Addendum - IV

K C TAK & Co.
Chartered Accountants

Independent Auditor's Report

To
The Members
Central Mine Planning & Design Institute Limited

Report on the Audit of Ind AS Financial Statements

Opinion

We have audited the accompanying Ind AS financial statements of **Central Mine Planning & Design Institute Limited** ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss (Including Other Comprehensive Income), statement of changes in equity and statement of cash flows for the year then ended, and notes to the Ind AS financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "Ind AS financial statements")

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of the other auditors, the aforesaid Ind AS financial statements give the information required by the Act in the manner so required and give true and fair view in conformity with the accounting principles generally accepted in India, including the Ind AS, of the financial position of the company as at 31st March, 2023 and its financial performance including other comprehensive income, its cash flow and the statement of changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the IND AS 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 Ind AS 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 together with the ethical requirements that are relevant to our audit of the Ind AS financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Ind AS financial statements.

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Emphasis of Matters

We draw attention to the following matters:

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a) Balances of Loans (Note No 8), other financial assets (Note No 9), other current assets (Note No 11), other non-current assets (Note No 10), trade payables (Note No 19), trade receivables (Note No 13), other financial liabilities (Note No 20) and other current liabilities (Note No 23) have not been confirmed in most of the cases. They also include old balances lying since last several years pending for final adjustment/square-up in the books of accounts. Consequential impact on confirmation / reconciliation/ adjustment of such balances, if any, are not currently ascertainable.

Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Ind AS financial statements of the current period. These matters were addressed in the context of our audit of the Ind AS 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.

S. No.	Key Audit Matters	Auditor's Response
1	**Assessment of contingent liabilities & its provisions** in respect of certain litigations including direct and indirect taxes, various claims filed by other parties not acknowledged as debt. A high level of judgment is required in estimating the level of provisioning. The company's assessment is supported by the facts of matter, their own judgment, past experience, and advice from legal and independent tax consultant wherever considered necessary. Accordingly, unexpected adverse outcomes may significantly impact the company's reported profit and net assets. Associated uncertainty relating to the outcome requires application of judgment in interpretation of law.	**Principal Audit Procedures:** Our audit was focused on analyzing the facts of subject matter under consideration and judgments/ interpretation of relevant law. • Obtaining List of contingent liabilities including direct tax/indirect tax/various claims filed by other parties. • Examining on test check basis, the recent orders and/or communication received from various Tax authorities/ judicial forums and follow up action thereon. • Understanding the current status of the litigation/ assessments

	Refer Note 38 para 4(a) to the Ind AS Financial Statements.	• Evaluating the merit of the subject matter under consideration with reference to the grounds presented therein and available independent legal / tax advice • Review and analysis of the contentions of the company through discussion, collection of details of the subject matter under consideration, the likely outcome and consequent potential outflows on those issues. **Audit Conclusion:** Our procedures did not identify any material exceptions.

Information Other than the Ind AS Financial Statements and Auditor's Report Thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Ind AS financial statements and our auditor's report thereon.

Our opinion on the Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Ind AS financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. As the Other Information has not been provided to us, we have nothing to report in this regard.

When we read the Annual report, which is expected to be made available to us after the date of this auditors' report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibility of Management for the Ind AS financial statements

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 Ind AS financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income and cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act, read with relevant rules issued thereunder. 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 implementation and maintenance of 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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS 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.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the Ind AS 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 Ind AS financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Ind AS 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.

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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 Ind AS 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 Ind AS financial statements, including the disclosures, and whether the Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Ind AS Financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Ind AS 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 Ind AS financial statements.

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.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Ind AS financial statements of the current period and are therefore the key audit matters. We describe these matters in

K C TAK & Co. Ranchi FRN-000216C Chartered Accountants 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.

Other Matter

a) Contingent liability of Rs. 202.39 Crores (P.Y. Rs. 173.74 Crores) includes disputed demands raised by various departments of the Central Government (Income Tax, Service Tax etc.). This amount consists of principal, interest and penalty as raised up to the date of the latest demand order. The interest and penalty for the period from the latest date of demand order to date of Balance Sheet has neither been calculated nor included in contingent liability. Consequential impact over total amount of contingent liability is currently not ascertainable (Note No 38 refer para 4(a) to the Ind AS financial statements.)

Further, it also includes legal cases against the company pending before various judicial forums (Supreme court, High court, arbitrators etc.) against which claims has been raised by various third parties. In the absence of details of amount of claims, as raised by the third parties, made available by the management, consequential impact over the total amount of contingent liability if those cases are decided not in favor of the Company is currently not ascertainable (Note No 38 refer para 4(a) to the Ind AS financial statements.

b) It was observed that debtors include old outstanding balances of Rs. 82.86 Cr.(P. Y. Rs. 67.11 Cr.) against CIL subsidiaries, pending for realization for more than 1 year. As per circular no CIL/DT/2021/3093 issued by CIL; i) Payment of 70% of basic amount of bill value and 18% GST (i.e., total 75% of total bill value) thereon to be paid by subsidiaries to CMPDI within 15 days of receipt of bill; ii) Bill reconciliation in future shall be through a portal and CMPDI shall intimate the action on portal and communicate with subsidiaries; iii) Outstanding bills for more than one year shall be reviewed jointly by the CMPDI and the concerned subsidiary. However, during the course of our audit it was observed that the bills raised to subsidiaries are not being recovered as per the above-mentioned circular issued by CIL. Consequential impact on confirmation / reconciliation/ adjustment of such balances, if any, are not currently ascertainable.

Our Opinion is not modified with regard to above

Report on Other Legal and Regulatory Requirements

1. As required under section 143(5) of the Companies Act 2013, we give in the "Annexure, A", a statement on the Directions/Additional Directions issued by the Comptroller and Auditor General of India after complying the suggested methodology of Audit

K.C. TAK & Co. Ranchi FRN-000216C Chartered Accountants action taken thereon and its impact on the accounts and the Ind AS financial statements of the Company.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in **"Annexure B"** a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable.

3. As required by Section 143(3) of the Act, we report that:

   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 of the aforesaid Ind AS financial statements read with as reported in clause (a) of the "Emphasis of Matters" paragraph above.

   b. In our opinion proper books of account as required by law relating to preparation of the aforesaid Ind AS financial statements have been kept by the Company so far as appears from our examination of those books.

   c. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and the Statement of Change in Equity dealt with by this Report are in agreement with the books of accounts.

   d. In our opinion, we don't have any observation which has an adverse impact on functioning of the Company.

   e. In our opinion, the aforesaid Ind AS financial statements comply with the Ind AS specified under section 133 of the Act read with relevant Rule issued thereunder.;

   f. In pursuance of the Notification No. G.S.R.463(E) dated 05.06.2015 issued by the Ministry of Corporate affairs, section 164(2) of the Act, pertaining to disqualification of Directors is not applicable to the Government company.

   g. We don't have any qualification, reservation or adverse remark relating to the maintenance of accounts and the matters connected therewith.

   h. 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 C"**. Our report expresses

K C TAK & Co. Ranchi FRN-000216C Chartered Accountants unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

i. 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:

i. The company has disclosed its pending litigations under Additional Note 38 of the Ind AS financial statement. The impact, if any, of these litigations will be given effect to as and when the same are determined/settled.

ii. The Company has made provisions as required under the applicable law or accounting standards, for material foreseeable losses if any, on long term contracts and the company did not have any derivative contracts.

iii. As per the written representation received from the management, there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of its knowledge and belief no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entity ("intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief no funds have been received by the company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused to believe that representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

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v. The dividend declared and paid during the year by the company is in compliance with section 123 of Companies Act 2013.

For **K C Tak & Co.**
Chartered Accountants
Firm's registration number: 000216C

CA Anil Jain
Partner
M No.: 079005
UDIN: 23079005BGYQBK2530

K. C. TAK & Co. Ranchi FRN-000216C Chartered Accountants

Place: Ranchi
Date: 02/05/2023

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Annexure "A" referred to in paragraph 1 of "Report on Other Legal and Regulatory Requirements" of Independent Auditor's Report on the Ind AS financial statements for the for the year ended March 31, 2023, we report that;

Part- I

S. No	Directions	Auditor's reply
1.	*Whether the company has system in place to process all the accounting transactions through IT systems?* *If yes, the implication of processing of accounting transactions outside IT systems on integrity of the accounts along with the financial implications, if any may be stated.*	***There is a system in place to process all the material accounting transaction and recording of all underlying business transactions is done in its SAP-ERP Software. Accordingly, there are no implications on the integrity of the accounts. The information/Data is flowing from various modules and captured in the financials through automation under SAP for the processes like Financial Accounting and Controlling (FICO), Sales and Distribution (S&D), Material Management (MM), Human Capital Management (HCM), Production Planning (PP), project System (PS) and Plant Maintenance (PM).*** ***As per information and explanations given to us, Post completion of stabilization phase on 31st March 2022, the system is under AMC phase.*** ***During the course of our audit, it was observed that, following activities are performed, outside SAP:*** ***As explained to us, SAP integration of Biometric attendance is available but due to integration issue with NIC, presently the attendance is either being maintained manually or through Biometric system serving as source data which is finally captured in SAP.*** ***In respect of the activities performed outside SAP, as above, in our opinion there is no material financial implications.***
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. Whether such cases are properly accounted for? (In case, lender is a government company,*	***As per information and explanations given to us, there is no case of 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.***

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	then this direction is also applicable for statutory auditor of lender company)	
3.	*Whether funds received/receivable for specific schemes from central/state agencies were properly accounted for/utilized as per its terms and conditions?* *List the cases of deviation.*	***As per information and explanations given to us, the company has not received/no receivable any funds/grants except against detailed & promotional drilling, R&D & S&T and NMET as mentioned in clause 2 & 3 of Part-II - Additional directions (Annexure – 'A').***

Part-II - Additional directions

S. No	Directions	Action taken & Auditor's reply
1.	Whether any independent assessment and certification of migration process of data from Coalnet portal to SAP had been done.	***As per information and explanations given to us, independent assessment and certification of migration process of data from Coalnet portal to SAP had not been done. As informed to us, the matter is taken up at CIL level.***
2.	Whether exploration of blocks was completed in compliance of MOU and grant received for detailed and promotional drilling utilized and accounted properly. List the Cases of deviation.	***As per information and explanations given to us, there is no MOU between CMPDI and MOC/CIL/NMET. CMPDI is the nodal agency for all information related to exploration of coal and lignite in the country. CMPDI undertake the activities of detailed and promotional drilling as per the project/blocks sanctioned/approved by MOC/CIL/NMET either by itself or through MECL and private parties through MOU and tenders.*** ***On the basis of our examination of the samples on test check basis, it was observed that exploration of blocks was completed in compliance of MOU and grant received for detailed and promotional drilling are being utilized and accounted for properly.***
3.	Whether fund received for R&D and S&T were properly	***As per the information and explanation provided to us, R&D and S&T projects are approved/sanctioned by the T***

	accounted for/utilized as per terms and condition? List the cases of deviations.	*committee of MOC/CIL with certain terms and condition based on the proposal submitted by the implementing agency/institute to CMPDI. CMPDI makes an estimate of fund requirement for all the ongoing or new R&D/S&T projects and make a consolidated requisition from MOC/CIL. Once the fund is received, CMPDI disburse the fund to implementing agency/institute in various installments based on the progress of the projects. Once the project is complete and Project completion report is approved by the technical committee, implementing agency/institute submit the utilization certificate to CMPDI and refund the unspent amount of the fund received on such projects to CMPDI along with the interest earned on those funds.* *On the basis of our examination of the samples on test check basis, it was observed that the fund received for R&D and S&T were properly accounted for/utilized as per terms and condition.*

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Annexure – "B" *referred to in paragraph 2 of "Report on Other Legal and Regulatory Requirements" of Independent Auditor's Report on the Ind AS financial statements for the for the year ended March 31, 2023, we report that;*

(i) a) (A) During the course of our audit, it was observed that the Company has generally maintained proper records of showing full particulars of Property plant and Equipment.

(B) The company has maintained proper records showing full particulars of Intangible Assets.

b) According to the information as given to us, the management has conducted the Physical verification of Fixed Assets as per CIL policy, at reasonable intervals by its duly constituted team for this purpose. As informed to us, no material discrepancies have been noticed on such verification.

(c) According to the information and explanation given to us, the title deeds of all immovable properties (other than properties where the company is lessee and lease agreements are duly executed in favor of lease) disclosed in the financial statements are held in the name of the company.

However, during the course of our audit, title deed of land holdings in respect of CMPDI RI1 (Asansol), could not be produced before us for our verification. Further, leasehold land at Kudumkela valued at Rs. 0.46 cr. shown under other land (Note No. 3) pending to be renewed from 1.2.2023. Although, the same has been approved in COFD meeting dated 20.03.2023 for renewal.

(d) According to the information & explanations as provided to us and as observed by us, no revaluation of Property, Plant and Equipment (including right to use assets) or intangible assets of both during the year has been carried out by the company.

(e) According to the information & explanations as provided to us, no proceeding has been initiated or pending against the company for holding any benami property under the benami transactions (prohibition) act, 1988 (45 of 1988) and rules made thereunder.

(ii) a) As per the policy of the company, physical verification of stores and spares is done at reasonable intervals by an external agency duly appointed by the company and a report for position of stock as on 31st Dec 2022 has been obtained by the company. In our opinion, the coverage and procedure of such verification by the management is appropriate; no discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such verification.

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(b) No working capital limit has been sanctioned to the Company during any point of time of the year from any Banks/ Financial Institutions.

(iii) According to the information and explanations given to us, the Company has not made investment provided any guarantee or security or granted any loans or advances in the nature of loan, secured or unsecured, to companies, firms, Limited liability partnership or any other parties during the year.

(iv) According to the information and explanations given to us, the Company has not granted loans, made investments, provided guarantees or security as defined in section 185 and 186 of Companies Act.

(v) The Company has not accepted any deposit, in terms of the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under. However, balances in respect of amount received in the course of, or for the purpose of the business of the Company as Earnest Money Deposits, Security Deposits and Advance Deposits from Customers / Others, the Company is of the view that these deposits do not come under the purview of the Companies (Acceptance of Deposits) Rules 2014.

(vi) We have broadly reviewed the cost records maintained by the company as prescribed by the Central Government under section 148 (1) of the Companies Act, 2013 and are of the opinion that prima facie the prescribed accounts and records have been made and maintained. However, we have not made a detailed examination of the cost records with the view to determine whether they are accurate or complete.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods & Service Tax, provident fund, Employees State Insurance, income-tax, service tax, pension fund, professional tax and other material statutory dues generally have been regularly deposited during the year by the Company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of Goods & Service Tax, provident fund, Employees State Insurance, income-tax, service tax pension fund, professional tax and other material statutory dues were in arrears as at 31 March 2023 for a period of more than six months from the date they became payable.

K. C. TAK & Co. Ranchi FRN-000216C Chartered Accountants

K C TAK & Co.
Chartered Accountants

(b) Statutory dues referred to in sub-clause (a) which have **not been deposited on account of any dispute**, the amounts involved and the forum where such dispute is pending is mentioned **"Appendix-1"**.

(viii) According to the information & explanations as provided to us, no transaction has been identified or reported by the tax authorities under tax assessments under the Income Tax Act, 1961 (43 of 1961) which requires to be surrendered or disclosed as income during the year.

(ix) (a) The Company has not defaulted in repayment of any loans or other borrowings or in the payment of interest thereon.

(b) According to the information & explanations as provided to us, the company has not been declared as wilful defaulter by any bank or financial institution or other lender.

(c) According to the information & explanations as provided to us, no term loans were applied for the purpose for which the loans were obtained during the year.

(d) According to the information & explanations as provided to us the company has not raised any fund on short term basis which have been utilized as long-term basis.

(e) According to the information & explanations as provided to us, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) According to the information & explanations as provided to us, the company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate company.

(x) (a) According to the information and explanations given to us and on the basis of books and records examined by us, the Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, paragraph 3 (x) para (a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of books and records examined by us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (Fully, partially or optionally convertible) during the year. Accordingly, paragraph 3 (x) para (b) of the Order is not applicable.

(xi) (a) According to the information and explanations given to us, no material fraud by the Company and any fraud on the Company by its officers and employees has been noticed or reported during the year.

K. C. TAK & Co. Ranchi FRN-000216C Chartered Accountants

K C TAK & Co.
Chartered Accountants

(b) According to the information & explanations as provided to us, no report under sub-section (12) of section 143 of the Companies act has been filed by the auditors in form ADT-4 as prescribed under rule 13 of companies (audit and auditors) rules, 2014 with the central government.

(c) As per the information & explanation provided to us, the company has not received any whistle- blower complaints.

(xii) (a)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.

(b) 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.

(c) 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.

(xiii) According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with Section 177 and Section 188 of the Companies Act, 2013 where applicable and details of such transactions have been disclosed in the financial statements as required by applicable accounting standards.

(xiv) (a) In our opinion, and according to information and explanations given to us, the company has an internal audit system commensurate with the size and nature of its business;

(b) Yes, the reports of the internal auditors for the period under audit were considered by us;

(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.

(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, Clause 3(xvi) of the order is not applicable.

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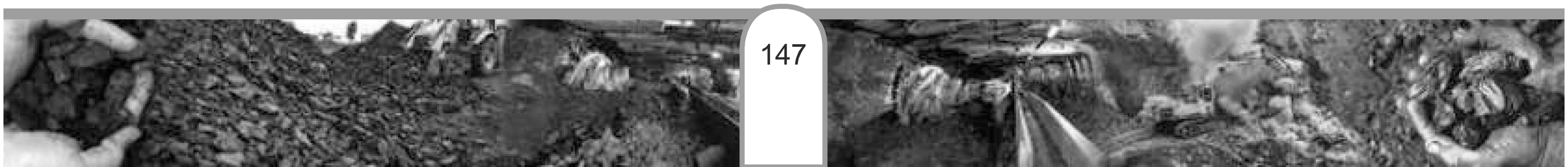

K C TAK & Co.
Chartered Accountants

(b) According to the information & explanations as provided to us, the Company has not conducted any non-banking or housing finance activities.

(c) The company is not a Core investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

(d) The company is not a Core investment Company (CIC) as defined in the regulations made by the Reserve Bank of India neither it has more than one CIC.

(xvii) According to the information & explanations as provided to us, the Company has not incurred any cash losses in the financial year and in the immediately preceding financial year.

(xviii) According to the information & explanations as provided to us, there is no resignation of the statutory auditors during the year.

(xix) In our opinion, and according to information and explanations given to us, and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, no material uncertainty exist as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

(xx) (a) In respect of ongoing project or other than ongoing projects, the company did not have any balance of unspent amount required to be transferred to a fund specified in schedule VII to the Companies Act, 2013 within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said act;

(xxi) This clause is not applicable.

For **K C Tak & Co.**
Chartered Accountants
Firm's registration number: 000216C

CA Anil Jain
Partner
M No.: 079005
UDIN: 23079005BGYQBK[illegible]

Place: Ranchi
Date: 02/05/2023

K. C. TAK & Co. Ranchi FRN-000216C Chartered Accountants

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K C TAK & Co.
Chartered Accountants

Annexure – "C" *referred to in paragraph 3(h) of "Report on Other Legal and Regulatory Requirements" of Independent Auditor's Report on the Ind AS financial statements for the for the year ended March 31, 2023, we report that;*

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **'Central Mine Planning & Design Institute Limited'** ("the Company") as of 31 March 2023 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management 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.

Auditors' Responsibility

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 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.

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 included 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

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Chartered Accountants

auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

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.

Meaning of Internal Financial Controls Over Financial Reporting

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 Ind AS 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 Ind AS 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 Ind AS financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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.

Opinion

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 31st March 2023, 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.

