37.13 Mt 2020-21 with a growth of more than 36.11%.

DISPATCH OF COAL:

The despatch during 2019-20 was 28.69 million. However, in 2019-20 it is planned to despatch 37.13 million tonne to different consumers.

SWOT ANALYSIS OF BCCL

STRENGTHS

- Ability to provide coal at less than import parity price
- Only source of prime coking coal having secured market
- Concentration of coal resources within a radius of 40 km
- Skilled and trained manpower having good work culture
- Existence of best quality coal in upper stratum and inferior quality coal in the bottom stratum
- Proved category of reserves in abundance hence proper planning can be made
- Ongoing action for diverting structures over the coal bearing area through Master plan
- Upper section developed. Once land available, superior grade coal can be mined out easily
- Reduction in Manpower through natural wastage will go on reducing loss progressively
- Favorable geographical location good Road Rail connectivity
- Technology adoption capacity
- Increasing consciousness among the employees and trade unions about the financial health of the Company

leading to positive mindset

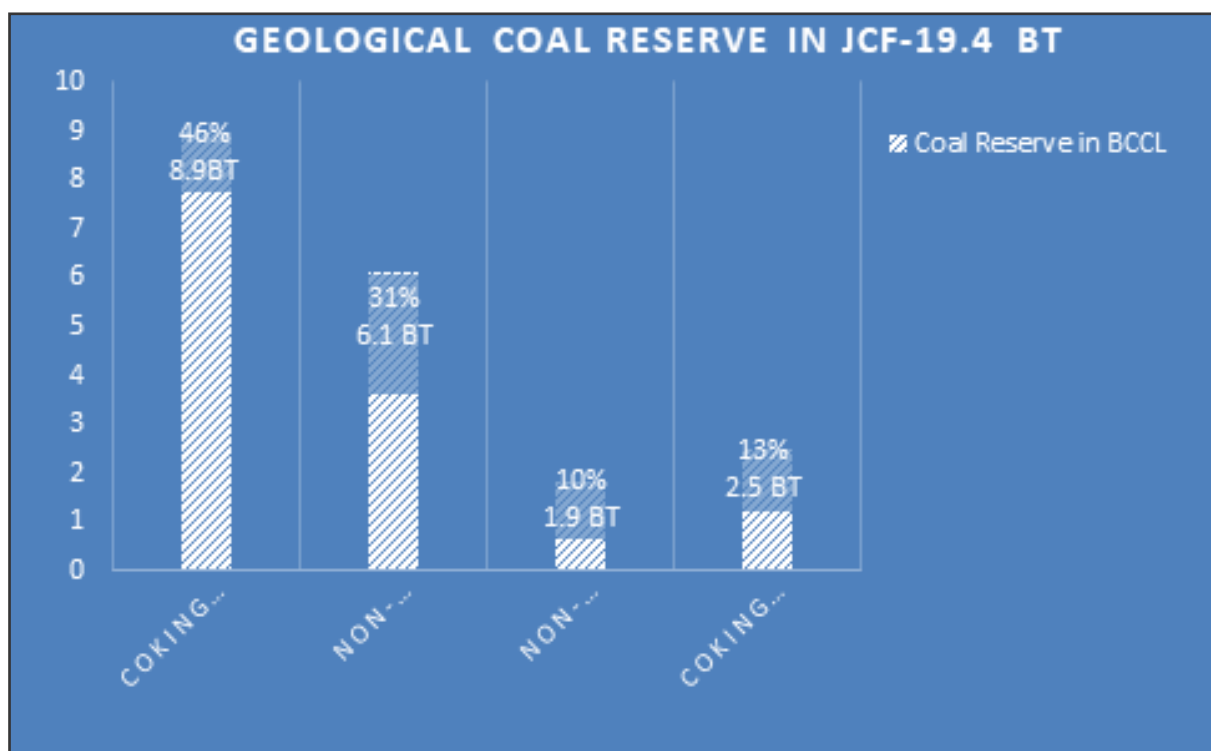
- Potential field/reserves for CMM and CBM production

WEAKNESSES

- Old mines operating for more than 100 years
- Coal Bearing areas densely populated, mostly by unauthorized habitants causing hindrance in smooth progress of mining activity
- A large number of inherited small UG mines not readily amenable to mechanization
- Presence of multi-seam workings affected by fire and water logging
- Poor dispatch capacity
- Constraints posed by trade unions in achieving rational redeployment of manpower
- Non availability of land for external OB dumps

OPPORTUNITIES

- Readily available un-exhaustive market compared to the international market for a long period
- Prime coking coal released on implementation of master plan will have the potentiality of saving foreign exchange or export of prime coking coal after meeting the domestic requirement, if government policy so permits
- JVs with PSUs/Pvt. Players for long term capital intensive projects and washeries



- 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..

- High capacity underground mines can be commissioned to exploit deep seated reserves in Moonidih –Singra-Kapuria and Mahuda basin.

THREATS

- Inability to establish physical possession of land acquired under LA Act for mining purpose
- Delay in execution of Master Plan will lead to national calamity endangering the lives and properties as well as operation of the company for a long period.

SEGMENT-WISE OR PRODUCT WISE PERFORMANCE

During the year 2019-20, BCCL achieved coal production of 27.278Mte. The coal off-take during the year was 28.69Mte with a negative growth of 13.19% over the previous year. The overburden removal during the year was 83.278 M.CuM. The productivity in terms of output per manshift (OMS) was 3.52 Te against 3.87Te achieved during the year 2018-19, thereby recording a negative growth of 9.04%. The turnover of the Company recorded was ₹8967.56 crores against ₹9377.68 cr achieved during 2018-19. Supply of washed and direct feed coal to Steel Sector was 6.23 lakh tonnes in 2019-20 against 6.07 lakh tonnes in 2018-19, representing a growth of 2.64 % over the previous year.

Reasons for Shortfall in production :

(Fig. in Lakh Tonnes)

Power Failure	Absenteeism	Rain/ Drowning	Mechanical Breakdown	IR	Non-availability of land/land dispute	Fire	DGMS Re- striction	Others
0.614	0.062	3.457	1.847	1.201	30.12	12.101	6.353	26.957

TOTAL – 82.711

1. OUTLOOK

Production:

On the production front, Government has taken initiatives to increase country's coal production to 1.5 Billion tonne, the share of Coal India Ltd is made 1 billion tonnes by 2023-24. The share of BCCL is 51 million tonnes during the FY 2023-24.

Company has also taken steps for implementing high capacity projects namely Moonidih XV seam UG (2.5 Mty), Muraidih UG (2Mty), Further, Kalyaneshwari and Kapuria block once operational will boost up the production of the company in the forthcoming years.

Dispatch of coal:

To meet the future challenges of enhanced production and dispatch requirement, additional steps have been initiated to enhance the off-take arrangements, as furnished below:

By rail:

- Installation and commissioning of RLS at Maheshpur 5 Mtpa Capacity.

By road:

- Construction of 18 New Road Weighbridges at mine premises has already been under process.

To cope up the dispatch system the existing railway sidings, Warf wall loading system are being strengthened. The company is committed to maintain its growth in coking coal production with due conservation and supplying the desired quality coal to power and steel sector to meet their expectation.

The National Policy of Steel:

- To be net exporter of steel by 2025-26
- **Increase domestic availability of washed coking coal to reduce import dependence on coking coal from ~85% to ~65% by 2030-31.**

To meet the requirement of coking coal and clean coal to steel and power sectors the company had decided to wash the produced coal through establishment of six new washeries out of which four are under construction. Dahibari Washery (1.6 Mtpa) has started commercial production during 2018-19, PG test of Patherdih Washery (5.0 Mtpa) is completed and commercial operation will start soon. other washeries are in different stages of implementation

The company has planned to wash 18.6 Mtpa (from six washery out of which 16.1 from five washeries at 18% Ash level of washing and 2.5 from one washery at 14% ash level of washing) of coking coal to be operated in BOM basis. About 4.7 Mtpa washed coal at 18% ash and 1.68 Mtpa washed coal at 14% ash shall be produced from these new Washeries.

BCCL has planned to renovate two existing washeries namely Moonidih (1.6 Mtpa) and Maduband (2.5 Mtpa) to enhance its washed coal supply capacity to the tune of 2.21 Mtpa.

2. RISKS AND CONCERNS

- Mine accidents, mining-related diseases.
- Power Sector consumers generally prefer/ demand lower grade non coking coal which is available at lower price. Any increase in price of LVMC coal in power sector may compel the purchaser to opt for lower grade non coking coal from elsewhere and will create difficulty of marketing before the Company. Therefore, the challenge before BCCL is to supply coking coal to power houses without losing further on price front.
- Company does not have adequate washing capacity for produced coking coal and old washery performance is poor due to its old design and life.
- Competition in domestic as well as international market

3. 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.

4. DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

In FY 2019-20, the profit before tax (PBT) for the company was ₹ 991.12 Crore and the net profit was ₹ 918.68 Crore registering a growth of 77.92% and 218.14% over previous year PBT of ₹ 557.05 Crore and net profit of ₹ 288.77 Crore respectively.

The major reason in the growth of the profit can be attributed to the following reasons:-

- Better rate realization in Sale of Coal through FSA, particularly in view of introduction of two new grades in coking coal pricing viz; W-V and W-VI in March 2019.
- Reduction in expenses particularly the savings in cost of materials consumed and contractual expenses

incurred during the year as compared to previous year.

A detailed discussion on financial performance and analysis is furnished below.

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 loading and transportation charges recovered from customers, evacuation facility charges, interest earned on term deposits with banks, dividend income from mutual funds etc. The total income for financial year 2019-20 is ₹ 9971.00 Crore as against ₹ 10247.76 Crore in the previous year registering a decrease of 2.70%, mainly due to lesser off-take of 4.31 million tonne (28.76 million tonne in FY 2019-20 against 33.07 million tonne in FY 2018-19).

The analysis on major elements of incomes is discussed below:

1. Revenue from Operations:

a. Sale of Coal

Sales are presented as gross sales (in notes to accounts) and net of 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 and production of coal and distribution thereof.

During the year, the company achieved off-take of 28.76 million tonne against 33.07 million tonne in previous year, a decline of 4.31 million tonne i.e. registering a decline over 13.03%. Further, the average realisation increased on account of full year impact of price rationalization w.e.f. 24.01.2019, control over grade slippages, lower provisioning for quality etc.

The gross sales of the company stood at ₹ 12224.47 crore in 2019-20 against the previous year gross sales of ₹ 12899.98 crore. The net sales (net of all levies) for the year was ₹ 8967.56 crore as against the Net sales (net of all levies) during the previous year was ₹ 9377.68 crore.

b. Other Operating Revenue:

Loading and additional transportation charges

Major element of other operating revenue is on account of transportation charges recovered from the customers. The company charges 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 ₹ 315.17 crore against ₹ 330.07 crore in the previous year and due to decrease in volume of off-take.

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 ₹ 143.28 crore against ₹ 167.95 crore in the previous year. The decrease was due to decrease in volume of dispatch.

2. Other Income

During the year other income increased by 46.16% from ₹ 372.88 crore in FY 2018-19 to ₹ 544.99

crore, an increase of ₹ 172.11 crore. The increase was mainly owing to increase in average investment in bank deposits. Further, there were write back of provisions/liabilities provided earlier, no longer required.

B. Expenses

The major elements of expenses are discussed below:

a. Employee Benefits Expense

Employee benefit expenses constitute the largest component in the total cost, and are about 64.16% of the total cost. The employee benefit cost during the year ₹ 5716.35 crore as against ₹ 5866.95 crore in previous year.

Despite, normal increments, increase in DA etc, the employee remuneration cost showed a declining trend. However, the major benefit of reduction of 2594 nos. of employees during the year were to a large extent offset by the impact of higher actuarial valuation owing to decrease in earning of corresponding fund yields from 7.55% in earlier year to 6.60% at the end of FY 2019-20.

b. Contractual Expenses

Contractual expenses primarily consist of transportation charges for coal, sand and other materials carried out through third party contractors, contractor expenses relating to wagon loading operations, hiring charges for Heavy Earth Moving Machinery representing cost of coal extraction and overburden removal activities and other miscellaneous works carried out through third party contractors such as for haul road maintenance at mines and temporary lighting etc.

Contractual expenses decreased by ₹ 101.07 crore, from ₹ 1312.57 crore in FY 2018-19 to ₹ 1211.50 crore in FY 2019-20, i.e. 7.70%.

The decrease in contractual expenses was largely on account of decrease in volume of production of coal and removal of overburden. Further, lower average price for the contractual works during the year in comparison to previous year also resulted in decrease in contractual expenses.

C. Net Worth

The net-worth of the Company as at 31.03.2020 stood at ₹ 4297.66 crore. During the year, the company had converted its Preference shares into equity shares following due process.

5. MATERIAL DEVELOPMENTS IN HUMAN RESOURCES AND INDUSTRIAL RELATIONS

During the year 2019-20., 780 employees were trained for statutory posts like Mine Managership, Overmanship, Mining Sirdarship, Surveyorship, Gas testing, etc.. In house training was provided to 4940 persons wherein special thrust was given on critical areas like skill development for statutory manpower, vigilance awareness, retiring persons, female development, and computer awareness. A separate section on Human Resource Development forms part of the Annual Report.

Industrial Relations-

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 entire year is issued in advance and accordingly meetings are held at Unit, Area and Corporate level as per schedule and thereby developing an effective harmonious relationship at workplace. A separate section on industrial relations forms part of the Annual Report.

6. ENVIRONMENTAL PROTECTION AND CONSERVATION, TECHNOLOGICAL CONSERVATION, RENEWABLE ENERGY DEVELOPMENTS

Covered in the main report.

7. CORPORATE SOCIAL RESPONSIBILITY

Covered in the main report

8. CAUTIONARY STATEMENT

Statements made in this Report describing the company's objective, projections, estimates and expectations may be forward looking statements within the meaning of applicable securities laws and regulations. Actual results may differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include economic conditions in the domestic and overseas markets in which the company operates, changes in Government Regulations, tax laws and other statutes and incidental factors.

**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 year ended 31st March, 2020 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 year ended 31st March, 2020, 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 year ended 31st March, 2020 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 year ended 31st March, 2020 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 for calculation of threshold limit of Materiality and method of valuation of Stock of Coal;
 - 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: 08.06.2020**

Annexure-1

The following cases detected during the financial year 2019-20 which are as under:

Srl No	Case No / FIR No.	Description of the Case																
1.	CA/04/2019	<p>CVO,CMPFO vide letter No: CMPF/120/Vig/2017/G Sengupta/262, Dated 30/31.08.2017 forwarded as a list of 345 refund claims in respect of employees of Bastacolla area , Lodna area, EJ Area and EWZ, Sudamdih which were settled irregularly under para 63 A of CMPF Scheme, 1948, for further investigation in the matter. In investigation, out of total 303 settled claims, only 06 Nos. of claims were found in order as per Para 63A of CMPF Scheme-1948 and rest 297 Nos. of claims were found out of order.</p> <p>It has been observed that these 297 irregular and undue claims of BCCL employees were processed and forwarded under the signature of BCCL's authorized officers and dealing staff to Coal Mines Provident Fund Organization (CMPFO), Dhanbad, for settlement of the claims by providing wrong/ tampered/ date of birth and date of retirement/ date of termination in claim forms of beneficiaries employees to make them wrongfully eligible for withdrawal under the above mentioned scheme. Overwriting in entry of crucial details like date of birth/ date of retirement/ termination were also observed in many claim forms with/ without counter – signature of dealing officials.</p> <p>Note. The matter is under examination by the Management for taking appropriate action against the Employees.</p>																
2.	CA/01/2020	<p>A joint inspection of CBI and BCCL vigilance was carried out at erstwhile Kustore area in November – 2011 and large number of paid and unpaid bills along with other documents were seized during the inspection. The seized unpaid vouchers were handed over to BCCL/ Vigilance for further action. On checking of all the unpaid bills, various irregularities were noticed in the bills. Subsequent to the inspection, it was detected that large scale financial irregularities were Committed in the erstwhile Kustore area and 12 cases of irregularities were registered by BCCL Vigilance against identified officials and appropriate disciplinary action was taken against the identified delinquent officials (9 – Dismissals/ 42 – Major/ 35 – Minor/ 1 – Displeasure).</p> <p>In view of above it was decided to conduct “ Forensic Audit” of the Accounts of erstwhile Kustore Area for the period 2010 – 2013 and the work was awarded to M/s Ghosal & Ghosal, Chartered Accountants, Kolkata through open tender. Most of the documents related to erstwhile Kustore Area were destroyed in the fire at Kustore Area Office on 08.05.2011 due to which, only the available records could be provided by BCCL to the Forensic Auditing Agency for conducting the Forensic Audit.</p> <p>Forensic Audit Report was submitted by M/s Ghosal & Ghosal on 13.07.2018 indicating irregularities detected. On the basis of irregularities detected in Forensic Audit Report, detailed investigation was carried out by Vigilance Department in respect of below mentioned 7 cases of irregularities, which were not taken up for investigation earlier.</p> <table><tr><th>Case No.</th><th>Irregularity pointed out in the Forensic Audit</th></tr><tr><td>1.</td><td>Irregularity in LTE: Award of work/ supply order to agency other than L – 1 as per Comparative Statement (at L – 1 rate).</td></tr><tr><td>2.</td><td>Double Payment made to M/s Laxmi Narayan Traders for Rs. 99,216/- and Rs. 99,840/-</td></tr><tr><td>3.</td><td>Acceptance of unsigned PI from the party Aarkey International, Kolkata, in procurement of bearing for Rs. 30,610.71</td></tr><tr><td>4.</td><td>Entertaining M/s RK Traders in LTE Nos. LTE/2010-11/280,LTE/2010-11/279, LTE/2010-11/312 even though tender paper not taken.</td></tr><tr><td>5.</td><td>Technical disqualification of M/s CK Industries without justification/ supporting for disqualification in LTE/2010-11/202.</td></tr><tr><td>6.</td><td>Non preparation of estimate for the works in identified cases.</td></tr><tr><td>7.</td><td>No/ Less deduction of Income Tax, excess deduction from work order, which indicates that the work order is unworkable/ fake.</td></tr></table>	Case No.	Irregularity pointed out in the Forensic Audit	1.	Irregularity in LTE: Award of work/ supply order to agency other than L – 1 as per Comparative Statement (at L – 1 rate).	2.	Double Payment made to M/s Laxmi Narayan Traders for Rs. 99,216/- and Rs. 99,840/-	3.	Acceptance of unsigned PI from the party Aarkey International, Kolkata, in procurement of bearing for Rs. 30,610.71	4.	Entertaining M/s RK Traders in LTE Nos. LTE/2010-11/280,LTE/2010-11/279, LTE/2010-11/312 even though tender paper not taken.	5.	Technical disqualification of M/s CK Industries without justification/ supporting for disqualification in LTE/2010-11/202.	6.	Non preparation of estimate for the works in identified cases.	7.	No/ Less deduction of Income Tax, excess deduction from work order, which indicates that the work order is unworkable/ fake.
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ANNEXURE-V

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

INDEPENDENT AUDITOR'S REPORT	MANAGEMENT'S COMMENT
<p>TO THE MEMBERS OF BHARAT COKING COAL LIMITED</p> <p>Report on the Ind AS Financial Statements</p> <p>Opinion</p> <p>We have audited the accompanying Standalone financial statements of BHARAT COKING COAL LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March, 2020, 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 area / units at 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 manner so 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, 2020, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.</p> <p>Basis for Opinion</p> <p>We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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) together 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 there under, 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>	

INDEPENDENT AUDITOR'S REPORT			MANAGEMENT'S COMMENT
Emphasis of Matters We draw attention to the following:- a) Pending confirmation/ reconciliation of certain balances under Trade Receivables and Trade Payable, the consequential impact of confirmation/ reconciliation of such balances, if any, are not ascertainable. b) Note no 38.5.12 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. Our opinion is not modified in respect of the above matter.			Letters seeking confirmation of all balances regarding Trade Payables had been issued. Reconciliation of Trade Receivables takes place continuously. Efforts have been taken to expedite the pending reconciliation, post the return of normalcy in the public life. This has been explained in Note No. 38 (5.12) – COVID-19 of Financial Statements. Hence, no further comments.
Key Audit Matters 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.			
Srl No	Key Audit Matter	Auditor's Response	
1.	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. However, where the variance is beyond the permissible limits as above, the measured quantity is considered. Refer Statement of Profit & Loss and Note 10 to the Standalone Financial Statements	Principal Audit Procedures We performed the following substantive procedures: <ul style="list-style-type: none"> 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. Checked that the ratio variance is calculated on the basis of amount allocated to overburden and OB quantity extracted during the year correctly. Performed analytical procedures and test of details for reasonableness of expenses considered stripping activity adjustment calculation. Checked that the accounting policy applied and management's judgments used for Stripping Activity Adjustment are appropriate. Conclusion Based on the procedures performed, we have satisfied ourselves regarding stripping activity expenses/adjustments.	



INDEPENDENT AUDITOR'S REPORT			MANAGEMENT'S COMMENT
Srl No	Key Audit Matter	Auditor's Response	
2.	<p>Accuracy of recognition, measurement, presentation and disclosures of revenues and other related balances in view of adoption of Ind AS 115 "Revenue from Contracts with Customers"</p> <p>The application of the Revenue accounting standard involves certain key judgments' 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 38.1.11 to the Standalone Financial Statements</p>	<p>Principal Audit Procedures</p> <p>Our audit procedures on adoption of Ind AS 115, Revenue from contracts with Customers ('Ind AS 115'), include –</p> <ul style="list-style-type: none"> Evaluated the design and implementation of the processes and internal controls relating to implementation of the new revenue accounting standard; 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 Evaluated the appropriateness of the disclosures provided under the revenue standard and assessed the completeness and mathematical accuracy of the relevant disclosures. <p>We found the management's estimations and judgments in the recognition of income to be reasonable based on the available evidences.</p>	
3.	<p>Evaluation of uncertain tax positions</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 38.1.8.2.1 to the Standalone Financial Statements</p>	<p>Principle Audit Procedures :</p> <p>Our audit procedures include :</p> <ul style="list-style-type: none"> Evaluated the design and implementation of controls in respect of provision for current tax and the recognition and recoverability of deferred tax assets. 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. Assessed the appropriateness of management's assumptions and estimates including the likelihood of generating sufficient future taxable income to support deferred tax assets. <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>Valuation of defined benefits scheme liabilities.</p> <p>Accounting for defined benefit plans is based on actuarial assumptions which require measuring the obligation, evaluating the plan assets and calculating the</p>	<p>Principle audit procedures :</p> <p>Our audit procedures include :</p> <ul style="list-style-type: none"> Evaluated the key assumptions applied (discount rates, inflation rate, mortality rate) as per the Guidance Note applicable. 	

INDEPENDENT AUDITOR'S REPORT			MANAGEMENT'S COMMENT
Srl No	Key Audit Matter	Auditor's Response	
	<p>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. The company engages external actuarial specialist to assist them in selecting appropriate assumptions and calculate the obligations. The effect of these matters is apart 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 38.1.5 to the Standalone Financial Statements</p>	<ul style="list-style-type: none"> Assessed the competence, independence, and integrity of the company's actuarial expert. 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 experts calculation were tested. 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. Adequacy of the company disclosure as per Ind AS 19 in the notes is verified. <p>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.</p>	
Information Other than the Financial Statements and Auditor's Report Thereon <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&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&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&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>			
Management's Responsibility for the Financial Statements <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>Auditor's Responsibility for the Audit of the Financial Statements</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"> • 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. • Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls. • Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management. • Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern. • Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. <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>Other Matter</p> <p>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 ` 4395.23 crores as at 31st March, 2020 and total revenues of ` 9815.04 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.</p> <p>Our opinion is not modified in respect of this matter.</p>	
<p>Report on Other Legal and Regulatory Requirements</p> <ol style="list-style-type: none"> 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. 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. 3. As required by Section 143 (3) of the Act, based on our audit we report that: <ol style="list-style-type: none"> (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. (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. (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. (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. (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. (f) On the basis of the written representations received from the directors as on 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act. (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. (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: <ol style="list-style-type: none"> i. The Company has disclosed the impact of pending litigations on its financial position in its Standalone financial statements – Refer Note 38.1.8.2 to the Standalone financial statements; ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses – Refer Note 38.1.8.1.2 to the Standalone financial statements iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company. 	



For N.C BANERJEE & CO,

Chartered Accountants

Firm Regn. No: 302081E

(CA B.K Biswas)

Partner

Membership No. 055623

UDIN: 20055623AAAACE8186

Date: 08.06.2020

Place: Dhanbad

For Bharat Coking Coal Ltd

Samiran Dutta

Director (Finance) & CFO

DIN 08519303

Date: 08.06.2020

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 2018-2019 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", 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 to run the business process smoothly and efficiently to fulfill the intense requirement of Enterprise Computing of the company. The functionalities mostly covered in the applications are:</p> <p>Finance, Sales & 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 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 periodic intervals.</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 2019-20.	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 2019-20 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 B.K Biswas)
Partner
Membership No. 055623
UDIN: 20055623AAAACE8186

Date: 08.06.2020
Place: Dhanbad

For **Bharat Coking Coal Ltd**

Samiran Dutta
Director (Finance) & CFO
DIN 08519303

Date: 08.06.2020
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 2019-20.	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.	<p>Yes, separate Mine wise Escrow account against each Mine Closure Plan is opened with Bank of Baroda and Union Bank Of India according to guidelines issued by Ministry of Coal.</p> <p>No funds from the Escrow accounts have been utilized during the year.</p>	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 & 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. 38.1.8.2.</p>	There is no impact on the Financial Statements.

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

(CA B.K Biswas)
Partner
Membership No. 055623
UDIN: 20055623AAAACE8186

Date: 08.06.2020
Place: Dhanbad

For **Bharat Coking Coal Ltd**

Samiran Dutta
Director (Finance) & CFO
DIN 08519303

Date: 08.06.2020
Place: Dhanbad

ANNEXURE – II

to the Independent Auditors' Report to the members of the Bharat Coking Coal Limited, Dhanbad on the Ind AS financial statements for the year ended 31st March, 2020.

[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 40 title deeds has been produced before us for verification and the rest 49 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 & 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 & 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) (a) 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, 2020 for a period of more than six months from the date they became payable.</p>	



Auditor's Report			Management's Comment
<p>We are informed that Employees State Insurance Laws are not applicable to the Company.</p> <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 by us 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 07-05-2020. The details of the same are hereunder:</p>			
Srl No	Case No / FIR No.	Description of the Case	
1.	CA/04/2019	<p>CVO, CMPFO vide letter No: CMPF/120/Vig/2017/G Sengupta/262, Dated 30/31.08.2017 forwarded as a list of 345 refund claims in respect of employees of Bastacolla area, Lodna area, EJ Area and EWZ, Sudamdih which were settled irregularly under para 63 A of CMPF Scheme, 1948, for further investigation in the matter. In investigation, out of total 303 settled claims, only 06 Nos. of claims were found in order as per Para 63A of CMPF Scheme-1948 and rest 297 Nos. of claims were found out of order.</p> <p>It has been observed that these 297 irregular and undue claims of BCCL employees were processed and forwarded under the signature of BCCL's authorized officers and dealing staff to Coal Mines Provident Fund Organization (CMPFO), Dhanbad, for settlement of the claims by providing wrong/ tampered/ date of birth and date of retirement/ date of termination in claim forms of beneficiaries employees to make them wrongfully eligible for withdrawal under the above mentioned scheme. Overwriting in entry of crucial details like date of birth/ date of retirement/ termination were also observed in many claim forms with/ without counter – signature of dealing officials.</p> <p>Note. The matter is under examination by the Management for taking appropriate action against the Employees.</p>	
2.	CA/01/2020	<p>A joint inspection of CBI and BCCL vigilance was carried out at erstwhile Kustore area in November – 2011 and large number of paid and unpaid bills along with other documents were seized during the inspection. The seized unpaid vouchers were handed over to BCCL/ Vigilance for further action. On checking of all the unpaid bills, various irregularities were noticed in the bills. Subsequent to the inspection, it was detected that large scale financial irregularities were Committed in the erstwhile Kustore area and 12 cases of irregularities were registered by BCCL Vigilance against identified officials and appropriate disciplinary action was taken against the identified delinquent officials (9 – Dismissals/ 42 – Major/ 35 – Minor/ 1 – Displeasure).</p>	

Auditor's Report			Management's Comment																
Srl No	Case No / FIR No.	Description of the Case																	
		<p>In view of above it was decided to conduct “ Forensic Audit” of the Accounts of erstwhile Kustore Area for the period 2010 – 2013 and the work was awarded to M/s Ghosal & Ghosal, Chartered Accountants, Kolkata through open tender. Most of the documents related to erstwhile Kustore Area were destroyed in the fire at Kustore Area Office on 08.05.2011 due to which, only the available records could be provided by BCCL to the Forensic Auditing Agency for conducting the Forensic Audit.</p> <p>Forensic Audit Report was submitted by M/s Ghosal & Ghosal on 13.07.2018 indicating irregularities detected. On the basis of irregularities detected in Forensic Audit Report, detailed investigation was carried out by Vigilance Department in respect of below mentioned 7 cases of irregularities, which were not taken up for investigation earlier.</p> <table><tr><th>Case No.</th><th>Irregularity pointed out in the Forensic Audit</th></tr><tr><td>1.</td><td>Irregularity in LTE: Award of work/ supply order to agency other than L – 1 as per Comparative Statement (at L – 1 rate).</td></tr><tr><td>2.</td><td>Double Payment made to M/s Laxmi Narayan Traders for Rs. 99,216/- and Rs. 99,840/-</td></tr><tr><td>3.</td><td>Acceptance of unsigned PI from the party Aarkey International, Kolkata, in procurement of bearing for Rs. 30,610.71</td></tr><tr><td>4.</td><td>Entertaining M/s RK Traders in LTE Nos. LTE/2010-11/280,LTE/2010-11/279,LTE/2010-11/312 even though tender paper not taken.</td></tr><tr><td>5.</td><td>Technical disqualification of M/s CK Industries without justification/ supporting for disqualification in LTE/2010-11/202.</td></tr><tr><td>6.</td><td>Non preparation of estimate for the works in identified cases.</td></tr><tr><td>7.</td><td>No/ Less deduction of Income Tax, excess deduction from work order, which indicates that the work order is unworkable/ fake.</td></tr></table> <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.</p>	Case No.	Irregularity pointed out in the Forensic Audit	1.	Irregularity in LTE: Award of work/ supply order to agency other than L – 1 as per Comparative Statement (at L – 1 rate).	2.	Double Payment made to M/s Laxmi Narayan Traders for Rs. 99,216/- and Rs. 99,840/-	3.	Acceptance of unsigned PI from the party Aarkey International, Kolkata, in procurement of bearing for Rs. 30,610.71	4.	Entertaining M/s RK Traders in LTE Nos. LTE/2010-11/280,LTE/2010-11/279,LTE/2010-11/312 even though tender paper not taken.	5.	Technical disqualification of M/s CK Industries without justification/ supporting for disqualification in LTE/2010-11/202.	6.	Non preparation of estimate for the works in identified cases.	7.	No/ Less deduction of Income Tax, excess deduction from work order, which indicates that the work order is unworkable/ fake.	
Case No.	Irregularity pointed out in the Forensic Audit																		
1.	Irregularity in LTE: Award of work/ supply order to agency other than L – 1 as per Comparative Statement (at L – 1 rate).																		
2.	Double Payment made to M/s Laxmi Narayan Traders for Rs. 99,216/- and Rs. 99,840/-																		
3.	Acceptance of unsigned PI from the party Aarkey International, Kolkata, in procurement of bearing for Rs. 30,610.71																		
4.	Entertaining M/s RK Traders in LTE Nos. LTE/2010-11/280,LTE/2010-11/279,LTE/2010-11/312 even though tender paper not taken.																		
5.	Technical disqualification of M/s CK Industries without justification/ supporting for disqualification in LTE/2010-11/202.																		
6.	Non preparation of estimate for the works in identified cases.																		
7.	No/ Less deduction of Income Tax, excess deduction from work order, which indicates that the work order is unworkable/ fake.																		