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K C TAK & Co.
CHARTERED ACCOUNTANTS

However, further improvement is required in i) the documentation of Internal Financial Controls of the Company in respect of its risk assessment process, risk analysis of different functional areas and incorporating the process flows at departmental levels including risk mitigation in respect of insurance coverage, ii) strengthening of the monitoring of controls in respect of misc. expenses, iii) confirmation/ reconciliation/adjustment of other financial assets, other current & non-current assets, trade payables & receivables, other financial liabilities and other current and non-current liabilities. iv) Control over capturing & recording of attendance of employees.

Our opinion is not qualified in respect of the above matters.

For **K C Tak & Co.**
Chartered Accountants
Firm's registration number: *000216C*

CA Anil Jain
Partner
M No.: 079005
UDIN: 23079005BGYQBK2530

Place: Ranchi
Date: 02/05/2023

K C TAK & Co.
Chartered Accountants

Appendix– "1" *referred to in clause* **vii** *to* **Annexure – "B"** *referred to in paragraph 2 of "Report on Other Legal and Regulatory Requirements" of Independent Auditor's Report on the Ind AS financial statements for the for the year ended March 31, 2023.*

DETAILS OF DISPUTED STATUTORY LIABILITIES AS ON 31.03.2023

Nature of the Statute	Nature of Dues	Forum where dispute is pending	Pending period to which the amount relates	Amount (Rs. in Crores)	Amount Paid under protest (Rs. in Crores)
Income Tax Act, 1961	Disallowances of prior period expenses	CIT(A)	A.Y. 2010-2011	1.05	0.59
Income Tax Act, 1961	Disallowances of CSR, Medical Expenses and profit from sale of asset	CIT(A)	A.Y. 2012-2013	0.33	-
Income Tax Act, 1961	Disallowances of Medical expenses grants to School & Institutions. Sports & Recreation and Environment & Tree Plantation	CIT(A)	A.Y. 2016-2017	1.19	0.76
Income Tax Act, 1961	Disallowance of CSR, Provision for NCWA, Medical expenses, grants, canteen, creche and other employee benefits	CIT(A)	A.Y. 2017-2018	31.67	25.11
Income Tax Act, 1961	Disallowances of employee benefits expenses like NCWA, Executive pay revision, Medical Expenses, grants to school & institutions, sports & recreation.	CIT(A)	A.Y. 2018-2019	55.02	16.01
Income Tax Act, 1961	Disallowances of subscription to club, funds and provision for gratuity.	CIT(A)	A.Y. 2019-2020	0.02	-
Income Tax Act, 1961	Disallowances of contingent, funds and provision for gratuity.	CIT(A)	A.Y. 2020-2021	25.69	19.13
Income Tax Act, 1961	Disallowances of Bonus or commission, leave encashment, gratuity, expense u/s 43b contribution to PF & depreciation.	CIT(A)	A.Y. 2021-2022	7.38	5.73
Service Tax Act	Demand of arrears of service tax interest and penalty	Jharkhand High Court	A.Y. 1999-2005	5.05	5.05
Service Tax Act	Demand of Service Tax	Jharkhand High Court	A.Y. 1998-1999	3.82	-
Service Tax Act	Demand of Service Tax and penalty	CESTAT	A.Y. 2013-14 to 2017-18	60.16	2.26

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Management Reply to The Independent Auditors Report for the year ended 31st March, 2023

EMPHASIS OF MATTER	MANAGEMENT COMMENT
a) Balances of Loans (Note No 8), other financial assets (Note No 9), other current assets (Note No 11), other non-current assets (Note No 10), trade payables (Note No 19), trade receivables (Note No 13), other financial liabilities (Note No 20) and other current liabilities (Note No 23) have not been confirmed in most of the cases. They also include old balances lying since last several years pending for final adjustment/square-up in the books of accounts. Consequential impact on confirmation / reconciliation/ adjustment of such balances, if any, are not currently ascertainable	In case of Note 8, the amount of Rs 6 lakh represent interest on HBA/car loan given to two employees for which recovery is already going on. The principal amount has already been recovered. There is no objection from any of the employee against recovery of interest as above In note 9 – Out of total balance of 91.51 crores, Rs 57.85 crore represents current account transaction with CIL. This amount has already been reconciled and agreed by CIL. Further the balance amount of Rs 33.66 crore represent security deposit paid/ claims receivable etc. There has not been any practice to obtain confirmation for such amount. In case of note 10, the amount of Rs 7 lakh represents the security money deposited by CMPDI with MP Government for allotment of 4.5 hectare land on lease for establishment of new drilling camp in the main basin of Ghoghra halka, Sarai Tahsil, Singrauli Note 13-Letters were sent to all the debtors for confirmation of balance. All the subsidiaries of CIL have confirmed the balance as on 31.03.2023 except CCL . CCL has confirmed the balance upto 30.09.2022. Reconciliation is going on with CCL as regard dues as on

	31.03.2023. In general Letters/ mails have already been sent to the concerned Domestic vendor/creditors/Debtors for the confirmation of balances. The reply has been received from few parties.
OTHER MATTER	**MANAGEMENT COMMENT**
a) Contingent liability of Rs. 202.39 Crores (P.Y. Rs. 173.74 Crores) includes disputed demands raised by various departments of the Central Government (Income Tax, Service Tax etc.). This amount consists of principal, interest and penalty as raised up to the date of the latest demand order. The interest and penalty for the period from the latest date of demand order to date of Balance Sheet has neither been calculated nor included in contingent liability. Consequential impact over total amount of contingent liability is currently not ascertainable (Note No 38 refer para 4(a) to the Ind AS financial statements.) Further, it also includes legal cases against the company pending before various judicial forums (Supreme court, High court, arbitrators etc.) against which claims has been raised by various third parties. In the absence of details of amount of claims, as raised by the third parties, made available by the management, consequential impact over the total amount of contingent liability if those cases are decided not in favor of the Company is currently not	As the department has already adjusted Rs 68.03 Cr against the disputed demand of Rs 191.39 Cr. So there is no question of interest on the amount already adjusted by the department. As regard to rest unadjusted disputed demand, this is to submit that in previous financial years, the judgements were made in our favour. So there is no need to include the interest amount in contingent liability. Furthermore, the interest is contingent on outcome of disputed cases and as our legal consultant has stated in their legal opinion that all of the cases are expected to be settled in favour of CMPDI therefore the liability on account of interest has remote possibility. Further, as decided during meeting with CAG in relation to audit for FY 2020-21, the interest up to the date of appeal only has to be considered in contingent liability. The same has already been followed.

ascertainable (Note No 38 refer para 4(a) to the Ind AS financial statements.	
b) It was observed that debtors include old outstanding balances of Rs. 82.86 Cr.(P. Y. Rs. 67.11 Cr.) against CIL subsidiaries, pending for realization for more than 1 year. As per circular no CIL/DT/2021/3093 issued by CIL; i) Payment of 70% of basic amount of bill value and 18% GST (i.e., total 75% of total bill value) thereon to be paid by subsidiaries to CMPDI within 15 days of receipt of bill; ii) Bill reconciliation in future shall be through a portal and CMPDI shall intimate the action on portal and communicate with subsidiaries; iii) Outstanding bills for more than one year shall be reviewed jointly by the CMPDI and the concerned subsidiary. However, during the course of our audit it was observed that the bills raised to subsidiaries are not being recovered as per the above-mentioned circular issued by CIL. Consequential impact on confirmation / reconciliation/ adjustment of such balances, if any, are not currently ascertainable.	CMPDIL HQ is regularly following up for the recovery of the dues at the highest level of Coal India Ltd. and its Subsidiaries. GM (Finance) has written letters to GM (P&P) of ECL, BCCL, CCL, WCL, SECL, NCL, MCL and CIL on 15.09.2021, 24.08.2022 and 13.12.2022 respectively for 75% payment in advance against bills of CMPDIL. GM (Finance), CMPDIL has personally visited ECL, BCCL, SECL and WCL and requested the concerned authorities for payment of 75% advance on regular basis. CMD, CMPDIL has communicated with CMD of all sister concerns and Director (Technical), CIL vide E-office dated 14.07.2022/25.07.2022 for payment of 75% advance of the total bill Value. Further, the debtors balance are reconciled time to time and balance confirmation is obtained from concerned subsidiaries.

Management Comment to Annexure "A" referred to in Paragraph 1 of "Report on Other Legal and Regulatory Requirements of Independent Auditors Report for the Year Ended 31st March, 2023.

Directions	Audit Reply	Management Reply
1) Whether the company has system in place to process all the accounting transactions through IT systems? If yes, the implication of processing of accounting transactions outside IT systems on integrity of the accounts along with the financial implications, if any may be stated	***There is a system in place to process all the material accounting transaction and recording of all underlying business transactions is done in its SAP-ERP Software. Accordingly, there are no implications on the integrity of the accounts. The information/Data is flowing from various modules and captured in the financials through automation under SAP for the processes like Financial Accounting and Controlling (FICO), Sales and Distribution (S&D), Material Management (MM), Human Capital Management (HCM), Production Planning (PP), Project System (PS) and Plant Maintenance (PM).*** ***As per information and explanations given to us, Post completion of stabilization phase on 31st March 2022, the system is under AMC phase.*** ***During the course of our audit, it was observed that, following activities are performed, outside SAP:*** ***As explained to us, SAP integration of Biometric attendance is available but due to integration issue with NIC, presently the attendance is either being maintained manually or through Biometric system serving as source data which is finally captured in SAP.*** ***In respect of the activities performed outside SAP, as***	No comments.

	above, in our opinion there is no material financial implications.	
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. Whether such cases are properly accounted for? (In case, lender is a government company, then this direction is also applicable for statutory auditor of lender company)	***As per information and explanations given to us, there is no case of 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.***	No Comments.
3) Whether funds received/receivable for specific schemes from central/state agencies were properly accounted for/utilized as per its terms and conditions? List the cases of deviation.	***As per information and explanations given to us, the company has not received/no receivable any funds/grants except against detailed & promotional drilling, R&D & S&T and NMET as mentioned in clause 2 & 3 of Part-II - Additional directions (Annexure – 'A').***	No Comments.
Part-II Additional Directions of C&AG		
1)Whether any independent assessment and certification of migration process of data from Coalnet portal to SAP had been done	***As per information and explanations given to us, independent assessment and certification of migration process of data from Coalnet portal to SAP had not been done. As informed to us, the matter is taken up at CIL level***	No Comments.
2) Whether exploration of blocks was completed in compliance of MOU and grant received for detailed and promotional drilling	***As per information and explanations given to us, there is no MOU between CMPDI and MOC/CIL/NMET. CMPDI is the nodal agency for all***	No Comments.

utilized and accounted properly. List the Cases of deviation.	***information related to exploration of coal and lignite in the country. CMPDI undertake the activities of detailed and promotional drilling as per the project/blocks sanctioned/approved by MOC/CIL/NMET either by itself or through MECL and private parties through MOU and tenders.*** ***On the basis of our examination of the samples on test check basis, it was observed that exploration of blocks was completed in compliance of MOU and grant received for detailed and promotional drilling are being utilized and accounted for properly.***	
3) Whether fund received for R&D and S&T were properly accounted for/utilized as per terms and condition? List the cases of deviations.	***As per the information and explanation provided to us, R&D and S&T projects are approved/sanctioned by the Technical committee of MOC/CIL with certain terms and condition based on the proposal submitted by the implementing agency/institute to CMPDI. CMPDI makes an estimate of fund requirement for all the ongoing or new R&D/S&T projects and make a consolidated requisition from MOC/CIL. Once the fund is received, CMPDI disburse the fund to implementing agency/institute in various installments based on the progress of the projects. Once the project is complete and Project completion report is approved by the technical committee, implementing agency/institute submit the utilization certificate to***	No Comments.

	CMPDI and refund the unspent amount of the fund received on such projects to CMPDI along with the interest earned on those funds. ***On the basis of our examination of the samples on test check basis, it was observed that the fund received for R&D and S&T were properly accounted for/utilized as per terms and condition.***	

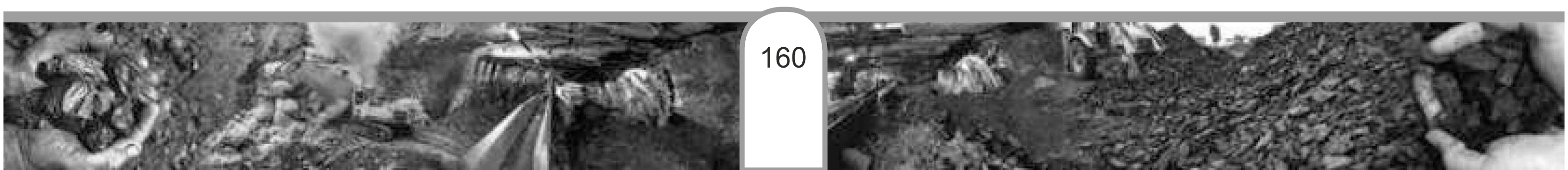
Management Comment to Annexure "B" referred to in Paragraph 2 of "Report on Other Legal and Regulatory Requirements of Independent Auditors Report for the Year Ended 31st March, 2023.

Point No (i) (c) of Annexure "B"	Management Reply
According to the information and explanation given to us, the title deeds of all immovable properties (other than properties where the company is lessee and lease agreements are duly executed in favor of lease) disclosed in the financial statements are held in the name of the company. ***However, during the course of our audit, title deed of land holdings in respect of CMPDI RI1 (Asansol), could not be produced before us for our verification. Further, leasehold land at Kudumkela valued at Rs. 0.46 cr. shown under other land (Note No. 3) pending to be renewed from 1.2.2023. Although, the same has been approved in COFD meeting dated 20.03.2023 for renewal.***	No Comments.

Management Comment to Annexure "C" referred to in Paragraph 3(h) of "Report on Other Legal and Regulatory Requirements of Independent Auditors Report for the Year Ended 31st March, 2023.

Management Comment to Annexure "C" referred to in Paragraph 3(h) of "Report on Other Legal and Regulatory Requirements of Independent Auditors Report for the Year Ended 31st March, 2023.

Opinion of Auditor	Management Reply
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 31st March 2023, 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. *However, further improvement is required in i) the documentation of Internal Financial Controls of the Company in respect of its risk assessment process, risk analysis of different functional areas and incorporating the process flows at departmental levels including risk mitigation in respect of insurance coverage, ii) strengthening of the monitoring of controls in respect of misc. expenses, iii) confirmation/ reconciliation/adjustment of other financial assets, other current & non-current assets, trade payables & receivables, other financial liabilities and other current and non-current liabilities. iv) Control over capturing & recording of attendance of employees.*	The Internal Financial control system presently available in relation to risk assessment is also robust and adequate. Our internal auditor regularly makes a report on risk assessment covering all the aspects. The same is deliberated regularly before COFDs and audit committee at frequent interval.



Addendum - V

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FORM MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2023

{Pursuant to Section 204(1) of the Companies Act, 2013 and rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014}

To,
The Members,
CENTRAL MINE PLANNING & DESIGN INSTITUTE LIMITED
Gondwana Place, Kanke Road
Ranchi, Jharkhand- 834008

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Central Mine Planning & Design Institute Limited** (hereinafter called "the Company"). Secretarial audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conduct / statutory compliance and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minutes 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, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2023, complied with the statutory provisions listed here under 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:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2023, according to the provisions of:

(i) The Companies Act, 2013 ('the Act') and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under **(during the period under review not applicable to the company)**;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws Framed there under **(during the period under review not applicable to the company)**;

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(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **(during the period under review not applicable to the company);**

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 **(during the period under review not applicable to the company);**

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 **(during the period under review not applicable to the company);**

(d) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **(during the period under review not applicable to the company);**

(e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 **(during the period under review not applicable to the company);**

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client **(during the period under review not applicable to the Company);**

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(during the period under review not applicable to the Company);**

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(during the period under review not applicable to the Company);**

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We have examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by the Institute of Company Secretaries of India;
(ii) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **(during the period under review not applicable to the Company);**
(iii) Other laws specifically applicable to the Company namely :

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 Circus) 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 Transboundary Movement) Rules, 2016
u) The Water (Prevention & Control of Pollution)Act, 1974 and Rules made thereunder
v) The Air (Prevention & Control of Pollution) Act, 1981
w) Public Liability Insurance Act,1991 and Rules made thereunder.

During the period under review the Company has complied with the provisions of Act, Rules, Regulations, Guidelines etc.

We further report that:

During the Audit Period, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, etc. mentioned above ***except*** to the extent as mentioned below:

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1. **Composition of the Board of Directors of the Company**

The requisite number of Independent Directors were not on the Board of the Company as contemplated in Section 149(4) of the Act and the Clause 3.1.2 of DPE Guidelines on Corporate Governance for Central Public Sector Enterprise (CPSE) issued by the Department of Public Enterprises (DPE) during the period under review. Further, as per the provisions of Section 149 of the Act, the Company did not have a Woman Independent Director on its Board from 10th July, 2022 to 31st March, 2023 for which requisite letters were sent for appointment of both Independent Directors including Women Director by the management from time to time to Ministry of Coal and copy to its Holding Company.

2. **Composition of the Audit Committee of the Board of Directors of the Company**

As per the provisions of the Section 177 of the Act and Clause 4.1.1 of the DPE Guidelines for Corporate Governance on CPSE, during the period under review, the Audit Committee was constituted without Independent Directors for a period from 16th October, 2022 to 31st March, 2023 for which requisite letters has been submitted by the management from time to time.

3. ***In view of exemption provided to Government Companies, vide notification dated June 5, 2015 issued by Ministry of Corporate Affairs, from complying with the provision of section 134(3)(p) of the Companies Act 2013, the Company is not required to comply which requires performance evaluation of Independent Directors by the entire Board of Directors and review of performance of Non-Independent Directors, the Board of Directors as a whole and the Chairperson of the Company by the Independent Directors.***

We further report that all the changes in the composition of the Board of Directors during the Audit Period, except the aforesaid, were made in due compliance of the various provisions of the Act and DPE Guidelines on Corporate Governance for CPSE.

Adequate notices are given to all Directors to schedule the Board / Committee 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.

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Mehta & Mehta
COMPANY SECRETARIES
INFINITY BENCMARK, 18TH FLOOR, ROOM NO. 105, STREET NO 25, GP BLOCK, SECTOR-5
BIDHANNAGAR, KOLKATA - 700091
Mob.: +91 9867771580 • E-mail: raveena@mehta-mehta.com • Visit us : www.mehta-mehta.com

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 during the year 2022-23.

1) The Company at its Annual General Meeting held on July 21, 2022 declared final dividend of 16.842% i.e. Rs. 168.42 per equity share of face value of Rs. 1000/- each i.e. Rs. 24.05 crores for the Financial Year 2021-2022.

2) The Board of Directors of the Company at its meeting held on March 17, 2023 declared interim dividend at 49.02% i.e. Rs. 490.20 per equity share of face value of Rs. 1000/- each aggregating to Rs. 70 crores for F.Y. 2022-23

For **Mehta & Mehta,**
Company Secretaries
(ICSI Unique Code P1996MH007500)

MEHTA & MEHTA DELHI

Nayan Handa
Partner
FCS No: 11993
CP No.: 18686
UDIN: F011993E000662335

Place: Delhi
Date: 22.06.2023

Note: This report is to be read with our letter of even date which is annexed as 'ANNEXURE A' and forms an integral part of this report.

Mehta & Mehta
COMPANY SECRETARIES
INFINITY BENCHMARK, 18TH FLOOR, ROOM NO. 105, STREET NO 25, GP BLOCK, SECTOR-5
BIDHANNAGAR, KOLKATA - 700091
Mob : +91 9867771580 • E-mail: [illegible]@mehta-mehta.com • Visit us : www.mehta-mehta.com

Annexure A

To,
The Members,
CENTRAL MINE PLANNING & DESIGN INSTITUTE LIMITED
Gondwana Place, Kanke Road
Ranchi, Jharkhand- 834008

Our report of even date is to be read along with this letter.