Auditor's Report			Management's Comment
Srl No	Case No / FIR No.	Description of the Case	
		<p>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 give 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> <p>(xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.</p>	

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

For Bharat Coking Coal Ltd

(CA B.K Biswas)
Partner
Membership No. 055623
UDIN: 20055623AAAACE8186

Samiran Dutta
Director (Finance) & CFO
DIN 08519303

Date: 08.06.2020
Place: Dhanbad

Date: 08.06.2020
Place: Dhanbad

ANNEXURE – III

to the Independent Auditors' Report to the members of the Bharat Coking Coal Limited, Dhanbad on the Ind AS financial statements for the year ended 31st March, 2020.

[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, 2020 in conjunction with our audit of the Standalone financial statements of the Company for the year ended on that date.</p> <p>Management's Responsibility for Internal Financial Controls</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>Auditors' Responsibility</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>Meaning of Internal Financial Controls over Financial Reporting</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>Inherent Limitations of Internal Financial Controls over Financial Reporting</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>Opinion</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, 2020, 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

(CA B.K Biswas)
Partner
Membership No. 055623
UDIN: 20055623AAAACE8186

Date: 08.06.2020
Place: Dhanbad

For **Bharat Coking Coal Ltd**

Samiran Dutta
Director (Finance) & CFO
DIN 08519303

Date: 08.06.2020
Place: Dhanbad

ANNEXURE IIA

LIST OF DISPUTED STATUTORY DUES AS ON 31.03.2020

Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
IT ACT, 1961							
1	Barora	ACIT/TDS/133A/BCCL-Block-II/3442 dated 11.11.2013		0.58	0.58	2011-12	CIT(A) DHANBAD
2	Barora	ACIT/TDS/BCCL[201(1)/201(1A)/FY 2012-13]/14-15/1295 dated 04.02.2015		1.01	1.01	2012-13	CIT(A) DHANBAD
3	Block-II	ACIT/TDS/133A/BCCL-Block-II/3441 dated 11.11.2013		0.89	0.89	2011-12	CIT(A) DHANBAD
4	Block-II	ACIT/TDS/BCCL[201(1)/201(1A)/FY 2012-13]/14-15/1294 dated 04.02.2015		0.68	0.68	2012-13	CIT(A) DHANBAD
5	Block-II	Notice U/s 226 (3) of IT Act dated 02.11.2016		0.01	0.01	2007-08	CIT(A) DHANBAD
6	Kusunda	TDS CPC		0.16	-	2007-19	TRACES
7	Washery Division	Letter no. 967 dated 17-03-2017		0.05	0.05	2017-18	ACIT, DHANBAD
8	BHULI TOWNSHIP	TDS CPC		0.01	-	2007-12	TRACES
9	Central Accounts	CIT(A), Dhanbad/10071/2017-18 dt. 12.04.17		6.86	6.86	2006-07	ITAT, RANCHI
10	Central Accounts	CIT(A), Dhanbad/10072/2017-18 dt. 12.04.17		32.97	32.97	2007-08	ITAT, RANCHI
11	Central Accounts	CIT(A), Dhanbad/10073/2017-18 dt. 12.04.17		39.62	39.62	2008-09	ITAT, RANCHI
12	Central Accounts	CIT(A), Dhanbad/10074/2017-18 dt. 12.04.17		41.36	41.36	2009-10	ITAT, RANCHI
13	Central Accounts	CIT(A), Dhanbad/10075/2017-18 dt. 12.04.17		60.09	60.09	2010-11	ITAT, RANCHI
14	Central Accounts	CIT(A), Dhanbad/10076/2017-18 dt. 12.04.17		24.83	24.83	2011-12	CIT(A) DHANBAD
15	Central Accounts	CIT(A), Dhanbad/10077/2017-18 dt. 12.04.17		5.95	5.95	2012-13	CIT(A) DHANBAD
17	Central Accounts	405113091040119		65.50	53.15	2015-16	CIT(A) DHANBAD



Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
18	Central Accounts	ITA/Ran/2017 dt. 20.11.2017		308.23	308.23	2011-12	ITAT, RANCHI
19	Central Accounts	ITA/Ran/2018 dt. 09.05.2018		6.84	6.84	2012-13	ITAT, RANCHI
20	Central Accounts	ITA/Ran/2018 dt. 09.05.2018		47.06	47.06	2013-14	ITAT, RANCHI
21	Central Accounts	ITBA/AST/S/156/2019-20/1022994521 (1) dt. 24.12.2019		78.88	15.78	2016-17	CIT(A) DHANBAD
22	Central Accounts	445850531140318 dt. 14.03.2018		7.13	3.79	2010-11	CIT(A) TDS
23	Central Accounts	445910131140318 dt. 14.03.2018		3.04	1.83	2012-13	CIT(A) TDS
24	Central Accounts	446080471140318 dt. 14.03.2018		20.32	5.83	2013-14	CIT(A) TDS
25	Central Accounts	631057681010618 dt. 01.06.2018		8.46	1.69	2007-08	CIT(A) TDS
26	Central Accounts	631069631010618 dt. 01.06.2018		7.02	1.40	2008-09	CIT(A) TDS
27	Central Accounts	631082721010618 dt. 01.06.2018		5.33	1.07	2009-10	CIT(A) TDS
28	Sales Accounts	454912971160318 dt. 16.03.2018		6.31	1.89	2012-13	CIT(A) TDS
29	Sales Accounts	455099701160318 dt. 16.03.2018		11.85	3.55	2013-14	CIT(A) TDS
30	Sales Accounts	455150331160318 dt. 16.03.2018		10.26	3.08	2014-15	CIT(A) TDS
31	Sales Accounts	455061401160318 dt. 16.03.2018		6.18	1.85	2015-16	CIT(A) TDS
32	Sales Accounts	455323201160318 dt. 16.03.2018		4.90	1.47	2016-17	CIT(A) TDS
33	Sales Accounts	455363681160318 dt. 16.03.2018		0.27	0.08	2012-13	CIT(A) TDS
34	Sales Accounts	455388711160318 dt. 16.03.2018		2.73	0.82	2013-14	CIT(A) TDS
36	Sales Accounts	388531321070218 dt. 07.02.2018		3.81	3.81	2014-15	CIT(A) TDS
37	Sales Accounts	388562631070218 dt. 07.02.2018		7.46	7.46	2015-16	CIT(A) TDS
38	Sales Accounts	388820841070218 dt. 07.02.2018		9.61	9.61	2016-17	CIT(A) TDS
		Total		881.07	739.18		
JVAT ACT, 2005							
1	Barora	KT-VAT-17/12-13		0.36	-	2006-07	D.C.T Katras

Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
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	Block-II	KT ST 13/2008-09 dt. 05.12.2008		0.07	-	2003-04	Joint Comm. (Appeal)
12	Block-II	KT ST 08/2009-10 dt. 29.06.2009		1.52	-	2004-05	Joint Comm. (Appeal)
13	Block-II	KT ST /2009-10 dt. 09.06.2009		2.46	-	2005-06	Joint Comm. (Appeal)
14	Block-II	KT VAT 12/2009-10 dt. 22.07.2009		2.91	-	2006-07	Joint Comm. (Appeal)
15	Block-II	KT VAT 07/10-11 dt. 12.06.2010		1.73	-	2007-08	Joint Comm. (Appeal)
17	Block-II	KT VAT 04/13-14 dt. 29.04.2013		4.77	0.50	2009-10	Joint Comm. (Appeal)
18	Block-II	KT VAT 15/14-15 dt. 10.03.2014		3.38	0.49	2010-11	Joint Comm. (Appeal)
19	Block-II	KT VAT 29/14-15 dt. 24.03.2015		16.88	0.30	2011-12	Joint Comm. (Appeal)
20	Block-II	KT VAT 30/15-16 dt. 03.03.2016		2.74	0.15	2012-13	Joint Comm. (Appeal)
21	Block-II	KT VAT 11/16-17 dt. 23.12.2016		6.75	1.40	2013-14	Joint Comm. (Appeal)
22	Block-II	Audit Objection No 82/2015-16 dt. 28.09.2016		0.33	0.06	2013-14	Joint Comm. (Appeal)
23	Block-II	KT VAT 02/18-19 dt. 14.02.2019		0.18	0.05	2010-11	Joint Comm. (Appeal)
24	Block-II	KT VAT 15/18-19 dt. 08.02.2019		1.41	0.42	2014-15	Joint Comm. (Appeal)
25	Block-II	KT VAT 05/19-20 dt. 26.03.2019		0.65	0.18	2015-16	Joint Comm. (Appeal)
26	Govindpur	3613 DT. 05.03.2014		0.03	0.03	1999-00	Joint Comm. (Appeal)
27	Govindpur	3633 DT. 05.03.2014		0.07	0.08	2000-01	Joint Comm. (Appeal)
28	Govindpur	3636 DT. 05.03.2014		0.02	0.05	2001-02	Joint Comm. (Appeal)
29	Govindpur	3615 DT. 05.03.2014		0.23	0.23	2003-04	Joint Comm. (Appeal)
30	Govindpur	5223 DT. 27.03.2009		0.80	0.25	2004-05	Joint Comm. (Appeal)
31	Govindpur	3620 DT. 05.03.2014		0.08	0.08	2005-06	Joint Comm. (Appeal)
32	Govindpur	5556 DT. 31.03.2009		1.38	0.08	2006-07	Joint Comm. (Appeal)
33	Govindpur	17622 DT. 20.03.2010		1.13	-	2007-08	Joint Comm. (Appeal)
34	Govindpur	1319 Dt. 27.08.2012		3.23	0.54	2008-09	Joint Comm. (Appeal)



Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
36	Govindpur	3135 DT. 17.12.2013		0.56	0.11	2010-11	Joint Comm. (Appeal)
37	Govindpur	3105 DT 07.2.2015		1.81	0.10	2011-12	Joint Comm. (Appeal)
38	Govindpur			0.86	-	2012-13	Joint Comm. (Appeal)
39	Govindpur	KT-VAT-18/2018-19		1.36	0.41	2013-14	Joint Comm. (Appeal)
40	Govindpur	KT-VAT-14/2018-19		0.40	0.12	2014-15	Joint Comm. (Appeal)
41	Govindpur	KT-VAT-06/2019-20		0.05	0.02	2015-16	Joint Comm. (Appeal)
42	Katras	3329 dt. 09.01.2014		2.44	0.25	2009-10	D.C.C.T. (Katras)
43	Katras	KT-VAT-7/15-16 dt. 09.04.2016		1.48	0.35	2010-11	J.C.C.T. (Appeal), Dhanbad
44	Katras	KT-VAT-31/14-15 dt. 24.03.2015		3.26	0.30	2011-12	J.C.C.T. (Appeal), Dhanbad
45	Katras	KT-VAT-37/15-16 dt. 21.06.2016		3.73	0.25	2012-13	D.C.C.T. (Katras)
46	Katras	KT-VAT-20/16-17 dt. 31.01.2017		10.98	2.15	2013-14	D.C.C.T. (Katras)
47	Katras	KT-VAT-03/2018-19 dt. 15.02.2019		0.06	0.02	2008-09	D.C.C.T. (Katras)
48	Katras	KT-VAT-13/2018-19 dt. 06.12.2018		0.97	-	2014-15	J.C.C.T. (Appeal), Dhanbad
49	Katras	12997 dt. 29.03.2019		2.10	0.59	2015-16	J.C.C.T. (Appeal), Dhanbad
50	Sijua	11/91-92		0.66	0.16	2012-13	Joint Comm. (Appeal), Dhcn
51	Sijua	12/92-93		1.43	0.13	2012-13	Joint Comm. (Appeal), Dhcn
52	Sijua	13/93-94		0.83	0.30	2012-13	Joint Comm. (Appeal), Dhcn
54	Sijua	15/2002-03		0.50	0.02	2012-13	Joint Comm. (Appeal), Dhcn
55	Sijua	24/2003-04		0.08	0.12	2012-13	Joint Comm. (Appeal), Dhcn
56	Sijua	25/2004-05		0.05	0.05	2012-13	Joint Comm. (Appeal), Dhcn
57	Sijua	16/2005-06		0.41	0.05	2012-13	Joint Comm. (Appeal), Dhcn
58	Sijua	2006-07		2.37	3.03	2006-07	Joint Comm. (Appeal), Dhcn
59	Sijua	2007-08		1.25	-	2007-08	Joint Comm. (Appeal), Dhcn
60	Sijua	2008-09		3.68	-	2008-09	Joint Comm. (Appeal), Dhcn
61	Sijua	2009-10		4.96	0.16	2009-10	Joint Comm. (Appeal), Dhcn
62	Sijua	2010-11		5.08	0.60	2010-11	Joint Comm. (Appeal), Dhcn
63	Sijua	VAT 34/2014-15		3.36	0.04	2011-12	Joint Comm. (Appeal), Dhcn
64	Sijua	VAT 82/2015-16		5.49	1.10	2011-12	Joint Comm. (Appeal), Dhcn
65	Sijua	2012-13/VAT		0.68	0.63	2012-13	Joint Comm. (Appeal), Dhcn
66	Sijua	2013-14/VAT		6.13	1.00	2013-14	Joint Comm. (Appeal), Dhcn
67	Sijua	287/10-11/VAT		1.59	0.48	2010-11	Joint Comm. (Appeal), Dhcn
68	Sijua	3933/14-15/VAT		3.21	0.96	2014-15	Joint Comm. (Appeal), Dhcn

Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
69	Sijua	12459/15-16/VAT		0.88	0.25	2015-16	Joint Comm. (Appeal), Dh
70	Kusunda	DH-VAT-49/14-15 DH CST-30/14-15		9.28	1.09	2006-07	Appellate Court
71	Kusunda	DH-VAT-36/13-14 DH CST-26/13-14		3.77	0.05	2007-08	Appellate Court
73	Kusunda	DH VAT 84/14-15		1.88	0.54	2011-12	JCCT (Appeal Court)
74	Kusunda	DH VAT 59/2014-15		0.07	0.07	2008-09	JCCT (Appeal Court)
75	Kusunda	DH VAT-96/2015-16		1.03	0.02	2012-13	DCCT (Lower Court)
76	Kusunda	APPEAL CASE NO.- DH VAT-63/2016-17		20.93	0.80	2013-14	DCCT (Lower Court)
77	Kusunda	SRA-II-29/13-14/PARA-28		0.02	0.50	2009-10	DCCT (Lower Court)
78	Kusunda	APPEAL CASE NO.- DH VAT-71/2016-17		27.63	4.86	2009-10	DCCT (Lower Court)
79	Kusunda	AUDIT OBJ. FOR F.Y. 2011-12 SRA-II-11/15-16 PARA 2		0.96	0.14	2011-12	DCCT (Lower Court)
80	Kusunda	DH VAT-24/2017-18		0.19	0.62	2014-15	DCCT (Lower Court)
81	Pootki Baliahari	DH/VAT-46/2016-17 dt. 03.01.2017		7.28	0.85	2010-11	C.C.T Ranchi
82	Pootki Baliahari	7067 dt. 03.03.2015		7.33	0.04	2007-08	C.C.T Ranchi
83	Pootki Baliahari	7043 dt. 02.03.2015		5.72	1.43	2011-12	C.C.T Ranchi
84	Pootki Baliahari	7042 dt. 02.03.2015		0.49	0.12	2011-12	C.C.T Ranchi
85	Pootki Baliahari	01/2012-13 dt. 23.08.2016		17.72	-	2012-13	C.C.T Ranchi
86	Pootki Baliahari	44 dt. 26.06.2019		0.20	0.06	2015-16	DCCT, Dhanbad Circle
87	Bastacolla	1444 dated 12/12/2011-755/2012		1.25	-	2004-05	C.C.T Ranchi
88	Bastacolla	1446 dated 12/12/2011 -752/2012		1.55	-	2005-06	C.C.T Ranchi
89	Bastacolla	1448 dated 12/12/2011-750/2012		2.87	2.87	2006-07	C.C.T Ranchi
90	Bastacolla	1949 dated 28/01/2010		0.34	0.34	1985-86	DCCT, Jharia Circle
91	Bastacolla	1847 dated 22/1/10		0.12	-	1986-87	DCCT, Jharia Circle
93	Bastacolla	JHVAT/02/2007-08		3.37	0.02	2007-08	DCCT, Jharia Circle
94	Bastacolla	5517 dated 10.11.16		0.08	-	2009-10	JCCT (Appeal) DHN
95	Bastacolla	VAT 8/16-17		4.61	1.06	2010-11	JCCT (Appeal) DHN
96	Bastacolla	JH VAT 13		5.17	0.88	2011-12	JCCT (Appeal) DHN
97	Bastacolla	JH VAT 07		1.71	0.30	2012-13	DCCT, Jharia Circle
98	Bastacolla	JH VAT 07		1.78	0.20	2013-14	DCCT, Jharia Circle
99	Bastacolla	5555 dated 16.11.16		5.08	0.30	2014-15	JCCT (Appeal) DHN
100	Bastacolla	JH VAT-19/16-17		0.34	0.03	2008-09	DCCT, Jharia Circle
101	Bastacolla	44/13-14		1.51	-	2009-10	COMM (Admn.) Ranchi
102	Bastacolla	2015-16		0.61	-	2015-16	DCCT, Jharia Circle



Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
103	Lodna	4192 dt. 27.03.2008		5.39	-	2003-2004	D C C T Dhanbad
104	Lodna	3208 dt. 20.01.2009		0.13	-	2004-2005	D C C T Dhanbad
105	Lodna	3764 dt. 31.03.2009		0.26	-	2005-2006	D C C T Dhanbad
106	Lodna	6609 dt. 11.03.2020		0.18	0.05	2008-2009	JCCT (Appeal) Dhanbad
107	Lodna	4137 dt. 26.11.2019		1.60	1.34	2009-2010	JCCT (Appeal) Dhanbad
108	Lodna	6609 dt. 11.03.2020		2.48	0.93	2010-2011	JCCT (Appeal) Dhanbad
109	Lodna	6609 dt. 11.03.2020		10.96	3.79	2011-2012	JCCT (Appeal) Dhanbad
110	Lodna	5898 dt. 15.09.2015		5.84	1.00	2012-2013	D C C T Dhanbad
112	Lodna	5560 dt. 16.11.2016		18.27	0.30	2014-2015	D C C T Dhanbad
113	Lodna	7604 dt. 03.01.2015		10.55	-	2013-2014	D C C T Dhanbad
114	Lodna	5056 Dt. 26.03.2019		0.34	0.10	2015-2016	JCCT (Appeal) Dhanbad
116	Eastern Jharia Area	JH/VAT-03/18-19		0.11	0.04	2010-11	JCCT (Appeal) Dhanbad
117	Eastern Jharia Area	4254 dt 01.02.2019		1.17	0.19	2011-12	JCCT (Appeal) Dhanbad
118	Eastern Jharia Area	3782 dt 26.08.2016		0.50	0.10	2011-12	Tribunal, Ranchi
119	Eastern Jharia Area	4255 dt 01.02.2019		29.81	1.80	2013-14	JCCT (Appeal) Dhanbad
120	Eastern Jharia Area	4256 dt 01.02.2019		6.26	0.65	2014-15	JCCT (Appeal) Dhanbad
121	Western Jharia	JVAT/2010-11		0.03	-	2010-11	DCCT, Dhanbad
122	Western Jharia	JVAT/2011-12		0.03	0.01	2011-12	DCCT, Dhanbad
123	Western Jharia	JVAT/2014-15		0.41	0.04	2014-15	JCCT (Appeal)
124	Chanch Victoria	Rejection of JVAT 4040		0.19	0.05	2011-12	DCCT, Dhanbad

Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
125	Chanch Victoria	Audit Objection Interest on VAT Rejection of JVAT 4040		0.17	0.04	2011-12	Tribunal Court, Ranchi
126	Chanch Victoria			1.78	0.44	2015-16	JCCT Appeal
127	Washery Division	DU-ST-23/08-09		1.43	-	2003-04	JCCT Dhanbad
128	Washery Division	DU-ST-65/08-09		1.55	-	2004-05	JCCT Dhanbad
129	Washery Division	DU-ST-10/09-10		0.75	-	2005-06	JCCT Dhanbad
130	Washery Division	DU-VAT-24/09-10		1.04	-	2006-07	JCCT Dhanbad
131	Washery Division	CC(S)114/2019		0.17	0.03	2008-09	DCCT, Dhanbad
132	Washery Division	DU-VAT-25/13-14		0.95	0.10	2009-10	JCCT Dhanbad
133	Washery Division	DN/27/2015		1.39	1.39	2010-11	CCT/TRIBUNAL
134	Washery Division	DH VAT-36/2016-17		0.53	0.11	2011-12	JCCT Dhanbad
135	Washery Division			2.37	0.40	2012-13	JCCT Dhanbad
136	Washery Division	KTST07/09-10		3.46	-	2004-05	JCCT Dhanbad
137	Washery Division	KTST06/09-10		3.18	-	2005-06	JCCT Dhanbad
138	Washery Division	KTVAT15/09-10		1.85	-	2006-07	JCCT Dhanbad
139	Washery Division	KTVAT04/10-11		1.63	-	2007-08	JCCT Dhanbad
140	Washery Division	KTVAT04/11-12		0.06	-	2008-09	JCCT Dhanbad
141	Washery Division	KTCST07/13-14		0.21	0.07	2009-10	JCCT Dhanbad
142	Washery Division	KTVAT-33/14-15		11.56	1.26	2011-12	JCCT Dhanbad
143	Washery Division	KTVAT-19/18-19		0.30	0.09	2013-14	JCCT Dhanbad



Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
144	Washery Division	KT VAT 10/2018-19		0.06	0.02	2014-15	JCCT/DCCT
145	Washery Division	DHVAT-97/09-10		0.04	-	2006-07	JCCT Dhanbad
146	Washery Division	DHVAT-23/10-11		1.19	0.01	2007-08	JCCT Dhanbad
147	Washery Division			0.10	0.02	2008-09	JCCT Dhanbad
148	Washery Division	DH VAT -35/2016-17		0.12	0.00	2009-10	DCCT, Dhanbad
149	Washery Division	DH VAT-65/2016-17		1.55	0.30	2010-11	JCCT Dhanbad
150	Washery Division	CC(S)34/2019		3.48	0.70	2012-13	DCCT, Dhanbad
151	Washery Division	CC(S)36/2019		2.23	0.45	2012-13	ACCT
152	Washery Division	CC(S)33/2019		0.00	0.00	2014-15	ACCT
153	Washery Division	DU-ST-68/08-09		0.03	-	2004-05	JCCT Dhanbad
154	Washery Division	DU-ST-11/09-10		0.03	-	2005-06	JCCT Dhanbad
155	Washery Division	DU-VAT-22/09-10		0.00	-	2006-07	JCCT Dhanbad
156	Washery Division	CC(S)119/2019		0.10	0.02	2008-09	DCCT, Dhanbad
157	Washery Division	DN/29/2015		1.31	1.31	2010-11	CCT/TRIBUNAL
158	Washery Division	DH VAT-35/2016-17		0.14	0.03	2011-12	JCCT Dhanbad
159	Washery Division	DH VAT-28/2016-17		0.42	0.08	2011-12	JCCT Dhanbad
160	Washery Division	DH VAT-27/2016-17		1.39	0.30	2011-12	JCCT Dhanbad
161	Washery Division			0.39	0.08	2012-13	JCCT Dhanbad

Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
162	Washery Division	JH-VAT-6/10-11		0.03	-	2006-07	JCCT Dhanbad
163	Washery Division	JH-VAT-3/10-11		0.04	-	2007-08	JCCT Dhanbad
164	Washery Division			0.03	-	2008-09	JCCT Dhanbad
165	Washery Division	JH-VAT-02/13-14		1.36	0.30	2009-10	JCCT Dhanbad
166	Washery Division	JH VAT-06/2016-17		0.91	0.35	2010-11	JCCT Dhanbad
167	Washery Division	JH VAT-07/2016-17		2.93	0.65	2011-12	JCCT Dhanbad
168	Washery Division			0.42	0.02	2012-13	JCCT Dhanbad
169	Washery Division	JH VAT 02/2018-19		0.25	0.08	2014-15	JCCT/DCCT
170	Washery Division	DU/VAT-01/19-20 dt. 20.03.2020 , DU/VAT-01/19-20		0.13	0.04	2015-16	DCCT DUGDHA
171	Washery Division	DH/VAT-46/19-20 dt. 18.03.2020 , DH/VAT-46/19-20		0.21	0.06	2015-16	DCCT MOONIDIH
172	Washery Division	DU/VAT-03/2019-20 dt. 14.06.2019 , DU/VAT-03/2019-20		3.82	0.02	2011-12	DCCT PATHERDIH
173	Washery Division	102 dt. 17.03.2020, 102		1.36	0.21	2009-10	DCCT SUDAMDIH
174	Washery Division	104 dt. 17.03.2020, 102		0.13	0.03	2010-11	DCCT SUDAMDIH
175	Washery Division	106 (SD VAT-15/14-15) dt. 17.03.2020, 106 (SD VAT-15/14-15)		0.04	0.01	2011-12	DCCT SUDAMDIH
176	Washery Division	JH/VAT-03/19-20 dt. 26.03.2019, JH/VAT-03/19-20		0.20	0.02	2015-16	DCCT SUDAMDIH
177	Washery Division	DU VAT -11/2019-20 dt. 06.02.2020, DU VAT -11/2019-20		0.71	0.39	2013-14	DCCT DUGDHA
178	Madhuban Coal Washery	1362 Dt 17.03.2005		0.51	-	2000-01	JCCT Dhanbad
179	Madhuban Coal Washery	4135 Dt 20.02.2003		0.02	0.00	1999-00	JCCT Dhanbad



Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
180	Madhuban Coal Washery	1191 Dt 27.02.2006		0.30	0.06	2001-02	JCCT Dhanbad
181	Madhuban Coal Washery	6371Dt 19.03.2007		0.03	-	2002-03	JCCT Dhanbad
182	Madhuban Coal Washery	6042 Dt 20.03.2008		2.44	0.29	2003-04	JCCT Dhanbad
183	Madhuban Coal Washery	1190 Dt 27.02.2006		0.01	-	2001-02	JCCT Dhanbad
184	Madhuban Coal Washery	6370 Dt 19.03.2007		0.04	-	2002-03	JCCT Dhanbad
185	Madhuban Coal Washery	KT VAT-08/2010-11 dt. 04.07.2010		0.43	0.05	2007-08	JCCT Dhanbad
186	Madhuban Coal Washery	KT VAT-12/2010-11 dt. 04.07.2010		2.22	0.07	2007-08	JCCT Dhanbad
187	Madhuban Coal Washery	KT VAT-08/2011-12 dt. 28.09.2012		0.70	0.03	2008-09	JCCT Dhanbad
188	Madhuban Coal Washery	6041 Dt 20.03.2008		0.06	-	2003-04	JCCT Dhanbad
189	Madhuban Coal Washery	KT VAT-34/2015-16 dt. 31.05.2016		3.29	0.50	2012-13	JCCT(APPEALS),DHANBAD
190	Madhuban Coal Washery	KT VAT-26/2016-17 dt. 05.06.2017		2.09	0.41	2011-12	JCCT(APPEALS),DHANBAD
191	Madhuban Coal Washery	KT VAT-25/2015-16 dt. 03.03.2016		11.06	-	2009-10	JCCT(APPEALS),DHANBAD
192	Madhuban Coal Washery	KT VAT-11/2018-19 dt. 08.02.2019		0.08	0.02	2014-15	JCCT(APPEALS),DHANBAD
193	Madhuban Coal Washery	KT VAT-08/2019-20 dt. 25.03.2019		0.04	0.01	2015-16	DCCT(APPEALS),DHANBAD
Total				478.41	61.02		
WB VAT ACT, 2003							
1	Chanch Victoria	2012-13/74/01/V/18		0.02	-	2012-13	REVISION BOARD BELGACHIA
2	Chanch Victoria	2011-12/74/01/V/15		0.50	-	2011-12	REVISION BOARD BELGACHIA

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		No.	Date				
3	Chanch Victoria	APP/2016-17/11/74/04231 & APP/2016-17/11/74/C/04230		4.37	-	2013-14	REVISION BOARD BELGACHIA
4	Chanch Victoria	Disallowance of ITC		0.22	0.05	2014-15	Tribunal
5	Chanch Victoria	2016-2017/74/01/V/16		0.05	0.01	2016-17	Joint Comm. (Appeal)
6	Chanch Victoria	2017-2018/CIR/74/VA/1		0.02	0.00	2017-18	Joint Comm. (Appeal)
		Total		5.18	0.06		
BST ACT, 1959							
1	Barora	KT-ST-21/08-09		0.02	-	2004-05	D.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
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		
CST ACT, 1956							
1	Barora	KT-CST-18/08-09		0.04	-	2002-03	D.C.T Katras
2	Barora	KT-CST-02/09-10		0.23	-	2005-06	D.C.T Katras
3	Barora	KT-CST-27/12-13		0.68	-	2006-07	D.C.T Katras



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		No.	Date				
4	Barora	KT-CST-06-10-11		0.96	-	2007-08	D.C.T Katras
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		2.03	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	Block-II	KT CST 24/2008-09 dt. 05.12.2008		2.35	-	2003-04	Joint Comm. (Appeal)
14	Block-II	KT CST 10/2009-10 dt. 29.06.2009		6.22	-	2004-05	Joint Comm. (Appeal)
15	Block-II	KT CST /2009-10 dt. 09.06.2009		9.06	-	2005-06	Joint Comm. (Appeal)
16	Block-II	KT CST 15/2009-10 dt. 22.07.2009		11.96	-	2006-07	Joint Comm. (Appeal)
17	Block-II	KT CST 07/10-11 dt. 12.06.2010		5.30	-	2007-08	Joint Comm. (Appeal)
18	Block-II	KT CST 02/11-12 dt. 21.07.2011		5.00	-	2008-09	Joint Comm. (Appeal)
19	Block-II	KT CST 03/13-14 dt. 29.04.2013		5.50	0.45	2009-10	Joint Comm. (Appeal)
20	Block-II	KT CST 14/14-15 dt.10.03.2014		2.66	0.35	2010-11	Joint Comm. (Appeal)
21	Block-II	KT CST 15/14-15 dt. 24.03.2015		21.14	1.45	2011-12	Joint Comm. (Appeal)
22	Block-II	KT CST 03/15-16 dt. 28.09.2015		0.75	0.15	2013-14	Joint Comm. (Appeal)
23	Block-II	KT CST 18/15-16 dt. 03.03.2016		7.71	0.15	2012-13	Joint Comm. (Appeal)
24	Block-II	KT CST 06/16-17 dt. 23.12.2016		2.90	0.60	2013-14	Joint Comm. (Appeal)
25	Block-II	KT CST 09/18-19 dt. 08.02.2019		0.01	0.00	2014-15	Joint Comm. (Appeal)
26	Block-II	KT CST 05/19-20 dt. 26.03.2019		0.03	0.01	2015-16	Joint Comm. (Appeal)
27	Govindpur	3612 DT. 05.03.2014		0.06	0.06	1999-00	Joint Comm. (Appeal)
28	Govindpur	3632 DT. 05.03.2014		-	0.01	2000-01	Joint Comm. (Appeal)
29	Govindpur	3637 DT. 05.03.2014		0.23	0.27	2001-02	Joint Comm. (Appeal)
30	Govindpur	3614 DT. 05.03.2014		0.77	0.87	2003-04	Joint Comm. (Appeal)
31	Govindpur	5222 DT. 27.03.2009		2.28	0.03	2004-05	Joint Comm. (Appeal)
32	Govindpur	3621 DT. 05.03.2014		0.11	0.11	2005-06	Joint Comm. (Appeal)
33	Govindpur	5557 DT. 31.03.2009		7.96	0.40	2006-07	Joint Comm. (Appeal)
34	Govindpur	17623 DT. 20.03.2010		1.27	-	2007-08	Joint Comm. (Appeal)
35	Govindpur	1320 Dt. 27.08.2012		0.29	0.06	2008-09	Joint Comm. (Appeal)



Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
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36	Govindpur	6072 DT. 05.03.2013		1.99	0.40	2009-10	Joint Comm. (Appeal)
37	Govindpur	3136 DT. 17.12.2013		1.03	0.25	2010-11	Joint Comm. (Appeal)
38	Govindpur	3106 DT 07.2.2015		4.79	0.30	2011-12	Joint Comm. (Appeal)
39	Govindpur	Bank Attachment		1.38	0.11	2012-13	Joint Comm. (Appeal)
40	Govindpur	KT-CST-02/2018-19		0.33	0.10	2008-09	Joint Comm. (Appeal)
41	Govindpur	KT-CST-12/2018-19		2.08	0.62	2013-14	Joint Comm. (Appeal)
42	Govindpur	KT-CST-08/2018-19		0.68	0.20	2014-15	Joint Comm. (Appeal)
43	Govindpur	KT-CST-06/2019-20		0.17	0.05	2015-16	Joint Comm. (Appeal)
44	Katras	KT-CST-4/15-16 dt. 09.04.2016		1.76	0.45	2010-11	J.C.C.T (Appeal), Dhanbad
45	Katras	3330 dt. 09.01.2014		0.38	0.25	2009-10	DC, Commercial Tax, Katras
46	Katras	KT-CST-13/2014-15 dt. 24.03.2015		0.51	-	2011-12	J.C.C.T (Appeal), Dhanbad
47	Katras	KT-CST-13/2015-16 dt. 21.06.2016		1.03	1.68	2012-13	D.C.C.T. (Katras)
48	Katras	KT-CST-09/2016-17 dt. 31.01.2017		2.81	1.30	2013-14	D.C.C.T. (Katras)
49	Katras	KT-CST-25/07-08 dt. 14.06.2008		7.68	1.76	2001-02	D.C.C.T. (Katras)
50	Katras	KT-CST-22/07-08 dt. 14.06.2008		8.59	1.97	2002-03	D.C.C.T. (Katras)
51	Katras	KT-CST-07/18-19 dt. 06.12.2018		1.64	-	2014-2015	J.C.C.T (Appeal), Dhanbad
52	Katras	12998 dt. 29.03.2019		2.50	0.80	2015-2016	J.C.C.T (Appeal), Dhanbad
53	Sijua	19/91-92		0.86	0.14	2012-13	Joint Comm. (Appeal), Dhun
54	Sijua	20/92-93		0.20	0.14	2012-13	Joint Comm. (Appeal), Dhun
55	Sijua	21/93-94		1.00	0.09	2012-13	Joint Comm. (Appeal), Dhun
56	Sijua	22/98-99		0.01	0.02	2012-13	Joint Comm. (Appeal), Dhun
57	Sijua	23/2002-03		0.31	0.02	2012-13	Joint Comm. (Appeal), Dhun
58	Sijua	24/2003-04		2.96	0.12	2012-13	Joint Comm. (Appeal), Dhun
59	Sijua	25/2004-05		1.95	0.05	2012-13	Joint Comm. (Appeal), Dhun
60	Sijua	26/2005-06		13.85	0.05	2012-13	Joint Comm. (Appeal), Dhun
61	Sijua	2006-07		3.99	2.75	2006-07	Joint Comm. (Appeal), Dhun
62	Sijua	2007-08		3.45	0.04	2007-08	Joint Comm. (Appeal), Dhun
63	Sijua	2008-09		6.41	-	2008-09	Joint Comm. (Appeal), Dhun
64	Sijua	2009-10		2.29	-	2009-10	Joint Comm. (Appeal), Dhun
65	Sijua	2010-11		3.47	0.60	2010-11	Joint Comm. (Appeal), Dhun
66	Sijua	CST 10/2014-15		6.70	0.04	2011-12	Joint Comm. (Appeal), Dhun



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		No.	Date				
67	Sijua	39/2012-13/CST		2.18	0.50	2012-13	Joint Comm. (Appeal), Dhcn
68	Sijua	17/2013-14/CST		0.80	0.16	2013-14	Joint Comm. (Appeal), Dhcn
69	Sijua	3922/2014-15/CST		0.54	0.16	2014-15	Joint Comm. (Appeal), Dhcn
70	Sijua	12460/15-16/CST		0.23	0.06	2015-16	Joint Comm. (Appeal), Dhcn
71	Kusunda	D.NO. 963		0.01	0.01	1980-81	DCCT (Lower Court)
72	Kusunda	CC(S)-349/91-92		0.27	0.28	1979-80	Appellate Court
73	Kusunda	CC(S)-249/91-92		0.63	0.63	1983-84	Appellate Court
74	Kusunda	DH-ST-122/90-91 DH-CST-139/90-91		0.30	-	1987-88	Appellate Court
75	Kusunda	DH-ST-87/96-97 DH-CST-52/96-97		0.11	-	1990-91	Appellate Court
76	Kusunda	DH-ST-88/96-97 DH-CST-53/96-97		0.63	-	1991-92	Appellate Court
77	Kusunda	DH-ST-92/97-98 DH-CST-87/97-98		-	0.06	1993-94	Appellate Court
78	Kusunda	DH-ST-87/98-99 DH-CST-79/98-99		0.17	-	1994-95	Appellate Court
79	Kusunda	DH-ST-132/97-98 DH-CST-135/97-98		0.17	0.02	1995-96	Appellate Court
80	Kusunda	DH-ST-37/05-06 DH-CST-59/05-06		0.72	0.14	1996-97	Appellate Court
81	Kusunda	DH-ST-26/05-06 DH-CST-44/05-06		0.20	0.40	1998-99	Appellate Court
82	Kusunda	DH-ST-118/00-01 DH-CST-78/00-01		0.04	-	1997-98	Appellate Court then Lower Court
83	Kusunda	APPEAL FILED		0.11	-	1999-00	Appellate Court
84	Kusunda	DH-ST-05/03-04 DH-CST-4/03-04		0.08	-	2000-01	Appellate Court
85	Kusunda	DH-ST-36/05-06 DH-CST-58/05-06		1.88	1.88	2001-02	Appellate Court
86	Kusunda	DH-CST-25/13-14		0.19	0.44	2003-04	Appellate Court
87	Kusunda	DH-ST-138/09-10 DH CST -166/09-10		1.25	0.14	2004-05	Appellate Court then Lower Court
88	Kusunda	DH-ST-139/09-10 DH CST165/09-10		4.22	0.63	2005-06	Appellate Court then Lower Court
89	Kusunda	DH-VAT-49/14-15 DH CST-30/14-15		0.49	-	2006-07	Appellate Court
90	Kusunda	DH-VAT-36/13-14 DH-CST-26/13-14		0.05	-	2007-08	Appellate Court
91	Kusunda	14/13-14		0.72	0.72	2012-14	JCCT (Appeal Court)
92	Kusunda	DH CST-02/14-15		5.58	1.12	2010-11	JCCT (Appeal Court)
93	Kusunda	DH CST-43/14-15		1.47	0.69	2011-12	JCCT (Appeal Court)
94	Kusunda	DH CST 31/2014-15		0.05	0.03	2008-09	JCCT (Appeal Court)

Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
95	Kusunda	DH CST- 1 to 3/2015-16		2.50	0.15	2012-13	DCCT (Lower Court)
96	Kusunda	DH CST-45/2016-17		0.09	-	2013-14	DCCT (Lower Court)
97	Kusunda	D.NO. 7135		0.04	-	2014-15	DCCT (Lower Court)
98	Kusunda	8/14-15		3.79	0.30	2013-14 & 2014-15	DCCT (Lower Court)
99	Kusunda	8/14-15 U/S 10A		0.25	0.10	2013-14 & 2014-15	DCCT (Lower Court)
100	Kusunda	DH CST-77/2015-16		1.45	0.06	2012-13	DCCT (Lower Court)
101	Kusunda	APPEAL CASE NO.- DH CST-45/2016-17		9.18	0.65	2013-14	DCCT (Lower Court)
102	Kusunda	SRA-II-29/13-14 PARA 4 PERIOD 2009-10		0.59	-	2009-10	DCCT (Lower Court)
103	Kusunda	DH CST-25/12-13		-	0.70	2009-10	DCCT (Lower Court)
104	Kusunda	D.NO.8905		7.88	5.23	2014-15	DCCT (Lower Court)
105	Kusunda	8281 dt. 15.02.2019		6.12	2.29	2015-16	JCCT (Appeal Court)
106	Pootki Balihari	3122 dt. 16.08.2017		0.10	0.10	2003-04	C.C.T Ranchi
107	Pootki Balihari	3123 dt. 16.08.2017		1.17	1.17	1992-93	C.C.T Ranchi
108	Pootki Balihari	7068 dt. 03.03.2015		0.01	-	2002-03	C.C.T Ranchi
109	Pootki Balihari	7665 dt. 03.03.2015		0.01	-	2008-09	C.C.T Ranchi
110	Pootki Balihari	10247 dt. 28.03.2016		0.57	-	2010-11	C.C.T Ranchi
111	Pootki Balihari	7665 dt. 03.03.2015		0.04	-	2008-09	C.C.T Ranchi
112	Pootki Balihari	4296 dt. 23.08.2016		0.22	0.00	2009-10	C.C.T Ranchi
113	Pootki Balihari	6107 dt. 29.10.2016		1.69	-	2010-11	C.C.T Ranchi
114	Pootki Balihari	422 dt. 16.03.2019		2.97	0.83	2014-15	JCCT Dhanbad
115	Pootki Balihari	45 dt. 26.06.2019		6.74	1.89	2015-16	JCCT Dhanbad
116	Bastacolla	754/2012		2.89	2.89	2004-05	C.C.T Ranchi
117	Bastacolla	1445 DATED 12/12/2011 -751/2012		0.07	-	2004-05	C.C.T Ranchi
118	Bastacolla	751/2012		3.94	3.94	2005-06	C.C.T Ranchi
119	Bastacolla	1447 DATED 12/12/2011-- 749/2012		0.06	-	2006-07	C.C.T Ranchi
120	Bastacolla	749/2012		7.53	7.53	2006-07	C.C.T Ranchi
121	Bastacolla	1449 DATED 12/12/2011		0.01	-	2006-07	C.C.T Ranchi
122	Bastacolla	1950 DATED 28/01/2010		0.24	0.24	1985-86	DCCT Jharia Circle
123	Bastacolla	201 DATED 6/3/2010		0.60	0.27	1986-87	DCCT Jharia Circle
124	Bastacolla	1848 dated 22/1/10		0.22	-	1987-88	DCCT Jharia Circle
125	Bastacolla	CST /11/12-13		0.05	-	2011-12	DCCT Jharia Circle



Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
126	Bastacolla		02/11-12	0.32	0.05	2008-09	DCCT Jharia Circle
127	Bastacolla		JHCST/01/2007-18	1.93	0.01	2007-08	DCCT Jharia Circle
128	Bastacolla		5518 dated 10.11.16	0.82	-	2009-10	JCCT(Appeal) DHN
129	Bastacolla		CST 2/ 16-17	1.18	0.36	2010-11	JCCT(Appeal) DHN
130	Bastacolla		JH CST/17	10.16	2.68	2011-12	JCCT(Appeal) DHN
131	Bastacolla		JH CST/04	5.47	1.22	2012-13	DCCT Jharia Circle
132	Bastacolla		5554 dated 16.11.16	20.48	2.80	2014-15	JCCT(Appeal) DHN
133	Bastacolla		7597 dated 4/3/17	0.16	-	2012-13	DCCT Jharia Circle
134	Bastacolla		7598 dated 4/3/17	0.19	-	2013-14	DCCT Jharia Circle
135	Bastacolla		7599 dated 4/3/17	0.16	-	2014-15	DCCT Jharia Circle
136	Bastacolla		7600 dated 4/3/17	0.10	-	2015-16	DCCT Jharia Circle
137	Bastacolla		2982 dated 02/03/14	0.24	0.02	2008-09	Audit objection
138	Bastacolla		44/13-14	0.08	-	2009-10	Audit objection
139	Bastacolla		2015-16	0.10	-	2015-16	DCCT Jharia Circle
140	Lodna		377 dt. 10.08.2009	0.03	-	2000-2001	D C C T Dhanbad
141	Lodna		378 dt. 10.08.2009	0.07	-	2001-2002	D C C T Dhanbad
142	Lodna		4206 dt. 28.10.2005	0.05	-	2002-2003	D C C T Dhanbad
143	Lodna		4191 dt. 27.03.2008	0.41	-	2003-2004	D C C T Dhanbad
144	Lodna		6609 dt. 11.03.2020	1.36	0.73	2008-2009	JCCT(Appeal) DHN
145	Lodna		4138 dt. 26.11.2019	2.75	0.77	2009-2010	JCCT(Appeal) DHN
146	Lodna		6609 dt. 11.03.2020	2.55	1.09	2010-2011	JCCT(Appeal) DHN
147	Lodna		6609 dt. 11.03.2020	5.86	1.48	2011-2012	JCCT(Appeal) DHN
148	Lodna		5899 dt. 15.09.2015	8.49	-	2012-2013	D C C T Dhanbad
149	Lodna		7603 dt. 31.01.2015	6.89	0.57	2012-2013	D C C T Dhanbad

Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
150	Lodna	7604 dt. 31.01.2015		13.77	0.70	2013-2014	D C C T Dhanbad
151	Lodna	5242 dt. 24.10.2016		11.25	1.60	2013-2014	D C C T Dhanbad
152	Lodna	7605 dt. 03.01.2015		6.82	1.36	2014-2015	D C C T Dhanbad
153	Lodna	5561 dt. 16.11.2016		36.99	1.20	2014-2015	D C C T Dhanbad
154	Lodna	10920 dt. 08.03.2016		7.23	-	2014-2015	D C C T Dhanbad
155	Lodna	10925 dt. 08.03.2016		1.67	-	2015-2016	D C C T Dhanbad
156	Lodna	5057 dt. 26.03.2019		5.86	1.02	2015-2016	JCCT(Appeal) DHN
157	Eastern Jharia Area	2404/10.10.2019		0.29	-	2005-06	DCCT,Jharia Circle
158	Eastern Jharia Area	3877 dt 15.09.2014		3.74	3.74	2009-10	DCCT,Jharia Circle
159	Eastern Jharia Area	JH/CST-03/18-19		5.46	2.10	2010-11	JCCT (Appeal) Dhanbad
160	Eastern Jharia Area	5116 dt 16.10.2016		0.29	0.06	2011-12	Tribunal, Ranchi
161	Eastern Jharia Area	4254 dt 01.02.2019		23.80	0.90	2011-12	JCCT (Appeal) Dhanbad
162	Eastern Jharia Area	4255 dt 01.02.2019		16.48	0.81	2013-14	JCCT (Appeal) Dhanbad
163	Eastern Jharia Area	4256 dt 01.02.2019		0.36	0.10	2014-15	Tribunal, Ranchi
164	Chanch Victoria	4738 10-11		1.51	0.43	2010-11	JCCT(APPEALS),DHANBAD
165	Chanch Victoria	CK CST-12/2015-16		0.12	0.30	2012-13	JCCT(APPEALS),DHANBAD
166	Chanch Victoria	9470 CST 29/03/2018		1.81	0.55	2013-14	JCCT(APPEALS),DHANBAD
167	Chanch Victoria	CK CST-04/2018-19		2.86	1.88	2014-15	JCCT(APPEALS),DHANBAD
168	Chanch Victoria	Rejection of Form C		1.00	0.57	2011-12	DCST, Chirkunda
169	Chanch Victoria	Audit Objection Interest on CST		0.37		2011-12	Tribunal, Ranchi
170	Chanch Victoria	Short of C Form		0.00	0.00	2015-16	JCCT(APPEALS),DHANBAD
171	Chanch Victoria	APP/2016-17/11/74/C/04230		0.71		2015-16	Revision Board



Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
172	Chanch Victoria	2014-2015/CIR/74/VA/11		1.07	0.16	2014-15	High Court
173	Chanch Victoria	2016-2017/74/01/C/15		1.39	0.21	2016-17	JCCT(APPEALS), DHANBAD
174	Chanch Victoria	2017-2018/CIR/74/CA/5		1.54	0.23	2017-18	JCCT(APPEALS), DHANBAD
175	Western Jharia	29/2013-14		0.34	0.18	Apr 12- Dec 13	JCCT, DHANBAD
176	Western Jharia	366/2015-16		1.01	0.05	2012-13	DCCT(Appeals), Dhanbad
177	Western Jharia	7310/21.12.16		0.14	0.02	2011-12	DCCT(Appeals), Dhanbad
178	Western Jharia	55/2016-17		0.60	0.02	2013-14	JCCT(Appeals), Dhanbad
179	Western Jharia	6742/02.12.16		0.70	0.02	2014-15	JCCT(Appeals), Dhanbad
180	Washery Division	DU-CST-43/08-09		6.62	-	2003-04	JCCT, DHANBAD
181	Washery Division	DU-CST-53/08-09		2.73	-	2004-05	JCCT, DHANBAD
182	Washery Division	DU-CST-09/09-10		0.17	-	2005-06	JCCT, DHANBAD
183	Washery Division	CC(S)116/2019		2.22	0.44	2008-09	DCCT
184	Washery Division	DU-CST-05/13-14		0.08	0.01	2009-10	JCCT, DHANBAD
185	Washery Division	DN/28/2015		0.89	0.89	2010-11	CCT/TRIBUNAL
186	Washery Division	DH CST-12/2016-17		0.04	0.01	2011-12	JCCT, DHANBAD
187	Washery Division	KTCST07/09-10		1.22	-	2004-05	JCCT, DHANBAD
188	Washery Division	KTCST06/09-10		0.77	-	2005-06	JCCT, DHANBAD
189	Washery Division	KTCST18/09-10		0.33	-	2006-07	JCCT, DHANBAD
190	Washery Division	KTCST04/10-11		0.04	-	2007-08	JCCT, DHANBAD
191	Washery Division	KTVAT08/13-14		0.12	0.03	2009-10	JCCT, DHANBAD
192	Washery Division	KTCST-11/14-15		1.02	1.00	2011-12	JCCT, DHANBAD

Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
193	Washery Division	KTCST-13/18-19		0.34	0.10	2013-14	JCCT,DHANBAD
194	Washery Division	KT CST 04/2018-19		0.06	0.02	2014-15	JCCT/DCCT
195	Washery Division	DH-CST-125/09-10		0.14	0.02	2005-06	JCCT,DHANBAD
196	Washery Division	DHVAT-125/09-10		0.01	-	2006-07	JCCT,DHANBAD
197	Washery Division	DHVAT-19/10-11		0.45	-	2007-08	JCCT,DHANBAD
198	Washery Division			0.14	0.05	2008-09	JCCT,DHANBAD
199	Washery Division	DH CST -25/2016-17		0.16	0.00	2009-10	DCCT
200	Washery Division	DH CST-47/2016-17		0.76	0.15	2010-11	JCCT,DHANBAD
201	Washery Division	CC(S)35/2019		0.06	0.01	2012-13	DCCT
202	Washery Division	CC(S)22/2019		0.19	0.04	2012-13	ACCT
203	Washery Division	CC(S)32/2019		1.79	0.36	2014-15	ACCT
204	Washery Division	DU-CST-51/08-09		0.48	-	2004-05	JCCT,DHANBAD
205	Washery Division	SU-CST-10/09-10		1.00	-	2005-06	JCCT,DHANBAD
206	Washery Division	DU-CST-19/09-10		0.36	-	2006-07	JCCT,DHANBAD
207	Washery Division	CC(S)118/2019		0.48	0.10	2007-08	DCCT
208	Washery Division	CC(S)117/2019		0.14	0.03	2008-09	DCCT
209	Washery Division	DN/30/2015		1.74	1.74	2010-11	CCT/TRIBUNAL
210	Washery Division			0.07	0.02	2012-13	JCCT,DHANBAD



Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
211	Washery Division	JH-CST-6/10-11		2.54	-	2006-07	JCCT,DHANBAD
212	Washery Division	JH-CST-2/10-11		0.12	-	2007-08	JCCT,DHANBAD
213	Washery Division			0.00	-	2008-09	JCCT,DHANBAD
214	Washery Division	JH-CST-03/13-14		0.08	0.05	2009-10	JCCT,DHANBAD
215	Washery Division	JH CST-08/2016-17		0.99	0.30	2013-14	JCCT,DHANBAD
216	Washery Division	JH CST 02/2018-19		0.70	0.21	2014-15	JCCT/DCCT
217	Washery Division	DU/CST-02/19-20 dt. 20.03.2020		0.23	0.04	2015-16	DCCT DUGDHA
218	Washery Division	BANK ATTACHED dt. 30.04.2019		-	0.12	2012-13	DCCT MOONIDIH
219	Washery Division	DH/CST-51/19-20 dt. 18.03.2020		0.23	0.06	2015-16	DCCT MOONIDIH
220	Washery Division	KT/CST-02/19-20 dt. 11.03.2020		0.04	0.01	2015-16	DCCT MAHUDA
221	Washery Division	DU/CST-04/2019-20 dt. 14.06.2019		0.30	0.02	2011-12	DCCT PATHERDIH
222	Washery Division	CC(S)115/2019 dt. 06.02.2019		0.01	0.00	2008-09	DCCT DUGDHA
223	Washery Division	103 dt. 17.03.2020		0.08	0.01	2009-10	DCCT SUDAMDIH
224	Washery Division	105 dt. 17.03.2020		1.94	0.40	2010-11	DCCT SUDAMDIH
225	Washery Division	107 (SD CST-20/14-15) dt. 17.03.2020		1.98	0.35	2011-12	DCCT SUDAMDIH
226	Washery Division	JH/CST-02/19-20 dt. 26.03.2019		0.06	0.01	2015-16	DCCT SUDAMDIH
227	Washery Division	DU CST -13/2019-20 dt. 06.02.2020		0.06	0.02	2013-14	DCCT DUGDHA
228	Washery Division	DU/CST-04/19-20		1.04	1.04	2011-12	DCCT DUGDHA

Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
229	Madhuban Coal Washery	KT CST-21/2015-16 dt. 31.05.2016		0.55	0.20	2012-13	JCCT(APPEALS),DHANBAD
230	Madhuban Coal Washery	KT CST-13/2016-17 dt. 05.06.2017		2.68	0.53	2012-13	JCCT(APPEALS),DHANBAD
231	Madhuban Coal Washery	KT CST-5/2018-19 dt. 08.02.2019		0.66	0.20	2014-15	JCCT(APPEALS),DHANBAD
232	Madhuban Coal Washery	KT CST-8/2019-20 dt. 25.03.2019		0.93	0.28	2015-16	DCCT(APPEALS),DHANBAD
		Total		568.18	100.43		
WB PE Act, 1973 and WBREP Act, 1976							
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		5.63	-	2002-03	Special Commissioneer WB VAT Belghachia
9	Chanch Victoria	03/2005-06 dt. 05.06.2006		3.56	-	2003-04	Special Commissioneer WB VAT Belghachia
10	Chanch Victoria	01/2006-07		4.10	-	2004-05	Special Commissioneer WB VAT Belghachia
11	Chanch Victoria	02/2006-07		1.50	-	2005-06	Special Commissioneer WB VAT Belghachia
12	Chanch Victoria	14.07.2010		1.28	-	2006-07	Special Commissioneer WB VAT Belghachia
13	Chanch Victoria	19.05.2011		0.76	-	2007-08	Special Commissioneer WB VAT Belghachia
		Total		21.31	-		



Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
MMRD ACT,1957							
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		1.05	-	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	Block-II	CC-120/93-94		0.07	-	1991-92	Certificate Officer, Dhanbad
10	Block-II	CC-21/96-97		0.11	-	1994-95	Certificate Officer, Dhanbad
11	Block-II	CC-98/93-94		5.41	-	1991-92	Certificate Officer, Dhanbad
12	Block-II	398 dt. 15.07.2014		1.20	-	2010-11	Certificate Officer, Dhanbad
13	Block-II	423 dt. 05.08.2014		19.64	-	2010-11	Certificate Officer, Dhanbad
14	Block-II	425 dt. 05.08.2014		6.88	-	2010-11	Certificate Officer, Dhanbad
15	Govindpur	12/86-87[R]		0.01	-	1986-87	Certificate Office at Dhanbad
16	Govindpur	66/94-95		2.04	-	1994-95	Certificate Office at Dhanbad
17	Govindpur	13/00-01		0.03	-	2000-01	Certificate Office at Dhanbad
18	Govindpur	18/2014-15		1.13	-	2010-11	Certificate Office at Dhanbad
19	Govindpur	35/2014-15		0.57	-	2010-11	Certificate Office at Dhanbad
20	Govindpur	16/2014-15		4.55	-	2010-11	Certificate Office at Dhanbad
21	Govindpur	07/2014-15		3.15	-	2010-11	Certificate Office at Dhanbad
22	Govindpur	17/2014-15		4.47	-	2010-11	Certificate Office at Dhanbad



Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
23	Govindpur	27/2014-15		44.80	-	2010-11	Certificate Office at Dhanbad
24	Katras	4/00-01 dt. 26.07.2000		0.04	0.01	2000-01	JCT, Dhanbad
25	Katras	11/2003-04 dt. 26.07.2003		0.00	-	2003-04	JCT, Dhanbad
26	Katras	5/00-01 dt. 26.07.2000		0.03	0.00	2000-01	JCT, Dhanbad
27	Katras	12/2003-04 dt. 26.07.2003		0.00	0.00	2003-04	JCT, Dhanbad
28	Katras	30/14-15 dt. 05.08.2014		2.57	-	2014-15	JCT, Dhanbad
29	Katras	40/14-15 dt. 05.08.2014		0.88	-	2014-15	JCT, Dhanbad
30	Sijua	29/2014-15		1.34	-	2010-11	Certificate Officer, Dhanbad
31	Sijua	39/2014-15		5.48	-	2010-11	Certificate Officer, Dhanbad
32	Sijua	41/2014-15		1.38	-	2010-11	Certificate Officer, Dhanbad
33	Sijua	25/2014-15		1.04	-	2010-11	Certificate Officer, Dhanbad
34	Sijua	6/2014-15		0.53	-	2010-11	Certificate Officer, Dhanbad
35	Sijua	86/88-89		0.13	-	1988-89	Certificate Officer, Dhanbad
36	Kusunda	46		0.01	-	1979-80	Certificate Officer, Dhanbad
37	Kusunda	53		0.02	-	1979-80	Certificate Officer, Dhanbad
38	Kusunda	11		0.03	-	1985-86	Certificate Officer, Dhanbad
39	Kusunda	121		0.04	-	1993-94	Certificate Officer, Dhanbad
40	Kusunda	42		0.02	-	2014-15	Certificate Officer, Dhanbad
41	Kusunda	20		4.50	-	2014-15	Certificate Officer, Dhanbad
42	Kusunda	38		0.00	-	2014-15	Certificate Officer, Dhanbad
43	Kusunda	2163 dt. 14.02.2008		0.18	-	1988-89	Certificate Officer, Dhanbad
44	Kusunda	6/2008-09		0.01	-	2008-09	Certificate Officer, Dhanbad
45	Pootki Balihari	151/93-94		2.24	-	1993-94	Certificate Officer, Dhanbad
46	Pootki Balihari	53/94-95		0.25	-	1994-95	Certificate Officer, Dhanbad
47	Pootki Balihari	29/95-96		3.93	-	1995-96	Certificate Officer, Dhanbad
48	Pootki Balihari	4/95-96		0.18	-	1995-96	Certificate Officer, Dhanbad
49	Pootki Balihari	14/96-97		0.00	-	1996-97	Certificate Officer, Dhanbad
50	Pootki Balihari	37/99-00		0.45	-	1999-00	Certificate Officer, Dhanbad
51	Pootki Balihari	8/00-01		0.78	-	2000-01	Certificate Officer, Dhanbad
52	Pootki Balihari	WP(C) 5949/07		4.90	-	2007-08	Certificate Officer, Dhanbad
53	Bastacolla	1/95-96		4.09	-	1995-96	Supreme court



Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
54	Bastacolla	2/95-96		0.13	-	1995-96	Supreme court
55	Bastacolla	3/95-96 / LPA 77/2005		0.37	-	1995-96	Jharkhand High Court
56	Bastacolla	16/90-91		0.00	-	1990-91	Jharkhand High Court
57	Bastacolla	36/91-92		0.01	-	1991-92	Jharkhand High Court
58	Bastacolla	5/95-96		0.47	-	1995-96	Jharkhand High Court
59	Bastacolla	11/00-01		0.03	-	2000-01	Jharkhand High Court
60	Bastacolla	40/79-80		0.02	-	1979-80	Jharkhand High Court
61	Bastacolla	48/79-80		0.00	-	1979-80	Supreme court
62	Bastacolla	68/80-81		0.05	-	1980-81	Supreme court
63	Bastacolla	09/2014-15		3.09	-	2010-11	Certificate Officer, Dhanbad
64	Bastacolla	11/2014-15		29.74	-	2010-11	Certificate Officer, Dhanbad
65	Bastacolla	13/2014-15		0.14	-	2010-11	Certificate Officer, Dhanbad
66	Bastacolla	14/2014-15		12.87	-	2010-11	Certificate Officer, Dhanbad
67	Bastacolla	15/2014-15		0.76	-	2010-11	Certificate Officer, Dhanbad
68	Bastacolla	11/2016-17		3.61	-	2013-14	Certificate Officer, Dhanbad
69	Bastacolla	12/2016-17		2.18	-	2013-14	Certificate Officer, Dhanbad
70	Bastacolla	41/79-80		0.17	0.02	1979-80	Certificate Officer, Dhanbad
71	Bastacolla	4291/2010		4.47	-	2005-06	Ministry of Coal
72	Lodna	01/2012-13 dt. 09.01.2013		4.58	-	Apr 07 to Dec 07	Certificate Officer, Dhanbad
73	Lodna	02/2012-13 dt. 09.01.2013		3.63	-	Dec 07 to Mar 08	Certificate Officer, Dhanbad
74	Lodna	03/2012-13 dt. 09.01.2013		0.35	-	Dec 07 to Mar 08	Certificate Officer, Dhanbad
75	Lodna	19/2014-15 dt. 05.08.2014		0.29	-	Mar-11	Certificate Officer, Dhanbad
76	Lodna	32/2014-15 dt. 05.08.2014		0.00	-	Mar-11	Certificate Officer, Dhanbad
77	Lodna	33/2014-15 dt. 05.08.2014		0.37	-	Mar-11	Certificate Officer, Dhanbad
78	Lodna	34/2014-15 dt. 05.08.2014		18.99	-	Mar-11	Certificate Officer, Dhanbad
79	Lodna	35/2014-15 dt. 05.08.2014		1.08	-	Mar-11	Certificate Officer, Dhanbad
80	Lodna	36/2014-15 dt. 05.08.2014		1.24	-	Mar-11	Certificate Officer, Dhanbad
81	Lodna	36/1994-95 dt. 05.05.1994		0.01	-	1994-95	Supreme court
82	Lodna	41/1994-95 dt. 01.08.1994		0.81	-	1994-95	Supreme court
83	Lodna	11/1998-99 dt. 02.02.1999		0.07	-	1998-99	Certificate Officer, Dhanbad

Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
84	Eastern Jharia	68/80-81		0.05	-	1977	Certificate Officer (Mining) Dhanbad
85	Eastern Jharia	05/2014-15		0.06	-	2006-07 to 2010-11	Certificate Officer (Mining) Dhanbad
86	Chanch Victoria	85/94-95		0.19	-	1994-95	Certificate Officer (Mining) Dhanbad
87	Chanch Victoria	119/93-94		0.03	-	1993-94	Certificate Officer (Mining) Dhanbad
88	Chanch Victoria	audit para 1(C)		0.65	-	2013-14	Certificate Officer (Mining) Dhanbad
89	Western Jharia	9/1998-99, 23.12.1998		0.58	-	1992-93	Certificate Officer (Mining), Dhanbad
90	Western Jharia	45/1999-00, 17.01.2000		0.00	-	1997-98	Certificate Officer (Mining), Dhanbad
91	Western Jharia	WP/1685/2010-11, 25.03.2011		51.48	-	2010-11	Jharkhand High Court
92	Western Jharia	WP/1666/2010-11, 25.03.2011		25.41	-	2010-11	Jharkhand High Court
Total				300.00	0.04		
ED ACT, 1948							
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	Katras	9604		0.00	-	2012-2013	DC, Commercial Tax, Katras
8	Katras	9605		0.00	-	2013-2014	DC, Commercial Tax, Katras
9	Katras	9603		0.00	-	2014-2015	DC, Commercial Tax, Katras
10	Katras	10948		0.00	-	2015-2016	DC, Commercial Tax, Katras



Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
11	Katras	10949		0.00	-	2016-2017	DC, Commercial Tax, Katras
12	Katras	1957		0.00	-	2017-2018	DC, Commercial Tax, Katras
13	Pootki Bahihari	DH/ED-4 to 10 dt. 08.07.2015		11.20	1.20	2004-05 to 2010-11	JCCT Dhanbad
14	Bastacolla	9142 dated 7/12/12		0.06	-	2002-03	Comm. (Admn) Commercial Taxes, Ranchi
15	Bastacolla	9141 dated 7/12/12		0.06	-	2003-04	Comm. (Admn) Commercial Taxes, Ranchi
16	Bastacolla	9140 dated 7/12/12		0.06	-	2004-05	Comm. (Admn) Commercial Taxes, Ranchi
17	Bastacolla	5311 dated 28/10/16		0.22	-	2009-10	JCCT (Appeal) DHN
18	Bastacolla	5310 dated 28/10/16		0.28	-	2008-09	JCCT (Appeal) DHN
19	Bastacolla	5698 dated 23/11/16		0.11	0.01	2008-09	JCCT (Appeal) DHN
20	Bastacolla	5699 dated 23/11/16		0.10	0.01	2009-10	JCCT (Appeal) DHN
21	Bastacolla	7662 dated 08-03-17		0.13	0.01	2013-14	JCCT (Appeal) DHN
22	Bastacolla	7661 dated 08-03-17		0.12	0.01	2014-15	JCCT (Appeal) DHN
23	Lodna	2475 & 01-11-2017		0.02	0.00	2006-07	JCCT DHN
24	Lodna	2476 & 01-11-2017		0.15	0.02	2006-07	JCCT DHN
25	Lodna	2474 & 01-11-2017		0.98	0.10	2006-07	JCCT DHN
26	Lodna	2473 & 01-11-2017		0.02	0.00	2007-08	JCCT DHN
27	Lodna	2481 & 02-11-2017		0.16	0.02	2007-08	JCCT DHN
28	Lodna	2792 & 06-12-2017		0.23	0.02	2007-08	JCCT DHN
29	Lodna	2480 & 02-11-2017		0.02	0.00	2008-09	JCCT DHN
30	Lodna	2485 & 02-11-2017		0.17	0.02	2008-09	JCCT DHN
31	Lodna	2793 & 06-12-2017		0.21	0.02	2008-09	JCCT DHN
32	Lodna	2486 & 02-11-2017		0.02	0.00	2009-10	JCCT DHN
33	Lodna	2495 & 03-11-2017		0.16	0.02	2009-10	JCCT DHN
34	Lodna	2497 & 03-11-2017		0.02	0.00	2010-11	JCCT DHN
35	Lodna	2496 & 03-11-2017		0.17	0.02	2010-11	JCCT DHN
36	Lodna	2433 & 31-10-2017		0.15	0.01	2011-12	JCCT DHN
37	Lodna	2325 & 12-10-2017		0.02	0.00	2012-13	JCCT DHN

Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
38	Lodna	2324 & 12-10-2017		0.09	0.00	2013-14	JCCT DHN
39	Western Jharia	23002/28.03.18		0.14	0.03	2014-15	JCCT DHN
40	Western Jharia	23003/28.03.18		0.14	0.03	2015-16	JCCT DHN
41	Washery Division	ELECTRICITY DUTY		4.17	4.17	2007-12	DC, Commercial Tax, Katras
42	Chanch Victoria	5776		0.03	-	2012-13	JCCT DHN
43	Chanch Victoria	5777		0.03	-	2013-14	JCCT DHN
44	Chanch Victoria	5778		0.07	-	2014-15	JCCT DHN
45	Chanch Victoria	5779		0.08	-	2015-16	JCCT DHN
46	Chanch Victoria	5780		0.08	-	2016-17	JCCT DHN
		Total		19.77	5.72		
F ACT, 1994							
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	Kusunda	C.No. V(30)100/CERA/BCCL Kusunda/2014-15/1854 dated 04.10.2018		0.20	-	2013-14 to 2017-18	Joint Commissioner Service Tax
3	Kusunda	C.No. (30)28/ST/BCCL Kusunda/Adj/DNB(H)/2016/3393 dated 07.09.2018		0.57	-	2013-14 to 2017-18	Joint Commissioner Service Tax
4	Kusunda	C.No. V(30) 13/ST/BCCL Kusunda/Adj/ DNB(H)/2018/3386 dated 07.09.2018		0.37	-	2013-14 to 2017-18	Joint Commissioner Service Tax
5	Western Jharia	WP/209/2015		1.06	-	2014-Dec 2015	Commissioner Service Tax
6	Pay Office	BCCL/DNB/Adjn/2014-15/5635 dt. 23.09.2016		3.70	-	July 15-March 17	Commissioner Service Tax
7	Pay Office	BCCL/DNB(H)/2014/105&2015/5434		2.79	0.21	2012-15	Commissioner (A) Service Tax
		Total		8.72	0.21		



Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
CE ACT, 1944							
1	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
2	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
3	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
4	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
5	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
6	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
7	Sijua	55/2016 dt. 26.12.2016		0.99	0.06	Mar'11 to Oct'15	Comm. Appeals Ranchi
8	Sijua	XAP-113/RAN/18-19		0.18	0.02	2015-16	Comm. Appeals Ranchi
9	Kusunda	A.R.NO. 148/CEX/DNB/RAN/2011-12		0.00	-	2011-12	Jharkhand High Court
10	Kusunda	A.R.NO. 148/CEX/DNB/RAN/2011-12		0.00	-	2011-12	Jharkhand High Court
11	Kusunda	A.R.NO. 131/CEX/DNB/RAN/12-13		2.05	-	2012-13	Jharkhand High Court
12	Kusunda	A.R.NO. 93/CEX/DHN/RAN/13-14		0.00	-	2013-14	Jharkhand High Court
13	Kusunda	A.R.NO. 93/CEX/DHN/RAN/13-14		0.02	-	2013-14	Jharkhand High Court
14	Kusunda	07/CEX/COMMR/DNB/2017 dt 08.02.2017		4.99	0.25	Mar'11 to Oct'15	CESTAT KOLKATA
15	Kusunda	69 CENTRAL EXCISE PR COMMR-2018 dt 27.03.2018		5.61	0.21	Mar'11 to Jul'15	CESTAT KOLKATA
16	Pootki Balihari	16/2016-17 dt. 08.03.2017		0.00	0.00	Oct'15	Comm. Appeals Ranchi
17	Pootki Balihari	38/2016-17 dt. 28.09.2016		0.12	0.00	Mar'11 to Sep'15	Comm. Appeals Ranchi

Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
18	Pootki Balihari	66/2013-14 dt. 04.02.2015		1.21	1.21	upto 2012-13	Jharkhand High Court
19	Pootki Balihari	66/2013-14 dt. 04.02.2015		0.01	0.01	2013-14	Jharkhand High Court
20	Western Jharia	WP/209/2015		0.14	0.14	2011-12	Jharkhand High Court
21	Western Jharia	E/76564/2018-EX[DB] dated 15.05.2018		48.61	3.65	Mar 11 to Oct 15	CESTAT KOLKATA
22	Western Jharia	V (30) 76/DSCN/BCCL WJ Area/Baz Tax/2015-16 dated 22.12.2016		0.09	-	Mar 11 to Nov 15	CESTAT KOLKATA
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
Total				107.06	11.36		
SGST ACT, 2017							
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 (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
COMMON CAUSE COMPENSATION AGAINST ILLEGAL MINING BY DMO DHANBAD							
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 Balihari	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

Sl. No.	Name of Area	Case Reference		Demand Amount (in Crore)	Amount Deposited under Protest (in crore)	Period to which amount relates	Forum where dispute is pending
		No.	Date				
		Total		17,344.46	-		
HOLDING TAX							
1	Central Accounts	WP(T)3583 /2015		252.23	-	2015-16	Jharkhand High Court
		Total		252.23	-		
		Grand Total		19,994.34	922.94		

ANNEXURE-VI



सत्यमेव जयते

GOVERNMENT OF INDIA
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE DIRECTOR GENERAL OF AUDIT
(COAL)
OLD NIZAM PALACE, 234/4, A. J. C. BOSE ROAD,
KOLKATA-700020



सो कश्चित् भवति
Dedicated to Truth in Public Interest

No. CA/CCL/A. A/cs/BCCL/2019-20/349

Dated: 28 July 2020

To
The Chairman-cum-Managing Director
Bharat Coking Coal Limited
Koyla Bhawan, Koyla Nagar
Dhanbad – 826005.

Sub: 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 2020.

Sir,

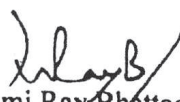
I forward herewith the comments of the Comptroller and Auditor General of India under Section 143 (6)(b) of the Companies Act, 2013 on the financial statements of Bharat Coking Coal Limited for the year ended 31 March 2020.

The receipt of this letter may please be acknowledged.

Yours faithfully,

Encl.: As stated.

Place: Kolkata
Dated: 28 July 2020

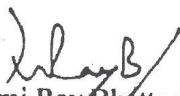

(Mausumi Ray Bhattacharyya)
Director General of Audit (Coal)
Kolkata

**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 2020.**

The preparation of financial statements of Bharat coking Coal Limited for the year ended 31 March 2020 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 auditors 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 Audit Report dated 08 June 2020.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit under section 143(6)(a) of the Act of the financial statements of Bharat Coking Coal Limited for the year ended 31 March 2020. 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. On the basis of my audit nothing significant has come to my knowledge which would give rise to any comment upon or supplement to statutory auditors' report.

For and on behalf of the
Comptroller and Auditor General of India


(Mausumi Ray Bhattacharyya)
Director General of Audit (Coal)
Kolkata

Place: Kolkata
Date: 28 July 2020

ANNEXURE-VII

SECRETARIAL AUDIT REPORT

Form No.-MR-3

For the Financial Year ended 31st March, 2020

[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
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To,
The Members
Bharat Coking Coal Limited
Koyla Bhawan, Koyla Nagar,
Dhanbad – 826005
Jharkhand, India

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.

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, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2020, 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:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by **Bharat Coking Coal Limited ("the Company")** for the financial year ended on 31st March, 2020, according to the provisions of:

- The Companies Act, 2013 (the Act) and the Rules made there under;
- The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made there under (Not applicable during the Audit Period);
- 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);
- The Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') (Not applicable during the Audit Period);
- The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- Corporate Governance Guidelines issued by Department of Public Enterprises vide their OM. No. 18(8)/2005-GM dated 14th May, 2010;
- Secretarial Standards 1 and 2 as issued by the Institute of Company Secretaries of India.



Secretarial Audit Report	Management's Comment
<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 management, the Company has complied with the following laws applicable specifically to the Company:</p>	
<ol style="list-style-type: none"> a. The Coal Mines Act, 1952 b. Indian Explosives Act, 1884 c. Colliery Control Order, 2000 and Colliery Control Rules, 2004 d. The Coal Mines Regulations, 2017 e. The Payment of Wages (Mines) Rules, 1956 f. Coal Mines Pension Scheme, 1998 g. Coal Mines Conservation and Development Act, 1974 h. The Mines Vocational Training Rules, 1966 i. The Mines Creche Rules, 1961 j. The Mines Rescue Rules, 1985 k. Coal Mines Pithead Bath Rules, 1946 l. Maternity Benefit (Mines and Circumstances) Rules, 1963 m. The Explosives Rules, 2008 n. Mineral Concession Rules, 1960 o. Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 p. Mines and Minerals (Development and Regulation) Act, 1957 q. The Payment of Undisbursed Wages (Mines) Rules, 1989 r. Indian Electricity Act, 2003 and the Indian Electricity Rules, 1956 s. Environment Protection Act, 1986 and Environment Protection Rules, 1986 t. The Hazardous and Other Wastes (Management and Trans boundary Movement) Rules, 2016 u. The Water (Prevention & Control of Pollution) Act, 1974 and Rules made there under v. The Air (Prevention & Control of Pollution) Act, 1981 w. Public Liability Insurance Act, 1991 and Rules made there under. 	

Management's Responsibility

1. 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.
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.
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.
4. We have not examined any other specific laws except as mentioned above.



Secretarial Audit Report	Management's Comment
<ol style="list-style-type: none"> Wherever required, we have obtained the Management Representation about the compliance of aforesaid Laws, Rules, Regulations, Standards, Guidelines and happening of events etc. 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. 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. 	

During the Audit Period, the Company has 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 ensuing 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.

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.

We further report that the Board of Directors of the Company is duly constituted as per the Companies Act, 2013. The changes in the composition of the Board of Directors were carried out in compliance with the applicable provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, 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 noted properly in the respective minute books.

We further report that 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.

We further report that as per explanations and management representations obtained and relied upon by me, during the audit period the following specific events/ actions having major bearing on the Company's affairs had taken place:

11. Members of the Company at their 17th Extraordinary General Meeting held on March 24, 2020 accorded approval for:

Re-Classification of the Authorised Share Capital of the Company;

Conversion of Preference Shares of Rs. 2539 crores into Equity Shares (of Rs.1000 each) of the Company.

For J. K. Das & Associates
Company Secretaries

(CS J.K. DAS)
P. No. 4250
Membership No. FCS 7268
UDIN: F007268B000511409

Place: Kolkata
Date: 27th July, 2020



BHARAT COKING COAL LIMITED

(A Miniratna Company)

BALANCE SHEET AS AT 31.03.2020

(₹ in Crore)

	Note No.	As at	
		31.03.2020	31.03.2019
ASSETS			
Non-Current Assets			
(a) Property, Plant & Equipment	3	1,420.33	1,433.87
(b) Capital Work in Progress	4	1,702.26	1,542.92
(c) Exploration and Evaluation Assets	5	645.16	552.26
(d) Intangible Assets	6	-	-
(e) Financial Assets			
(i) Investments	7	-	-
(ii) Loans	8	0.07	0.15
(iii) Other Financial Assets	9	706.72	389.96
(f) Deferred Tax Assets (Net)		573.35	549.14
(g) Other non-current assets	10	516.80	501.72
Total Non-Current Assets (A)		5,564.69	4,970.02
Current Assets			
(a) Inventories	12	700.77	774.09
(b) Financial Assets			
(i) Investments	7	4.00	26.40
(ii) Trade Receivables	13	2,414.72	613.72
(iii) Cash & Cash equivalents	14	34.30	86.49
(iv) Other Bank Balances	15	1,423.31	2,015.02
(v) Loans	8	-	-
(vi) Other Financial Assets	9	400.84	412.63
(c) Current Tax Assets (Net)		32.83	12.61
(d) Other Current Assets	11	1,800.94	1,802.60
Total Current Assets (B)		6,811.71	5,743.56
Total Assets (A+B)		12,376.40	10,713.58
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	16	4,657.00	2,118.00
(b) Other Equity	17	(359.34)	(1,065.68)

	Note No.	As at	
		31.03.2020	31.03.2019
Equity attributable to equityholders of the company		4,297.66	1,052.32
Non-Controlling Interests		-	-
Total Equity (A)		4,297.66	1,052.32
Liabilities			
Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	18	-	2,350.92
(ii) Other Financial Liabilities	20	88.45	82.27
(b) Provisions	21	1,777.15	1,026.30
(c) Other Non-Current Liabilities	22	5.01	5.70
Total Non-Current Liabilities (B)		1,870.61	3,465.19
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	18	583.07	-
(ii) Trade payables	19		
Total outstanding dues of Micro & Small enterprises		2.35	1.45
Total outstanding dues of creditors other than Micro & Small enterprises		1,633.10	1,665.14
(iii) Other Financial Liabilities	20	771.68	773.42
(b) Other Current Liabilities	23	2,238.49	2,795.20
(c) Provisions	21	979.44	960.86
(d) Current Tax Liabilities (net)			
Total Current Liabilities (C)		6,208.13	6,196.07
Total Equity and Liabilities (A+B+C)		12,376.40	10,713.58

The Accompanying Notes form an integral part of Financial Statements.

As per our report of even date

For N.C. Banerjee & Co.
Chartered Accountants
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

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

(B. K. Basak)
G. M. (Finance I/C)

(B.K. Parui)
Company Secretary

**BHARAT COKING COAL LIMITED****(A Miniratna Company)****STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2020**

(₹ in Crore)

		Note No.	Year Ended	
			31.03.2020	31.03.2019
	REVENUE FROM OPERATIONS			
A	Sales (Net of statutory levies)	24	8,967.56	9,377.68
B	Other Operating Revenue (Net of statutory levies)	24	458.45	497.20
(I)	Revenue from Operations (A+B)		9,426.01	9,874.88
(II)	Other Income	25	544.99	372.88
(III)	Total Income (I+II)		9,971.00	10,247.76
(IV)	EXPENSES			
	Cost of Materials Consumed	26	397.15	517.78
	Changes in inventories of finished goods/work in progress and Stock in trade	27	79.48	258.35
	Employee Benefits Expense	28	5,761.35	5,866.95
	Power Expense		233.72	232.18
	Corporate Social Responsibility Expense	29	6.01	1.43
	Repairs	30	201.49	224.49
	Contractual Expense	31	1,211.50	1,312.57
	Finance Costs	32	221.83	200.66
	Depreciation/Amortization/ Impairment		197.53	248.52
	Provisions	33	(35.11)	38.92
	Write off	34	1.07	0.85
	Stripping Activity Adjustment		49.72	100.64
	Other Expenses	35	654.14	687.37
	Total Expenses (IV)		8,979.88	9,690.71
(V)	Profit before exceptional items and Tax (III-IV)		991.12	557.05
(VI)	Exceptional Items		-	-
(VII)	Profit before Tax (V-VI)		991.12	557.05
(VIII)	Tax expense	36	72.44	268.28
(IX)	Profit for the period from continuing operations (VII-VIII)		918.68	288.77
(X)	Profit/(Loss) from discontinued operations		-	-
(XI)	Tax exp of discontinued operations		-	-
(XII)	Profit/(Loss) from discontinued operations (after Tax) (X-XI)		-	-
(XIII)	Share in JV's/Associate's profit/(loss)		-	-
(XIV)	Profit for the Period (IX+XII+XIII)		918.68	288.77
	Other Comprehensive Income/(Expenditure)	37		
	A (i) Items that will not be reclassified to profit or loss		(308.64)	134.85



		Note No.	Year Ended	
			31.03.2020	31.03.2019
	Less: (ii) Income tax relating to items that will not be reclassified to profit or loss		(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		-	-
(XV)	Total Other Comprehensive Income/(Expenditure)		(212.34)	134.85
(XVI)	Total Comprehensive Income for the period (XIV+XV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)		706.34	423.62
	Profit attributable to:			
	Owners of the company		918.68	288.77
	Non-controlling interest		-	-
			918.68	288.77
	Other Comprehensive Income attributable to:			
	Owners of the company		(212.34)	134.85
	Non-controlling interest		-	-
			(212.34)	134.85
	Total Comprehensive Income attributable to:			
	Owners of the company		706.34	423.62
	Non-controlling interest		-	-
			706.34	423.62
(XVII)	Earnings per equity share (for continuing operation): (in ₹)			
	(1) Basic		364.18	76.40
	(2) Diluted		364.18	76.40
(XVIII)	Earnings per equity share (for discontinued operation): (in ₹)			
	(1) Basic		-	-
	(2) Diluted		-	-
(XIX)	Earnings per equity share (for discontinued & continuing operation): (in ₹)			
	(1) Basic		364.18	76.40
	(2) Diluted		364.18	76.40

The Accompanying Notes form an integral part of Financial Statements.