1) Maintenance of secretarial record 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 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 Accounts of the Company.

4) Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5) The compliance of the provisions of corporate laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6) As regard the books, papers, forms, reports and returns filed by the Company under the provisions referred to in our Secretarial Audit Report in Form MR-3 the adherence and compliance to the requirements of the said regulations is the responsibility of management. Our examination was limited to checking the execution and timeliness of the filing of various forms, reports, returns and documents that need to be filed by the Company with various authorities under the said regulations. We have not verified the correctness and coverage of the contents of such forms, reports, returns and documents.

Mehta & Mehta

Mehta & Mehta
COMPANY SECRETARIES
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Mob.: +91 9867771580 • E-mail: raveena@mehta-mehta.com • Visit us : www.mehta-mehta.com

7) The secretarial audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For **Mehta &Mehta,**
Company Secretaries
(ICSI Unique Code P1996MH007500)

MEHTA & MEHTA DELHI

Nayan Handa
Partner
FCS No: 11993
CP No.: 18686
UDIN: F011993E000662335

Place: Delhi
Date: 22.06.2023

Addendum - VI

Contracts or Arrangements with related parties U/s 188 (1).

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

S.No.	Particulars	Details
1.	**Details of contracts or arrangement or transactions not at arm's length basis**	NIL
a	Name(s) of the related party and nature of relationship	
b	Nature of contracts/arrangements/transactions	
c	Duration of the contracts/arrangements/transactions	
d	Salient terms of the contracts or arrangements or transactions including the value, if any	
e	Justification for entering into such contracts or arrangements or transactions	
f	Date(s) of approval by the Board	
g	Amount paid as advances, if any:	
h	Date on which the special resolution was passed in general meeting as required under first proviso to section 188	
2.	**Details of material contracts or arrangement or transactions at arm's length basis**	As per **Annexure -A**
a	Name (s) of the related party and nature of relationship	
b	Nature of contracts/arrangements/transactions	
c	Duration of the contracts/arrangements/transactions	
d	Salient terms of the contracts or arrangements or transactions including the value, if any:	
e	Date(s) of approval by the Board if any:	
f	Amount paid as advances, if any	

Annexure -A

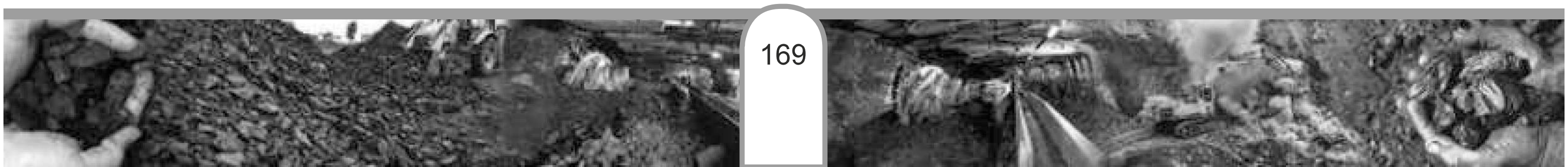
Related Party Transactions within Group as on 31.03.2023.

The Company being a Government related entity is exempt from the general disclosure requirements in relation to related party transactions and outstanding balances with the controlling Governments and another entity under same Government.

As per Ind AS 24, following are the disclosures regarding nature and amount of significant transactions under same management.

(₹ in Crore)

Name of the Company	Amount of transactions during the year	Nature of Transactions
Eastern Coalfields Limited	94.62	Sales
Bharat Coking Coal Limited	53.02	Sales
Central Coalfields Lmited	192.87	Sales
Western Coalfields Limited	175.13	Sales
South Eastern Coalfields Limited	380.01	Sales
Northern Coalfields Limited	126.57	Sales
Mahanadi Coalfields Limited	110.80	Sales
Coal India Limited (CIL) (100% Holding Company)	13.07	Sales
Grand Total	**1146.09**	



Addendum - VII

ANNEXURE FORMING PART OF DIRECTORS' REPORT FOR THE YEAR ENDED 31.03.2023-INFORMATION AS PER RULES 5(2) OF THE COMPANIES ACT, 2013 READ WITH COMPANIES (Appointment and Remuneration of Managerial Personnel) , Rules 2014.

Sl. No	Name	Designati-on/nature of work	Remuneration During the year (Rs.)	Nature of employment Permanent / temporary	Qualification	Experience (yrs.)	Date of commencement	Age on 31st Mar 2017 (Yrs)	Last employment held	% of eq. Shares held	whether related to Dir./ Manager
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
(a)	Employed throughout the financial year under review and were in receipt of remuneration for that financial year in the aggregate of not less than Rs.1, 02, 00,000/-. ------------Nil------------										
(b)	Employed for the part of the financial year under review and were in receipt of remuneration for any part of that financial year at a rate which in the aggregate was not less than Rs. 8,50,000/- per month. ------------Nil------------										
(c)	Employed throughout the year or part and was in receipt of remuneration in excess of that drawn by MD/WTD/Manager and holds not less than two percent of equity shares of the company. ------------Nil------------										

ADDENDUM - VIII

Comments of the Comptroller and Auditor General of India

भारतसरकार
GOVERNMENT OF INDIA
भारतीय लेखापरीक्षा एवं लेखाविभाग
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
कार्यालय निदेशक लेखापरीक्षा (कोयला), कोलकाता
OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT (COAL)
पुराना निजाम महल, 234/4 आचार्य जगदीशचन्द्र बोस रोड,
कोलकाता - 700 020
OLD NIZAM PALACE, 234/4, A. J. C. BOSE ROAD,
KOLKATA-700020

No. CAR/CCL/A/c Audit/CMPDIL/2022-23/ 237 Date 28 June 2023

To
The Chairman-cum-Managing Director
Central Mine Planning & Design Institute Limited
Ranchi

Subject: Comments of the Comptroller and Auditor General of India under Section 143(6)(b) of the Companies Act, 2013 on the Financial Statements of Central Mine Planning & Design Institute Limited for the year ended 31 March 2023.

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 **Central Mine Planning & Design Institute Limited** for the year ended 31 March 2023.

The receipt of this letter may please be acknowledged.

Yours faithfully,

Encl: As stated

Atul Prakash

(Atul Prakash)
Principal Director of Audit (Coal)
Kolkata

पुराना निजाम महल,234/4 आचार्य जगदीश चन्द्र बोस रोड, कोलकाता - 700 020,234/4, A. J. C. BOSE ROAD,KOLKATA-700020
दू॰ भा॰ Phone: 91-33-22875380/ 033-22815784, 033-22877165, 033-22900314
ईमेल E-mail: dgacoalkol@cag.gov.in फैक्स FAX: 300-22800062,

COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6) (B) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL STATEMENTS OF CENTRAL MINE PLANNING & DESIGN INSTITUTE FOR THE YEAR ENDED 31 MARCH 2023.

The preparation of financial statements of Central Mine Planning & Design Institute Limited for the year ended 31 March 2023 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (Act) is the responsibility of the management of the company. The statutory auditor appointed by the Comptroller and Auditor General of India under section 139 (5) of the Act is responsible for expressing opinion on the financial statements under section 143 of the Act based on independent audit in accordance with the standards on auditing prescribed under section 143(10) of the Act. This is stated to have been done by them vide their Audit Report dated 02 May 2023.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of Central Mine Planning & Design Institute Limited for the year ended 31 March 2023 under section 143(6)(a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors and company personnel and a selective examination of some of the accounting records.

On the basis of my supplementary audit nothing significant has come to my knowledge which would give rise to any comment upon or supplement to statutory auditors' report under section 143(6)(b) of the Act.

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

Atul Prakash
(Atul Prakash)
Principal Director of Audit (Coal)
Kolkata

Place: Kolkata
Date:28 June 2023

Addendum - IX

REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) FOR FINANCIAL YEAR 2022-23

1. Brief outline on CSR policy of the Company.

Central Mine Planning & Design Institute Limited (CMPDIL) is undertaking different developmental activities under Corporate Social Responsibility (CSR) following the latest DPE guidelines and provisions of the Companies Act, 2013. The allocation of funds is done as per the CSR policy of CMPDIL under which the higher of the two amounts – 2% of the average net profit for the three immediately preceding financial years is allocated for a particular financial year. The CSR policy of CMPDIL is present for public view on its website www.cmpdi.co.in.

2. Composition of CSR committee:

Composition of CSR Committee from 01.04.2022 to 31.03.2023				
Sl. No.	**Name of Director**	**Designation and nature of Directorship**	**Number of Meetings of CSR Committee held during the year**	**Number of Meetings of CSR Committee attended during the year**
Attended the meetings as a Chairman of CSR Committee				
1	Shri Pramod Singh Chauhan	Chairman (ceased the office on 15.10.2022)	3	3
2	Shri R. N. Jha	Chairman (w.e.f 23.12.2022)	2	2
Attended the meetings as a Member of CSR Committee				
3	Smt.Alka Panda	Member (Ceased the office on 09.07.2022)	1	1
4	Dr. Krishna Chandra Pandey	Member (Ceased the office on 09.07.2022)	1	1
5	Shri R. N. Jha	Member (Attended the CSR Committee meetings as a member till 22.12.2022)	3	3
6	Shri S. K. Gomasta	Member (Member till 06.10.2022)	2	2
7	Shri Shankar Nagachari	Member (Member from 06.10.2022)	3	3
8	Shri Ajay Kumar	Member (Member from 23.12.2022)	2	2

3. Provide the web-link where Composition of CSR committee, CSR policy and CSR projects approved by the board are disclosed on the website of the company.

The details of Composition of CSR committee, CSR policy and CSR projects approved by the Board are disclosed on the website Composition of CSR committee, CSR policy and CSR projects approved by the Board are disclosed on the website at https://www.cmpdi.co.in/csr.php

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub- rule 8 of the Companies (Corporate Social responsibility policy) Rules, 2014, if applicable (attach the report).

In pursuance of sub- rule 8 of the Companies (Corporate Social responsibility policy) Rules, 2014, no CSR project undertaken by CMPDIL fall under the purview of Impact Assessment.

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility policy) Rules, 2014 and amount required for set off for the financial year, if any

Sl. No.	Financial Year	Amountavailableforset-offfrom precedingfinancialyears(inRs.)	Amountrequiredtobeset-offfor thefinancialyear,ifany(inRs.)
1	2022-23	25,27,000.00	NIL
	TOTAL		

6. Average net profit of the company as per section 135(5):

Head	Amount (Rs. In Crores)
PBT for FY 2021-22	367.24
PBT for FY 2020-21	414.49
PBT for FY 2019-20	312.62
Total of the preceding three years	1094.35
Average of the preceding three years	364.7833

7. (a) Two percent of average net profit of the company as per section 135(5)

Two percent of the Average Net Profit of the preceding three years was Rs. 7.30 crores.

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial year.

No surplus has arisen out of the CSR projects or programmes or activities of the previous financial year.

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

No amount is to be set off for the financial year.

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

The mandatory amount to be spent under CSR by CMPDIL for the financial year 2022-23 was Rs. 7.30 crores.

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

<table>
<tr><td rowspan="3">Total Amount Spent for the Financial Year. (in Rs)</td><td colspan="5">Amount Unspent (in Rs.)</td></tr>
<tr><td colspan="2">Total Amount transferred to Unspent CSR Account as per section 135(6).</td><td colspan="3">Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).</td></tr>
<tr><td>Amount</td><td>Date of transfer.</td><td>Name of the Fund</td><td>Amount.</td><td>Date of transfer.</td></tr>
<tr><td>89203204.85</td><td>Nil</td><td>NA</td><td>NA</td><td>Nil</td><td>NA</td></tr>
</table>

(b) Detail of CSR amount spent against ongoing projects for the financial year :

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the project	Item from the list of activities in Schedule VII in the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh	Amount spent in the FY 2022-23 (in Rs. Lakh)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh	Mode of Implem-entation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				District	State						Name	CSR Registration number.
1	Azadi ka Amrut Mahotsava(AKAM)	Point IV, Schedule VII: Environmental Sustainability	Yes	Ranchi	Jharkhand	1 year	4.00	1.29	Nil	Yes	NA	NA
2	Swachhta Action Plan (SAP)	Point I, Schedule VII: Promoting Sanitation	Yes	Ranchi	Jharkhand	1 year	1.00	0.68	Nil	Yes	NA	NA
3	**Multiyear:** Development of Misirgonda village near CMPDIL HQ, Ranchi through the facility of toilet blocks and solar lighting Misirgonda, Behind CMPDIL office. (multiyear project –FY 2021-24)	Point I, Schedule VII: Promoting Sanitation	Yes	Ranchi	Jharkhand	2 year	40.85	39.69	Nil	Yes	NA	NA
4	**Multiyear:** Renovation of Birsa School, Hatiagonda, Ranchi (FY 2021-24)	Point II, Schedule VII: Promoting Education	Yes	Ranchi	Jharkhand	2 year	35.00	30.63	Nil	Yes	NA	NA

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	**Name of the project**	**Item from the list of activities in Schedule VII in the Act**	**Local area (Yes/ No)**	**Location of the project**		**Project duration**	**Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh**	**Amount spent in the FY 2022-23 (in Rs. Lakh)**	**Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh**	**Mode of Implem- entation Direct (Yes/No)**	**Mode of Implementation Through Implementing Agency**	
				District	**State**						**Name**	**CSR Registration number.**
5	**Multiyear:** Facility of toilets in Two Government High Schools, Kanke, Ranchi (multiyear project – FY 2021-24)	Point I, Schedule VII: Promoting Sanitation	Yes	Ranchi	Jharkhand	2 year	31.35	34.38	Nil	Yes	NA	NA
6	Spillover: Project Proposal for setting up Virtual Reality Labs in one Government High School, Kanke, Ranchi	Point II, Schedule VII: Promoting Education	Yes	Ranchi	Jharkhand	1 year	21.98	21.98	Nil	No	District Rural Development Agency, Ranchi	CSR 00020742
7	Spillover: Assisting in livelihood through providing vaccine boxes to 2000 Pashu Sakhis for effective vaccination in livestock in different districts of Jharkhand.	Point II, Schedule VII: Promoting Livelihood	Yes	Ranchi	Jharkhand	1 year	26.25	18.29	Nil	No	Jharkhand State Livelihood Mission, Ranchi	CSR 00033478
8	Spillover: Proposal for "Containment of COVID -19" in view of recent out-break of Pandemic COVID-19(Omicron Variant)	Point I, Schedule VII: Promoting Healthcare	Yes	Ranchi	Jharkhand	1 year	2.00	1.63	Nil	No	District Rural Development Agency, Ranchi	CSR 00020742

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the project	Item from the list of activities in Schedule VII in the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh	Amount spent in the FY 2022-23 (in Rs. Lakh)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh	Mode of Implem-entation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				District	State						Name	CSR Registration number.
9	Spillover: Requirement of medical equipments for Covid diagnostic and medical surgery for District Hospital, Ranchi in preparation of future waves of Covid (considering the recent Omicron variant of Covid).	Point I, Schedule VII: Promoting Healthcare	Yes	Ranchi	Jharkhand	1 year	60.00	42.06	Nil	No	District Rural Development Agency, Ranchi	CSR 00020742
10	Sponsoring 20 youths for govt. recognized 2 years diploma course in Ophthalmic Assistant at Lok Nayak Jai Prakash Para Medical Institute, Chauparan, Hazaribag.	Point I, Schedule VII: Promoting Healthcare	Yes	Ranchi	Jharkhand	1 year	15.50	15.50	Nil	No	Nav Bharat Jagriti Kendra	CSR 00001693
11	Financial Support for Education and Skill Development for 25 blind girl students from Brajkishore Netraheen Balika Vidhyalaya, Ranchi	Point II, Schedule VII: Promoting special education among differently abled	Yes	Ranchi	Jharkhand	1 year	4.80	4.80	Nil	No	Brajkishore Netraheen Balika Vidyalaya, Ranchi	CSR 00017468
12	Providing a vehicle Eeco-5 Seater AC(O) /CNG for the orphans at Karuna Orphanage, Ranchi.	Point III, Schedule VII: Measures for reducing inequalities	Yes	Ranchi	Jharkhand	1 year	7.43	6.59	Nil	No	Karuna NMO	CSR 00029838

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the project	Item from the list of activities in Schedule VII in the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh	Amount spent in the FY 2022-23 (in Rs. Lakh)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh	Mode of Implem-entation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				District	State						Name	CSR Registration number.
13	Skill training on Driving to women for sustainable Livelihoods and self-reliance in Ranchi, Jharkhand	Point II, Schedule VII: Promoting Employment enhancing skills	Yes	Ranchi	Jharkhand	1 year	7.40	4.44	Nil	No	Ascensive Edu Skill Foundation	CSR 00009270
14	Skill training on General Duty Assistance (GDA) to 50 candidates from Jharkhand	Point I, Schedule VII: Promoting Healthcare	Yes	Ranchi	Jharkhand	1 year	10.98	10.98	Nil	No	Prayas Juvenile Aid Center	CSR 00001803
15	Potable Drinking water facility at nearby govt. schools (RO + Water Cooler (7 nos.) @Rs. 60,000/-	Point I, Schedule VII: Drinking Water	Yes	Ranchi	Jharkhand	1 year	4.20	4.05	Nil	Yes	NA	NA
16	Multiyear: To conduct job oriented six month skill development training to 80 underprivileged/ unemployed/ underemployed youths in Machine Operator, Jharkhand (multiyear project –FY 2022-24)	Point II, Schedule VII: Promoting Employment enhancing skills	Yes	Ranchi	Jharkhand	2 year	68.00	34.00	Nil	No	Central Institute of Petrochem-icals Engineering & Technology (CIPET), Ranchi	CSR 00008481

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the project	Item from the list of activities in Schedule VII in the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh	Amount spent in the FY 2022-23 (in Rs. Lakh)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh	Mode of Implem-entation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				District	State						Name	CSR Registration number.
17	Multiyear: To conduct job oriented six month skill development training to 80 underprivileged/ unemployed/ underemployed youths in Machine Operator, Jharkhand (multiyear project –FY 2022-24)	Point II, Schedule VII: Promoting Employment enhancing skills	Yes	Ranchi	Jharkhand	2 year	68.00	6.80	Nil	No	Central Institute of Petrochem-icals Engineering & Technology (CIPET), Ranchi	CSR 00008481
18	Azadi ka Amrut Mahotsava(AKAM)	Point IV, Schedule VII: Environmental Sustainability	Yes	Asansol	West Bengal	1 year	5.00	5.00	Nil	Yes	NA	NA
19	Swachhta Action Plan (SAP)	Point I, Schedule VII: Promoting Sanitation	Yes	Asansol	West Bengal	1 year	2.00	1.99	Nil	Yes	NA	NA
20	Sponsorship to 35 No. of Special Children of Asansol Anandam	Point II, Schedule VII: Promoting special education among differently abled	Yes	Asansol	West Bengal	1 year	12.18	12.18	Nil	No	Asansol Anandam	CSR 00005956

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the project	Item from the list of activities in Schedule VII in the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh	Amount spent in the FY 2022-23 (in Rs. Lakh)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh	Mode of Implem-entation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				District	State						Name	CSR Registration number.
21	Sponsorship to 50 No. of Special Children of Sreema Pratibandhi Kalyan Kendra (Society), Asansol	Point II, Schedule VII: Promoting special education among differently abled	Yes	Asansol	West Bengal	1 year	11.46	11.46	Nil	No	Sreema Pratibandhi Kalyan Kendra (Society), Asansol	CSR 00003769
22	Installation of 51 No. of Solar Street Lights in Hraderdanga Village of Paschim Bardhhaman District	Point IV, Schedule VII: Environmental Sustainability	Yes	Asansol	West Bengal	1 year	9.10	7.70	Nil	Yes	NA	NA
23	Installation of 100 No. of Solar Street Lights in Jamgora Village of Paschim Bardhhaman District	Point IV, Schedule VII: Environmental Sustainability	Yes	Asansol	West Bengal	1 year	17.85	15.10	Nil	Yes	NA	NA
24	Spillover: Facilitating Nabarun F.P. School, Asansol with 4 No. of Computers	Point II, Schedule VII: Promoting Education	Yes	Asansol	West Bengal	1 year	2.14	2.00	Nil	Yes	NA	NA
25	Spillover: Facilitating Gopalpur F.P. School, Asansol with 3 No. of Computers	Point II, Schedule VII: Promoting Education	Yes	Asansol	West Bengal	1 year	1.61	1.51	Nil	Yes	NA	NA

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the project	Item from the list of activities in Schedule VII in the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh	Amount spent in the FY 2022-23 (in Rs. Lakh)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh	Mode of Implem-entation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				District	State						Name	CSR Registration number.
26	Facilitating Govt. Primary Schools of Asansol with 5 No. of surveyed off Computers (Puranhat Govt. Sponsored Free Primary School, Hirapur Dakshinpara F.P. School, Ambagan F.P. School, Murgasol G.S.F.P. School and Aradanga-Jordanga F.P. School Asansol)	Point II, Schedule VII: Promoting Education	Yes	Asansol	West Bengal	1 year	0.53	0.65	Nil	Yes	NA	NA
27	Azadi ka Amrut Mahotsava(AKAM)	Point IV, Schedule VII: Environmental Sustainability	Yes	Dhanbad	Jharkhand	1 year	3.00	2.72	Nil	Yes	NA	NA
28	Swachhta Action Plan (SAP)	Point I, Schedule VII: Promoting Sanitation	Yes	Dhanbad	Jharkhand	1 year	2.00	1.95	Nil	Yes	NA	NA
29	Identification and distribution of Aids and Assistive Devices to persons with disability, Dhanbad, Jharkhand	Point I, Schedule VII: Promoting Healthcare	Yes	Dhanbad	Jharkhand	1 year	20.00	19.93	Nil	No	Artificial Limbs Manufacturing Corporation of India (ALIMCO), Kanpur	CSR 00000532

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the project	Item from the list of activities in Schedule VII in the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh	Amount spent in the FY 2022-23 (in Rs. Lakh)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh	Mode of Implem- entation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				District	State						Name	CSR Registration number.
30	One medical camp	Point I, Schedule VII: Promoting Healthcare	Yes	Dhanbad	Jharkhand	1 year	2.96	2.17	Nil	Yes	NA	NA
31	Providing 25 nos. of Semi Folding patient beds and mattress to Lal Mani Vridhha Seva Ashram, Dhanbad	Point I, Schedule VII: Promoting Healthcare	Yes	Dhanbad	Jharkhand	1 year	3.67	2.80	Nil	Yes	NA	NA
32	Providing Automatic 3 nos. Sanitary Pad Vending Machine and 3 nos. Incinerator units to a Govt. High School Karmatand, Swalambi Rojgar Society, Mukanda, Dhanbad and Women Shelter Home, Dhanbad, Jharkhand	Point I, Schedule VII: Promoting Healthcare	Yes	Dhanbad	Jharkhand	1 year	1.33	1.27	Nil	Yes	NA	NA
33	Azadi ka Amrut Mahotsava(AKAM)	Point IV, Schedule VII: Environmental Sustainability	Yes	Ranchi	Jharkhand	1 year	6.50	5.46	Nil	Yes	NA	NA
34	Swachhta Action Plan (SAP)	Point I, Schedule VII: Promoting Sanitation	Yes	Ranchi	Jharkhand	1 year	2.00	2.07	Nil	Yes	NA	NA

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the project	Item from the list of activities in Schedule VII in the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh	Amount spent in the FY 2022-23 (in Rs. Lakh)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh	Mode of Implem-entation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				District	State						Name	CSR Registration number.
35	Spillover: 200 LPM PSA Oxygen plant Installation with manifold pipeline at CHC- Burmu, Burmu Block, Ranchi	Point I, Schedule VII: Promoting Healthcare	Yes	Ranchi	Jharkhand	1 year	80.00	76.61	Nil	No	District Rural Development Agency, Ranchi	CSR 00020742
36	Multiyear project: Installation of eight Solar Powered Deep Boring Pump in different govt. schools (multiyear project –FY 2022-24)	Point I, Schedule VII: Drinking Water	Yes	Latehar and Ranchi	Jharkhand	1 year	14.00	8.81	Nil	Yes	NA	NA
37	Three medical camps and three follow up camp	Point I, Schedule VII: Promoting Healthcare	Yes	Hazari-bagh and Ranchi	Jharkhand	1 year	10.96	6.17	Nil	Yes	NA	NA
38	Mosquito net distribution to the villagers in command area of RI 3, Latehar	Point I, Schedule VII: Promoting Healthcare	Yes	Latehar	Jharkhand	1 year	0.50	0.34	Nil	Yes	NA	NA
39	Solar powered deep boring for drinking water at Rajkiya Madya Vidhyalaya, Balumath, Latehar	Point I, Schedule VII: Drinking Water	Yes	Latehar	Jharkhand	1 year	3.50	2.56	Nil	Yes	NA	NA

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the project	Item from the list of activities in Schedule VII in the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh	Amount spent in the FY 2022-23 (in Rs. Lakh)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh	Mode of Implem-entation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				District	State						Name	CSR Registration number.
40	Distribution of 4 sets of 75 books to the govt. schools in command area of RI- 3	Point II, Schedule VII: Promoting Education	Yes	Latehar	Jharkhand	1 year	0.20	0.20	Nil	Yes	NA	NA
41	Azadi ka Amrut Mahotsava(AKAM)	Point IV, Schedule VII: Environmental Sustainability	Yes	Nagpur	maharas-htra	1 year	6.50	6.50	Nil	Yes	NA	NA
42	Swachhta Action Plan (SAP)	Point I, Schedule VII: Promoting Sanitation	Yes	Nagpur	maharas-htra	1 year	2.00	1.99	Nil	Yes	NA	NA
43	Spillover : Providing Covid related Items-Matress	Point I, Schedule VII: Promoting Healthcare	Yes	Nagpur	maharas-htra	1 year	1.01	1.01	Nil	Yes	NA	NA
44	AMC of water filter plant at Boregaon.	Point I, Schedule VII: Drinking Water	Yes	Nagpur	maharas-htra	1 year	0.38	0.38	Nil	Yes	NA	NA
45	AMC for 2 water plant at Shivapur (Bander) village, Warora, Chandrapur 2nd year of AMC.	Point I, Schedule VII: Drinking Water	Yes	Chandra-pur	maharas-htra	1 year	2.36	1.63	Nil	Yes	NA	NA

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the project	Item from the list of activities in Schedule VII in the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh	Amount spent in the FY 2022-23 (in Rs. Lakh)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh	Mode of Implem-entation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				District	State						Name	CSR Registration number.
46	Skill Develeopment Training Programme to 120 candidates in Plastics Technology for the benefit of youths from command areas of CMPDIL Regional Institute IV ,Chandrapur, Nagpur	Point II, Schedule VII: Promoting Employment enhancing skills	Yes	Chandra-pur, Nagpur	maharas-htra	1 year	84.00	84.00	Nil	No	Central Institute of Petroche-micals Engineering & Technology (CIPET), Ranchi	CSR 00008481
47	Distribution of Aids & Appliances to the Divyangjan. Nagpur and areas near drilling sites 175-200	Point I, Schedule VII: Promoting Healthcare	Yes	Chandra-pur, Nagpur	maharas-htra	1 year	40.00	39.97	Nil	No	Artificial Limbs Manufacturing Corporation of India (ALIMCO), Kanpur	CSR 00000532
48	Supply of 04 Nos. Of Electric Scooters for Donating, it to transit Treatment Centre (TTC) for Rescue and Transportation of Wild Birds and small animals at Nagpur	Point IV, Schedule VII: Promoting Animal Welfare	Yes	Nagpur	maharas-htra	1 year	2.92	2.92	Nil	Yes	NA	NA

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the project	Item from the list of activities in Schedule VII in the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh	Amount spent in the FY 2022-23 (in Rs. Lakh)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh	Mode of Implem-entation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				District	State						Name	CSR Registration number.
49	**Multiyear:** Conducting 4 months short term residential training program in Footwear Design & Production by FDDI for 100 beneficiaries (multiyear project – FY 2022-24)	Point II, Schedule VII: Promoting Employment enhancing skills	Yes	Nagpur	maharas-htra	2 year	16.52	16.52	Nil	No	Footeare Design & Development Institute	CSR 00042665
50	Providing 01 no. of Binocular Microscope for Rashtra Sant Tukdoji Charitable Cancer Hospital, Nagpur for increase the efficiency and quality of reporting for histopathological samples to cancer patients	Point I, Schedule VII: Promoting Healthcare	Yes	Nagpur	maharas-htra	1 year	2.00	0.42	Nil	Yes	NA	NA
51	Azadi ka Amrut Mahotsava(AKAM)	Point IV, Schedule VII: Environmental Sustainability	Yes	Bilaspur	Chhattis garh	1 year	6.00	4.12	Nil	Yes	NA	NA
52	Swachhta Action Plan (SAP)	Point I, Schedule VII: Promoting Sanitation	Yes	Bilaspur	Chhattis garh	1 year	2.00	1.97	Nil	Yes	NA	NA

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the project	Item from the list of activities in Schedule VII in the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh	Amount spent in the FY 2022-23 (in Rs. Lakh)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh	Mode of Implem-entation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				District	State						Name	CSR Registration number.
53	**Multiyear:** construction of additional rooms in Secretary Dharmasala at Jan Swasthya Sahyog Hospital at Ganiyari for improving patient stay at Dharmasala (multiyear project –FY 2022-24)	Point I, Schedule VII: Promoting Healthcare	Yes	Bilaspur	Chhattis garh	2 year	12.00	12.00	Nil	Yes	NA	NA
54	Procurement of 20 nos. water purifier and fixing of ACP Board for Hospitals, Schools, Colleges, Deaf & Dumb organizations in and around jurisdiction of RI-V Drilling camps/labs/HQ	Point I, Schedule VII: Drinking Water	Yes	Bilaspur	Chhattis garh	1 year	3.95	3.95	Nil	Yes	NA	NA
55	One medical camp and one follow up camp	Point I, Schedule VII: Promoting Healthcare	Yes	Bilaspur	Chhattis garh	1 year	3.65	2.03	Nil	Yes	NA	NA
56	Procurement & distribution of 20 nos. Of 100 Liters Twin Bin Dustbin near camp areas and offices.	Point I, Schedule VII: Promoting Sanitation	Yes	Bilaspur	Chhattis garh	1 year	0.78	0.78	Nil	Yes	NA	NA

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the project	Item from the list of activities in Schedule VII in the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh	Amount spent in the FY 2022-23 (in Rs. Lakh)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh	Mode of Implem-entation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				District	State						Name	CSR Registration number.
57	Mosquito net distribution to the villagers in command area of RI V, Bilaspur	Point I, Schedule VII: Promoting Healthcare	Yes	Bilaspur	Chhattis garh	1 year	1.04	1.04	Nil	Yes	NA	NA
58	Distribution of 194 Motorized Tricycde (with box) to Divyangjan beneficiaries of Masturi & Bilaspur block, Bilaspur District through ALIMCO	Point I, Schedule VII: Promoting Healthcare	Yes	Bilaspur	Chhattis garh	1 year	91.10	91.09	Nil	No	Artificial Limbs Manu-facturing Corporation of India (ALIMCO), Kanpur	CSR 00000532
59	Multiyear: Conducting job oriented residential skill development training to 110 underprivileged/ unemployed/ underemployed youths in the Machine Operator course for candidates of Chhattisgarh through CIPET, Raipur (multiyear project –FY 2022-24)	Point II, Schedule VII: Promoting Employment enhancing skills	Yes	Bilaspur	Chhattis garh	2 year	9.35	9.35	Nil	No	Central Institute of Petrochem-icals Engineering & Technology (CIPET)	CSR 00008481
60	Providing musical instruments to Blind and Handicapped Teaching-Training School, Amarkherva, Mahendragarh	Point II, Schedule VII: Promoting Education	Yes	Bilaspur	Chhattis garh	1 year	0.37	0.37	Nil	Yes	NA	NA

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the project	Item from the list of activities in Schedule VII in the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh	Amount spent in the FY 2022-23 (in Rs. Lakh)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh	Mode of Implem-entation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				District	State						Name	CSR Registration number.
61	Installation of Solar lighting at Jan Swasthya Sahayog ,Ganiyari, Bilaspur.	Point I, Schedule VII: Promoting Healthcare	Yes	Bilaspur	Chhattis garh	1 year	2.60	0.86	Nil	Yes	NA	NA
62	50 nos. of 240 litre dustbin installation in villages/schools	Point I, Schedule VII: Promoting Sanitation	Yes	Bilaspur	Chhattis garh	1 year	1.90	1.73	Nil	Yes	NA	NA
63	Azadi ka Amrut Mahotsava(AKAM)	Point IV, Schedule VII: Environmental Sustainability	Yes	Singrauli	Madya Pradesh	1 year	3.00	2.95	Nil	Yes	NA	NA
64	Swachhta Action Plan (SAP)	Point I, Schedule VII: Promoting Sanitation	Yes	Singrauli	Madya Pradesh	1 year	2.00	1.91	Nil	Yes	NA	NA
65	One medical camp and one follow up camp	Point I, Schedule VII: Promoting Healthcare	Yes	Singrauli	Madya Pradesh	1 year	3.65	2.13	Nil	Yes	NA	NA
66	Identification and distribution of Aids and Assistive Devices to 20 persons with disability in consultation with District Disability Rehabilitation Center-Singrauli District , M.P.	Point I, Schedule VII: Promoting Healthcare	Yes	Singrauli	Madya Pradesh	1 year	3.00	2.86	Nil	Yes	NA	NA

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the project	Item from the list of activities in Schedule VII in the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh	Amount spent in the FY 2022-23 (in Rs. Lakh)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh	Mode of Implem-entation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				District	State						Name	CSR Registration number.
67	Azadi ka Amrut Mahotsava(AKAM)	Point IV, Schedule VII: Environmental Sustainability	Yes	Bhubane swar	Odisha	1 year	6.00	5.99	Nil	Yes	NA	NA
68	Swachhta Action Plan (SAP)	Point I, Schedule VII: Promoting Sanitation	Yes	Bhubane swar	Odisha	1 year	2.00	1.99	Nil	Yes	NA	NA
69	Providing one new water purifier and water cooler at Jewels International, Chetana Institute for the Mentally Handicapped, Bhubaneswar	Point I, Schedule VII: Drinking water	Yes	Bhubane swar	Odisha	1 year	0.87	0.59	Nil	Yes	NA	NA
70	Skill Development of 40 candidates in Machine Operator, Bhubaneswar, Odisha.	Point II, Schedule VII: Promoting Employment enhancing skills	Yes	Bhubane swar	Odisha	1 year	41.74	41.74	Nil	No	Central Institute of Petrochemi-cals Engingering & Technology (CIPET)	CSR 00008481
71	One medical camp and one follow up camp	Point I, Schedule VII: Promoting Healthcare	Yes	Bhubane swar	Odisha	1 year	3.65	2.98	Nil	Yes	NA	NA

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the project	Item from the list of activities in Schedule VII in the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh	Amount spent in the FY 2022-23 (in Rs. Lakh)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh	Mode of Implem-entation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				District	State						Name	CSR Registration number.
72	Providing water purifier, water cooler (With platform and shade) and motorized wheel chair at Swami Vivekanand National Institute of Rehabilitation Training and Research in Olatpur, Bairoi, Cuttack (DoP of RD)	Point I, Schedule VII: Promoting Healthcare	Yes	Bhubaneswar	Odisha	1 year	5.00	5.00	Nil	Yes	NA	NA
73	Infrastructure Augmentation of Nandan Kanan Zoo by procurement of laboratory equipment for healthcare of Zoo animals, List of equipments to be procured include Vertical Deep fridge -86C , Microscope with bright field, dark field, phase contrast and fluorescence compatible and RT PCR	Point IV, Schedule VII: Environmental Sustainability	Yes	Bhubaneswar	Odisha	1 year	34.56	28.93	Nil	Yes	NA	NA

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the project	Item from the list of activities in Schedule VII in the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount outlay (budget) project or programs wise for FY 2022 -23(in Rs. Lakh	Amount spent in the FY 2022-23 (in Rs. Lakh)	Amount transferred to Unspent CSR Account for the project as per section 135(6) (rs. In lakh	Mode of Implem-entation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				District	State						Name	CSR Registration number.
74	Supply, installation, commissioning, of 75 nos. solar street light at different locations in • Command area of CMPDI Gopalpur and Kosla Exploration Camp • Tehsil of Hemgir of Sundegarh , Lakhanpur of Jharsuguda and Chendipada of Angul.	Point IV, Schedule VII: Environmental Sustainability	Yes	Angul	Odisha	1 year	18.60	10.30	Nil	Yes	NA	NA
	Misc. Admin Overhead							33.83				
	Reversal of Liability by RI-III & RI-IV							2.24				
	Total						1042.69	892.03				

© Details of CSR amount spent against other than ongoing projects for the financial year 2022-23)

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl.No.	Name of the project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Amount spent for the project (in Rs).	Mode implementation Direct (Yes/No).	Mode of implementation through implementing agency.	
				State.	District.			Name	CSR registration number.
1.	Nil	NA	NA	NA	NA	NA	NA	NA	NA
	TOTAL								

(d) Amount spent in Administrative Overheads:

Rs. 33.83 lakhs has been booked under Administrative Overheads.

(e) Amount spent in Impact Assessment, if applicable

No amount has been spent in Impact Assessment.

(f) Total amount spent for the Financial Year

(8b+8c+8d+8e)

Rs. 892.03 lakhs only.

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(I)	Two percent of average net profit of the company as per section 135(5)	7,30,00,000.00
(II)	Total amount spent for the Financial year	8,92,03,204.85
(III)	Excess amount spent for the financial year [(ii)-(i)]	1,62,03,005.23
(IV)	Surplus arising out of the CSR projects or programmes or activities of the previous financial year, if any	Nil
(V)	Amount available for set off succeeding financial years[(iii)-(iv)]	1,62,03,005.23

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

Sl. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under section 135 (6) (₹ in Rs.)	Amount spent in the reporting financial year (₹ in Rs.)	Amount transferred to any find specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial year. (in Rs.)
				Name of the Fund	Amount (₹ in Rs.)	Date of transfer	
1.	2021-22	Nil	NA	NA	NA	NA	NA
2.	2020-21	Nil	NA	NA	NA	NA	NA
3.	2019-20	Nil	NA	NA	NA	NA	NA
	TOTAL	Nil	NA	NA	NA	NA	NA

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

No Such Projects

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	**Project ID**	**Name of the project**	**Financial Year in which the project was commenced.**	**Project duration.**	**Total amount allocated for the project (in Rs.)**	**Amount spent on the project in the reporting Financial year (in Rs.)**	**Cumulative amount spent at the end of reporting Financial Year. (in Rs.)**	**Status of the project Completed/ Ongoing.**
	NIL	NIL	NA	NA	NA	NA	NA	NA

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

No Such asset so created or acquired through CSR spent in the financial year 2022-23.

(a) **Date of creation or acquisition of the capital asset(s).**

Not Applicable.

(b) **Amount of CSR spent for creation or acquisition of capital asset.**

Not Applicable.

Details of the entry or public authority or beneficiary under whose Name such capital asset is registered, their address etc.