On behalf of the Board

As per our report of even date

For **N.C. Banerjee & Co.**

Chartered Accountants

FRN - 302081E

(CA B. K. Biswas)

Partner

Mem. No - 055623

Date: 08.06.2020

Place: Dhanbad

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

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

(B. K. Basak)
G. M. (Finance I/C)

(B.K. Parui)
Company Secretary



BHARAT COKING COAL LIMITED

(A Miniratna Company)

Statement of Flow of Cash and Cash Equivalent (Under Indirect method)

For the Year Ended 31.03.2020 and 31.03.2019

(₹ in Crore)

Details	31.03.2020	31.03.2019
1.FUND FROM OPERATION :		
Net Profit(+)/Loss(-) before tax:	991.12	557.05
Adjustments for :		
(a) Depreciation , Miscellaneous Expenditure, Provision made & written off and Stripping Activity Adjustment	10.18	257.48
(b) Provision against Capital WIP	2.95	3.84
(c) Profit/Loss on Sale of Assets	(0.22)	(10.88)
(d) Interest (net) & Dividend	85.20	41.98
Operating Profit(+)/Loss(-) before Working Capital changes:	1,089.23	849.47
(d) Decrease(+)/ Increase(-) in Trade Receivables	(1,560.64)	939.88
(e) Decrease(+)/ Increase(-) in Short/Long Term Loan & Advances and Other Current & Non Current Assets	(352.12)	(462.48)
(f) Decrease(+)/ Increase(-) in Inventories	73.32	254.70
(g) Decrease(-)/ Increase(+) in Trade payables ,Short/Long Term Provisions & Other Current & Long Term Liabilities	(139.10)	(124.64)
Cash Generated from Operating Activities	(889.31)	1,456.93
Income Tax Paid/Refund	(20.84)	-
Net Cash Flow from Operating Activities	(910.15)	1,456.93
2.CASH FLOW FROM INVESTING ACTIVITIES :		
(a) Purchase of Fixed assets/Adjustment	(494.40)	(481.29)
(b) Proceeds from Investments	22.40	(25.63)
(c) Adjustment for sale / discard of assets	80.70	20.97
(d) Proceeds/(Investment) of Fixed Deposits	597.02	(1,115.02)
(e) Profit/Loss on Sale of Assets	0.22	10.88
(f) Interest/Dividend from Investments	136.63	158.68
Net Cash used in Investing Activities :	342.57	(1,431.41)
3.CASH FLOW FROM FINANCING ACTIVITIES :		
(a) Proceeds from Loan/ Current Account Balance with CIL	737.22	68.74
(b) Interest & Finance Cost	(221.83)	(200.66)
(c) Increase in Sh.Capital & Decrease in CIL Loan (Net)	-	-
Net Cash used in Financing Activities :	515.39	(131.92)



Details	31.03.2020		31.03.2019	
(I) Net Increase/(Decrease) in Cash & Cash equivalents (1+2+3)		(52.19)		(106.40)
(II) Cash & Cash equivalents at the beginning of the period :				
a. Opening Cash & Cash Equivalent	86.49		192.89	
b. Opening Cash Credit/ OD Balance	-	86.49	-	192.89
(III) Cash & Cash equivalents at the end of the period :				
a. Closing Cash & Cash Equivalent	34.30		86.49	
b. Closing Cash Credit/ OD Balance	-	34.30	-	86.49
[III - II]		(52.19)		(106.40)

(All figures in bracket represent outflow)

As per our report of even date

For **N.C. Banerjee & Co.**

Chartered Accountants

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

(Samiran Dutta)

Director (Finance)

& CFO

DIN-08519303

(B. K. Basak)

G. M. (Finance I/C)

(B.K. Parui)

Company Secretary

**BHARAT COKING COAL LIMITED****(A Miniratna Company)****STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31.03.2020**

(₹ in Crore)

A. EQUITY SHARE CAPITAL

Particulars	Balance as at 01.04.2018	Changes In Equity Share Capital During The Year	Balance as at 31.03.2019	Balance as at 01.04.2019	Changes In Equity Share Capital During The Year	Balance as at 31.03.2020
4,65,70,000 Equity Shares of ₹ 1000/- each	2,118.00	-	2,118.00	2,118.00	2,539.00	4,657.00

B. OTHER EQUITY

	Equity Portion of Preference Share Capital	Other Reserves		General Reserve	Retained Earnings	Other Comprehensive Income	Total
		Capital Redemption reserve	Capital Reserve				
Balance as at 01.04.2018	1,057.52	-	-	140.99	(2,845.87)	158.06	(1,489.30)
Changes in accounting policy	-	-	-	-	-	-	-
Prior period errors	-	-	-	-	-	-	-
Restated balance as at 01.04.2018	1,057.52	-	-	140.99	(2,845.87)	158.06	(1,489.30)
Additions during the year	-	-	-	-	-	-	-
Adjustments during the year	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	-	288.77	134.85	423.62
Appropriations:	-	-	-	-	-	-	-
Transfer to / from General Reserve	-	-	-	-	-	-	-
Transfer to / from Other Reserve	-	-	-	-	-	-	-
Interim Dividend	-	-	-	-	-	-	-
Final Dividend	-	-	-	-	-	-	-
Corporate Dividend Tax	-	-	-	-	-	-	-
Balance as at 31.03.2019	1,057.52	-	-	140.99	(2,557.10)	292.91	(1,065.68)
Balance as at 01.04.2019	1,057.52	-	-	140.99	(2,557.10)	292.91	(1,065.68)
Additions during the year	-	-	-	-	-	-	-
Adjustments during the year	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	-	918.68	(212.34)	706.34
Appropriations:	-	-	-	-	-	-	-
Transfer to / from General Reserve	-	-	-	-	-	-	-



	Equity Portion of Preference Share Capital	Other Reserves		General Reserve	Retained Earnings	Other Comprehensive Income	Total
		Capital Redemption reserve	Capital Reserve				
Transfer to / from Retained Earnings	(1,057.52)	-	-	-	1,057.52		-
Interim Dividend	-	-	-	-	-		-
Final Dividend	-	-	-	-	-		-
Corporate Dividend Tax	-	-	-	-	-		-
Buyback of Equity Shares	-	-	-	-	-		-
Tax on Buyback	-	-	-	-	-		-
Balance as at 31.03.2020	-	-	-	140.99	(580.90)	80.57	(359.34)

As per our report of even date

For **N.C. Banerjee & Co.**
Chartered Accountants
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

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

(B. K. Basak)
G. M. (Finance I/C)

(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 Mini Ratna Company)
SIGNIFICANT ACCOUNTING POLICIES
FOR THE YEAR ENDED 31st MARCH, 2020
(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;
- 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/ non-current 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.

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:

- the contracts are negotiated as a package with a single commercial objective;
- the amount of consideration to be paid in one contract depends on the price or performance of the other contract; or
- 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:

- the scope of the contract increases because of the addition of promised goods or services that are distinct and
- 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 good or service (or a bundle of goods or services) that is distinct; or
- 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 contract.

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 other Property, plant and equipment are 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 initial 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 land 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:

- 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
- 2 years of touching of coal, or
- 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. DEBT INSTRUMENT 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;
- c. Lease receivables under Ind AS 17; and
- d. 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.

14.2. FINANCIAL LIABILITIES

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.

Original classification	Revised classification	Accounting treatment
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. Gratuity, leave encashment are defined benefit plans (with ceilings on benefits). 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 size and nature of the item. The deciding factor is whether omission or misstatement could individually or collectively influence the economic decisions that users make on the basis of the financial statements. Management also uses judgement of materiality for determining the compliance requirement of the Ind AS. In particular circumstances either the nature or the amount of an item or aggregate of items could be the determining factor. 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

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NOTES TO THE FINANCIAL STATEMENTS
NOTE 3 : PROPERTY, PLANT AND EQUIPMENT

	Freehold Land	Other Land	Land Reclamation/ Site Restoration Costs	Building (incl. water supply, roads and culverts)	Plant and Equipments	Telecommunication	Railway Sidings	Furniture and Fixtures	Office Equipments	Vehicles	Aircraft	Other Mining Infrastructure	Surveyed off Assets	Others	Total
(₹ in Crore)															
Gross Carrying Amount:															
As at 1 April 2018	89.47	2.07	267.98	255.65	1,317.73	1.00	7.66	7.35	16.65	4.86	-	141.20	40.97	0.88	2,153.47
Additions	15.37	-	51.65	60.13	194.15	0.20	1.96	0.49	2.74	-	-	9.69	2.36	-	338.74
Deletions/Adjustments	(0.01)	-	-	(2.19)	(15.56)	-	0.12	0.05	(9.38)	(0.04)	-	-	(5.35)	-	(32.36)
As at 31 March 2019	104.83	2.07	319.63	313.59	1,496.32	1.20	9.74	7.89	10.01	4.82	-	150.89	37.98	0.88	2,459.85
As at 1 April 2019	104.83	2.07	319.63	313.59	1,496.32	1.20	9.74	7.89	10.01	4.82	-	150.89	37.98	0.88	2,459.85
Additions	4.12	-	18.21	8.94	172.23	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)
As at 31 March 2020	108.95	2.07	241.93	322.53	1,612.03	2.90	9.74	8.48	23.26	5.46	-	169.66	43.79	0.88	2,551.68
Accumulated Depreciation and Impairment															
As at 1 April 2018	-	0.50	54.45	44.83	591.27	0.41	3.71	4.01	10.40	2.20	-	83.88	0.99	-	796.65
Charge for the year	-	0.18	42.09	14.20	163.08	0.11	0.28	0.82	3.25	0.35	-	21.29	-	-	245.65
Impairment	-	-	-	-	-	-	-	-	-	-	-	2.76	0.11	-	2.87
Deletions/Adjustments	-	-	-	(1.04)	(10.96)	(0.01)	-	(0.73)	(8.13)	(0.03)	-	1.71	-	-	(19.19)
As at 31 March 2019	-	0.68	96.54	57.99	743.39	0.51	3.99	4.10	5.52	2.52	-	109.64	1.10	-	1,025.98
As at 1 April 2019	-	0.68	96.54	57.99	743.39	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	14.62	132.56	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)
As at 31 March 2020	-	0.87	68.71	72.61	844.98	0.64	4.33	4.97	8.95	2.86	-	121.35	1.08	-	1,131.35
Net Carrying Amount															
As at 31 March 2020	108.95	1.20	173.22	249.92	767.05	2.26	5.41	3.51	14.31	2.60	-	48.31	42.71	0.88	1,420.33
As at 31 March 2019	104.83	1.39	223.09	255.60	752.93	0.69	5.75	3.79	4.49	2.30	-	41.25	36.88	0.88	1,433.87

NOTE

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 Free hold 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 :

1. During the Current Financial Year 2019-20, Impairment in continuous loss making mines amounting to ₹19.18 Crore (Previous year ₹ 2.87 Crore) has been charged to the Statement of Profit and Loss.
2. “Based on technical evaluation useful lives of certain HEMM under plant and equipment has been revised which has resulted in increase/decrease (+/-) in depreciation charged during the year by ₹ 0.02 Crore.”



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NOTES TO THE FINANCIAL STATEMENTS

NOTE 4 : CAPITAL WIP

(₹ in Crore)

	Building (incl. water supply, roads and culverts)	Plant and Equipments	Railway Sidings	Development	Others	Total
Gross Carrying Amount:						
As at 1 April 2018	506.95	646.92	60.74	227.78	-	1,442.39
Additions	219.89	131.40	11.43	57.81	-	420.53
Capitalisation/ Deletions	(54.68)	(206.97)	(2.13)	(12.09)	-	(275.87)
As at 31 March 2019	672.16	571.35	70.04	273.50	-	1,587.05
						-
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)
As at 31 March 2020	754.65	560.93	71.18	362.11	-	1,748.87
Accumulated Provision and Impairment						
As at 1 April 2018	4.23	16.98	-	18.01	-	39.22
Charge for the year	0.30	3.42	-	0.12	-	3.84
Impairment	-	-	-	-	-	-
Deletions/Adjustments	0.37	1.59	-	(0.89)	-	1.07
As at 31 March 2019	4.90	21.99	-	17.24	-	44.13
						-
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)
As at 31 March 2020	5.91	23.58	-	17.12	-	46.61
						-
Net Carrying Amount						
As at 31 March 2020	748.74	537.35	71.18	344.99	-	1,702.26
As at 31 March 2019	667.26	549.36	70.04	256.26	-	1,542.92

Note:

1. "Development" shown under Capital Work-in-Progress relates to jobs awaiting completion.
2. 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.
3. "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 31.03.2020 is ₹ 1.76 Crore (PY ₹1.68 Crore).



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NOTES TO THE FINANCIAL STATEMENTS

NOTE 5 : EXPLORATION AND EVALUATION ASSETS

Exploration and Evaluation Assets

(₹ in Crore)

Gross Carrying Amount:	
As at 1 April 2018	563.44
Additions	0.25
Deletions/Adjustments	(11.43)
As at 31 March 2019	552.26
As at 1 April 2019	552.26
Additions	92.90
Deletions/Adjustments	-
As at 31 March 2020	645.16
Accumulated Provision and Impairment	
As at 1 April 2018	-
Charge for the year	-
Impairment	-
Deletions/Adjustments	-
As at 31 March 2019	-
As at 1 April 2019	-
Charge for the year	-
Impairment	-
Deletions/Adjustments	-
As at 31 March 2020	-
Net Carrying Amount	
As at 31 March 2020	645.16
As at 31 March 2019	552.26

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. Pending the reply from MoC, it has been kept as Exploration & Evaluation Assets.



BHARAT COKING COAL LIMITED

(A Miniratna Company)

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6 : INTANGIBLE ASSETS

	(₹ in Crore)		
	Computer Software	Others	Total
Gross Carrying Amount:			
As at 1 April 2018	-	-	-
Additions	-	-	-
Deletions/Adjustments	-	-	-
As at 31 March 2019	-	-	-
As at 1 April 2019	-	-	-
Additions	-	-	-
Deletions/Adjustments	-	-	-
As at 31 March 2020	-	-	-
Accumulated Amortisation and Impairment			
As at 1 April 2018	-	-	-
Charge for the year	-	-	-
Impairment	-	-	-
Deletions/Adjustments	-	-	-
As at 31 March 2019	-	-	-
As at 1 April 2019	-	-	-
Charge for the year	-	-	-
Impairment	-	-	-
Deletions/Adjustments	-	-	-
As at 31 March 2020	-	-	-
Net Carrying Amount			
As at 31 March 2020	-	-	-
As at 31 March 2019	-	-	-



BHARAT COKING COAL LIMITED

(A Miniratna Company)

NOTES TO THE FINANCIAL STATEMENTS

NOTE 7 : INVESTMENTS

(₹ in Crore)

	Number of Units	NAV/FV per unit	As at	
			31.03.2020	31.03.2019
Non Current				
Other Investments				
RBI Power Bonds			-	-
TOTAL			-	-
Aggregate amount of unquoted investments:			-	-
Aggregate amount of quoted investments:			-	-
Market value of quoted investments:			-	-
Aggregate amount of impairment in value of investments:			-	-
Current				
Mutual Fund Investment				
SBI Mutual Fund	16,892.83	1,003.25	1.69	16.91
UTI Mutual Fund	22,635.58	1,019.45	2.31	9.49
TOTAL			4.00	26.40
Aggregate of unquoted investments:			-	-
Market value of Quoted Investment:			4.00	26.40
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

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 8 : LOANS

(₹ in Crore)

	As at			
	31.03.2020		31.03.2019	
Non-Current				
Other Loans				
- Secured, considered good	0.07		0.15	
- Unsecured, considered good	-		-	
- Have significant increase in credit risk	-		-	
- Credit impaired	-		-	
	0.07		0.15	
Less: Allowance for doubtful loans	-	0.07	-	0.15
TOTAL		0.07		0.15
CLASSIFICATION				
Secured, considered good		0.07		0.15
Unsecured, Considered good		-		-
Have significant increase in credit risk		-		-
Credit impaired		-		-
Current				
Other Loans				
- Secured, considered good	-		-	
- Unsecured, considered good	-		-	
- Have significant increase in credit risk	-		-	
- Credit impaired	-		-	
Less: Allowance for doubtful loans	-	-	-	-
TOTAL		-		-
CLASSIFICATION				
Secured, considered good		-		-
Unsecured, Considered good		-		-
Have significant increase in credit risk		-		-
Credit impaired		-		-



BHARAT COKING COAL LIMITED

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 : OTHER FINANCIAL ASSETS

(₹ In Crore)

	As at			
	31.03.2020		31.03.2019	
Non Current				
Bank deposits ¹		3.89		7.29
Deposits with bank under				
Mine Closure Plan ²	455.63		370.69	
Shifting & Rehabilitation Fund scheme	-	455.63	-	370.69
Receivable from Escrow Account for Mine Closure Expenses		-		-
Security Deposit for utilities	12.70		12.50	
Less :Provision for doubtful deposits	0.36	12.34	0.53	11.97
Other deposit & receivables	-		0.01	
Less: Provision	-	-	-	0.01
Other Deposits (Mine Closure Concurrent Exp) ³		234.86		-
TOTAL		706.72		389.96

Note:

1. Bank deposits represents Fixed Deposit with original maturity of more than 12 months amounting to ₹ 3.89 Crore (P/Y ₹ 7.29 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. Reconciliation of Escrow Account Balance	31.03.2020	31.03.2019
Balance in Escrow Account on opening date	370.69	290.66
Add: Balance Deposited during Current Year	60.88	61.93
Add: Interest Credited during the year	24.06	18.10
Less: Amount Withdrawn during Current Year	-	-
Balance in Escrow Account on Closing date	455.63	370.69

3. Other Deposits (Mine Closure Concurrent Exp) includes ₹ 123.76 Crore (P/Y ₹ 0.00 Crore) represents to Concurrent Expenditure incurred for Progressive Mines Closure Activities for the block period of five years starting from FY 2018-19 onwards and ₹ 111.10 Crore has been transferred from Other Deposits (Mine Closure Concurrent Exp) Non-Current due to issuance of revised guidelines from Ministry of Coal in Dec, 2019.



BHARAT COKING COAL LIMITED

(A Miniratna Company)

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 : OTHER FINANCIAL ASSETS

(₹ In Crore)

	As at			
	31.03.2020		31.03.2019	
Current				
Surplus Fund with CIL		-		-
Balance with Coal India Ltd		-		-
Receivable from Escrow Account for Mine Closure Expenses		-		-
Current Account with CIL		-		-
Current Maturities of long term loan		-		-
Accrued Interest		71.92		92.18
Claims & other receivables ^{1&2}	222.76		103.23	
Less : Provision for doubtful claims	4.95	217.81	4.99	98.24
Other Deposits (Mine Closure Concurrent Exp) ³		111.11		222.21
TOTAL		400.84		412.63

Note:

1. Claims & Other receivables includes Ex Owner Account amounting to ₹ 0.00 Crore (PY ₹ 0.02 Crore) is related to claim against private owners of pre-nationalization period.
2. Claims & Other receivables includes ₹ 56.67 Crore (P/Y ₹ 66.02 Crore) for Refund Receivable from Income Tax and ₹ 136.01 Crore (P/Y ₹ 0.00 Crore) from GST.
3. Other Deposits (Mine Closure Concurrent Exp) of ₹ 111.11 Crore (P/Y ₹ 222.21 Crore) relates to Current portion of Concurrent Expenditure incurred for Progressive Mines Closure Activities and ₹ 111.10 Crore (being 50% of Previous Year balance) has been transferred to Other Deposits (Mine Closure Concurrent Exp) Non-Current due to issuance of revised guidelines from Ministry of Coal in Dec, 2019.



BHARAT COKING COAL LIMITED

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 10 : OTHER NON-CURRENT ASSETS

(₹ In Crore)

	As at			
	31.03.2020		31.03.2019	
(i) Capital Advances	145.55		103.22	
Less : Provision for doubtful advances	4.40	141.15	4.40	98.82
(ii) Advances other than capital advances				
(a) Security Deposit for utilities	-		-	
Less :Provision for doubtful deposits	-	-	-	-
(b) Other Deposits & Advances	0.36		0.38	
Less :Provision for doubtful deposits	-	0.36	-	0.38
(c) Stripping Activity Adjustment		375.29		402.52
TOTAL		516.80		501.72



BHARAT COKING COAL LIMITED

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 11 : OTHER CURRENT ASSETS

(₹ In Crore)

		As at			
		31.03.2020		31.03.2019	
(a)	Advance for Capital	-	-	-	-
	Less : Provision for doubtful advances	-	-	-	-
(b)	Advance for Revenue	23.88	-	27.55	-
	Less : Provision for doubtful advances	1.10	22.78	1.10	26.45
(c)	Advance payment of statutory dues	55.13	-	100.36	-
	Less : Provision for Dues	-	55.13	-	100.36
(d)	Advance to Related Parties	-	-	-	-
(e)	Other Advances & Deposits	1,229.98	-	1,216.51	-
	Less : Provision for doubtful advances	-	1,229.98	-	1,216.51
(f)	Input Tax Credit Receivable	493.05	-	459.28	-
	Less: Provision	-	493.05	-	459.28
(g)	MAT Credit Entitlement	-	-	-	-
	Less: Provision	-	-	-	-
TOTAL			1,800.94		1,802.60



BHARAT COKING COAL LIMITED

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NOTES TO THE FINANCIAL STATEMENTS
NOTE 12 : INVENTORIES
(₹ In Crore)

		As at			
		31.03.2020		31.03.2019	
A.	Stock of Coal	630.50		709.83	
	Coal Under Development	-		-	
	Stock of Coal (Net)		630.50		709.83
B.	Stock of Stores & Spares (at cost)	57.90		52.82	
	Add: Stores-in-transit	5.21		5.23	
	Net Stock of Stores & Spares (at cost)		63.11		58.05
C.	Stock of Medicine at Central Hospital		2.61		1.51
D.	Workshop & Press Jobs		4.55		4.70
	TOTAL		700.77		774.09



BHARAT COKING COAL LIMITED

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Table:A

ANNEXURE TO NOTE 12

Reconciliation of closing stock of Raw Coal adopted in Accounts with Book stock as at 31.03.2020

(₹ In Crore)

(Qty.in lakh Tonne)

	Overall Stock		Non-Vendable Stock		Vendable Stock	
	Qty.	Value	Qty.	Value	Qty.	Value
1.Opening Stock as on 01.04.19	33.70	414.62	-	-	33.70	414.62
Adjustment in Opening Stock	-	-	-	-	-	-
2. Production*	277.37	8,626.92	-	-	277.37	8,626.92
3. Sub-Total	311.07	9,041.54	-	-	311.07	9,041.54
4. Off- Take :						
(A) Outside Despatch	270.25	8,142.29	-	-	270.25	8,142.29
(B) Coal feed to Washeries	15.41	509.40	-	-	15.41	509.40
(C) Own Consumption / CWIP	1.92	55.47	-	-	1.92	55.47
Sub-Total (4)	287.58	8,707.16	-	-	287.58	8,707.16
5. Derived Stock (3-4)	23.49	334.38	-	-	23.49	334.38
6. Measured Stock	23.03	327.64	-	-	23.03	327.64
7. Difference (5-6)	0.46	6.74	-	-	0.46	6.74
8. Break-up of Difference:						
(A) Excess within 5%	0.02	0.29	-	-	0.02	0.29
(B) Shortage within 5%	0.48	7.03	-	-	0.48	7.03
(C) Excess beyond 5%	-	-	-	-	-	-
(D) Shortage beyond 5%	-	-	-	-	-	-
9. Closing stock adopted in A/cs as on 31.03.2020 (6-8A+8B)	23.49	334.38	-	-	23.49	334.38

*Production quantity includes Seized Coal & Weighment gain quantity of 0.08 LT.



BHARAT COKING COAL LIMITED

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ANNEXURE TO NOTE 12

Table:B

Details of Opening Stock, Production, Offtake and Closing Stock as at 31.03.2020

(Qty.in lakh Tonne)

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)	23.07	260.69	10.63	153.93	0.82	22.15	0.20	2.26	56.60	705.54	91.32	1,144.57
Less: Write off (Non-vendable Coal)	-	-	-	-	-	-	-	-	-	-	-	-
Opening Vendable Stock (Audited)	23.07	260.69	10.63	153.93	0.82	22.15	0.20	2.26	56.60	705.54	91.32	1,144.57
Adjustment of Vendable Stock	0.08	-	(0.08)	-	-	-	-	-	-	-	-	-
Production (icnl. Seized coal)	259.54	8,083.47	17.83	543.45	6.53	494.09	-	-	8.78	306.45	292.68	9,427.46
Offtake: Despatch	245.41	7,547.43	24.84	594.86	6.63	497.28	-	-	9.69	327.99	286.57	8,967.56
Coal used for W/Coal	13.18	476.46	2.23	32.94	-	-	-	-	-	-	15.41	509.40
Own Consumption/CWIP	1.78	52.81	0.14	2.66	-	-	-	-	-	0.01	1.92	55.48
Total Offtake	260.37	8,076.70	27.21	630.46	6.63	497.28	-	-	9.69	328.00	303.90	9,532.44
Closing Stock/Book Stock	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
Shortage/Surplus (-/+ above 5%)	-	-	-	-	-	-	-	-	-	-	-	-
Closing Vendable Stock	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



BHARAT COKING COAL LIMITED

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 13 : TRADE RECEIVABLES

(₹ In Crore)

	As at			
	31.03.2020		31.03.2019	
Current				
Trade receivables ²				
- Secured, considered good ³	46.61		45.66	
- Unsecured, considered good ⁴	2,368.11		568.06	
- Have significant increase in credit risk	-		-	
- Credit impaired	739.66	3,154.38	780.09	1,393.81
Less : Allowance for bad & doubtful debts	739.66	739.66	780.09	780.09
TOTAL		2,414.72		613.72

Ageing of Trade Receivables:				
< 3 Months	1,924.90		450.82	
3-6 Months	326.74		126.12	
6 Months -1 Year	8.94		5.56	
1-2 Year	77.00		318.85	
2-3 Year	324.42		286.96	
> 3 Years	492.38	3,154.38	205.50	1,393.81
Total		3,154.38		1,393.81

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 Coal Quality Variance amounting to ₹ 5.24 Crore (Previous year ₹ 205.17 Crore)

3. Trade Receivables: Secured are secured against Bank guarantee amounting to ₹ 46.83 Crore.

4. Trade Receivables: Unsecured considered good includes an amount of ₹ 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

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 14 : CASH AND CASH EQUIVALENTS

(₹ In Crore)

		As at	
		31.03.2020	31.03.2019
(a)	Balances with Banks		
	- in Deposit Accounts	-	55.00
	- in Current Accounts		
	Interest Bearing (CLTD) ¹	60.28	36.24
	Non-Interest Bearing	(25.99)	(4.77)
	- in Cash Credit Accounts	-	-
(b)	Bank Balances outside India	-	-
(c)	Cheques, Drafts and Stamps in hand	-	0.01
(d)	Cash on hand	0.01	0.01
(e)	Cash on hand outside India	-	-
(f)	Others	-	-
	Total Cash and Cash Equivalents	34.30	86.49

Note:

1. Balance with Banks in Current accounts (Interest Bearing) includes ₹12.83 Crore (P/Y ₹ 6.93 Crore) lying in Axis bank against EMD Pool Account.

2. 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

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 15 : OTHER BANK BALANCES

(₹ In Crore)

	As at	
	31.03.2020	31.03.2019
Balances with Banks		
Deposit accounts ²⁻⁵	1,418.00	2,015.02
Deposit accounts for specific purpose ^{6&7}	5.31	-
Shifting and Rehabilitation Fund scheme	-	-
Unpaid dividend accounts	-	-
Dividend accounts	-	-
TOTAL	1,423.31	2,015.02

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 ₹ 274.15 Crore (P/Y ₹296.49 Crore) for availing Overdraft facility of ₹ 246.72 Crore with Canara Bank, Dhanbad (P/Y ₹279.00 Crore).
- Deposit Account includes Fixed Deposit of ₹ 138.37 Crore (P/Y ₹0.00 Crore) for availing Overdraft facility of ₹ 124.53 Crore with Canara Bank (Previously Syndicate Bank), Dhanbad (P/Y ₹ 0.00 Crore).
- Deposit Account includes Fixed Deposit of ₹ 271.63 Crore (P/Y ₹ 0.00 Crore) for availing Overdraft facility of ₹241.31 Crore with Punjab National Bank (Previously Oriental Bank of Commerce), Dhanbad (P/Y ₹ 0.00 Crore).
- Deposit Account includes Fixed Deposit of ₹16.18 Crore (P/Y ₹ 0.00 Crore) for availing Overdraft facility of ₹ 14.70 Crore with Indian Bank, Dhanbad (P/Y ₹0.00 Crore).
- Deposit Accounts for specific purpose includes Fixed Deposit of ₹ 2.01 Crore pledged with different Banks as margin money for Bank guarantee.
- An amount of ₹1.50 Crore. 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 ₹ 3.22 Crore. (excl. accrued interest ₹ 0.08 Crore) was further re-deposited at Canara Bank on 01.11.2019 @ 6.50% 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 ₹ 5.21 Crore has been considered as contingent liability upto 31.03.2020.



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NOTES TO THE FINANCIAL STATEMENTS

NOTE 16 : EQUITY SHARE CAPITAL

(₹ In Crore)

	As at	
	31.03.2020	31.03.2019
Authorised		
5,10,00,000 (P/Y 2,50,00,000) Equity Shares of ₹ 1000/- each ²	5,100.00	2,500.00
	5,100.00	2,500.00
Issued, Subscribed and Paid-up		
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 8,49,874) Equity Shares of ₹ 1000/- each allotted as fully paid up for consideration received other than cash ³	2,623.99	84.99
TOTAL	4,657.00	2,118.00

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 movement in the equity share capital held by Coal India Limited (100%) during the current period.
- The Authorised Equity Share Capital of the Company has been increased by reclassifying the existing authorised share capital of ₹ 5100.00 Crore due to the conversion of Preference Share Capital into Equity Share Capital duly approved by the Company in its 17th EGM held on 24th March, 2020.
- The Paid-up Equity Share Capital of the Company has been increased due to the conversion of Preference Share Capital into Equity Share Capital duly approved by the Company in its 17th EGM held on 24th March, 2020.