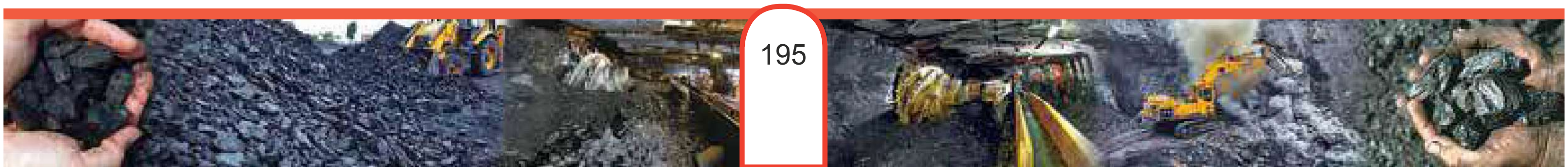
Not Applicable.

11. **Specify the reason(s), if the company has failed to spend two percent of the average net profit as per section 135(5).**

CMPDIL has spent Rs.892.03 lakhs in the financial year 2022-23 which is more thanthe statutory requirement of two percent of the average net profit (i.e. Rs. 730.00 Lakhs).

This is to certify that the implementation and monitoring of CSR activities is in compliance of CSR activities and Policy of CMPDIL.

Sd/- (Manoj Kumar) Chairman-cum-Managing Director	Sd/- (R.N. Jha) Chairman CSR Committee	Sd/- (R.K. Mahapatro) Nodal Officer (CSR)



ANNUAL ACCOUNTS 2022-23

Central Mine Planning & Design Institute Limited

BALANCE SHEET as at 31.03.2023

(₹ in Crore)

	Note No.	As at 31.03.2023	As at 31.03.2022
ASSETS			
Non-Current Assets :			
(a) Property, Plant & Equipments	3	**229.46**	194.45
(b) Capital Work in Progress	4	**15.09**	36.66
(c) Exploration and Evaluation Assets	5	**-**	-
(d) Intangible Assets	6.1	**14.34**	10.40
(e) Intangible Assets under Development	6.2	**-**	2.30
(f) Financial Assets :			
(i) Investments	7	**-**	-
(ii) Loans	8	**0.06**	0.08
(iii) Other Financial Assets	9	**3.98**	5.45
(g) Deferred Tax Assets (net)		**57.89**	66.97
(h) Other non-current assets	10	**0.07**	2.95
Total Non-Current Assets (A)		**320.89**	319.26
Current Assets :			
(a) Inventories	12	**16.01**	13.07
(b) Financial Assets :			
(i) Investments	7	**-**	-
(ii) Trade Receivables	13	**822.40**	815.90
(iii) Cash & Cash equivalents	14	**379.97**	160.97
(iv) Other Bank Balances	15	**90.14**	40.14
(v) Loans	8	**-**	-
(vi) Other Financial Assets	9	**91.51**	110.41
(c) Current Tax Assets (Net)		**93.17**	58.54
(d) Other Current Assets	11	**105.44**	174.53
Total Current Assets (B)		**1,598.64**	1,373.56
Total Assets (A+B)		**1,919.53**	1,692.82
EQUITY AND LIABILITIES			
Equity :			
(a) Equity Share Capital	16	**142.80**	142.80
(b) Other Equity	17	**1094.98**	871.72
Equity attributable to equity holders of the company		**1237.78**	1014.52
Non-Controlling Interests		**-**	-
Total Equity (A)		**1237.78**	1014.52

BALANCE SHEET as at 31.03.2023

(₹ in Crore)

	Note No.	As at 31.03.23	As at 31.03.22
Liabilities			
Non-Current Liabilities :			
(a) Financial Liabilities :			
(i) Borrowings	18	-	-
(ii) Lease Liabilities		0.86	1.02
(iii) Trade Payables (if any)		-	-
(iv) Other Financial Liabilities	20	71.67	78.30
(b) Provisions	21	10.01	88.76
(c) Deferred Tax Liabilities (net)			
(d) Other Non-Current Liabilities	22	-	-
Total Non-Current Liabilities (B)		**82.54**	168.08
Current Liabilities :			
(a) Financial Liabilities :			
(i) Borrowings	18	-	-
(ii) Lease Liabilities		0.84	0.29
(iii) Trade payables :	19		
Total outstanding dues of micro and small enterprises		-	-
Total outstanding dues of Creditors other than micro and small enterprises		145.33	150.94
(iv) Other Financial Liabilities	20	88.09	73.12
(b) Other Current Liabilities	23	130.23	140.99
(c) Provisions	21	234.72	144.88
(d) Current Tax Liabilities (net)			
Total Current Liabilities (C)		**599.21**	510.22
Total Equity and Liabilities (A+B+C)		**1919.53**	1692.82

The Accompanying Notes & Note 1, 2 & 38 form an integral part of Financial Statements.

(A. Mundhra)
Company Secretary

(P. K. Prasad)
General Manager (F)

(S. K. Gomasta)
Director
DIN-08714820

(Manoj Kumar)
Chairman-Cum-Managing Director
DIN-09225497

In terms of our report of even date attached

For K.C Tak & Co.
Chartered Accountants
Firm Registration No. : 000216C

(CA Anil Jain)
Partner
Membership No. : 079005
UDIN : 23079005BGYQBK2530

Date : 02nd May 2023
Place: Ranchi

Central Mine Planning & Design Institute Limited

STATEMENT OF PROFIT & LOSS For the Year Ended 31st March, 2023

(₹ in Crore)

		Note No.	For the Year ended 31.03.2023	For the Year ended 31.03.2022
	Revenue from Operations			
A	Sales (Net)	24	**1386.09**	1208.43
B	Other Operating Revenue (Net)		**-**	-
(I)	**Revenue from Operations (A+B)**		**1386.09**	1208.43
(II)	Other Income	25	**12.69**	29.83
(III)	**Total Income (I+II)**		**1398.78**	1238.26
(IV)	**EXPENSES**			
	Cost of Materials Consumed	26	**33.09**	33.62
	Purchases of Stock-in-Trade			
	Changes in inventories of finished goods/work in progress and Stock in trade	27	**-**	-
	Excise Duty			
	Employee Benefits Expense	28	**698.33**	570.82
	Power & Fuel		**3.70**	2.58
	Corporate Social Responsibility Expense	29	**7.30**	6.86
	Repairs	30	**31.33**	21.26
	Contractual Expense	31	**142.75**	145.87
	Finance Costs	32	**0.09**	0.07
	Depreciation/Amortization/ Impairment expense		**28.61**	22.99
	Provisions	33	**0.04**	-
	Write off	34	-	-
	Other Expenses	35	**86.59**	68.15
	Total Expenses (IV)		**1031.83**	872.22
(V)	**Profit before exceptional items and Tax (III-IV)**		**366.95**	366.04
(VI)	Exceptional Items		**-**	-
(VII)	**Profit before Tax (V-VI)**		**366.95**	366.04
(VIII)	Tax expense	36	**70.29**	83.92
(IX)	**Profit for the period from continuing operations (VII-VIII)**		**296.66**	282.12
(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)**		**296.66**	282.12
	Other Comprehensive Income	37		
A	(i)Items that will not be reclassified to profit or loss		**25.95**	26.65
	(ii) Income tax relating to items that will not be reclassified to profit or loss		**6.53**	6.71

STATEMENT OF PROFIT & LOSS For the Year Ended 31st March, 2023

(₹ in Crore)

		Note No.	For the Year ended 31.03.2023	For the Year ended 31.03.2022
B	(i) Items that will be reclassified to profit or loss			
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
(XV)	**Total Other Comprehensive Income**		**19.42**	19.94
(XVI)	**Total Comprehensive Income for the period (XIV+XV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)**		**316.08**	302.06
	Profit attributable to:			
	Owners of the company		**296.66**	282.12
	Non-controlling interest			
			296.66	282.12
	Other Comprehensive Income attributable to:			
	Owners of the company		**19.42**	19.94
	Non-controlling interest			
			19.42	19.94
	Total Comprehensive Income attributable to:			
	Owners of the company		**316.08**	302.06
	Non-controlling interest			
			316.08	302.06
(XVII)	**Earnings per equity share (for continuing operation):**			
	(1) Basic		**2,077.45**	1,975.63
	(2) Diluted		**2,077.45**	1,975.63

STATEMENT OF PROFIT & LOSS For the Year Ended 31st March, 2023

(₹ in Crore)

		Note No.	For the Year ended 31.03.2023	For the Year ended 31.03.2022
(XVIII)	**Earnings per equity share (for discontinued operation):**			
	(1) Basic		-	-
	(2) Diluted		-	-
(XIX)	**Earnings per equity share (for discontinued & continuing operation):**			
	(1) Basic		**2,077.45**	**1,975.63**
	(2) Diluted		**2,077.45**	**1,975.63**

The Accompanying Notes form an integral part of Financial Statements.

(A. Mundhra)
Company Secretary

(P. K. Prasad)
General Manager (F)

(S. K. Gomasta)
Director
DIN-08714820

(Manoj Kumar)
Chairman-Cum-Managing Director
DIN-09225497

In terms of our report of even date attached

For K.C Tak & Co.
Chartered Accountants
Firm Registration No. : 000216C

(CA Anil Jain)
Partner
Membership No. : 079005
UDIN : 23079005BGYQBK2530

Date : 02nd May 2023
Place: Ranchi

Central Mine Planning & Design Institute Limited

CASH FLOW STATEMENT (INDIRECT METHOD) For the Year Ended 31st March, 2023

(₹ in Crore)

			For the Year ended 31.03.2023	For the Year ended 31.03.2022
A.	**CASH FLOWS FROM OPERATING ACTIVITIES:**			
	Profit before tax		**366.95**	**366.04**
	Adjustment for:			
	Depreciation & Impairment of Fixed Assets		**28.61**	**22.99**
	Interest from Bank Deposits		**(7.47)**	**(4.13)**
	Finance cost		**0.09**	**0.07**
	Interest / Dividend from investments		**-**	**-**
	Profit / Loss on sale of Fixed Assets		**(0.02)**	**-**
	Other non-operating Income		**(4.43)**	**(24.57)**
	Liability write back during the period		**(0.77)**	**(1.13)**
	Advance Stripping Activity Adjustment		**-**	**-**
	Operating profit before Current / Non Current Assets and Liabilities Adjustments for :		**382.96**	**359.27**
	Trade Receivable		**(6.50)**	**76.43**
	Inventories		**(2.94)**	**(2.25)**
	Short/Long term Loans/Advances & Other Current Assets		**19.69**	**49.36**
	Short/Long term Liabilities and Provisions		**29.40**	**(200.35)**
	Cash generated from operations		**422.61**	**282.46**
	Income Tax paid / refund		**(76.82)**	**(90.63)**
	Interest paid		**(0.09)**	**(0.07)**
	Net Cash Flow from Operating Activities	**(A)**	**345.70**	**191.76**
B.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
	Purchase of Fixed Assets		**(46.57)**	**(41.65)**
	Proceeds from sale of Assets		**0.02**	**-**
	Other Long Term Loans & Advances (Capital Advances)		**-**	**-**
	Interest received on Fixed Deposit / Loan to Subsidiary		**7.47**	**4.13**
	Other non-operating Income		**5.20**	**25.70**
	Investment in Bank Deposit		**-**	**-**
	Change in investments		**-**	**-**
	Investment in joint venture		**-**	**-**
	Interest pertaining to Investing Activities		**-**	**-**
	Interest / Dividend from investments		**-**	**-**
	Net cash flow from Investing Activities	**(B)**	**(33.88)**	**(11.82)**

C.	**CASH FLOWS FROM FINANCING ACTIVITIES**		
	Proceed from short term Borrowings/Govt. Grant	**1.23**	**1.12**
	Repayment of Borrowings	**-**	**-**
	Interest & Finance cost pertaining to Financing Activities	**-**	**-**
	Receipt of Shifting & Rehabilitation Fund	**-**	**-**
	Dividend & Dividend Tax	**(94.05)**	**(90.91)**
	Buyback of Equity Share Capital	**-**	**-**
	Net cash used in Financing Activities (C)	**(92.82)**	**(89.79)**
	Net increase/ decrease in Cash & Bank Balances (A+B+C)	**219.00**	**90.15**
	Cash & cash equivalents as at the beginning of the year (Refer Note 14 for components of cash & cash equivalents)	**160.97**	**70.82**
	Cash & cash equivalents as at the end of the year (Refer Note 14 for component of cash & cash equivalents)	**379.97**	**160.97**

(All figures in bracket represent outflow)

(A. Mundhra)
Company Secretary

(P. K. Prasad)
General Manager (F)

(S. K. Gomasta)
Director
DIN-08714820

(Manoj Kumar)
Chairman-Cum-Managing Director
DIN-09225497

In terms of our report of even date attached
For K.C Tak & Co.
Chartered Accountants
Firm Registration No. : 000216C

(CA Anil Jain)
Partner
Membership No. : 079005
UDIN : 23079005BGYQBK2530

Date : 02nd May 2023
Place: Ranchi

Central Mine Planning & Design Institute Limited

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31.03.2023

A. EQUITY SHARE CAPITAL

As at 31.03.2023 (₹ in Crore)

Particulars	Balance as at 01.04.2022	Changes In Equity Share Capital Due to Prior Period errors	Restated Balance as at 01.04.2022	Changes in Equity Share Capital During The Year	Balance as at 31.03.2023
14,28,000 Equity Shares of ₹1000/- each	142.8	-	142.80	-	**142.80**

As at 31.03.2022

Particulars	Balance as at 01.04.2021	Changes In Equity Share Capital Due to Prior Period errors	Restated Balance as at 01.04.2021	Changes in Equity Share Capital During The Year	Balance as at 31.03.2022
14,28,000 Equity Shares of ₹1000/- each	142.8	-	142.80	-	**142.80**

B.OTHER EQUITY

As at 31.03.2022 (₹ in Crore)

	Other Reserves					
	Capital Redemption reserve	Capital reserve	General Reserve	Retained Earnings	Remeasurement of Defined Benefits Plans (net of Tax) - (OCI)	Total
Balance as at 01.04.2021	**-**	**17.78**	**15.85**	**607.14**	**18.68**	**659.45**
Changes in accounting policy or Prior period errors	-	-	-	-	-	-
Restated balance as at 01.04.2021	**-**	**17.78**	**15.85**	**607.14**	**18.68**	**659.45**
Additions during the year		**2.20**	**14.10**			16.30
Adjustments during the year	-	(1.08)	-	(14.10)	-	(15.18)
Interim Dividend	-	-	-	(60.59)	-	(60.59)
Final Dividend	-	-	-	(30.32)	-	(30.32)
Profit for the year	-	-	-	282.12	19.94	302.06
Issue of Bonus shares						
Balance as at 31.03.2022	**-**	**18.90**	**29.95**	**784.25**	**38.62**	**871.72**

Central Mine Planning & Design Institute Limited

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31.03.2023 (contd.)

B. OTHER EQUITY (contd.)

As at 31.03.2023

	Other Reserves				Remeasurement of Defined Benefits Plans (net of Tax) - (OCI)	Total
	Capital Redemption reserve	Capital reserve	General Reserve	Retained Earnings		
Balance as at 01.04.2022	-	18.90	29.95	784.25	38.62	871.72
Changes in accounting policy or prior period errors	-	-	-			-
Restated balance as at 01.04.2022	-	18.90	29.95	784.25	38.62	871.72
Additions during the year	-	2.63	14.83			17.46
Adjustments during the year	-	(1.40)	-	(14.83)	-	(16.23)
Interim Dividend	-	-	-	(70.00)	-	(70.00)
Final Dividend	-	-	-	(24.05)	-	(24.05)
Profit for the period				296.66	19.42	316.08
Issue of Bonus shares	-	-	-	-	-	-
Balance as at 31.03.2023	-	20.13	44.78	972.03	58.04	1,094.98

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 3 : PROPERTY, PLANT AND EQUIPMENTS

(₹ in Crore)

	Freehold Land	Other Land	Land Reclamation/ Site Restoration Costs	Building (including water supply, roads and culverts)	Plant and Equipments	Telecommunication	Railway Sidings	Furniture and Fixtures	Office Equipments	Vehicles	Aircraft	Other Mining Infrastructure	Surveyed Off Assets	Right of use	Total
Gross Carrying Amount:															
As at 1 April 2021	1.15	2.94	-	69.15	175.17	0.49	-	14.03	3.35	11.96	-	-	0.75	-	278.99
Additions	-	-	-	1.09	28.47	0.01	-	1.79	0.05	-	-	-	-	-	31.41
Deletions/Adjustments	-	-	-	0.09	(5.86)	(0.07)	-	3.69	0.13	(0.11)	-	-	0.02	-	(2.11)
As at 31st March 2022	1.15	2.94	-	70.33	197.78	0.43	-	19.51	3.53	11.85	-	-	0.77	-	308.29
As at 1 April 2022	1.15	2.94	-	70.33	197.78	0.43	-	19.51	3.53	11.85	-	-	0.77	-	308.29
Additions	-	0.46	-	16.80	33.39	0.60	-	5.99	1.73	1.09	-	-	0.06	-	60.12
Deletions/Adjustments	-	(0.26)	-	(0.07)	(3.00)	-	-	(0.75)	0.78	(0.12)	-	-	-	-	(3.42)
As at 31 st March 2023	1.15	3.14	-	87.06	228.17	1.03	-	24.75	6.04	12.82	-	-	0.83	-	364.99
Accumulated Depreciation															
and Impairment							-								
As at 1 April 2021	-	0.35	-	9.29	70.97	0.21	-	6.64	1.86	7.03	-	-	-	-	96.35
Charge for the year	-	0.20	-	1.74	16.13	0.06		1.52	0.43	1.24	-	-	-	-	21.32
Impairment															
Deletions/Adjustments	-			0.09	(4.95)	(0.06)	-	1.17	0.05	(0.13)	-	-	-	-	(3.83)
As at 31st March 2022	-	0.55	-	11.12	82.15	0.21	-	9.33	2.34	8.14	-	-	-	-	113.84
As at 1 April 2022	-	0.55	-	11.12	82.15	0.21		9.33	2.34	8.14	-	-	-	-	113.84
Charge for the year	-	0.22	-	3.20	17.29	0.09	-	2.07	0.45	1.04	-	-	-	-	24.36
Impairment	-	-	-	-	-	-									-
Deletions/Adjustments	-	(0.26)	-	(0.03)	(2.24)	-	-	(0.49)	0.46	(0.11)	-	-	-	-	(2.67)
As at 31 st March 2023	-	0.51	-	14.29	97.20	0.30	-	10.91	3.25	9.07	-	-	-	-	135.53
Net Carrying Amount															-
As at 31 st March 2023	1.15	2.63	-	72.77	130.97	0.73	-	13.84	2.79	3.75	-	-	0.83	-	229.46
As at 31st March 2022	1.15	2.39	-	59.21	115.63	0.22	-	10.18	1.19	3.71	-	-	0.77	-	194.45

Note :

1-Plant and Machinery above include Plant and machineries including Stand by Equipment and stores and spares which satisfies criteria for recognition as PPE but not yet issued from stores

2-Depreciation has been provided as per Company's accounting policy.(Refer to note No 2)

3. Other Land includes Right of use Asset amounting to Rs 1.71 cr and accumulated amortization on the same is Rs 0.35 crores upto 31.03.2023. Lease Hold land at Kudumkela was required to be renewed from 01.02.2023 the same has been approved by CoFD meeting dated 20.03.2023. The same is under process of final agreement.

4. Depreciation charged for the year ended is Rs 30.02 Crores (including intangible assets amortization). Out of this depreciation related to funded assets is Rs 1.41 crore

5. In pursuance of Ind AS,Gross value less accumulated depreciation as on 01.04.2015 was considered as carry value on transaction date.

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 4 : CAPITAL WIP

(₹ in Crore)

	Building (including water supply, roads and culverts)	Plant and Equipments	Railway Sidings	Other Mining infrastructure/ Development	Others (to be specified in note)	Total
Gross Carrying Amount:						
As at 1 April 2021	20.01	17.13	-	-	-	37.14
Additions	4.90	0.06	-	-	-	4.96
Capitalisation/ Deletions	(0.48)	(4.96)	-	-	-	(5.44)
As at 31st March 2022	**24.43**	**12.23**	**-**	**-**	**-**	**36.66**
As at 1 April 2022	24.43	12.23	-	-	-	36.66
Additions	1.66	0.76	-	-	-	2.42
Capitalisation/ Deletions	(24.11)	0.12	-	-	-	(23.99)
As at 31 st March 2023	**1.98**	**13.11**	**-**	**-**	**-**	**15.09**
Accumulated Depreciation and Impairment						
As at 1 April 2021	-	-	-	-	-	-
Charge for the year	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
Deletions/Adjustments	-	-	-	-	-	-
As at 31st March 2022	-	-	-	-	-	-
As at 1 April 2022	-	-	-	-	-	-
Charge for the year	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
Deletions/Adjustments	-		-	-	-	-
As at 31 st March 2023	-	**-**	-	-	-	-
Net Carrying Amount	-	-	-	-	-	-
As at 31 st March 2023	**1.98**	**13.11**	-	-	-	**15.09**
As at 31st March 2022	**24.43**	**12.23**	-	-	-	**36.66**

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 4 : CAPITAL WIP (contd.)

Capital-Work-in Progress (CWIP) as on 31.03.2023

(a) Ageing schedule for Capital-work-in Progress:

(₹ in Crore)

	Amount in CWIP for a period of			
	Less than 1 years	**1-2 years**	**2-3 years**	**More than 3 years**
Projects in progress:				
BUILDING				
Construction of Badminton court at CMPDI	-	0.74	-	-
Construction of Civil and Allied work	0.35	-	-	-
Construction of Storage room for keeping radiation	0.03	-	-	-
DRAIN COVERAGE	0.18	-	-	-
SHOPPING COMPLEX	0.22	-	-	-
2 SOURCE ROOMS	0.07	-	-	-
Construction of new boundary wall at CMPDI Colony RI-7	0.14	-	-	-
New water supply pipeline to CMPDI colony RI7	0.11	-	-	-
PLANT & EQUIPMENT				
WIP for Automatic Drum Composter	0.16	-	-	-
EFFLUENT TREATMENT PLAN (ETP)	0.07	-	-	-
SOLAR PLANT	0.49	-	-	-
Rewiring Of B1 B2 C D Block Quarters Cmpdi Colony	0.22	-	-	-
Projects temporarily suspended:				
BUILDING				
Lakhanpur Residential building for Gopalpur camp of RI-7	-	0.10	0.02	0.02
PLANT & EQUIPMENT				
CIL R&D WIP	-	-	-	12.17
GRAND TOTAL	**2.04**	**0.84**	**0.02**	**12.19**

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 4 : CAPITAL WIP (contd.)

(b) Overdue capital-work-in progress

	To be completed in		
	Less than 1 year	**1-2 years**	**2-3 years**
Projects in progress:			
Building (including water supply, roads and culverts)			
Plant and Equipments			
Railway Sidings			
Total			

Capital-Work-in Progress (CWIP) as on 31.03.2022

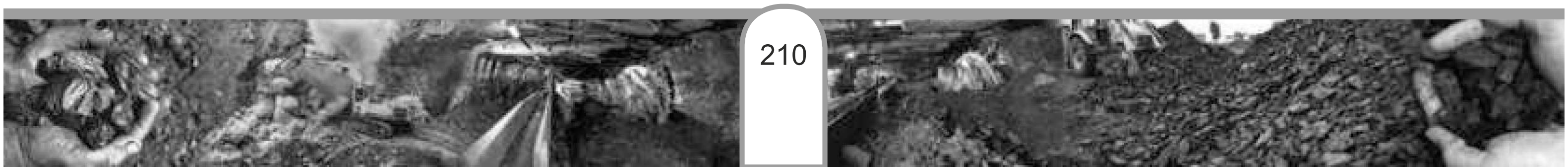
(a) Ageing schedule for Capital-work-in Progress:

(₹ in Crore)

	Amount in CWIP for a period of			
	Less than 1 years	**1-2 years**	**2-3 years**	**More than 3 years**
Projects in progress:				
BUILDING				
Construction of Badminton court at CMPDI	0.40	-	-	-
Construction of Civil and Allied work	0.23	-	-	-
Office Building RI-4	0.07	-	-	23.21
CMPDI RI-7 Office building	0.15	0.22	-	-
BuildingLakhanpur Residential building for Gopalpur camp of RI-7	0.10	0.03	-	0.02
PLANT & EQUPMENTS				
Capsule Lift by Deepak Kumar singh	0.03	-	-	-
DECORATIVE LIGHTING	0.03	-	-	-
Projects temporarily suspended:	-	-	-	-
Plant and Equipments	-	-	-	-
CIL R&D WIP	-	-	-	12.17
GRAND TOTAL	1.01	0.25	-	35.40

(b) Overdue capital-work-in progress

	To be completed in		
	Less than 1 year	**1-2 years**	**2-3 years**
Projects in progress:			
Building (including water supply, roads and culverts)			
Plant and Equipments			
Railway Sidings			
Total			



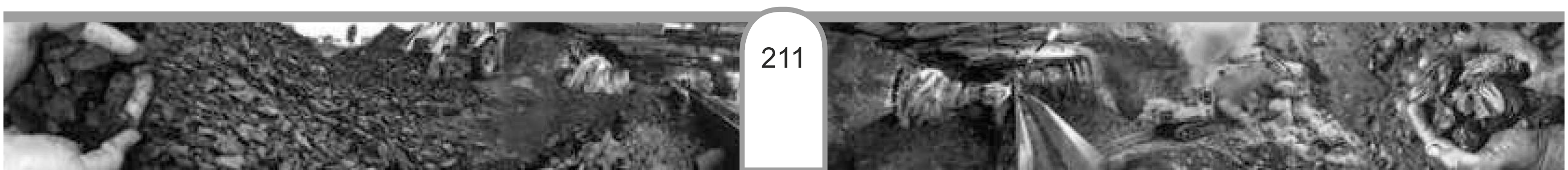
Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 5 : EXPLORATION AND EVALUATION ASSETS

(₹ in Crore)

	Exploration and Evaluation Costs
Gross Carrying Amount:	
As at 1st April 2021	-
Additions	-
Deletions/Adjustments	-
As at 31st March 2022	-
As at 1st April 2022	-
Additions	-
Deletions/Adjustments	-
As at 31st March 2023	-
Accumulated Provision and Impairment	
As at 1st April 2021	-
Charge for the year	-
Impairment	-
Deletions/Adjustments	-
As at 31st March 2022	-
As at 1st April 2022	-
Charge for the year	-
Impairment	-
Deletions/Adjustments	-
As at 31st March 2023	-
Net Carrying Amount	
As at 31st March 2023	-
As at 31st March 2022	-



Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 6.1 : INTANGIBLE ASSETS

(₹ in Crore)

	Computer Software	Others (specify in note)	Total
Gross Carrying Amount:			
As at 1 April 2021	**17.55**	-	**17.55**
Additions	**8.02**	-	**8.02**
Deletions/Adjustments	**0.14**	-	**0.14**
As at 31st March 2022	**25.71**	**-**	**25.71**
As at 1 April 2022	**25.71**	-	**25.71**
Additions	**9.60**	-	**9.60**
Deletions/Adjustments	**-**	-	**-**
As at 31 st March 2023	**35.31**	**-**	**35.31**
Accumulated Amortisation and Impairment			
As at 1 April 2021	**12.18**	-	**12.18**
Charge for the year	**3.13**	-	**3.13**
Impairment	**-**	-	**-**
Deletions/Adjustments	**-**	-	**-**
As at 31st March 2022	**15.31**	**-**	**15.31**
As at 1 April 2022	**15.31**	-	**15.31**
Charge for the year	**5.66**	-	**5.66**
Impairment	**-**	-	**-**
Deletions/Adjustments	**-**	-	**-**
As at 31 st March 2023	**20.97**	**-**	**20.97**
Net Carrying Amont			
As at 31 st March 2023	**14.34**	-	**14.34**
As at 31st March 2022	**10.40**	-	**10.40**

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 6.2: INTANGIBLE ASSETS UNDER DEVELOPMENT

(₹ in Crore)

	ERP under Development
Gross Carrying Amount:	
As at 1 April 2021	-
Additions	2.30
Capitalisation/Deletions	-
As at 31st March 2022	**2.30**
As at 1 April 2022	2.30
Additions	1.06
Deletions/Adjustments	(3.36)
As at 31 st March 2023	-
Accumulated Impairment	-
As at 1 April 2021	-
Charge for the year	-
Impairment	-
Deletions/Adjustments	-
As at 31st March 2022	-
As at 1 April 2022	-
Charge for the year	-
Impairment	-
Deletions/Adjustments	-
As at 31 st March 2023	-
Net Carrying Amont	-
As at 31 st March 2023	-
As at 31st March 2022	**2.30**

Intangible Assets under Development 31.03.2022

(a) Ageing schedule for intangible assets under development

	Amount in intangible assets under development for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in Progress :					
ERP under development	2.30	-	-	-	2.30
Projects temporarily suspended :					
Total	**2.30**	-	-	-	**2.30**

(b) Overdue Intangible Assets under development

	To be completed in			
	Less then 1 years	1-2 years	2-3 years	More than 3 years
Total	-	-	-	-

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 7 : INVESTMENTS

(₹ in Crore)

	As at 31.03.2023	As at 31.03.2022
Non Current		
Investment in Shares	-	-
Equity Shares in Joint Venture Companies	-	-
Other Investments	.	-
In Secured Bonds	-	-
In Co-operative Shares	-	.
Total	**-**	**-**
Aggregate amount of unquoted investments:	-	-
Aggregate amount of quoted investments:	-	-
Market value of quoted investments:	-	-
Aggregate amount of impairment in value of investments:	-	-

NOTE - 7 (contd.)

INVESTMENTS

(₹ in Crore)

	As at 31.03.2023	As at 31.03.2022
Current		
Mutual Fund Investment		
UTI Mutual Fund	-	-
UTI Liquid Cash Plan	-	-
LIC Mutual Fund	-	-
SBI Mutual Fund	-	-
Canara Robeco Mutual Fund	-	-
Union KBC Mutual Fund	-	-
BOI AXA Mutual Fund	-	-
Total	-	-
Aggregate of Quoted Investment:	-	-
Aggregate of unquoted investments:	-	-
Market value of Quoted Investment:	-	-
Aggregate amount of impairment in value of investments:	-	-

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 8 : LOANS

(₹ in Crore)

	As at 31.03.2023	As at 31.03.2022
Non Current :		
Other Loans		
- Secured, considered good	0.06	0.08
- Unsecured, considered good	-	-
- Have significant increase in credit risk	-	-
- Credit impaired	-	-
	0.06	0.08
Less: Allowance for doubtful loans	-	-
	0.06	0.08
Total	**0.06**	**0.08**
Current		
Other Loans		
- Secured, considered good	-.	-
- Unsecured, Considered good	-	-
- Have significant increase in credit risk	-	-
- Credit impaired		
- Doubtful	-	-
	-	-
Less: Allowance for doubtful loans	-	-
	-	-
Total	**-**	**-**

Central Mine Planning & Design Institute Limited

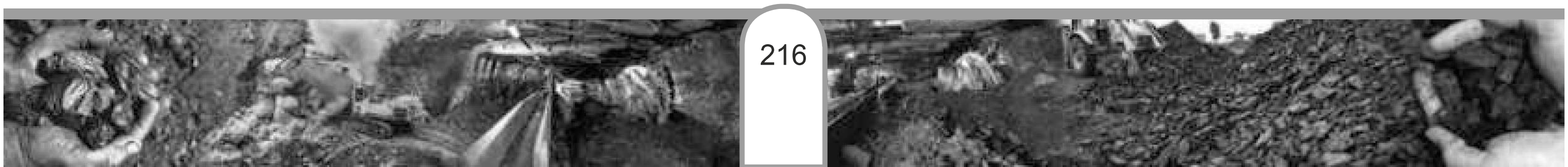
NOTES TO THE FINANCIAL STATEMENTS

NOTE - 9 : OTHER FINANCIAL ASSETS

(₹ in Crore)

	As at 31.03.2023	As at 31.03.2022
Non Current		
Bank Deposits with more than 12 months maturity	-	-
Deposits with bank under :		
- Mine Closure Plan	-	-
- Shifting & Rehabilitation Fund scheme	-	-
Security Deposit	4.02	5.49
Less : Allowance for doubtful Security deposits	0.04	0.04
Other Deposit and Receivables	-	-
Less : Allowance for doubtful deposits	-	-
	3.98	**5.45**
TOTAL	**3.98**	**5.45**
Current		
Current Account Balance with CIL	57.85	**53.63**
Balance with IICM	-	-
Less: Provision for Doubtful Advances	-	-
Interest accrued	4.92	0.94
Claims & other receivables*	28.74	55.84
Less : Allowance for doubtful claims	-	-
	28.74	**55.84**
TOTAL	**91.51**	**110.41**

Claims & other receivables*	**31.03.2023**	**31.03.2022**
Receivable From Ind AS 115	26.29	49.80
Claims Receivable & Others	2.45	6.04
TOTAL	**28.74**	**55.84**



Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE 10 : OTHER NON-CURRENT ASSETS

(₹ in Crore)

	As at 31.03.2023	As at 31.03.2022
(i) Capital Advances	**0.07**	**2.95**
Less : Allowance for doubtful advances	**-**	**-**
	0.07	**2.95**
(ii) Advances other than capital advances		
(a) Others Deposits and Advance	**-**	**-**
Less : Allowance for doubtful advances	**-**	**-**
	-	**-**
(b) Advances to related parties	**-**	-
Total	**0.07**	**2.95**

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE -11 : OTHER CURRENT ASSETS

(₹ in Crore)

		As at 31.03.2023	As at 31.03.2022
(a)	Advance payment of statutory dues	0.04	0.04
	Less : Allowance for doubtful Statutory dues	-	-
		0.04	**0.04**
(b)	Advance to Related Parties	-	-
(c)	Other Advances and Deposits *	84.52	146.41
	Less : Allowance for doubtful other deposits and advances	0.25	0.25
		84.27	**146.16**
(d)	Input Tax Credit Receivable	21.13	28.33
		21.13	28.33
	Total	**105.44**	**174.53**

Note:

1-(c) **Other Advances and Deposits ***

	31.03.2023		31.03.2022
ADVANCE (XA)	0.36		0.28
T.A.	1.92		0.82
MEDICAL ADVANCE	0.83		0.24
INCOME TAX UNDER PROTEST **	68.03		38.31
OTHERS	13.38		106.76
Total	**84.52**		**146.41**

** Income tax paid under protest is Rs 68.03 crs.Out of this Rs 0.61 Cr relates to A.Y 2010-11, Rs 0.68 Cr relates to A.Y 2014-15, Rs.0.76 Cr related to A.Y 2016-17, Rs. 25.11 Cr relates to 2017-18, Rs.16.01 Cr relates to 2018-19, Rs. 19.13 Crore related AY 2020-21, Rs. 5.73 Crore relates to A.Y 2021-22.

2 . Other Deposit and advances above includes Excess CSR (Refer Annexure to Note - 29 CSR Expenses)

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 12 : INVENTORIES

(₹ in Crore)

		As at 31.03.2023	As at 31.03.2022
(a)	Stock of Coal		
	Coal under Development	-	-
	Stock of Coal (Net)	-	-
(b)	Stock of Stores & Spares (net)	16.01	13.07
	Add: Stores-in-transit	-	-
	Net Stock of Stores & Spares	**16.01**	**13.07**
(c)	Stock of Medicine at Central Hospital	-	-
(d)	Workshop Jobs and Press jobs		
		16.01	**13.07**

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE- 13 : TRADE RECEIVABLES

(₹ in Crore)

	As at 31.03.2023	As at 31.03.2022
Current		
Trade receivables		
- secured, considered good	-	-
- unsecured, considered good	**822.40**	**815.90**
Have significant increase in credit risk		
Credit impaired	**2.58**	**3.35**
	824.98	**819.25**
Less : Allowance for bad & doubtful debts	**2.58**	**3.35**
Total	**822.40**	**815.90**

As at 31.03.2023

(₹ in Crore)

Trade Receivables ageing schedule	**Outstanding for following periods from transaction date**					**Total**
Particulars	**Less than 6 months**	**6 months 1 year**	**1-2 years**	**2-3 years**	**More than 3 years**	
(i) Undisputed Trade receivables – considered good	598.96	96.71	51.32	19.32	58.67	824.98
(ii) Undisputed Trade Receivables - which have significant increase in credit risk						
(iii) Undisputed Trade Receivables – credit impaired						
(iv) Disputed Trade Receivables– considered good						
(v) Disputed Trade Receivables – which have significant increase in credit risk						
(iv) Disputed Trade Receivables – credit impaired						
Total						
Unbilled dues						
Allowance for bad & doubtful debts					2.58	2.58
Expected credit losses (Loss allowance provision) - %						0.31%

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE- 13 : TRADE RECEIVABLES

As at 31.03.2022 (₹ in Crore)

Trade Receivables ageing schedule	Outstanding for following periods from transaction date					Total
Particulars	Less than 6 months	6 months 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	555.08	113.28	69.89	23.23	57.77	819.25
(ii) Undisputed Trade Receivables - which have significant increase in credit risk						
(iii) Undisputed Trade Receivables – credit impaired						
(iv) Disputed Trade Receivables– considered good						
(v) Disputed Trade Receivables – which have significant increase in credit risk						
(iv) Disputed Trade Receivables – credit impaired						
Total						
Unbilled dues						
Allowance for bad & doubtful debts					3.35	3.35
Expected credit losses (Loss allowance provision) - %						0.41%

Trade Receivables includes dues from CIL and Subsidiaries within group ₹ 663.85 cr. (Previous Year ₹ 586.10 cr.) and allowances recognised thereon Nil (Previous Year Nil). Dues from outside group include ₹ 161.13 cr. (Previous Year ₹ 232.89 cr.) and allowances recognised thereon ₹ 2.58 cr. (Previous Year ₹ 3.35 cr.).