BHARAT COKING COAL LIMITED

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 17 : OTHER EQUITY

(₹ In Crore)

	Equity Portion of Preference Share Capital	Other Reserves		General Reserve	Retained Earnings	Other Comprehensive Income	Total
		Capital Redemption reserve	Capital reserve				
Balance as at 01.04.2018	1,057.52	-	-	140.99	(2,845.87)	158.06	(1,489.30)
Changes in accounting policy	-	-	-	-	-	-	-
Prior period errors	-	-	-	-	-	-	-
Restated balance as at 01.04.2018	1,057.52	-	-	140.99	(2,845.87)	158.06	(1,489.30)
Additions during the year	-	-	-	-	-	-	-
Adjustments during the year	-	-	-	-	-	-	-
Profit for the Period	-	-	-	-	288.77	134.85	423.62
Appropriations	-	-	-	-	-	-	-
Transfer to/from General reserve	-	-	-	-	-	-	-
Transfer to/from Other reserves	-	-	-	-	-	-	-
Interim Dividend	-	-	-	-	-	-	-
Final Dividend	-	-	-	-	-	-	-
Corporate Dividend tax	-	-	-	-	-	-	-
Balance as at 31.03.2019	1,057.52	-	-	140.99	(2,557.10)	292.91	(1,065.68)
Balance as at 01.04.2019	1,057.52	-	-	140.99	(2,557.10)	292.91	(1,065.68)
Additions during the year	-	-	-	-	-	-	-
Adjustments during the year	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-
Profit for the Period	-	-	-	-	918.68	(212.34)	706.34
Appropriations	-	-	-	-	-	-	-
Transfer to/from General reserve	-	-	-	-	-	-	-
Transfer to/from Retained Earnings	(1,057.52)	-	-	-	1,057.52	-	-
Interim Dividend	-	-	-	-	-	-	-
Final Dividend	-	-	-	-	-	-	-
Corporate Dividend tax	-	-	-	-	-	-	-
Buyback of Equity Shares	-	-	-	-	-	-	-
Tax on Buyback	-	-	-	-	-	-	-
Balance as at 31.03.2020	-	-	-	140.99	(580.90)	80.57	(359.34)

Note:

On conversion of Preference Shares into Equity Shares, Equity Portion of Preference Share Capital of ₹ 1057.52 Crore has been transferred to Retained Earnings within Other Equity.



BHARAT COKING COAL LIMITED

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 18 : BORROWINGS

(₹ In Crore)

	As at	
	31.03.2020	31.03.2019
Non-Current		
Term Loans		
-From Banks	-	-
-From Other Parties	-	-
Liability Component of Compound Financial Instrument (Preference Shares)	-	2,350.92
Other Loans	-	-
TOTAL	-	2,350.92
CLASSIFICATION		
Secured	-	-
Unsecured	-	2,350.92
Current		
Loans repayable on demand		
From Banks (Overdraft facility) ²	583.07	-
From Other Parties	-	-
Liability Component of Compound Financial Instrument (Preference Shares)	-	-
Other Loans	-	-
TOTAL	583.07	-
CLASSIFICATION		
Secured	583.07	-
Unsecured	-	-

Note:

1. Working Capital Consortium Agreement entered into by CIL with SBI Consortium for Working Capital facilities aggregating a sum of ₹ 535 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 ₹ 535 crore. Total Non-Fund Based Facility utilised by BCCL to the tune of ₹ 127.20 crore and Fund Based Facility is un-utilised as on 31.03.2020.

2. Secured Overdraft facility ₹ 627.26 crore (utilised ₹ 583.07 Crore) from banks secured by lien on Fixed Deposits of ₹ 700.33 crore.



BHARAT COKING COAL LIMITED

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 19 :TRADE PAYABLES

(₹ In Crore)

	As at	
	31.03.2020	31.03.2019
Current		
Trade Payables for Micro, Small and Medium Enterprises	2.35	1.45
Other Trade Payables for		
-Stores and Spares	77.87	72.41
-Power and Fuel ¹	72.36	140.35
-Salary, Wages & Allowances	667.63	717.11
-Other expenses	815.24	735.27
TOTAL	1,635.45	1,666.59

Note:

Total outstanding dues of Micro & Small Enterprises		
1. Principal & Interest amount remaining unpaid but not due	2.35	1.45
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, untill 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 Trade Payables pending final reconciliation.



BHARAT COKING COAL LIMITED

(A Miniratna Company)

NOTES TO THE FINANCIAL STATEMENTS

NOTE 20 : OTHER FINANCIAL LIABILITIES

(₹ In Crore)

	As at	
	31.03.2020	31.03.2019
Non Current		
Security Deposits	81.28	75.76
Earnest Money	-	0.25
Others	7.17	6.26
TOTAL	88.45	82.27
Current		
Surplus Fund from Subsidiaries	-	-
Current Account with		
- CIL	272.94	306.87
- IICM	-	-
Current maturities of long-term debt	-	-
Unpaid dividends	-	-
Security Deposits	175.88	188.37
Earnest Money	43.71	88.62
Capital Expenditure	170.39	102.85
Others	108.76	86.71
TOTAL	771.68	773.42



BHARAT COKING COAL LIMITED

(A Miniratna Company)

NOTES TO THE FINANCIAL STATEMENTS

NOTE 21 : PROVISIONS

(₹ In Crore)

	As at	
	31.03.2020	31.03.2019
Non Current		
Employee Benefits		
- Gratuity	568.67	137.25
- Leave Encashment	576.46	293.68
- Other Employee Benefits	207.26	121.51
Site Restoration /Mine Closure	424.76	473.86
Stripping Activity Adjustment	-	-
Others	-	-
TOTAL	1,777.15	1,026.30

“Note: 1. 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 year by unwinding the discount to arrive at the provision as on 31.03.2020.”

	As at	
	31.03.2020	31.03.2019
Current		
Employee Benefits		
- Gratuity	402.86	388.17
- Leave Encashment	60.34	57.63
- Ex- Gratia	289.24	282.83
- Performance Related Pay	161.94	120.03
- Other Employee Benefits	65.06	112.20
Site Restoration /Mine Closure	-	-
Others	-	-
TOTAL	979.44	960.86

1. Reconciliation of Reclamation of Land/ Site restoraion /Mine Closure :		
Gross value of Site Restoration Provision on Opening date	473.86	396.97
Add: Provision for Capitalisation/Adjustment during the year	(80.18)	51.65
Add: Unwinding of discount charged For Current Year	31.08	25.24
Mine Closure Provision on Closing date	424.76	473.86



BHARAT COKING COAL LIMITED

(A Miniratna Company)

NOTES TO THE FINANCIAL STATEMENTS

NOTE 22 : OTHER NON CURRENT LIABILITIES

(₹ In Crore)

	As at	
	31.03.2020	31.03.2019
Shifting & Rehabilitation Fund	-	-
Deferred Income	5.01	5.70
TOTAL	5.01	5.70

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 ₹ 0.82 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

(₹ In Crore)

	As at	
	31.03.2020	31.03.2019
Statutory Dues ^{1&2}	883.24	775.89
Advance for Coal Import	-	-
Advance from customers / others	741.30	1,527.47
Cess Equalization Account	-	-
Others liabilities	613.95	491.84
TOTAL	2,238.49	2,795.20

Note:

1) Statutory Dues is net of receivable and payable.

2) Statutory Dues include Bazaar Fee amounting to ₹ 125.79 Cr. as on 31.03.2020 (P/Yr ₹ 117.69 Cr) which includes (i) total liability accrued during the period from Jan-March 2020 amounting to ₹ 21.82 Crore and (ii) un-realised amount of Bazaar Fee upto March, 2020 from SAIL not yet paid ₹ 103.97 Crore. Realised amount of Bazaar Fee against billing upto 31.12.2019 amounting to ₹ 608.05 Crore has been released to Mining Area Development Authority (MADA) upto 31.03.2020 so far.



BHARAT COKING COAL LIMITED

(A Miniratna Company)

NOTES TO THE FINANCIAL STATEMENTS

NOTE 24 : REVENUE FROM OPERATIONS

(₹ in Crore)

		Year Ended	
		31.03.2020	31.03.2019
A.	Sale of Coal	12,224.47	12,899.98
	Less : Statutory Levies	3,256.91	3,522.30
	Sales- Net of statutory levies (A)	8,967.56	9,377.68
B.	Other Operating Revenue		
	Subsidy for Sand Stowing & Protective Works	-	(0.82)
	Loading and additional transportation charges	330.93	346.59
	Less : Statutory Levies	15.76	16.52
	Evacuation facilitating Charges	150.44	176.35
	Less: Statutory Levies	7.16	8.40
	Other Operating Revenue (Net of stat levies) (B)	458.45	497.20
	Revenue from Operations (A+B)	9,426.01	9,874.88

Note:

1) Sales include Performance incentive claims of ₹ 30.05 Crores (P/Y ₹ 4.16 Crores) under FSA from Power Companies customers. This is recognised at the year end.

2) Raw Coal Sale is adjusted for grade slippage of ₹ (-)169.31 Crores (P/Y ₹ 59.07 Crores) due to debit/credit note issued/ being issued to the parties.

3) Raw Coal Sale includes E-Auction quantity of 42.62 LT (P/Y 81.20 LT) and E-Auction gain of ₹ 352.14 Crores (P/Y ₹ 791.79 Crores).

4) Adjustment for Coal Quality Variance amounting to ₹ -199.93 Crore (P/Y ₹ -126.84 Crore) is net off Provision made ₹ 6.67 Crore (P/Y ₹ 319.01 Crore) and Provision reversed ₹ 206.60 Crore (P/Y ₹ 445.85 Crore) against estimated Coal Quality Variance.

5) Disaggregated Revenue as per Ind AS 115 has been given in Additional Notes to Financial Statements (Note No 38) vide item no. 1.11.4.



BHARAT COKING COAL LIMITED

(A Miniratna Company)

NOTES TO THE FINANCIAL STATEMENTS

NOTE 25 : OTHER INCOME

(₹ In Crore)

	Year Ended	
	31.03.2020	31.03.2019
Interest Income	159.24	153.18
Dividend Income	4.13	25.63
Others		
Apex Charges	-	-
Profit on Sale of Assets	1.99	11.84
Gain on Foreign exchange Transactions	-	-
Lease Rent	2.91	2.53
Liability / Provision Write Backs	259.92	139.21
Miscellaneous Income	116.80	40.49
TOTAL	544.99	372.88

NOTES TO THE FINANCIAL STATEMENTS

NOTE 26 : COST OF MATERIALS CONSUMED

(₹ In Crore)

	Year Ended	
	31.03.2020	31.03.2019
Explosives	139.12	180.55
Timber	2.10	3.38
Oil & Lubricants	165.22	236.13
HEMM Spares	46.15	45.76
Other Consumable Stores & Spares	44.56	51.96
TOTAL	397.15	517.78



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

(₹ In Crore)

	Year Ended	
	31.03.2020	31.03.2019
Opening Stock of Coal	709.83	968.47
Closing Stock of Coal	630.50	709.83
Change in Inventory of Coal (A)	79.33	258.64
Opening Stock of Workshop made finished goods, WIP and Press Jobs	4.70	4.41
Closing Stock of Workshop made finished goods, WIP and Press Jobs	4.55	4.70
Change in Inventory of Workshop (B)	0.15	(0.29)
Change in Inventory of Stock in trade (A+B){Decretion / (Accretion)}	79.48	258.35

NOTES TO THE FINANCIAL STATEMENTS

NOTE 28 : EMPLOYEE BENEFITS EXPENSES

(₹ In Crore)

	Year Ended	
	31.03.2020	31.03.2019
Salary and Wages (incl. Allowances and Bonus etc.)	4,155.12	4,183.93
Contribution to P.F. & Other Funds	1,288.21	1,408.42
Staff Welfare Expenses	318.02	274.60
TOTAL	5,761.35	5,866.95



BHARAT COKING COAL LIMITED

(A Miniratna Company)

NOTES TO THE FINANCIAL STATEMENTS

NOTE 29 : CORPORATE SOCIAL RESPONSIBILITY EXPENSE

(₹ In Crore)

	Year Ended	
	31.03.2020	31.03.2019
CSR Expenses	6.01	1.43
TOTAL	6.01	1.43

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 ₹ 6.21, whichever is higher comes to ₹ 6.21 crore for FY 2019-20.”

A) The amount spent during the period:

Particulars	Amount (₹ in Crore)		
	In cash	Yet to be paid in cash	Total
(i) On Construction/ Acquisition of any Asset	-	-	-
(ii) On purposes other than (i)	5.37	0.64	6.01

B) The break-up of above expenses in various heads as specified in Schedule -VII is as under:

SL No.	Particulars	Amount
		(₹ in Crore)
1.	a) Eradication of hunger, poverty & malnutrition, b) Promotion of preventive health care and sanitation and c) Availability of safe drinking water.	3.36
2.	Promotion of education, employment enhancing vocational skills & livelihood enhancement projects.	2.65
3.	a) Protection of National Heritage, Art & Culture b) Restoration of building and sites of historical importance and works of Art, c) Setting up public libraries and d) Promotion and development of Arts and Handicrafts	
4.	a) Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry & conservation of natural resources and b) Maintaining quality of soil, air and water	
5.	Rural Development Projects	



BHARAT COKING COAL LIMITED

(A Miniratna Company)

NOTES TO THE FINANCIAL STATEMENTS

NOTE 30 : REPAIRS

(₹ In Crore)

	Year Ended	
	31.03.2020	31.03.2019
Building	37.63	53.85
Plant & Machinery	161.38	167.53
Others	2.48	3.11
TOTAL	201.49	224.49

NOTES TO THE FINANCIAL STATEMENTS

NOTE 31 : CONTRACTUAL EXPENSES

(₹ In Crore)

	Year Ended	
	31.03.2020	31.03.2019
Transportation Charges	199.76	207.23
Wagon Loading	20.00	28.69
Hiring of Plant and Equipments	866.91	996.06
Other Contractual Work	124.83	80.59
TOTAL	1,211.50	1,312.57

NOTES TO THE FINANCIAL STATEMENTS

NOTE 32 : FINANCE COSTS

(₹ In Crore)

	Year Ended	
	31.03.2020	31.03.2019
Interest Expenses		
Borrowings	189.47	174.14
Unwinding of discounts	31.08	25.24
Others	1.28	1.28
TOTAL	221.83	200.66

**BHARAT COKING COAL LIMITED****(A Miniratna Company)****NOTES TO THE FINANCIAL STATEMENTS****NOTE 33 : PROVISIONS****(₹ In Crore)**

	Year Ended	
	31.03.2020	31.03.2019
(A) Provision made for		
Doubtful debts	180.80	42.87
Doubtful Advances & Claims	-	0.02
Stores & Spares	2.90	2.72
Others	2.95	3.84
TOTAL (A)	186.65	49.45
(B) Allowance/ Provision Reversal		
Doubtful debts	221.23	9.71
Doubtful Advances & Claims	0.02	0.28
Stores & Spares	0.49	0.54
Others	0.02	-
TOTAL (B)	221.76	10.53
TOTAL (A-B)	(35.11)	38.92

NOTES TO THE FINANCIAL STATEMENTS**NOTE 34 : WRITE OFF (Net of past provisions)****(₹ In Crore)**

	Year Ended			
	31.03.2020		31.03.2019	
Doubtful debts	-		-	
Less :- Provided earlier	-	-	-	-
Doubtful advances	1.26		0.89	
Less :- Provided earlier	0.19	1.07	0.04	0.85
Others	-		-	
Less :- Provided earlier	-	-	-	-
TOTAL		1.07		0.85



BHARAT COKING COAL LIMITED

(A Miniratna Company)

NOTES TO THE FINANCIAL STATEMENTS

NOTE 35 : OTHER EXPENSES

(₹ In Crore)

	Year Ended	
	31.03.2020	31.03.2019
Travelling expenses	13.06	8.98
Training Expenses	5.14	5.90
Telephone & Postage	11.56	10.11
Advertisement & Publicity	4.62	4.54
Freight Charges	10.10	15.40
Demurrage	38.69	20.16
Security Expenses	247.87	230.38
Service Charges of CIL	27.73	31.04
Hire Charges	31.01	28.53
CMPDI Expenses	25.42	21.50
Legal Expenses	3.87	3.74
Consultancy Charges	0.81	1.88
Under/Over Loading Charges	54.61	119.13
Loss on Sale/Discard/Surveyed of Assets	1.77	0.96
Auditor's Remuneration & Expenses		
- For Audit Fees	0.45	0.18
- For Taxation Matters	0.02	0.02
- For Other Services	-	0.13
- For Reimbursement of Exps.	0.22	0.11
Internal & Other Audit Expenses	2.58	2.59
Rehabilitation Charges	17.29	19.87
Rent	-	-
Rates & Taxes	116.93	102.09
Insurance	1.33	1.27
Loss on Exchange Rate Variance	-	-
Rescue/Safety Expenses	0.74	0.78
Dead Rent/Surface Rent	1.99	1.52
Siding Maintenance Charges	5.42	29.67
R & D expenses	-	-
Environmental & Tree Plantation Expenses	1.81	1.96
Expenses on Buyback of Shares	-	-
Miscellaneous expenses	29.10	24.93
TOTAL	654.14	687.37



BHARAT COKING COAL LIMITED

(A Miniratna Company)

NOTES TO THE FINANCIAL STATEMENTS

NOTE 36 : TAX EXPENSE

(₹ In Crore)

	Year Ended	
	31.03.2020	31.03.2019
Current Year	-	-
Deferred tax	72.09	307.32
MAT Credit Entitlement	-	-
Earlier Years	0.35	(39.04)
TOTAL	72.44	268.28

Reconciliation of tax Expenses and the accounting profit multiplied by India's domestic Tax rate for 31.03.2020

(₹ In Crore)

	31.03.2020	31.03.2019
Profit/(Loss) before tax	991.12	557.05
At Income tax rate of	31.20%	31.20%
Income Tax Expenses	309.23	173.80
Less: Tax on Exempted Income	1.29	8.00
Add: Tax on Provisions (net of write back)	(30.25)	(16.59)
Add: Tax on CSR Expenses	1.88	0.45
Less: Brought Forward Losses	874.59	820.55
Add: Tax on Unwinding of discount	68.38	62.21
Less: Tax on Funding to various Funds	37.05	250.56
Add: Tax on non-deductible expenses/(Income) (net)	9.28	49.75
Income Tax Expenses as per normal provision of tax (A)	(554.42)	(809.49)
Income tax under MAT provisions (Sec 115JB) [B]	-	-
Tax Payable higher of A/B	0.00	0.00
Adjustment in respect of current income tax of previous year	0.35	(39.04)
MAT Credit Entitlement	-	-
Deferred Tax Liability/(Asset)	72.09	307.32
Income Tax Expenses reported in statement of Profit & Loss	72.44	268.28
Effective Income Tax Rate :	7.31%	48.16%

Deferred tax relates to following:

	(₹ In Crore)	
	31.03.2020	31.03.2019
Deferred Tax Liability:		
Related to Property, Plant and Equipment	(53.42)	(56.67)
Others	70.81	37.17
Total Deferred Tax Liability	17.39	(19.50)
Deferred Tax Asset:		
Related to Trade Receivables, claims, etc.	254.56	328.87
Employee Benefits	303.12	200.77
Others	33.06	-
Total Deferred Tax Asset	590.74	529.64
Net Deferred Tax Asset	573.35	549.14

NOTES TO THE FINANCIAL STATEMENTS

NOTE 37 : OTHER COMPREHENSIVE INCOME

		(₹ In Crore)	
		Year Ended	
		31.03.2020	31.03.2019
(A)	(i) Items that will not be reclassified to profit or loss		
	Remeasurement of defined benefit plans	(308.64)	134.85
		(308.64)	134.85
	(ii) Income tax relating to items that will not be reclassified to profit or loss		
	Remeasurement of defined benefit plans	(96.30)	-
		(96.30)	-
	TOTAL (A)	(212.34)	134.85
(B)	(i) Items that will be reclassified to profit or loss		
	Share of OCI in Joint ventures	-	-
		-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss		
	Share of OCI in Joint ventures	-	-
		-	-
	TOTAL (B)	-	-
	TOTAL (A+B)	(212.34)	134.85

**BHARAT COKING COAL LIMITED, DHANBAD**

(A Mini Ratna Company)

ADDITIONAL NOTES TO FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31st MARCH, 2020****(NOTE 38)****1. APPLICABILITY OF INDIAN ACCOUNTING STANDARDS****1.1. 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). There is a change in Useful life of Plant and Equipment's as previously it was 5-15 years and revised stands at 5-30 years.

Further, Materiality limit has been changed to 1% of Total Revenue from Operations (net of statutory levies) of the Company from 1% of Total Income from Operations of the CIL Consolidated for providing more relevant information to the users.

Also, Method of calculation of cost of inventories (Stock of Coal) has been changed to Weighted Average method from FIFO method for providing more relevant information to the users. However, there has been insignificant impact on valuation of Closing Stock of Previous Year 2018-19, hence reported figures for previous year has not been restated. The impact of such change in accounting policy for the FY 2019-20 results in reduction in the value of inventories by ₹ 4.79 Crore.

1.2. EVENTS OCCURRING AFTER THE REPORTING PERIOD (IND AS 10)

No adjusting or non-adjusting events occurred after the reporting period.

1.3. INCOME TAXES (IND AS-12) (NOTE 36 & 37)

No Provision has been made for the Year ended 31st March, 2020 for tax Expenses due to brought forward of taxable loss. Adjustment for Net Deferred Tax Asset (DTA) for the Year ended 31st March, 2020 amounting to ₹ 24.21 Crore has been made.

Taxation Laws (Amendment) Ordinance, 2019, no. 15 of 2019 came into effect w.e.f. 20.09.2019 and a new section 115BAA have been inserted which states that a domestic company at its option can pay a lower corporate income tax rate of 22% in place of 30%.

The option is to be exercised in a prescribed manner by the company for FY 2019-20 on or before 30.09.2020. Option for lower rate of tax once exercised, cannot be subsequently withdrawn and shall apply to all subsequent years.

Set-off of brought forward unabsorbed depreciation to the extent of additional depreciation amounting to ₹ 39.94 crore included in it shall be deferred to future years, if the option of lower rate of tax u/s 115BAA is exercised. So, the same shall be allowable as normal depreciation expenditure in future years. Also MAT will not be payable by a company which opts for option of lower rate of tax.

Presently for FY 2019-20, BCCL has no cash tax outflow due to carry forward business loss & unabsorbed depreciation.

The timing for opting for the lower tax rate will play an important role taking into consideration the restrictions imposed by the provisions of new inserted Section 115BAA of the I.T. Act.

In view of the above, no switch over in tax rate at this juncture is considered and the existing tax rate of 30% for accounting for tax provision including deferred tax for the Year ended 31st March, 2020 has been continued.

1.4. LEASES (IND AS-116) (NOTE 25)

The Company (CV Area) had leased out 2nd line of Damagoria Railway Siding to Maithon Power Limited (MPL) for the extended period from 01.04.2019 to 31.03.2020 at a Lease Rent of ₹ 2.91 Crore. Details of the said asset under lease as on 31st March, 2020 are given below:-

[₹ In Crore]

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.

Vide Notification of Ministry of Corporate Affairs dated 30th March, 2019 Indian Accounting Standard (Ind AS) 116, Leases has become effective for the company from 01.04.2019 replacing Ind AS 17, Leases. The accounting policy on leases has been changed as per Ind AS 116. The principal change of Ind AS 116, Leases is change in the accounting treatment by lessees of leases currently classified as operating leases. Lease agreements have given rise to the recognition of a right-of-use asset and a lease liability for future lease payments in case of company being lessee.

On Transition Company has followed cumulative method i.e. recognized the cumulative effect of initially applying this Standard as an adjustment to the opening balance of retained earnings and ₹ NIL crore has been adjusted to the opening retained earnings. For calculation of the lease liability recognized in the balance sheet NIL % has been used as lessee's incremental borrowing rate.

Lease liability commitment regarding operating lease as on 31.03.2020, discounted using above lessee's incremental borrowing rate were ₹ NIL Crore whereas lease liability as on 01.04.2019 recognized in the Balance sheet is ₹ NIL Crore.

1.5. EMPLOYEE BENEFITS (IND AS-19) (NOTE 21, 23 & 28)

1.5.1. PROVIDENT FUND:

Company pays fixed contribution towards Provident Fund and Pension Fund at pre-determined rates to a separate trust named Coal Mines Provident Fund (CMPF), which invests the fund in permitted securities. The contribution towards the fund during the period is ₹ 647.57 Crore (Previous Year ₹ 784.26 Crore) has been recognized in the Statement of Profit & Loss (Note 28).

1.5.2. THE COMPANY OPERATES FOLLOWING DEFINED BENEFIT PLANS AS FOLLOWS WHICH ARE VALUED ON ACTUARIAL BASIS:

- (a) Funded- Gratuity, Leave Encashment and Medical Benefits (Partially)
- (b) Unfunded - Life Cover Scheme, Settlement Allowance, Company Personal Accident Insurance, Leave Travel Concession and Compensation to dependent on Mine Accident Benefits

1.5.3. The Actuarial Liability for the Year ended 31.03.2020 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 31st March, 2020

Total employee benefits liability as on Balance Sheet date based on above is ₹ 4387.31 Crore. The amount under aforesaid heads charged to Revenue Account for the period ending 31st March, 2020 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 31st March, 2020.

Head-wise details are mentioned below:

[₹ In Crore]

Head	Opening Actuarial Provision as on 1 st April, 2019	Incremental/ (Decremental) Provision	Closing Actuarial Provision as on 31 st March, 2020
Gratuity	3107.97	283.64	3391.61
Earned Leave	519.05	65.31	584.36
Half Pay Leave	53.99	7.90	61.89
Life Cover Scheme	12.23	10.72	22.95
Settlement/Settling- in Allowance (Executive)	7.41	0.43	7.84
Settlement/Settling- in Allowance (Non-Executive)	21.91	0.58	22.49
Group Personal Accident Insurance Scheme	0.12	0.01	0.13
LTC / LTC/ RRF	37.51	8.23	45.74
Medical Benefit (existing Executives)	48.42	13.38	61.80
Medical Benefit (Non Executives)	13.79	44.81	58.60
Medical Benefit (Post Retirement) for Executives	98.20	21.54	119.74
Mines Accident Benefit (Non Executives)	27.34	(-)17.18	10.16
TOTAL	3947.94	439.37	4387.31

1.5.4: 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: -

1.5.4.1. ACTUARIAL VALUATION OF GRATUITY LIABILITY AS AT 31.03.2020

TABLE 1: DISCLOSURE ITEM
TABLE SHOWING CHANGES IN PRESENT VALUE OF OBLIGATIONS:

(₹ in Crore)

Particulars	As at 31.03.2020	As at 31.03.2019
Present Value of obligation as on last valuation	3107.97	3134.02
Current Service Cost	144.70	126.52
Interest Cost	193.22	226.82
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	206.34	32.96
Actuarial gain/loss on obligations due to Change in Demographic assumption	0.00	0.00
Actuarial gain/loss on obligations due to Unexpected Experience	100.24	(-)152.84
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	360.86	259.51
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	3391.61	3107.97

TABLE 2: DISCLOSURE ITEM
TABLE SHOWING CHANGES IN FAIR VALUE OF PLAN ASSETS:

(₹ in Crore)

Particulars	As at 31.03.2020	As at 31.03.2019
Fair value of Plan Assets at Beginning of period	2582.55	1997.22
Interest Income	170.45	150.79
Employer Contributions	30.00	679.08
Participant Contributions	0.00	0.00
Acquisition/Business Combination	0.00	0.00
Settlement Cost	0.00	0.00
Benefits Paid	360.86	259.51

Particulars	As at 31.03.2020	As at 31.03.2019
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	(-)2.06	14.97
Fair value of Plan Assets at End of measurement period	2420.08	2582.55

TABLE 3: DISCLOSURE ITEM
TABLE SHOWING RECONCILIATION TO BALANCE SHEET

(₹in Crore)

Particulars	As at 31.03.2020	As at 31.03.2019
Funded Status	(-)971.53	(-)525.42
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	2420.08	2582.55
Fund Liability	3391.61	3107.97

TABLE 4: DISCLOSURE ITEM
TABLE SHOWING PLAN ASSUMPTIONS:

Particulars	As at 31.03.2020	As at 31.03.2019
Discount Rate	6.60%	7.55%
Expected Return on Plan Asset	6.60%	7.55%
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 2006-2008 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:**

(₹in Crore)

Particulars	As at 31.03.2020	As at 31.03.2019
Current Service Cost	144.70	126.52
Past Service Cost(vested)	0.00	0.00
Past Service Cost(Non-Vested)	0.00	0.00
Net Interest Cost	22.77	76.03
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)	167.47	202.55

TABLE 6: DISCLOSURE ITEM**TABLE SHOWING OTHER COMPREHENSIVE INCOME:**

(₹in Crore)

Particulars	As at 31.03.2020	As at 31.03.2019
Actuarial gain/loss on obligations due to Change in Financial Assumption	206.34	32.96
Actuarial gain/loss on obligations due to Change in Demographic assumption	0.00	0.00
Actuarial gain/loss on obligations due to Unexpected Experience	100.24	(-)152.84
Actuarial gain/loss on obligations due to Other reason	0.00	0.00
Total Actuarial (gain)/losses	306.58	(-)119.88
Return on Plan Asset, Excluding Interest Income	(-)2.06	14.97
The effect of asset ceiling	0.00	0.00
Balance at the end of the Period	308.64	(-)134.85
Net(Income)/Expense for the Period Recognized in OCI	308.64	(-)134.85

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	0.000984
30	0.001056
35	0.001282
40	0.001803
45	0.002874
50	0.004946
55	0.007888
60	0.011534
65	0.0170085
70	0.0258545

TABLE 10: DISCLOSURE ITEM
TABLE SHOWING SENSITIVITY ANALYSIS

(₹ in Crore)

Sensitivity Analysis	31.03.2020	
	Increase	Decrease
Discount Rate (-/+ 0.5%)	3277.89	3512.45
%Change Compared to base due to sensitivity	(-)3.353%	3.563%
Salary Growth (-/+ 0.5%)	3451.34	3325.37
%Change Compared to base due to sensitivity	1.761%	(-)1.953%
Attrition Rate (-/+ 0.5%)	3394.36	3388.86
%Change Compared to base due to sensitivity	0.081%	(-)0.081%
Mortality Rate (-/+ 10%)	3411.08	3372.14
%Change Compared to base due to sensitivity	0.574%	(-)0.574%

TABLE 11: DISCLOSURE ITEM
TABLE SHOWING CASH FLOW INFORMATION

(₹ in Crore)

Next Year Total (Expected)	3275.13
Minimum Funding Requirements	1114.31
Company's Discretion	0.00

TABLE 12: DISCLOSURE ITEM
TABLE SHOWING BENEFIT INFORMATION ESTIMATED FUTURE PAYMENTS (PAST SERVICE)

Year	(₹ in Crore)
1	416.98
2	352.15
3	344.24
4	343.68
5	363.14
6 to 10	1658.78
More than 10 years	2304.90
Total Undiscounted Payments Past and Future Service	0.00
Total Undiscounted Payments related to Past Service	5783.87
Less Discount For Interest	2392.26
Projected Benefit Obligation	3391.61

TABLE 13: DISCLOSURE ITEM
TABLE SHOWING OUTLOOK NEXT YEAR COMPONENTS OF NET PERIODIC BENEFIT COST NEXT YEAR

	(₹ in Crore)
Current service Cost (Employer portion Only) Next period	144.00
Interest Cost next period	199.39
Expected Return on Plan Asset	213.15
Unrecognized past service Cost	0.00
Unrecognized actuarial/gain loss at the end of the period	0.00
Settlement Cost	0.00
Curtailment Cost	0.00
other(Actuarial Gain/loss)	0.00
Benefit Cost	130.24

TABLE 14: DISCLOSURE ITEM
TABLE SHOWING BIFURCATION OF NET LIABILITY

		(₹in Crore)
Particulars	As at 31.03.2020	As at 31.03.2019
Current liability	403.87	389.90
Non-Current Liability	2987.74	2718.07
Net Liability	3391.61	3107.97

1.5.4.1.1 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, 2020 is as follows:

[₹ in Crore]

Particulars	As at 31.03.2020	As at 31.03.2019
Opening Balance at the beginning of the Year	2582.55	1997.22
Add: Investment during the Year	30.00	679.08
Add: Interest earned during the Year	185.92	194.78
Less: Net Premium charged by LIC for the Year	17.53	29.02
Less: Gratuity Fund released by LIC during the Year	360.86	259.51
Closing Balance at the end of the Year	2420.08	2582.55

1.5.4.2. ACTUARIAL VALUATION OF LEAVE ENCASHMENT BENEFIT AS AT 31.03.2020 (EL/HPL)

TABLE 1: DISCLOSURE ITEM
TABLE SHOWING CHANGES IN PRESENT VALUE OF OBLIGATIONS:

(₹ in Crore)

Particulars	As at 31.03.2020	As at 31.03.2019
Present Value of obligation as on last valuation	573.04	536.90
Current Service Cost	85.37	75.16
Interest Cost	27.13	36.38
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	46.43	6.95
Actuarial gain/loss on obligations due to Change in Demographic assumption	0.00	0.00
Actuarial gain/loss on obligations due to Unexpected Experience	238.28	27.86
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	324.00	110.21
Acquisition Adjustment	0.00	0.00
Disposal/Transfer of Obligation	0.00	0.00
Curtailement 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	646.25	573.04

TABLE 2: DISCLOSURE ITEM
TABLE SHOWING CHANGES IN FAIR VALUE OF PLAN ASSETS

(₹ in Crore)

Particulars	As at 31.03.2020	As at 31.03.2019
Fair value of Plan Assets at Beginning of period	221.73	133.37
Interest Income	14.63	10.07
Employer Contributions	105.00	185.21
Participant Contributions	0.00	0.00
Acquisition/Business Combination	0.00	0.00
Settlement Cost	0.00	0.00
Benefits Paid	324.00	110.21
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	(-)7.91	3.29
Fair value of Plan Assets at End of measurement period	9.45	221.73

TABLE 3: DISCLOSURE ITEM
TABLE SHOWING RECONCILIATION TO BALANCE SHEET

(₹ in Crore)

Particulars	As at 31.03.2020	As at 31.03.2019
Funded Status	(-)636.80	(-)351.31
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	9.45	221.73
Fund Liability	646.25	573.04

TABLE 4: DISCLOSURE ITEM
TABLE SHOWING PLAN ASSUMPTIONS:

Particulars	As at 31.03.2020	As at 31.03.2019
Discount Rate	6.60%	7.55%
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

Particulars	As at 31.03.2020	As at 31.03.2019
Mortality Table	IALM(2006-08) 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:

(₹in Crore)

Particulars	As at 31.03.2020	As at 31.03.2019
Current Service Cost	85.37	75.16
Past Service Cost(vested)	0.00	0.00
Past Service Cost(Non-Vested)	0.00	0.00
Net Interest Cost	12.50	26.31
Cost(Loss)/(Gain) on settlement	0.00	0.00
Cost(Loss)/(Gain) on curtailment	0.00	0.00
Net Actuarial Gain/ loss	292.63	31.52
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)	390.50	132.99

TABLE 6: DISCLOSURE ITEM

TABLE SHOWING OTHER COMPREHENSIVE INCOME (NOT APPLICABLE)

TABLE 7: DISCLOSURE ITEM

TABLE SHOWING MORTALITY PERIOD

Age	Mortality (Per Annum)
25	0.000984
30	0.001056
35	0.001282
40	0.001803
45	0.002874
50	0.004946
55	0.007888
60	0.011534
65	0.0170085
70	0.0258545

TABLE 8: DISCLOSURE ITEM
TABLE SHOWING SENSITIVITY ANALYSIS

(₹in Crore)

Sensitivity Analysis	31.03.2020	
	Increase	Decrease
Discount Rate (-/+ 0.5%)	620.32	674.20
%Change Compared to base due to sensitivity	(-)4.012%	4.325%
Salary Growth (-/+ 0.5%)	673.80	620.44
%Change Compared to base due to sensitivity	4.264%	(-)3.994%
Attrition Rate (-/+ 0.5%)	647.84	644.65
%Change Compared to base due to sensitivity	0.247%	(-)0.247%
Mortality Rate (-/+ 10%)	649.92	642.58
%Change Compared to base due to sensitivity	0.568%	(-)0.568%

TABLE 9: DISCLOSURE ITEM
TABLE SHOWING BENEFIT INFORMATION ESTIMATED FUTURE PAYMENTS

Year	(₹in Crore)
1	62.67
2	59.44
3	57.00
4	58.54
5	63.39
6 to 10	298.43
More than 10 years	668.94
Total Undiscounted Payments Past and Future Service	0.00
Total Undiscounted Payments related to Past Service	1268.41
Less Discount For Interest	622.16
Projected Benefit Obligation	646.25

TABLE 10: DISCLOSURE ITEM
TABLE SHOWING BIFURCATION OF NET LIABILITY

(₹in Crore)

Particulars	As at 31.03.2020	As at 31.03.2019
Current liability	60.70	58.25
Non-Current Liability	585.55	514.79
Net Liability	646.25	573.04

1.5.4.2.1 LEAVE ENCASHMENT FUNDING

Coal India Board accorded its approval in the 322nd 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:

[₹ in Crore]

Particulars	As at 31.03.2020	As at 31.03.2019
Opening Balance at the beginning of the Year	221.73	133.37
Add: Investment during the Year	105.00	120.00
Add: Interest earned during the Year	7.14	14.14
Less: Net Charges paid to LIC for the Year	0.42	0.78
Less: Fund released by LIC during the Year	324.00	45.00
Closing Balance at the end of the Year	9.45	221.73

1.5.4.3 POST RETIREMENT MEDICARE SCHEME FUNDING

As per para 13 of the OM No. CIL/C-5A(vi)/005/35/1210 dated 2/7th May 2009, superannuation benefit equivalent of 4% of Basic and DA would be contributed to a separate fund/trust for Post-Retirement Medicare Scheme in respect of Board level and below Board level executives of CIL and its subsidiary companies with effect from 01st January 2007. Coal India Board accorded its approval in its 249th meeting held on 18th September 2012 for creation of consolidated centralized corpus based on actuarial valuation to cover the benefits for the executives who retired prior to 01.01.2007. The trust deed for "Coal India Executives Superannuation Benefit Fund Trust" has been executed and registered on 23rd March, 2018. As per the decision of the Board mentioned above, Net Contribution amounting to ₹ 92.63 crore in respect of the executives retired prior to 01.01.2007 and after 01.01.2007 till 31.03.2017 has been deposited in the corpus upto 31.03.2020.

1.5.4.4 CIL EXECUTIVE DEFINED CONTRIBUTION PENSION SCHEME, 2007 FUNDING

CIL Board in its 337th meeting held on 06.03.2017 has recommended the proposal in regard to implementation of proposal for implementation of CIL Executive defined Contribution Pension 2007 and advised to forward the same to Ministry of Coal (MOC), Govt. of India for approval. Ministry of Coal vide its letter No 49016/1/2017 CSR&W dated 28.05.2018 has approved the implementation of CIL Executive Defined Contribution Pension Scheme, 2007.

Accordingly, 'CIL Executive Defined Contribution Pension trust' has been formed and registered on 18th July, 2018 and approval to the Trust Fund has been received from Income Tax Department on 04th January, 2019 for implementation of 'CIL Executive Defined Contribution Pension Scheme 2007'. An amount of ₹ 187.44 crore (net off TDS of ₹ 6.25 crore) at the rate of 9.84% of Basic Salary and DA from January, 2007 to September, 2017 and ₹ 16.20 crore at the rate of 2.84% of Basic Salary and DA from October, 2017 to November, 2019 has been deposited in "CIL Executive Defined Contribution Pension Trust-BCCL" maintained at State Bank of India upto 31.03.2020.

The gross amount of ₹ 209.89 crore is suitably adjusted with Provision shown in Note-21.

Further, CIL Board in its 396th meeting held on 19.12.2019 has revised the allocation of Employer contribution towards Executive Superannuation Benefit Funds w.e.f 01.10.2017, which states that the revised allocation towards CIL Executive Defined Contribution Pension Scheme is 6.99% of Basic & DA. As such, the differential liability @ 4.15% from October 2017 till November 2019 of ₹ 23.44 crore and ₹ 4.82 crore at the rate of 6.99% from December, 2019 to February, 2020 has been deposited in "CIL Executive Defined Contribution Pension Trust-BCCL" maintained at State Bank of India upto 31.03.2020.

Further, an amount of ₹ 3.10 crore being the payment has been adjusted against Provision on the basis of CIL advice in respect of Transfer in & out cases.

1.6. RELATED PARTY DISCLOSURES (IND AS-24)

1.6.1. The Company (a subsidiary of Coal India limited) being a government related entity is exempt from the general disclosure requirement in relation to related party transactions and outstanding balances etc. with the controlling government and another entity under the same Government. However, as required in terms of the Ind AS 24, on application of above exemption, following disclosures are made:

(₹ in Crore)

Name of the Related Party	Apex Charges	Rehabilitation Charges	IICM Charges	Trade Payables	Other Current Account Transactions
Coal India Ltd.	27.73	17.26	2.89	0.00	96.56
Eastern Coalfields Ltd.	0.00	0.00	0.00	0.00	2.41
Central Coalfields Ltd.	0.00	0.00	0.00	0.00	1.05
Western Coalfields Ltd.	0.00	0.00	0.00	0.00	0.22
CMPDI Ltd.	0.00	0.00	0.00	40.92	0.88
Northern Coalfields Ltd.	0.00	0.00	0.00	0.00	3.21
South-Eastern Coalfields Ltd.	0.00	0.00	0.00	0.00	0.08
Mahanadi Coalfields Ltd.	0.00	0.00	0.00	0.00	0.13

1.6.2. THE FOLLOWING PARTICULARS ARE BEING STATED REGARDING COMPENSATION PAID TO KEY MANAGEMENT PERSONNEL DURING THE PERIOD ENDING 31ST MARCH, 2020

[₹ in Crore]

Particulars	Chairman-cum-Managing Director		Other Directors & Company Secretary		TOTAL	
	Year ended 31.03.2020	Year ended 31.03.2019	Year ended 31.03.2020	Year ended 31.03.2019	Year ended 31.03.2020	Year ended 31.03.2019
Short Term Employee Benefits						
Gross Salary	0.31	0.30	1.49	1.96	1.80	2.26
Performance related Pay	0.01	0.03	0.15	0.16	0.16	0.19
Perquisites	0.16	0.04	0.25	0.16	0.41	0.20
Medical Benefits	0.00	0.00	0.00	0.00	0.00	0.00
LTC/LLTC/Leave Encashment	0.00	0.04	0.11	0.20	0.11	0.24

Particulars	Chairman-cum-Managing Director		Other Directors & Company Secretary		TOTAL	
	Year ended 31.03.2020	Year ended 31.03.2019	Year ended 31.03.2020	Year ended 31.03.2019	Year ended 31.03.2020	Year ended 31.03.2019
Post-Employment Benefits						
PF & FPF Contribution	0.03	0.02	0.14	0.13	0.17	0.15
Leave encashment	0.00	0.00	0.13	0.00	0.13	0.00
Gratuity	0.00	0.00	0.20	0.00	0.20	0.00
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
Total	0.51	0.43	2.47	2.61	2.98	3.04

1.6.3 NAME WISE REMUNERATION TO KEY MANAGERIAL PERSONNEL DURING THE PERIOD ENDING 31ST MARCH, 2020 IS GIVEN HERE UNDER:

[₹ in Crore]

SL No.	Name of KMP	Salary	Leave Encashment	PF & FPF	Others	Total
1	Sri P. M. Prasad, CMD	0.31	0.00	0.03	0.17	0.51
2	Sri Samiran Dutta, D(F)	0.23	0.00	0.02	0.08	0.33
3	Sri K S Rajashekar, Ex-D(F)	0.06	0.00	0.01	0.34	0.41
4	Sri Rakesh Kumar, D(T)	0.40	0.05	0.04	0.11	0.60
5	Sri R S Mahapatra, D(P)	0.37	0.02	0.03	0.11	0.53
6	Sri Chanchal Goswami, D(T)	0.16	0.00	0.02	0.03	0.21
7	Sri B K Parui, (Company Secretary)	0.27	0.04	0.02	0.06	0.39
	Total	1.80	0.11	0.17	0.90	2.98

1.6.4 ACTUARIAL VALUATION OF GRATUITY, EL AND HPL AS ON 31ST MARCH, 2020 OF KEY MANAGERIAL PERSONNEL:

[₹ in Crore]

SL No	Name of KMP	Gratuity		EL		HPL		Total	
		31.03.20	31.03.19	31.03.20	31.03.19	31.03.20	31.03.19	31.03.20	31.03.19
1	Sri P. M. Prasad, CMD	0.13	0.00	0.03	0.00	0.02	0.00	0.18	0.00
2	Sri K S Rajashekar Ex-D(F)	0.00	0.18	0.00	0.04	0.00	0.17	0.00	0.39
3	Sri Samiran Dutta, D(F)	0.13	0.00	0.04	0.00	0.13	0.00	0.30	0.00
4	Sri Rakesh Kumar D(T)	0.19	0.00	0.19	0.00	0.06	0.00	0.44	0.00
5	Sri R S Mahapatra D(P)	0.19	0.17	0.02	0.02	0.14	0.12	0.35	0.31
6	Sri Chanchal Goswami, D(T)	0.17	0.00	0.08	0.00	0.14	0.00	0.39	0.00
7	Sri B K Parui (Company Secretary)	0.13	0.12	0.08	0.10	0.12	0.09	0.33	0.31
	Total	0.94	0.47	0.44	0.16	0.61	0.38	1.99	1.01

1.6.5 Name wise Sitting Fee paid to Independent Directors during the period ending 31st March, 2020 are given here under:

[₹ in Crore]

Sl. No.	Name of the Independent Directors	Sitting Fee	
		Year ended 31.03.2020	Year ended 31.03.2019
1	Sh. Ashok Kumar Lomas	0.05	0.05
2	Dr H S Yadav	0.03	0.04
3	Sh. Bishnu Prasad Das	0.05	0.04
4	Ms. Kshamadevi Shankarrao Khobragade	0.04	0.03
5	Sh. Narendra Singh	0.04	0.00

1.6.6 BALANCES OUTSTANDING WITH KEY MANAGEMENT PERSONNEL AS ON 31.03.2020

[₹ in Crore]

Sl. No.	Particulars	As at 31.03.2020	As at 31.03.2019
i)	Amount Payable	Nil	Nil
ii)	Amount Receivable	Nil	Nil

1.6.7 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.

[₹ in Crore]

Name of the entity	Transaction	As at 31.03.2020	As at 31.03.2019
NTPC	Sale of Coal	1417.09	982.59
	Debtors	574.32	227.33
	Advance	0.00	64.58

1.6. EARNINGS PER SHARE (IND AS-33)-STATEMENT OF PROFIT & LOSS

(₹ in Crore /Shares in numbers)

Particulars	Profit from Continuing Operation	
	Year ended 31.03.2020	Year ended 31.03.2019
Profit/(Loss) after tax	918.68	288.77
Less: Profit attributable to Pref. Shareholder	126.95	126.95
Net profit after tax attributable to Equity Shareholder	791.73	161.82
Weighted Average no. of Equity Shares Outstanding	21740000	21180000
Basic and Diluted Earnings per Share in Rupees (Face value ` 1000)	364.18	76.40

PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS (IND AS 37)

1.8.1 PROVISIONS

Details of movement in Non-Current / Current Provisions during the period ending 31st March, 2020 are as under:

1.8.1.1. NON-CURRENT PROVISIONS FOR :

[₹ in Crore]

Note No	Provisions	Opg Balance As on 1 st April, 2019	Provision / Addition during the Year	Paid/Adjust- ment/ Write back during the Year	Clg Balance As on 31 st March, 2020
21	Gratuity	137.25	431.42	0.00	568.67
21	Leave Encashment	293.68	282.78	0.00	576.46
21	Other Employee Benefits	121.51	85.75	0.00	207.26
21	Site restoration/Mines Closure	473.86	49.29	98.39	424.76
10	Stripping Activity Adjustment	402.52	323.91	351.14	375.29
21	Others	0.00	0.00	0.00	0.00
9&10	Doubtful capital advance, security deposits and other deposits - Other non-current assets	4.93	0.00	0.17	4.76
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)	44.13	2.95	0.47	46.61
3	Impairment of Assets – Property, Plant & Equipment's	57.91	19.18	0.00	77.09
	Total	1535.79	1195.28	450.17	2280.90

1.8.1.2. 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.

1.8.1.3. Current Provisions for:

[₹ in Crore]

Note No	Provisions	Opg Balance As on 1 st April, 2019	Provision / Addition during the Year	Paid/Adjust- ment/ Write back during the Year	Clg Balance As on 31 st March, 2020
21	Gratuity	388.17	14.69	0.00	402.86
21	Leave Encashment	57.63	2.71	0.00	60.34
21	Other Employee Benefits	395.03	0.00	40.73	354.30
21	PRP	120.03	73.38	31.47	161.94
21	Mines Closure	0.00	0.00	0.00	0.00

Note No	Provisions	Opg Balance As on 1 st April, 2019	Provision / Addition during the Year	Paid/Adjust- ment/ Write back during the Year	Clg Balance As on 31 st March, 2020
13	Coal Quality Variance	205.17	6.67	206.60	5.24
13	Bad & Doubtful debts	780.09	180.80	221.23	739.66
12	Inventories – Stock of Coal	434.74	0.00	25.65	409.09
12	Inventories – Stock of Stores & Spares	57.79	2.90	0.49	60.20
11	Doubtful advance , deposits and receivables – Other current assets	1.10	0.00	0.00	1.10
9	Doubtful deposits and claims – Oth- er financial assets	4.99	0.00	0.04	4.95
8	Doubtful loans	0.00	0.00	0.00	0.00
	Total	2444.74	281.15	526.21	2199.68

1.8.2. CONTINGENT LIABILITIES

Claims against the Company not acknowledged as debts (including interest, wherever applicable)

1.8.2.1. CLAIMS AGAINST THE COMPANY NOT ACKNOWLEDGED AS DEBTS:

a. Disputed Statutory Dues & Other claims in legal disputes/litigation are as under:

[₹ in Crore]

Description As at 31.03.2020		Estimated amount of Dispute	
		As at 31.03.2019	
Central Government	Income Tax	881.07	799.63
	Sales Tax : CST	568.18	595.43
	Central Excise	107.06	105.62
	Service Tax	8.72	7.93
	Sub-Total	1565.03	1508.61
State Government and local authority	Sales Tax : VAT	491.50	484.42
	SGST	0.04	0.00
	Royalty	300.00	294.70
	Holding Tax	252.23	252.23
	Compensation against Common Cause Case	17344.46	17344.46
	Electricity Duty	19.77	13.07
	Others Statutory Dues (Cess)	21.31	114.42
	Sub-Total	18429.31	18503.30
Central Public Sector Enterprises		0.00	0.00
	Sub- Total	0.00	0.00
Others	Suits against the Company under litigation	469.63	441.88
	Arbitration proceedings	71.12	88.21
	Misc (Land)	58.05	58.09
	Sub-Total	598.80	588.18
	Grand Total	20593.14	20600.09

PENALTY PURSUANT TO SUPREME COURT JUDGMENT IN WP (CIVIL) 114 OF 2014- COMMON CAUSE CASE:

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. (C) 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.

Sl No.	Particulars	Central Government	State Government and local authority	Central Public Sector Enterprises	Others	Total
1.	Opening as on 01.04.2019	1508.61	18503.30	0.00	588.18	20600.09
2.	Additions during the year	121.71	47.41	0.00	11.52	180.64
3.	Claims settled during the year					
	a. From Opening Balance	65.29	121.40	0.00	0.90	187.59
	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)	65.29	121.40	0.00	0.90	187.59
4.	Closing as on 31.03.2020	1565.03	18429.31	0.00	598.80	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.
- c. 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.

- d. Due to dispute on Lease Agreement of Captive Power Plant (WJ Area), the Service Tax on outstanding Lease Rent from 2nd 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.
- e. 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".

f. 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 31st March, 2020 comes to ₹ 30.12 Crore (upto 31st March, 2019 ₹28.40 Crore) payable to DLF and has so been considered as Contingent Liability.

- g. Nominal Dividend on erstwhile 5% Non-Convertible Cumulative Redeemable Preference Shares was not due as the Company was carrying accumulated losses.

1.8.2.2. BANK GUARANTEE ISSUED BY THE COMPANY

[₹ in Crore]

Description	Amount	
	As at 31.03.2020	As at 31.03.2019
Against floating charge on current assets	2.33	1.45

1.8.2.3. LETTER OF CREDIT ISSUED BY THE COMPANY

[₹ in Crore]

Description	Amount	
	As at 31.03.2020	As at 31.03.2019
Outstanding as on balance sheet date	3.74	16.95

1.9 COMMITMENT

1.9.1 CAPITAL COMMITMENTS

[₹ in Crore]

Description	Amount	
	As at 31.03.2020	As at 31.03.2019
Estimated amount of contract remaining to be executed on capital account not provided for:		
a) Land	0.00	0.00
b) Building	278.68	363.02
c) Plant & Machinery	473.08	1900.87
d) Others	1285.52	25.05

1.9.2. REVENUE/ OTHER COMMITMENTS

[₹ in Crore]

Description	Amount	
	As at 31.03.2020	As at 31.03.2019
Estimated amount of contract remaining to be executed on Revenue/ Other account not provided for:		
a) HEMM Hiring		11301.02
b) Coal Transportation	12322.64	512.81
c) Others	296.91	112.85
	61.79	

1.10 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	3708.11	30.33%
2	1417.09	11.59%

1.11. REVENUE FROM CONTRACTS WITH CUSTOMERS (IND AS-115)

1.11.1. 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.

1.11.2. Refund / Adjustment together with interest thereon from Tax Authorities are accounted for on the basis of final assessment / refund.

1.11.3. Recovery of the liquidated damages and penalties are accounted for on the basis of final settlement.

1.11.4 DISAGGREGATED REVENUE INFORMATION:

Set out below is the disaggregation of the Company's revenue from contract with customers:

(₹ in crore)

	Year ended 31 st March, 2020	Year ended 31 st March, 2019
Types of goods or service		
Coal	8967.56	9377.68
Others	0.00	0.00
Total revenue from contracts with customers	8967.56	9377.68
Types of Customers		

	Year ended 31 st March, 2020	Year ended 31 st March, 2019
Power sector	6984.21	6764.81
Non-Power sector	1983.35	2612.87
Total revenue from contracts with customers	8967.56	9377.68
Types of Contract		
FSA	6788.58	5702.20
E Auction	1577.34	3113.38
Others	601.64	562.10
Total revenue from contracts with customers	8967.56	9377.68
Timing of goods or service		
Goods/Service transferred at a point in time	8967.56	9377.68
Total revenue from contracts with customers	8967.56	9377.68

2. CHANGE IN CAPITAL STRUCTURE

During the year, 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) has been converted into equal no. of Equity Shares (of ₹ 1000.00 each) of equivalent amount.

Nominal Dividend on erstwhile 5% Non-Convertible Cumulative Redeemable Preference Shares was not due as the Company was carrying accumulated losses.

3. 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.

I. 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.

Credit risk management:

Macro – economic information (such as regulatory changes) is incorporated as part of the fuel supply agreements (FSAs) and e-auction terms.

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.

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.

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 31.03.2020****(₹ in 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

As at 31.03.2019**(₹ in 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	450.82	126.12	5.56	318.85	286.96	205.50	1393.81
Expected loss rate	8.52%	100.00%	98.92%	77.60%	89.92%	50.89%	55.97%
Expected credit losses (Loss allowance provision)	38.41	126.12	5.50	247.44	258.04	104.58	780.09

Reconciliation of loss allowance provision – Trade receivables**(₹ in Crore)**

Particulars	31.03.2020	31.03.2019
Gross Carrying Amount	3154.38	1393.81
Expected loss rate	23.45%	55.97%
Expected credit loss allowances	739.66	780.09

Significant estimates and judgement– 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 judgement 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.

II. 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:

(₹ in Crore)

	31.03.2020	31.03.2019
Expiring within one year (Overdraft facilities)	44.19	279.00
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.

(₹ in Crore)

Contractual maturities of financial liabilities as at 31.03.2020	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	1635.45	0.00	0.00	0.00	0.00	1635.45
Other financial liabilities	583.68	91.61	73.80	53.87	57.17	860.13
Total	2802.20	91.61	73.8	53.87	57.17	3078.65
Contractual maturities of financial liabilities as at 31.03.2019	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	0.00	0.00	2350.92	0.00	0.00	2350.92
Obligation under finance lease	0.00	0.00	0.00	0.00	0.00	0.00
Trade payables	1666.59	0.00	0.00	0.00	0.00	1666.59
Other financial liabilities	554.95	111.71	62.01	28.43	98.59	855.69
Total	2221.54	111.71	2412.93	28.43	98.59	4873.20

III. MARKET RISK

a. 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.

b. 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.

3.2 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:

(₹in Crore)

Particulars	31.03.2020	31.03.2019
Equity Share capital	4657.00	2118.00
Equity Portion of Preference Share capital	0.00	1057.52
Debt Portion of Preference Share capital	0.00	1481.48

3.3 FAIR VALUE MEASUREMENT (IND AS 113)

A. FINANCIAL INSTRUMENTS BY CATEGORY

(₹in Crore)

	31 st March, 2020			31 st March, 2019		
	FVTPL	FVTOCI	Amortized cost	FVTPL	FVTOCI	Amortized cost
Financial Assets						
Investments :						
Secured Bonds						
Preference Share in Subsidiary						
Mutual Fund	4.00			26.40		
Loans			0.07			0.15
Deposits & receivable			1107.56			802.59
Trade receivables			2414.72			613.72
Cash & cash equivalents			34.30			86.49
Other Bank Balances			1423.31			2015.02
Financial Liabilities						
Borrowings			583.07			2350.92
Trade payables			1635.45			1666.59
Security Deposit and Earnest money			300.87			353.00
Other Liabilities			559.26			502.69

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.

(₹ in Crore)

Financial assets and liabilities measured at fair value – recurring fair value measurement	31 st March, 2020			31 st March, 2019		
	Level	Level II	Level III	Level	Level II	Level III
Financial Assets at FVTPL						
Investments :						
Mutual Fund	4.00			26.40		
Financial Liabilities						
If any item						

(₹ in Crore)

Financial assets and liabilities measured at amortised cost for which fair values are disclosed at	31 st March, 2020			31 st March, 2019		
	Level I	Level II	Level III	Level I	Level II	Level III
Financial Assets at FVTPL						
Investments :						
Equity Shares in JV						
Mutual Fund						
Loans			0.07			0.15
Deposits & receivable			1107.56			802.59
Trade receivables			2414.72			613.72
Cash & cash equivalents			34.30			86.49
Other Bank Balances			1423.31			2015.02
Financial Liabilities						
Borrowings			583.07			2350.92
Trade payables			1635.45			1666.59
Security Deposit and Earnest money			300.87			353.00
Other Liabilities			559.26			502.69

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.