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 14 : CASH AND CASH EQUIVALENTS

(₹ in Crore)

		As at 31.03.2023	As at 31.03.2022
(a)	Balances with Banks		
	- in Deposit Accounts		
	- in Current Accounts		
	Interest Bearing (CLTD)	342.40	146.00
	Non Interest Bearing	37.55	14.94
	- in Cash Credit Accounts		-
(b)	Bank Balances outside India	-	-
(c)	Cheques, Drafts and Stamps in hand	-	0.01
(d)	Cash on hand	0.01	0.02
(e)	Cash on hand outside India	-	-
(f)	Imprest account	0.01	-
	Total Cash and Cash Equivalents	**379.97**	**160.97**
(g)	Bank Overdraft	-	-
	Total Cash and Cash Equivalents(net of Bank Overdraft)	**379.97**	**160.97**

NOTE - 15 : OTHER BANK BALANCES

(₹ in Crore)

	As at 31.03.2023	As at 31.03.2022
Balances with Banks		
- Deposit accounts	**90.14**	**40.14**
- CSR fund for Ongoing projects	-	-
- Mine Closure Plan	-	-
- Shifting and Rehabilitation Fund scheme	-	-
- Escrow Account for Buyback of Shares	-	-
- Unpaid dividend accounts	-	-
- Dividend accounts	-	-
Total	**90.14**	**40.14**

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 16 : EQUITY SHARE CAPITAL

(₹ in Crore)

	As at 31.03.2023	As at 31.03.2022
Authorised		
15,00,000 Equity Shares of ₹1000/- each	**150.00**	150.00
	150.00	**150.00**
Issued, Subscribed and Paid-up		
(Held by Coal India Ltd., the Holding Co. & its nominees)		
8 Equity Shares of ₹ 1,000/- each fully paid in Cash (Previous Year 8 Equity shares of ₹ 1,000/- each)	**-**	-
1322992 Equity Shares of ₹ 1,000/- each allotted as fully paid up for consideration received other than cash (Previous Year 275792 Equity Shares of ₹ 1,000/- each)	**132.30**	132.30
105000 Equity Shares of ₹ 1000/- each allotted as fully paid for Cash to Holding Company by converting loan in equity	**10.50**	10.50
Total	**142.80**	142.80

1 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	1,428,000	100%

2 Reconciliation of equity shares outstanding at the beginning and at the end of reporting period:-

Particular	Number of Share		Amount Rs. cr.
Balance as on 01.04.2021	1,428,000		142.80
Addition During the F.Y 2021-22			
Balance as on 01.04.2022	1,428,000		142.80
Change during the year	-		-
Balance as on 31.03.2023	1,428,000		142.80

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE 17 : OTHER EQUITY

(₹ in Crore)

	Other Reserves				Other Comprehensive Income	Total
	Capital Redemption reserve	Capital reserve	General Reserve	Retained Earnings		
Balance as at 01.04.2021	-	17.78	15.85	607.14	18.68	659.45
Additions during the year	-	2.20	14.10		-	16.30
Adjustments during the year	-	(1.08)	-	(14.10)	-	(15.18)
Profit for the year	-	-	-	282.12	19.94	302.06
Interim Dividend				(60.59)		(60.59)
Final Dividend				(30.32)		(30.32)
Issue of Bonus Shares			-	-		-
Balance as at 31.03.2022		**18.90**	**29.95**	**784.25**	**38.62**	**871.72**
Additions during the year	-	2.63	14.83			17.46
Adjustments during the year		(1.40)		(14.83)		(16.23)
Profit for the year	-			296.66	19.42	316.08
Interim Dividend	-			(70.00)		(70.00)
Final Dividend	-			(24.05)		(24.05)
Issue of Bonus Shares	-	-	-		-	-
Balance as at 31.03.2023	-	**20.13**	**44.78**	**972.03**	**58.04**	**1,094.98**

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE 18: BORROWINGS

(₹ in Crore)

	As at 31.03.2023	As at 31.03.2022
Non-Current		
Term Loans		
- From Banks	-	-
- From Other Parties	-	-
Loans from Related Parties	-	-
Other Loans	-	-
Total	**-**	**-**
CLASSIFICATION		
Secured	-	-
Unsecured	-	-
Current		
Loans repayable on demand		
- From Banks	-	-
- From Other Parties	-	-
Loans from Related Parties	-	-
Other Loans	-	-
Total	**-**	**-**
CLASSIFICATION		
Secured	-	-
Unsecured	-	-

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 19 :TRADE PAYABLES

(₹ in Crore)

	As at 31.03.2023	As at 31.03.2022
Current		
Micro, Small and Medium Enterprises	-	-
Other than Micro, Small and Medium Enterprises	**145.33**	**150.94**
Total	**145.33**	**150.94**

Trade payables - Total outstanding dues of Micro & Small enterprises

	31.03.2023	31.03.2022
a) Principal & Interest amount remaining unpaid but not due as at period end	**Nil**	Nil
b) 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	**Nil**	Nil
c) Interst 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,	**Nil**	Nil
d) Interest accrued and remaining unpaid as at period end	**Nil**	Nil
e) Further interest remaining due and payable even in the succeeding years , until such date when the interest dues as above are actually paid to the small enterprise	**Nil**	Nil

As at 31.03.2023

Trade Payables aging schedule	Outstanding for following periods from transaction date				
Particulars	Less than 1 year	1-2 Years	2-3 years	More than 3 years	Total
i) MSME					
ii) Others	133.14	12.05		0.14	145.33
iii) Disputed dues -MSME					
iv) Disputed dues -Others					
v) Unbilles dues					

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 19 :TRADE PAYABLES

As at 31.03.2022

Trade Payables aging schedule	Outstanding for following periods from transaction date				
Particulars	**Less than 1 year**	**1-2 Years**	**2-3 years**	**More than 3 years**	**Total**
i) MSME					
ii) Others	150.81			0.13	150.94
iii) Disputed dues -MSME					
iv) Disputed dues -Others					
v) Unbilles dues					

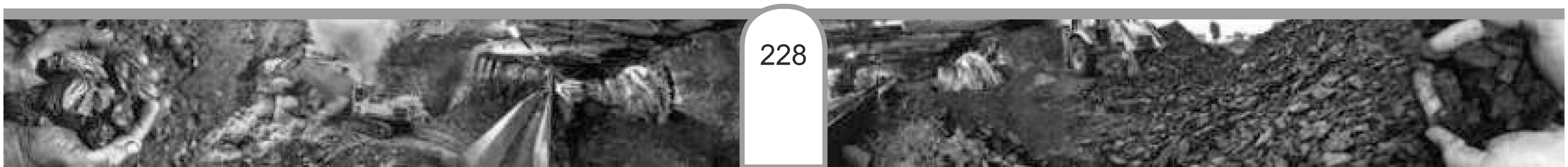
Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 20 : OTHER FINANCIAL LIABILITIES

(₹ in Crore)

	As at 31.03.2023	As at 31.03.2022
Non Current		
Security Deposits	71.67	78.30
Others		
Total	**71.67**	**78.30**
Current		
Surplus fund from Subsidiaries	-	-
Current Account with	-	-
- Subsidiaries	-	-
- IICM	0.20	-
Current maturities of long-term debt	-	-
Unpaid dividends	-	-
Security Deposits	26.08	15.46
Earnest Money	2.91	2.29
Payable for Capital Expenditure	14.44	8.95
Liability for Employee Benefits	39.22	38.98
Others	5.24	7.44
Total	**88.09**	**73.12**



Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 21 : PROVISIONS

(₹ in Crore)

	As at 31.03.2023	As at 31.03.2022
Non Current		
Employee Benefits		
- Gratuity *	-	44.77
- Leave Encashment **	0.72	0.26
- Post Retirement Medical Benefits ***	3.87	38.83
- Other Employee Benefits	5.41	4.89
Site Restoration/Mine Closure	-	-
Stripping Activity Adjustment	-	-
Others	0.01	0.01
Total	**10.01**	88.76
Current		
Employee Benefits		
- Gratuity *	4.17	21.74
- Leave Encashment **	8.55	8.01
- Post Retirement Medical Benefits ***	5.97	8.06
- Ex- Gratia	16.47	14.08
- Performance Related Pay	114.35	84.46
- Other Employee Benefits	85.21	8.53
	234.72	144.88
Site Restoration/Mine Closure	-	-
Excise Duty on Closing Stock of Coal	-	-
Others		-
Total	**234.72**	144.88

Note :

* Gratuity Liabilities is netted off to the extent Rs 150.83 Cr.

*** Post Retirement Medical Benefit Liability is netted off to the extent Rs 78.48 Cr

** Leave Encashment Liabilities is netted off of to the extent Rs 99.35 Cr.

Pending finalization of the National Coal wage agreement (NCWA-XI) for non Executives considering the total impact of the increase in all elements of salary & Wages an estimated provision of Rs 83.87/- crores @ Rs 19,100/- per employee (Non Executive) per month has been recognised for the period from 01.07.2021 to 31.03.2023.

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 22 :OTHER NON CURRENT LIABILITIES

(₹ in Crore)

	As at 31.03.2023	As at 31.03.2022
Shifting & Rehabilitation Fund		
Deferred Income	-	-
Others		
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 23: OTHER CURRENT LIABILITIES

(₹ in Crore)

	As at 31.03.2023	As at 31.03.2022
Statutory Dues:		
Statutory Dues	80.33	76.92
Advance for Coal Import	-	-
Advance from customers / others	3.23	1.83
Cess Equalization Account	-	-
*Others liabilities	46.67	62.24
Total	**130.23**	**140.99**

* Other Liabilities includes funds received from Ministry of Coal & Ministry of Mines. It includes bills passed but payments not made due to fund receivable is awaited from Ministry.

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE - 24 : REVENUE FROM OPERATIONS

(₹ in Crore)

	For the Year ended 31.03.2023	For the Year ended 31.03.2022
A. Sales of Services	**1,637.76**	**1,426.33**
Less -.Statutory Levies	**251.67**	**217.90**
Net Sales (A) *	**1,386.09**	**1,208.43**
B.Other Operating Revenue		
Subsidy for Sand Stowing & Protective	-	-
Facilitation charges for coal import	-	-
Loading and additional transportation charges	-	-
Less: Statutory Levies (excluding Excise)	-	-
	-	-
Evacuation facilitating Charges	-	-
Less: Statutory Levies	-	-
	-	-
Revenue from services	-	-
Less: Statutory Levies	-	-
	-	-
Other Operating Revenue (B)	-	-
Revenue From Operations (A+B)	**1,386.09**	**1,208.43**

*Sales includes services to CIL and Subsidiaries within Group Gross amount Rs 1352.58 Crores (Previous year Rs 1145.94. crores) and levies thereon Rs 206.48 Crores (Previous Year Rs 174.80 crores); Services outside group includes Gross Rs.285.18 crores (Previous year Rs 280.39 crores) and levies thereon recognised Rs 45.19 Crores (Previous year Rs 43.10 crores).

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE 25 : OTHER INCOME

(₹ in Crore)

	For the Year ended 31.03.2023	For the Year ended 31.03.2022
Interest Income	7.47	4.13
Dividend Income	-	-
Others		
Apex charges	-	-
Profit on Sale of Assets	0.02	-
Gain on Foreign exchange Transactions	0.02	0.03
Lease Rent	-	-
Liability / Provision Write Backs	0.77	1.13
Misc. Income	4.41	24.54
Total	**12.69**	29.83

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE 26 : COST OF MATERIALS CONSUMED

(₹ in Crore)

	For the Year ended 31.03.2023	For the Year ended 31.03.2022
Explosives		0.02
Timber		-
Oil & Lubricants	16.60	18.14
HEMM Spares	0.30	-
Other Consumable Stores & Spares	16.19	15.46
Total	33.09	33.62

NOTE 27 : CHANGES IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE

(₹ in Crore)

	For the Year ended 31.03.2023	For the Year ended 31.03.2022
Opening Stock of Coal		
Add: Adjustment of opening stock	-	-
Less: Deterioration of Coal	-	-
	-	-
Closing Stock of Coal	-	-
Less: Deterioration of Coal	-	-
	-	-
A. Change in Inventory of Coal	-	-
and WIP	-	-
Add: Adjustment of Opening Stock	-	-
Less: Provision	-	-
	-	-
and WIP	-	-
Less: Provision	-	-
	-	-
B. Change in Inventory of workshop	-	-
Press Opening Job		
i) Finished Goods	-	-
ii) Work in Progress	-	-
	-	-
Less: Press Closing Job		
i) Finished Goods	-	-
ii) Work in Progress	-	-
	-	-
C.Change in Inventory of Closing Stock of Press Job	-	-.
Change in Inventory of Stock in trade (A+B+C) {Decretion / (Accretion)}	-	-.

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE 28 : EMPLOYEE BENEFITS EXPENSES

(₹ in Crore)

	For the Year ended 31.03.2023	For the Year ended 31.03.2022
Salary and Wages (incl. Allowances and Bonus etc.)	554.48	434.05
Contribution to P.F. & Other Funds	122.87	119.03
Staff welfare Expenses	20.98	17.74
Total	698.33	570.82

Pending finalization of the National Coal wage agreement (NCWA-XI) for non Executives considering the total impact of the increase in all elements of salary & Wages an estimated provision of Rs 83.87/- crores @ Rs 19,100/- per employee (Non Executive) per month has been recognised for the period from 01.07.2021 to 31.03.2023.

NOTE 29 : CORPORATE SOCIAL RESPONSIBILITY EXPENSE

(₹ in Crore)

	For the Year ended 31.03.2023	For the Year ended 31.03.2022
CSR Expenses	7.30	6.86
Total	7.30	6.86

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE 29 (Contd.)

CORPORATE SOCIAL RESPONSIBILITY EXPENSE

Annexure To Note 29 : CSR Expenses

(₹ in Crore)

A. Activity wise break-up of CSR Expenses (including Excess Spent) :	For the year ended 31.03.2023	For the year ended 31.03.22
Eradicating hunger, poverty and malnutrition	4.51	4.93
Promoting education, including special education and employment enhancing vocation skills	3.01	0.80
Gender equality and measures for reducing inequalities faced by socially and economically backward groups	0.07	0.47
Environmental sustainability	0.99	0.62
Protection of national heritage, art and culture	-	
Benefit of armed forces veterans, war widows and their dependents	-	-
Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports	-	-
Contribution to fund set up by the Central government for socio economic development	-	-
Contribution to incubators or research and development projects	-	-
Contributions to Universities and Research Institutes		
Rural development projects	-	-
Slum area development	-	-
Admin Expenditure	0.34	0.04
Disaster management, including relief, rehabilitation and reconstruction activities	-	-
Total	**8.92**	**6.86**

B. CSR required to be spent and CSR Expenditure Break-up

(₹ in Crore)

(a) Amount Required to be spent during the year	7.30	6.61
(b) Amount approved by the Board to be spent during the year	10.00	7
(c) Amount spent during the year on:		
(i) Construction/Acquisition of any asset	Nil	Nil
(ii) on purposes other than (i) above	Nil	Nil
Total		

C. Reconciliation of CSR Expenses recognised and CSR Expenses spent

(₹ in Crore)

	2022-23	2021-22
CSR Expenses Spent	8.92	6.86
Less: Excess carried forward/(Utilised) during the year	1.62	-
Add: Unspent CSR expense on ongoing projects		
Add: Unspent CSR expense on other than ongoing		
Amount recognised in P&L	7.30	6.86

D. Unspent amount Other than ongoing Project [Section 135(5)]

	2022-23	2021-22
Opening Balance	-	-
Deposited in specific fund of sch. VII within 6 months	-	-
Amount required to be spent during the year	-	-
Amount Spent During the year	-	-

E. Excess amount spent [Section 135(5)]

(₹ in Crore)

Year wise Details	Opening Balance	Amount required to be spent during the year	Amount spent during the year	Closing Balance
2020-21	-	4.65	4.66	0.01
2021-22	-	6.61	6.86	0.25
2022-23	-	7.30	8.92	1.62
Total				

Refer footnote to Other Advances and Deposits under Note -11 : Other Current Assets

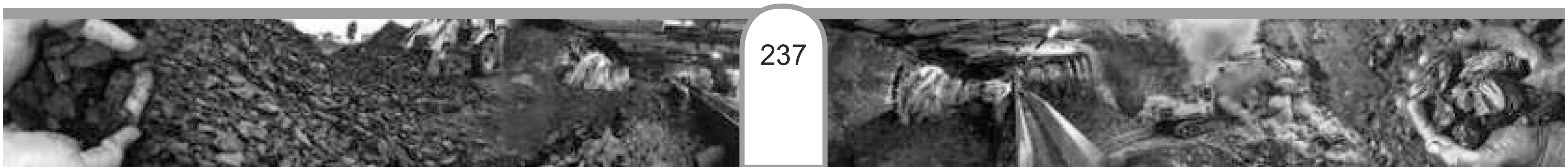
F. Unspent Ongoing Project [Section 135(6)] (year-wise)

		2022-23	2021-22
Opening balance	With Company		
	In Separate CSR Account		
Amount required to be spent during the year			
Amount spent during the year	from companies bank account		
	In Separate CSR Account		
Closing balance	With Company		
	In Separate CSR Account		

G. Provision for Liability of CSR Expenses

(₹ in Crore)

	2022-23
Opening Balance	0.90
Addition during the period	4.16
Adjustment during the year	1.90
Closing Balance	3.16



Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE 30 : REPAIRS

(₹ in Crore)

	For the Year ended 31.03.2023	For the Year ended 31.03.2022
Building	14.96	8.51
Plant & Machinery	12.28	10.01
Others	4.09	2.74
Total	**31.33**	**21.26**

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE 31 : CONTRACTUAL EXPENSES

(₹ in Crore)

	For the Year ended 31.03.2023	For the Year ended 31.03.2022
Transportation Charges :	7.69	-
Hiring of Plant and Equipments	16.42	-
Other Contractual Work	118.64	145.87
CMPDI Contractual expenses		
Total	**142.75**	**145.87**

NOTE 32 : FINANCE COSTS

(₹ in Crore)

	For the Year ended 31.03.2023	For the Year ended 31.03.2022
Interest Expenses		
Borrowings	-	-
Unwinding of discounts	0.09	0.07
Others	-	-
Total	**0.09**	**0.07**

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE 33 : PROVISIONS

(₹ in Crore)

	For the Year ended 31.03.2023	For the Year ended 31.03.2022
ALLOWANCE/PROVISION MADE FOR		
Doubtful debts	-	-
Doubtful Advances & Claims	-	-
Stores & Spares	0.04	-
Others	-	-
Total	**0.04**	-

NOTE 34 : WRITE OFF (Net of past provisions)

(₹ in Crore)

	For the Year ended 31.03.2023	For the Year ended 31.03.2022
Doubtful debts	-	-
Less :- Provided earlier	-	-
Grade Variance	-	-
Doubtful advances	-	-
Less :- Provided earlier	-	-
	-	-
Stock of Coal	-	-
Less :- Provided earlier	-	-
	-	-
Others	-	-
Less :- Provided earlier	-	-
	-	-
Total	-	-

Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE 35 : OTHER EXPENSES

(₹ in Crore)

	For the Year ended 31.03.2023	For the Year ended 31.03.2022
Travelling expenses	22.24	13.93
Training Expenses	1.75	1.76
Telephone & Internet	3.99	4.76
Advertisement & Publicity	1.56	1.31
Freight Charges	-	-
Demurrage	-	-
Security Expenses	24.89	20.27
Service Charges of CIL	-	-
Legal Expenses	0.32	0.08
Consultancy Charges	1.28	0.81
Under Loading Charges	-	-
Loss on Sale/Discard/Surveyed of Assets	-	-
Auditor's Remuneration & Expenses		
- For Audit Fees	0.09	0.08
- For Taxation Matters	-	0.04
- For Other Services		
- For Reimbursement of Exps.	0.28	-
Internal & Other Audit Expenses	0.96	1.00
Rehabilitation Charges		-
Lease Rent & Hiring Charges	15.12	13.10
Rates & Taxes	1.24	1.34
Insurance	0.44	0.33
Loss on Exchange Rate Variance	0.05	0.06
Other Rescue/Safety Expenses		-
Siding Maintenance Charges	-	-
R & D expenses	0.04	-
Environmental & Tree Plantation Expenses	2.66	1.75
Donations, Rewards & Grant	0.01	
Miscellaneous expenses	9.67	7.53
Total	86.59	68.15

NOTES TO THE FINANCIAL STATEMENTS

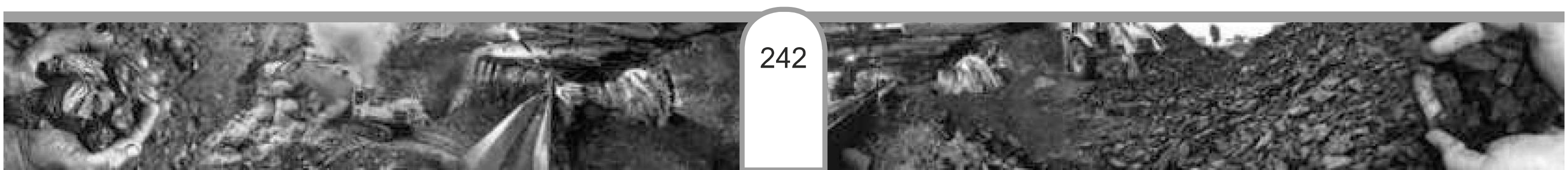
NOTE 36 : Tax Expense

(₹ in Crore)