COMMENT: In case Level of Fair valuation hierarchy changes then the same is disclosed.

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.

4. STATUTORY INFORMATION**4.1 TOTAL CONSUMPTION OF RAW MATERIALS (NOTE 12)**

[₹ in Crore]

Particulars	Year ended 31.03.2020		Year ended 31.03.2019	
	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	509.40	100.00	491.93	100.00

4.2 STATEMENT OF OPENING STOCK, PRODUCTION, PURCHASES, TURNOVER AND CLOSING STOCK OF COAL

(₹ in Crore and Quantity in MT)

	Year ended 31.03.2020		Year ended 31.03.2019	
	Qty.	Value	Qty.	Value
Opening Stock	9.13	1144.57	11.43	1448.44
Adjustment in Opg Stock	0.00	0.00	(0.00)	0.03
Production	29.27	9427.46	32.61	9601.89
Sales	28.66	8967.56	33.15	9377.68
Own Consumption	0.19	55.48	0.03	11.26

	Year ended 31.03.2020		Year ended 31.03.2019	
	Qty.	Value	Qty.	Value
Coal Used for W/Coal	1.54	509.40	1.58	491.93
(Shortage)/Surplus	0.00	0.00	(0.15)	(24.92)
Closing Stock	8.01	1039.59	9.13	1144.57

4.3 REMUNERATION, ADVANCE & SUBSCRIPTIONS OF DIRECTORS

4.3.1 DIRECTORS' REMUNERATION

[₹ in Crore]

Particulars	Year ended 31.03.2020	Year ended 31.03.2019
Salary	1.60	1.92
Gratuity	0.20	0.00
Contribution to Provident Fund and other Funds	0.15	0.13
Sitting Fee (Part time Director)	0.21	0.16

It however does not include perquisites like medical reimbursements and free medical facilities provided in the Company Hospitals, etc.

4.3.2 PARTICULARS OF ADVANCE PAID TO DIRECTORS

[₹ in Crore]

Particulars	Year ended 31.03.2020	Year ended 31.03.2019
A. Amount due from Directors as at the Balance Sheet date	0.00	0.00
B. Maximum amount of Advance due from Directors at any time during the Period / Year	0.00	0.00

4.3.3 SUBSCRIPTION TO CLUB FOR DIRECTORS

[₹ in Crore]

Particulars	Year ended 31.03.2020	Year ended 31.03.2019
Subscription to Club	0.00	0.00

5. MISCELLANEOUS

5.1 OTHER SECURITIES RECEIVED BY THE COMPANY

The Company is in possession of following fund based security received from suppliers/contractors/customers, etc. which has not been accounted for.

Sl. No.	Nature of Security	Amount (₹ in Crore)	
		As at 31.03.2020	As at 31.03.2019
1	Bank Guarantee	1279.60	1017.18
2	Letter of Credit	14.00	14.00
3	NSC	0.15	0.15
4	FDR/TDR	1.52	1.45

5.2 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 ` 0.04crore.

5.3 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.

5.4 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.

5.5 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/27/1608dated 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.

5.6 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 31.03.2020

5.7 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 ` 4.67 Crore for the year 2015-16 (upto 15th Dec, 2015) has not been accounted for.

5.8 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 ` 262.57 Crore as on 31st March, 2020 (as on 31st March, 2019 ` 262.57 Crore) to JRDA awaiting utilization certificate for their adjustment.

POSITION OF UNUTILIZED FUND UNDER MASTER PLAN AS ON 31ST MARCH, 2020 IS SHOWN HEREUNDER:

[₹ in Crore]		
Particulars	As at 31.03.2020	As at 31.03.2019
Opening balance of unutilized fund under Master Plan at the beginning of the period / year	326.05	173.10
Fund Received during the period / year	15.44	241.29
Utilization / adjustment during the period / year	28.32	88.34
Closing balance of unutilized fund	313.17	326.05

5.9 INSURANCE AND ESCALATION CLAIMS

Insurance and escalation claims are accounted for on the basis of admission/final settlement.

5.10 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.

5.11 CURRENT LIABILITIES

Estimated liability has been provided where actual liability could not be measured.

5.12 COVID-19

The outbreak of Coronavirus (COVID -19) is causing significant disturbance and slowdown of economic activity in India and across the globe. The Company has evaluated the impact of this pandemic on its business operations. Based on its review and current indicators of economic conditions, there is no significant impact on its financial results. However, the Company is facing liquidity crunch due to reduction in realization from Trade Receivables but able to carry on business operations smoothly from the bank financing. The Company will continue to closely monitor any material changes arising from future economic conditions and impact on its business.

5.13 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 vetted by the Internal Auditor and reversal against Progressive Mines Closure Expenditure has been considered in Current Year Financial Statements. The same has been approved by BCCL Board.

[₹In Crore]

Sl. No.	Particulars	Note No.	Amount of Write Back / Write Off (Current Year)		Amount of Write Back / Write Off (Previous Year)	
1	Write Back:	25	259.92	259.92	18.68	139.21
	(a) Liabilities/Provisions		0.00		120.53	
	(b) Progressive MC Exp					
2	Write Off:	34	1.26	1.26	0.89	0.89
	(a) Doubtful Advance		0.00		0.00	
	(b) Others					
3	Write Back of Related Provision:	34	0.19	0.19	0.04	0.04
	(a) Doubtful Advance		0.00		0.00	
	(b) Others					
Net positive impact on Profitability			258.85		138.36	

5.14 FOLLOWING DISCLOSURES HAVE BEEN MADE IN THE CONCERNED NOTE OF BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS AS INDICATED AGAINST EACH:

Subject	Note No.
1. Property, Plant & Equipment	Note-3
2. Capital Work-in-Progress	Note-4
3. Exploration and Evaluation Assets	Note-5
4. Investments	Note-7
5. Other Financial Assets	Note-9
6. Inventories	Note-12 Table A
7. Trade Receivables	Note-13
8. Cash & Cash Equivalents	Note-14
9. Other Bank Balance	Note-15
10. Equity Share Capital	Note-16
11. Other Equity	Note-17
12. Borrowings	Note-18
13. Trade Payables	Note-19

Subject		Note No.
14.	Provisions	Note-21
15.	Other Non-Current Liabilities	Note-22
16.	Other Current Liabilities	Note-23
17.	Revenue from Operations	Note-24
18.	CSR Expense	Note-29
19.	Tax Expense	Note-36

6. OTHERS

6.1 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.

6.2 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 [₹ in Crore]
Security Deposit for Utilities	10	9	11.97
Stripping Activity Adjustment	21	10	402.52
NCWA X & Executive Pay Revision	21	19	79.52
Other Liabilities	23	19	281.23

6.3 Note-1 and 2 represents Corporate Information and Significant Accounting Policies respectively. Note 3 to 23 form part of the Balance Sheet as at 31st March, 2020 and Note 24 to 37 form part of Statement of Profit & Loss for the period ending 31st March, 2020. Note-38 represents Additional Notes to the Financial Statements.

As per our report of even date

On behalf of the Board

For N. C. Banerjee & Co.

Chartered Accountants
FRN-302081E

(CA B. K. Biswas)

Partner
M No-055623

Date: 08.06.2020

Place: Dhanbad

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

(B. K. Basak)
G. M. (Finance I/C)

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

(B.K. Parui)
(Company Secretary)



BHARAT COKING COAL LIMITED

(A Miniratna Company)
CIN:U10101972GOI000918

Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Statement of Standalone Audited Results for the Quarter/Year Ended 31.03.2020

(₹ in Crore except Shares and EPS)

S.I. No:	Particulars	Quarter Ending			Year Ended	
		31.03.2020 Audited	31.12.2019 Unaudited	31.03.2019 Audited	31.03.2020 Audited	31.03.2019 Audited
1	Revenue from operations :					
	(a) Sales (Net of statutory levies)	2,462.88	2,167.62	2,891.46	8,967.56	9,377.68
	(b) Other Operating Revenue (Net of statutory levies)	121.25	104.15	145.96	458.45	497.20
	Revenue from operations (a+b)	2,584.13	2,271.77	3,037.42	9,426.01	9,874.88
2	Other Income	168.29	74.18	185.09	544.99	372.88
3	Total Income (1+2)	2,752.42	2,345.95	3,222.51	9,971.00	10,247.76
4	Expenses :					
	(a) Cost of Materials Consumed	122.15	95.62	142.17	397.15	517.78
	(b) Changes in inventories of finished goods/work in progress and Stock in trade	(121.92)	(38.16)	(114.44)	79.48	258.35
	(c) Employee Benefits Expense	1,574.31	1,416.15	1,652.51	5,761.35	5,866.95
	(d) Power Expense	48.49	64.72	63.24	233.72	232.18
	(e) Corporate Social Responsibility Expense	4.79	0.15	1.03	6.01	1.43
	(f) Repairs	80.23	44.31	78.52	201.49	224.49
	(g) Contractual Expense	394.64	247.78	361.42	1,211.50	1,312.57
	(h) Finance Costs	61.58	55.49	49.60	221.83	200.66
	(i) Depreciation/Amortization/ Impairment	38.14	49.13	58.10	197.53	248.52
	(j) Provisions	(48.99)	18.39	(4.09)	(35.11)	38.92
	(k) Write off	0.19	-	0.85	1.07	0.85
	(l) Stripping Activity Adjustment	39.04	(8.12)	85.95	49.72	100.64
	(m) Other Expenses	170.04	155.14	171.04	654.14	687.37
	Total Expenses (a to m)	2,362.69	2,100.60	2,545.90	8,979.88	9,690.71
5	Profit/(Loss) before tax (3-4)	389.73	245.35	676.61	991.12	557.05
6	Tax Expenses	100.46	87.36	108.21	72.44	268.28
7	Net Profit/(Loss) for the period (5-6)	289.27	157.99	568.40	918.68	288.77
8	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit or loss	(64.65)	(74.43)	(2.67)	(308.64)	134.85
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(20.61)	(23.09)	(42.91)	(96.30)	-
	Total Other Comprehensive Income (i-ii)	(44.04)	(51.34)	40.24	(212.34)	134.85
9	Total Comprehensive Income/(loss) (7+8)	245.23	106.65	608.64	706.34	423.62



S.I. No:	Particulars	Quarter Ending			Year Ended	
		31.03.2020 Audited	31.12.2019 Unaudited	31.03.2019 Audited	31.03.2020 Audited	31.03.2019 Audited
10	Paid up Equity Share Capital (Face Value of share ₹ 1000/- each)	4,657.00	2,118.00	2,118.00	4,657.00	2,118.00
11	Earning Per Share (EPS) (of ₹ 1000/- each) (not annualised)					
	a) Basic	110.01	59.61	253.38	364.18	76.40
	b) Diluted	110.01	59.61	253.38	364.18	76.40
12	Production (Raw Coal) (in MT)	9.09	6.96	9.55	27.74	31.04
13	Offtake (Raw Coal) (in MT)	7.98	6.82	8.52	28.76	33.07

As per our report of even date
For N.C. Banerjee & Co.
Chartered Accountants
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

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

(B. K. Basak)
G. M. (Finance I/C)

(B.K. Parui)
Company Secretary



BHARAT COKING COAL LIMITED

(A Miniratna Company)

OTHER DETAILS (ENCLOSURES)
NOTE - 8 : Loans

(₹ in Crore)

	Year Ended	
	31.03.2020	31.03.2019
Non-Current		
Break-up of Other Loans		
Loans to Employees		
- Secured, considered good	0.07	0.15
- Unsecured, considered good	-	-
- Have significant increase in credit risk	-	-
- Credit impaired	-	-
Less: Allowance for doubtful loans	-	-
Total	0.07	0.15
Other Loans		
- Secured, considered good	-	-
- Unsecured, considered good	-	-
- Have significant increase in credit risk	-	-
- Credit impaired	-	-
Less: Allowance for doubtful loans	-	-
Total	-	-
Current		
Break-up of Other Loans		
Loans to Employees		
- Secured, considered good	-	-
- Unsecured, considered good	-	-
- Have significant increase in credit risk	-	-
- Credit impaired	-	-
Less: Allowance for doubtful loans	-	-
Total	-	-
Other Loans		
- Secured, considered good	-	-
- Unsecured, considered good	-	-
- Have significant increase in credit risk	-	-

OTHER DETAILS (ENCLOSURES)

	Year Ended	
	31.03.2020	31.03.2019
- Credit impaired	-	-
Less: Allowance for doubtful loans	-	-
Total	-	-
NOTE - 9 : OTHER FINANCIAL ASSETS		
Non-Current		
Security Deposits for utilities		
Telephone	0.81	2.14
Electricity	11.89	10.02
Others	-	0.34
	12.70	12.50
Less : Provision for doubtful deposits	0.36	0.53
Total	12.34	11.97
Other deposits	-	0.01
Less : Allowance for doubtful deposits	-	-
Total	-	0.01
Receivable for Exploratory works	-	-
Less : Allowance for doubtful receivable	-	-
Total	-	-
Other receivables	-	-
Less: Allowance for doubtful receivables	-	-
Total	-	-
NOTE - 9 : OTHER FINANCIAL ASSETS		
Current		
Current Account Balance:		
Holding Co./ Other Subsidiaries of CIL	-	-
- IICM	-	-
Total	-	-
Interest accrued on		
- Investments	-	-
- Bank Deposits	71.92	92.18
-Others	-	-
Total	71.92	92.18

OTHER DETAILS (ENCLOSURES)

	Year Ended	
	31.03.2020	31.03.2019
Other deposits	-	-
Less : Allowance for doubtful deposits	-	-
Total	-	-
Claims & other Receivables:		
Receivables from I.Tax/TDS/TCS	56.67	66.02
Receivables from VAT/CST/GST	136.01	0.40
Benevolent Fund Receivable	5.27	4.18
Demurrage Receivables from railways	6.08	14.87
Ex- Owner Govt Dues	-	0.02
Receivables from DLF	3.89	3.89
Receivables from SAIL	5.08	5.08
Receivables from Employees	0.21	0.91
Rent receivables from outsiders	2.91	-
Others	6.64	7.86
	222.76	103.23
Less : Allowance for doubtful claims	4.95	4.99
Total	217.81	98.24
NOTE 10 : OTHER NON-CURRENT ASSETS		
Security Deposits for utilities		
Telephone	-	-
Electricity	-	-
Others	-	-
	-	-
Less : Provision for doubtful deposits	-	-
Total	-	-
Break-up of Other Deposits and Advances		
Other Deposits	-	-
Less : Provision for doubtful deposits	-	-
Total	-	-
Advance for Revenue	0.36	0.38
Less : Provision for doubtful advances	-	-
Total	0.36	0.38
Prepaid Expenses	-	-
Others	-	-
Total	-	-

OTHER DETAILS (ENCLOSURES)

	Year Ended	
	31.03.2020	31.03.2019
Total	0.36	0.38
NOTE 11 : OTHER CURRENT ASSETS		
Break-up of Other Advances and Deposits		
Advance to employees		
PRP Advance	-	0.40
Medical Advance	10.14	17.52
Election Advance	1.17	0.96
Others	6.20	11.49
	17.51	30.37
Less : Provision for doubtful advances	-	-
Total	17.51	30.37
Advance- Others		
Advance to JRDA	262.57	262.57
Advance to DFO	3.09	2.54
Deposit with Courts	18.35	6.55
Deposit with Govt Authorities	2.39	0.03
Others	2.67	48.84
	289.07	320.53
Less : Provision for doubtful claims	-	-
Total	289.07	320.53
Deposits- Others		
Income Tax/TDS/TCS	739.18	698.16
VAT (JH and WB)	66.00	60.09
CST	100.43	84.06
Central Excise Duty	11.36	11.45
Royalty and Cess	0.04	0.01
Electricity Duty	5.72	5.82
Service Tax	0.21	0.21
GST	-	-
Others	-	-
	922.94	859.80
Less: Provision	-	-
Total	922.94	859.80
Prepaid Expenses	0.21	0.26
Receivables- Others	0.25	5.55
Less: Provision	-	-

OTHER DETAILS (ENCLOSURES)

	Year Ended	
	31.03.2020	31.03.2019
Total	0.46	5.81
Total	1,229.98	1,216.51
Break-up of Input Tax Credit Receivable		
CENVAT/VAT credit Receivable	-	-
Less: Provision	-	-
Total	-	-
Input Tax Credit Receivable		
IGST	19.51	5.21
CGST	63.26	37.88
SGST	410.03	415.79
GST Cess	0.25	0.40
UTGST	-	-
	493.05	459.28
Less: Provision	-	-
Total	493.05	459.28
Total	493.05	459.28
NOTE 12 : INVENTORIES		
Break-up of Provisions		
Provision against Closing Stock of Coal	409.09	434.74
Provision against Closing Stock of Stores and Spares	60.20	57.79
Total	469.29	492.53
Stock of Workshop Jobs	4.55	4.70
Provision against Workshop Jobs	-	-
Total	4.55	4.70
Stock of Press Jobs	-	-
Provision against Press Jobs	-	-
Total	-	-
Total	473.84	497.23
NOTE - 13 : TRADE RECEIVABLES		
Allowance for Coal Quality Variance	5.24	205.17

OTHER DETAILS (ENCLOSURES)

	Year Ended	
	31.03.2020	31.03.2019
NOTE 19 :TRADE PAYABLES		
Breakup of Others:		
Contractual Expenses:Revenue	533.40	482.91
Repairs & Maintenance	101.82	103.18
Demmurage	64.94	50.47
Water Rent/Rates	21.38	18.42
Security Expenses	25.28	25.31
CMPDIL Expenses	40.33	31.25
Audit/Review Fees Payable	1.42	1.08
Civil Works Payable	15.90	13.06
Vehicle Hire Charges payable	7.10	2.39
Printing & Stationery Charges payable	0.40	0.28
School Grant payable	0.21	0.04
Imprest Payable	0.28	0.15
Legal Charges Payables	0.46	0.45
Other Payables	2.32	6.28
Total	815.24	735.27
NOTE 20 : OTHER FINANCIAL LIABILITIES		
Non-Current		
Breakup of Others:		
Security Deposit for Laptop Buy-Back	0.39	0.40
Others- MTs Security Deposit, etc	6.78	5.86
Total	7.17	6.26
Current		
Breakup of Others:		
Contractor's Keep Back	108.70	86.71
Others	0.06	-
Total	108.76	86.71
Current A/c with CIL:		
Balance with CIL (HQ)	272.46	306.87
Balance with RSO's	0.05	-
Balance with Delhi Desk Office	0.43	-
Total	272.94	306.87

OTHER DETAILS (ENCLOSURES)

	Year Ended	
	31.03.2020	31.03.2019
NOTE 21 : PROVISIONS		
Non- Current		
Other Employee Benefits:		
LTC/LLTC/RRF Actuarial	21.15	19.42
LCS Actuarial	20.38	9.79
Settlement Allowance Actuarial	26.70	25.76
GPAIS Actuarial	0.10	0.09
Medical benefit Actuarial	130.04	42.35
Mines Accident Comp. Actuarial	8.89	24.10
Total	207.26	121.51
Current		
Other Employee Benefits:		
LTC/LLTC/RRF Actuarial	24.59	18.09
LCS Actuarial	2.57	2.44
Settlement Allowance Actuarial	3.63	3.56
GPAIS Actuarial	0.03	0.03
Medical benefit Actuarial	22.32	13.64
Mines Accident Comp. Actuarial	1.27	3.24
Executive Superannuation Fund (9.84%)	9.05	19.68
Executive Superannuation Fund (6.99%)	1.60	51.52
Total	65.06	112.20
NOTE - 23 : OTHER CURRENT LIABILITIES		
Break-up of Statutory Levies		
Goods and Services Tax	114.40	80.73
GST compensation Cess	118.80	143.97
Provident Fund & Others	106.78	141.11
Royalty & Cess on Coal	260.09	195.54
National Mineral Exploration Trust	3.45	2.89
District Mineral Foundation	48.50	27.40
Bazar Tax	125.80	117.69
Professional Tax	2.22	2.18
Dead/Surface Rent	3.86	3.21
Road Tax	-	-
Royalty on others	0.69	0.53
Upkeep Allowance	32.01	24.20
Management Fees (Jharkhand Govt)	0.81	0.81



OTHER DETAILS (ENCLOSURES)

	Year Ended	
	31.03.2020	31.03.2019
Other Statutory Levies	1.82	1.70
Income Tax deducted/collected at Source	64.01	33.93
Total	883.24	775.89
Breakup of Others		
Liability for CISPA	2.52	1.74
Unutilised Grants	313.17	326.05
L.I.C Premium	22.79	17.36
C.T.D (Post Office)	1.32	1.17
Co-operative Society	9.25	9.95
Benevolent Fund	1.06	0.54
Relief Fund	10.19	2.55
Addl. Death Claim from LIC for Gratuity	12.63	11.57
Liability towards CPRMSE Fund	213.89	92.87
Club Recovery	0.57	0.53
Union Recovery	1.70	1.78
Court Recovery	0.01	0.03
Liability for Scrap Sale	3.15	7.75
Liability for Railway Siding Charges	13.24	9.30
Liability for IICM Charges	-	-
Others Misc. Liabilities	8.46	8.65
Total	613.95	491.84



BHARAT COKING COAL LIMITED

(A Miniratna Company)

OTHER DETAILS (ENCLOSURES)

(₹ in Crore)

	Year Ended 31.03.2020	Year Ended 31.03.2019
NOTE - 24 : REVENUE FROM OPERATIONS		
Break-up of Statutory Levies		
Royalty	1,115.49	1,139.07
Goods and Service Tax	529.83	545.02
GST compensation Cess	1,146.19	1,326.06
Cess on Coal	20.44	59.88
National Mineral Exploration Trust	22.31	22.78
District Mineral Foundation	334.65	341.71
Bazar Tax	85.15	86.60
Management Fees	2.85	3.36
Other Levies	-	-2.18
Total	3,256.91	3,522.30
Provision for Coal Quality Variance	-199.93	-126.84
NOTE 25 : OTHER INCOME		
Break-up of Interest Income		
Deposits with Banks	132.50	133.05
Investments	-	-
Loans	-	0.01
Funds parked within Group	-	-
Interest on I.T. Refund	-	-
Interest on Escrow Fund Deposit	26.74	20.12
Total	159.24	153.18
Break-up of Dividend Income		
Investments in Subsidiaries	-	-
Investments in Mutual Funds	4.13	25.63
Government Securities(8.5% Tax free Special Bonds)	-	-
Total	4.13	25.63
Breakup of Miscellaneous Income		
Rent from Outsiders	0.78	1.09

OTHER DETAILS (ENCLOSURES)

	Year Ended	Year Ended
	31.03.2020	31.03.2019
Recovery of Penalty/Liquidated Damage	33.12	10.09
Sale of Scrap	1.92	1.77
Recovery of House Rent	19.98	27.22
Recovery of School Bus Charges	0.08	0.10
Recovery of Hospital Charges	0.67	0.74
Recovery of Others	3.56	1.87
Tender Fees	0.02	6.75
Other Non-operating Income	56.67	(9.14)
Total	116.80	40.49
NOTE 26 : COST OF MATERIALS CONSUMED		
Breakup of Other Consumable Stores & Spares		
Other Stores P&M	12.22	10.53
Other consumable stores & spares	32.34	41.43
Total	44.56	51.96
NOTE 27 : CHANGES IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE		
Break-up of Provision against Stock of Coal		
Provision against Opening Stock Of Coal	434.74	479.97
Adjustment of opening stock	-	-
Deterioration of Coal	434.74	479.97
Provision against Closing Stock of Coal	409.09	434.74
Deterioration of Coal	409.09	434.74
Adjustment for provision against opening Work-in-Progress	-	-
Adjustment of Opening Stock	-	-
Provision	-	-
Adjustment for provision against Closing Work-in-Progress	-	-
Provision	-	-
Press Opening Job	-	-
i) Finished Goods	-	-
ii) Work in Progress	-	-
Press Closing Job	-	-
i) Finished Goods	-	-

OTHER DETAILS (ENCLOSURES)

	Year Ended 31.03.2020	Year Ended 31.03.2019
ii) Work in Progress	-	-
NOTE 28 : EMPLOYEE BENEFITS EXPENSES		
Break-up of Salary, Wages, Allowances ,Bonus etc.		
Salary, Wages, Allowances ,Bonus etc.	3,793.54	3,783.18
NCWA X Provision	7.85	0.28
Executive Pay Revision	1.18	29.63
Ex-Gratia	279.17	273.91
Performance Related Pay	73.38	96.93
Total	4,155.12	4,183.93
Break-up of Contribution to P.F. & Other Funds		
Contribution to P.F. & Other Funds	647.57	784.26
Gratuity	240.04	390.23
Leave Encashment	220.24	163.61
Medical Expenses for retired employees	113.25	18.17
Medical Expenses for existing employees	67.11	52.15
Total	1,288.21	1,408.42
Break-up of Staff Welfare Expenses		
VRS	0.06	-
Workman Compensation	-15.48	-0.45
Grants to Schools & Institutions	2.02	3.31
Sports & Recreation	1.11	1.00
Canteen & Creche	0.23	0.04
Power - Township	155.14	138.45
Hire Charges of Bus, Ambulance etc.	1.31	1.56
LTC/LLTC/RRF	31.08	10.51
LCS	15.97	4.51
G P A I S	0.01	-
Settlement Allowance	5.75	3.23
Pension	-	0.33
Executive Supperannu.Benefit (6.99% / 2.84%)	29.49	13.13
Upkeep Allowance	46.74	56.22
Gas Supply/Cylinder (LPG)	12.73	12.93
Uniforms	0.25	0.35
Purchase of water	30.01	28.23
Widow Pension	0.86	0.52
Other welfare expenses	0.74	0.73
Total	318.02	274.60

OTHER DETAILS (ENCLOSURES)

	Year Ended	Year Ended
	31.03.2020	31.03.2019
NOTE 30 : REPAIRS		
Breakup of Others:		
Vehicles	0.89	1.10
Furniture & office equipment	0.81	0.57
Others	0.78	1.44
Total	2.48	3.11
NOTE 31 : CONTRACTUAL EXPENSES		
Transportation Charges		
- Sand	0.01	0.96
- Coal	199.72	206.19
- Stores & Others	0.03	0.08
Total	199.76	207.23
Wagon Loading	20.00	28.69
Other Contractual Work:		
Crushing Charges	11.05	8.70
Contractual Work for Misc Mining & Rescue	77.50	37.35
Contractual Work for Surface Jobs	7.42	6.28
Other Contractual Work	28.86	28.26
Total	124.83	80.59
NOTE 32 : FINANCE COSTS		
Breakup of Others		
Interest on Management Trainee Bond Money	0.36	0.40
Interest on Statutory Dues	-	-
Other Interest (Pension)	0.92	0.88
Total	1.28	1.28
NOTE 33 : PROVISIONS		
Provision made for Others :		
Capital WIP	2.95	3.84
Total	2.95	3.84
Provision reversal for Others :		
Capital WIP	0.02	-
Total	0.02	-

OTHER DETAILS (ENCLOSURES)

	Year Ended 31.03.2020	Year Ended 31.03.2019
NOTE 35 : OTHER EXPENSES		
Break-up of Travelling expenses		
Domestic	12.97	8.95
Foreign	0.09	0.03
Total	13.06	8.98
Break-up of Miscellaneous Expenses		
Donation/Subscription	-	-
Bank Charges	0.12	0.10
Guest House Expenses	0.95	1.08
Land/Crops Compensation	0.01	-
Printing & Stationery	2.95	3.03
E-Auction charges	5.61	2.01
Testing & Sampling charges	11.10	11.07
Isolation & Ventilation	0.04	-
Conference & Meetings/Off contingent	1.27	0.96
Weigh Bridge charges	1.67	1.87
Books & Periodicals	0.01	0.01
Licences Fees	0.01	-
Others	5.36	4.80
Total	29.10	24.93
Break-up of Rates and taxes		
Rates & Taxes	6.50	4.90
Royalty & Cess	110.43	97.19
Total	116.93	102.09
Break-up of Rent		
Rent	-	-
Lease Rent	-	-
Total	-	-
Break-up of loss on exchange rate variance		
Loss on Foreign Exchange Transactions	-	-
Loss on Exchange rate variance	-	-
Total	-	-
Amount Paid during the Period/Year:		
Gratuity		
Executive	28.57	33.92

OTHER DETAILS (ENCLOSURES)

	Year Ended	Year Ended
	31.03.2020	31.03.2019
Non-executive	405.76	415.43
Leave Encashment		
Executive	35.36	37.49
Non-executive	118.39	103.33
PRMB		
Executive	0.23	-0.89
Non-executive	-	2.54
Reconciliation of Depreciation		
Depreciation/Amortization/Impairment on face of P&L	197.53	248.52
Provision for Depreciation/Amortization/Impairment (CWIP)	2.95	3.84
Depreciation Capitalized for Development Blocks	-	-
Total (A)	200.48	252.36
Depreciation/Amortization/Impairment in Note-3,4,5,6 (B)	200.48	252.36
Check (A=B)	-	-

As per our report of even date

For **N.C. Banerjee & Co.**
Chartered Accountants
FRN - 302081E

(CA B. K. Biswas)
Partner
Mem. No - 055623

Date: 08.06.2020
Place: Dhanbad

On behalf of the Board

(B. K. Basak)
G. M. (Finance I/C)

(Samiran Dutta)
Director (F) & CFO
DIN-08519303



Bharat Coking Coal Limited
A Mini Ratna Company

Koyla Bhawan, Koyla Nagar
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