	For the Year ended 31.03.2023	For the Year ended 31.03.2022
Current Year	76.00	75.03
Deferred tax	9.07	8.89
Earlier Years	(14.78)	-
Total	**70.29**	**83.92**

Reconciliation of tax Expenses and the accounting profit	For the year ended 31.03.2023	For the year ended 31.03.2022
Profit Before Tax	366.95	366.04
At income tax rate of 25.168%	92.35	92.12
less Tax on allowable expenses	55.57	23.45
Add: Tax on non deductible expenses	39.22	6.36
Income Tax Expenses as per normal (A)	76.00	75.03
Income tax under MAT provision(Sec 115JB) (B)	-	-
Tax Payable higher of A/B	**76.00**	**75.03**
MAT credit entitlement	-	-
Deferred tax	9.07	8.89
Tax for earlier years	(14.78)	-
Income tax expenses reported in statement of profit & loss	70.29	**83.92**
Effective income tax rate:	**19.16**	**22.93**

Deferred tax liability relates to following:	31.03.2023	31.03.2022
A. Deferred Tax Assets:		
Provision for Doubtful Advances, Claims & Debts	0.65	0.85
Employee Benefits	68.05	75.75
Others (Includes taxable losses)	0.05	0.04
TOTAL OF (A)	**68.75**	**76.64**
B. Deferred Tax Liability:		
Related to Fixed Assets	**10.86**	**9.67**
Others		-
TOTAL OF (B)	**10.86**	**9.67**
C. Net Deferred Tax Assets (A-B)	**57.89**	**66.97**



Central Mine Planning & Design Institute Limited

NOTES TO THE FINANCIAL STATEMENTS

NOTE 37 : Other Comprehensive Income

(₹ in Crore)

	For the Year ended 31.03.2023	For the Year ended 31.03.2022
(A)(i) Items that will not be reclassified to profit or loss		
Remeasurement of defined benefit plans	**25.95**	**26.65**
	25.95	**26.65**
(ii) Income tax relating to items that will not be reclassified to profit or loss		
Remeasurement of defined benefit plans	**6.53**	**6.71**
	6.53	**6.71**
Total (A)	**19.42**	**19.94**
(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)	**19.42**	**19.94**

Income tax on remeasurement of defined benefit plans includes current tax ₹ 6.53 crores for the period ended 31.03.2023 (for the year ended 31.03.2022 ₹ 6.71 crores)

Note 1 : CORPORATE INFORMATION

Central Mine Planning & Design Institute Limited (CMPDIL) was incorporated under the Indian Companies Act, 1956 to provide consultancy support in coal and mineral exploration including geological, geophysical, hydrological and environmental data generation to CIL and its Subsidiaries and to other outside companies. CMPDIL is a Schedule 'B' / Miniratna-Cat-I CPSE under the administrative control of Ministry of Coal. CMPDIL is a 100% subsidiary of Coal India Ltd. (CIL). Its Registered office is situated at Gondwana Place, Kanke Road, Ranchi - 834 031, Jharkhand, India. The authorized and paid up share capital of the Company is Rs. 150 crore and Rs. 142.80 crore respectively as on March 31, 2023.

Note 2 : SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the section 133 of Companies Act, 2013 (“The Act”) (Indian Accounting Standards) Rules, 2015.

The financial statements have been prepared on historical cost basis of measurement, except for

- Certain financial assets and liabilities measured at fair value.
- Defined benefit plans- plan assets measured at fair value.
- Inventories at Cost or NRV whichever is lower.

2.1.1 Rounding of amounts

Amounts in these financial statements have, unless otherwise indicated, have been rounded off to the ‘rupees in crore’ up to two decimal points.

2.2 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 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.

An entity shall classify a liability as current 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.

2.3 Revenue recognition

Revenue from contracts with customers

Revenue from contracts with customers is recognized when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. The Company has generally concluded that it is the principal in its revenue arrangements because it typically controls the goods or services before transferring them to the customer.

The principles in Ind AS 115 are applied using the following five steps:

Step 1 : Identifying the contract:

The Company account for a contract with a customer only when all of the following criteria are met:

a) The parties to the contract have approved the contract and are committed to perform their respective obligations;

b) The Company can identify each party’s rights regarding the goods or services to be transferred;

c) The Company can identify the payment terms for the goods or services to be transferred;

d) The contract has commercial substance (i.e. the risk, timing or amount of the Company’s future cash flows is expected to change as a result of the contract); and

e) it is probable that the Company will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer. The amount of consideration to which the Company will be entitled may be less than the price stated in the contract if the consideration is variable because the Company may offer the customer a price concession, discount, rebates, refunds, credits or be entitled to incentives, performance bonuses, or similar items.

Combination of contracts

The Company combines two or more contracts entered into at or near the same time with the same customer (or related parties of the customer) and account for the contracts as a single contract if one or more of the following criteria are met:

a) The contracts are negotiated as a package with a single commercial objective;

b) The amount of consideration to be paid in one contract depends on the price or performance of the other contract; or

c) The goods or services promised in the contracts (or some goods or services promised in each of the contracts) are a single performance obligation.

Contract modification

The Company account for a contract modification as a separate contract if both of the following conditions are present:

a) The scope of the contract increases because of the addition of promised goods or services that are distinct and

b) The price of the contract increases by an amount of consideration that reflects the company's stand-alone selling prices of the additional promised goods or services and any appropriate adjustments to that price to reflect the circumstances of the particular contract.

Step 2 : Identifying performance obligations:

At contract inception, the Company assesses the goods or services promised in a contract with a customer and identify as a performance obligation each promise to transfer to the customer either:

a) A good or service (or a bundle of goods or services) that is distinct; or

b) A series of distinct goods or services that are substantially the same and that have the same pattern of transfer to the customer.

Step 3 : Determining the transaction price

The Company consider the terms of the contract and its customary business practices to determine the transaction price. The transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties. The consideration promised in a contract with a customer may include fixed amounts, variable amounts, or both.

When determining the transaction price, a 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 allocate 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-measure 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 update 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 consider 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 present 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 present 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.

2.4 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 the 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 against which the grants are intended to compensate.

Government Grants related to assets are presented in the Balance Sheet by setting up the grant as deferred income.

Grants related to income (i.e. grant related to other than assets) are presented as part of Statement of Profit or Loss under the general heading '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 entity with no future related costs, is recognised in profit or loss of the period in which it becomes receivable

2.5 Leases

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.

2.5.1 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 for all leases unless the lease term is 12 months or less or the underlying asset is of low value.

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.

Finance charges are recognised in finance costs in the Statement of Profit and Loss, unless the costs are included in the carrying amount of another asset applying other applicable standards.

Right-of-use asset is depreciated over the useful life of the asset, if the lease transfers ownership of the asset to the lessee by the end of the lease term or if the cost of the right-to-use asset reflects that the lessee will exercise a purchase option. Otherwise, the lessee shall depreciate the right-to-use asset from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term

2.5.2 Company as a lessor

All leases are 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 present 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.

2.6 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. 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 an entity 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.

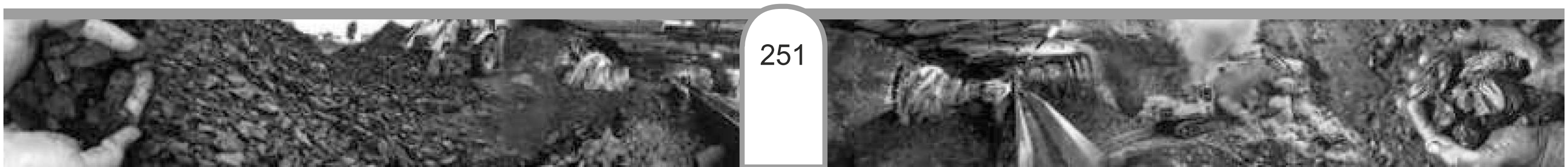
Subsequent cost of replacing parts of an item of Property, Plant and Equipment are recognised in the carrying amount of the item, if it is probable that future economic benefits associated with the item will flow to the group; and the cost of the item can be measured reliably. The carrying amount of 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 group; 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
Plant and Equipment	:	5-15 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.

Depreciation on the assets added / disposed of during the year is provided on pro-rata basis with reference to the month of addition / disposal.

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 is 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 and Equipment 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

2.7 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 or 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 or 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 or loss.

2.8 Impairment of 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.

2.9 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.

2.9.1 Financial assets

2.9.1 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.

2.9.2 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)

2.9.2.1 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.

2.9.2.2 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.

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.

2.9.3 Financial liabilities

2.9.3.1 Initial recognition and measurement

The Company 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.

2.9.3.2 ***Subsequent measurement***

The measurement of financial liabilities depends on their classification, as described below:

2.9.3.3 ***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 risk 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 or loss. The Company has not designated any financial liability as at fair value through profit and loss.

2.9.3.4 ***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.

2.9.3.5 ***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.

2.9.4 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 senior management determines change in the business model as a result of external or internal changes which are significant to the Company 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 the 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 group does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

The following table shows various reclassification and how they are accounted for

Original classification	Revised classification	Accounting treatment
Amortised cost	FVTPL	Fair value is measured at reclassification date. Difference between previous amortized cost and fair value is recognised in P&L.
FVTPL	Amortised Cost	Fair value at reclassification date becomes its new gross carrying amount. EIR is calculated based on the new gross carrying amount.
Amortised cost	FVTOCI	Fair value is measured at reclassification date. Difference between previous amortised cost and fair value is recognised in OCI. No change in EIR due to reclassification.
FVTOCI	Amortised cost	Fair value at reclassification date becomes its new amortised cost carrying amount. However, cumulative gain or loss in OCI is adjusted against fair value. Consequently, the asset is measured as if it had always been measured at amortised cost.
FVTPL	FVTOCI	Fair value at reclassification date becomes its new carrying amount. No other adjustment is required.
FVTOCI	FVTPL	Assets continue to be measured at fair value. Cumulative gain or loss previously recognized in OCI is reclassified to P&L at the reclassification date.

2.9.5 Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the consolidated 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.

2.9.6 Cash & Cash equivalents

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.

2.10 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 or 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.

2.11 Employee Benefits

2.11.1 Short-term Benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service.

All short term employee benefits are recognized in the period in which the services are rendered by employees.

2.11.2 Post-employment benefits and other long term employee benefits

2.11.2.1 *Defined contributions plans*

A defined contribution plan is a post-employment benefit plan under which the company pays fixed contribution into fund maintained by a separate 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.

2.11.2.2 *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.

2.11.3 Other Long Terms Employee Benefits

Other long-term employee benefits are all employee benefits other than short-term employee benefits, post-employment benefits and termination benefits.

Other long-term employee benefits include items which are not expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service.

For other long-term employee benefits, net total of the following amounts is recognized in the statement of profit or loss:

(a) Service cost

(b) Net interest on the net defined benefit liability (asset)

(c) Re-measurements of the net defined benefit liability (asset)

2.12 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.

2.13 Inventories

2.13.1 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 year end 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.

2.13.2 Other Inventories

However, Stock of stationery are not considered in inventory considering their value not being significant.

2.14 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.

2.15 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.

2.16 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 have 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.

2.16.1 Judgements

In the process of applying the Company accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements:

2.16.2 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 entity;

(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 basiss

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 group operates in the mining sector (a sector where the exploration, evaluation, development production phases are based on the varied topographical and geomining 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 group 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

2.16.3 Materiality

Ind AS applies to items which are material. Management uses judgement in deciding whether individual items or groups of item are material in the financial statements. Materiality is judged by reference to the nature or magnitude or both of the item. The deciding factor is whether omitting or misstating or obscuring an information could individually or in combination with other information influence decisions that primary users make on the basis of the financial statements. Management also uses judgement of materiality for determining the compliance requirement of the Ind AS. Further, the Company may also be required to present separately immaterial items when required by law.

W.e.f 01.04.2019 Errors/omissions discovered in the current year relating to prior periods are treated as immaterial and adjusted during the current year, if all such errors and omissions in aggregate does not exceed 1% of total revenue from Operation (net of statutory levies) as per the last audited financial statement of the company.

2.16.3.1 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 Group 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 Group. Such changes are reflected in the assumptions when they occur.

2.16.3.2 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. Group 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 Group 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.

2.16.3.3 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. Further details on taxes are disclosed in Note 38.

2.16.3.4 *Defined benefit plans*

The cost of the defined benefit plan and other post-employment medical benefits and the present value of the obligations 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.

2.16.3.5 *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 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 and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

NOTE – 38 ADDITIONAL NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March, 2023.

1. Fair Value Measurement

(a) **Financial Instruments by Category**

(₹ in Crore)

	31st March 2023		31st March 2022	
	FVTPL	Amortised cost	FVTPL	Amortised cost
Financial Assets				
Investments :		-		-
Preference Share in Subsidiary - Equity Component - Debt Component		-		-
Mutual Fund/ICD		-		-
Loans		0.06		0.08
Deposits & receivable		95.49		115.86
Trade receivables		822.40		815.90
Cash & cash equivalents		379.97		160.97
Other Bank Balances		90.14		40.14
		-		-
Financial Liabilities		-		-
Borrowings		-		-
Trade payables		145.33		150.94
Security Deposit and Earnest money		100.66		96.05
Other Liabilities		60.80		56.68

(b) Fair value hierarchy

Table below shows Judgements 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 amortised 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 group 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	31st March 2023			31st March 2022		
	Level I	Level II	Level III	Level I	Level II	Level III
Financial Assets at FVTPL						
Investments :	-	-	-	-	-	-
Mutual Fund/ICD	-	-	-	-	-	-
Financial Liabilities						
If any item	-	-	-	-	-	-

(₹ in Crore)

Financial assets and liabilities mea sured at amortised cost for which fair values are disclosed.	31st March 2023			31st March 2022		
	Level I	Level II	Level III	Level I	Level II	Level III
Financial Assets at FVTPL						
Investments :			-			-
Preference Shares - Equity Component - Debt Component						
- Other Investments			-			-
Loans			0.06			0.08
Deposits, receivable			95.49			115.86
Trade receivables			822.40			815.90
Cash & cash equivalents			379.97			160.97
Other Bank Balances			90.14			40.14
			-			-
Financial Liabilities			-			-
Borrowings			-			-
Trade payables			145.33			150.94
Security Deposit and Earnest money			100.66			96.05
Other Liabilities			60.80			56.68

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, loans, trade receivables, cash and cash equivalents and other liabilities/assets taken included in level 3.

(c) Valuation technique used in determining fair value

Valuation techniques used to value financial instruments include:

- The use of quoted market prices (NAV) of instruments in respect of investment in Mutual Funds

(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 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 amortised cost.

Significant estimates: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Company uses its judgment to select a method and makes suitable assumptions at the end of each reporting period.

2. FINANCIAL RISK MANAGEMENT

Financial risk management objectives and policies

The Company principal financial liabilities, comprise trade and other payables. The main purpose of these financial liabilities is to finance the Company operations and to provide guarantees to support its operations. The Company 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 senior management oversees the management of these risks. The Company 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 financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company policies and risk objectives. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarized below.

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/ Credit 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, recognized 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.

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.

A. **Credit Risk:** Credit risk arises when a counterparty defaults on contractual obligations resulting in financial loss to the company.

Provision for Expected credit loss: Company provides for expected credit risk loss for doubtful/ credit impaired assets, by lifetime expected credit losses (Simplified approach). Refer Note - 13, Trade Receivables.

Significant estimates and judgments 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 past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

B. **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, group treasury maintains flexibility in funding by maintaining availability under committed credit lines.

Management monitors forecasts of the Company liquidity position (comprising the undrawn borrowing facilities) and cash and cash equivalents on the basis of expected cash flows. This is generally carried out at local level in the operating companies of the group in accordance with practice and limits set by the Company.

C. Market risk

a) Foreign currency risk

Foreign currency risk arises from future commercial transactions and recognised assets or liabilities denominated in a currency that is not the Company's functional currency (INR). The Company is exposed to foreign exchange risk arising from foreign currency transactions. Foreign exchange risk in respect of foreign operation is considered to be insignificant. 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 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.

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)

	31.03.2023	31.03.2022
Equity Share capital	142.80	142.80
Preference share capital	NIL	NIL
Long term debt	NIL	NIL

3.EmployeeBenefits:RecognitionandMeasurement(Ind AS-19)

Defined Benefit Plans:

a) Gratuity

The Company provides for gratuity, a post-employment defined benefit plan ("the Gratuity Scheme") covering the eligible employees. The Gratuity Scheme is fully funded through trust maintained with Life Insurance Corporation of India, wherein employer contribution is 2.01% of basic salary and Dearness allowances. Gratuity payment is made as per policy of the company subject to maximum of Rs 0.20 Crores at the time of separation from the company considering the provisions of the Payment of Gratuity Act 1972 as amended. The liability or asset recognized in the balance sheet in respect of the Gratuity Scheme is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated at each reporting date by actuary using the projected unit credit method. Re-measurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the year in which they occur, directly in other comprehensive income (OCI).

b) Post-Retirement Medical Benefit – Executive (CPRMSE)

Company has post-retirement medical benefit scheme known as Contributory Post Retirement Medicare Scheme for Executive of CIL and its Subsidiaries (CPRMSE), to provide Medicare to the executives and their spouses in Company hospital/empaneled hospitals or outpatient/Domiciliary only in India subject to ceiling limit, on account of retirement on attaining the age of superannuation or are separated by the Company on medical ground or retirement under Voluntary Retirement Scheme under common coal cadre or Voluntary Retirement Scheme formulated and made applicable from time to time. Membership is not extended to the executives who resigns from the services of the CIL and its subsidiaries. The maximum amount reimbursable during the entire life for the retired executives and spouse taken together jointly or severally is Rs 25 lakhs except for specified diseases with no upper limit. The Scheme is funded through trust maintained by the CIL at group level solely for this purpose.The liability for the scheme is recognised based on actuarial valuation done at each reporting date.

c) Post-Retirement Medical Benefit – Non Executive (CPRMS -NE)

As a part of social security scheme under wage agreement, Company is providing Contributory Post-Retirement Medicare Scheme for non-executives (CPRMSE-NE) to provide medical care to the non-executives and their spouses and Divyang Child(ren) in Company hospital/empaneled hospitals or outpatient/Domiciliary only in India subject to ceiling limit, on account of retirement on attaining the age of superannuation or are separated by the Company on medical ground or retirement under Voluntary Retirement Scheme formulated and made applicable from time to time or resigns from the company at the age of 57 Years or above or on death to the spouse and Divyang Child(ren). The maximum amount reimbursable during the entire life for the retired non-executives, spouse and Divyang Child(ren) taken together jointly or severally is Rs 8 lakhs except for specified diseases with no upper limit. The Scheme is funded through trust maintained by the CIL at group level solely for this purpose. The liability for the scheme is recognised based on actuarial valuation done at each reporting date.

Defined Contribution Plans:

a) Provident Fund and Pension

Company pays fixed contribution towards Provident Fund and Pension Fund at pre-determined rates based on a fixed percentage of the eligible employee's salary i.e. 12% and 7% of Basic salary and Dearness Allowance towards Provident Fund and Pension Fund respectively. These funds are governed by a separate statutory body under the control of Ministry of Coal, Government of India, named Coal Mines Provident Fund Organisation (CMPFO).The contribution towards the fund for the period is recognized in the Statement of Profit & Loss

b) CIL Executive Defined Contribution Pension Scheme (NPS)

The company provides a post-employment contributory pension scheme to the executives of the Company known as "CIL Executive Defined Contribution Pension Scheme -2007" (NPS). NPS is being administered through separate trust at group level solely formed for the purpose. The obligation of the Company is to contribute to the trust to the extent of amount not exceeding 30% of basic pay and dearness allowance less employer's contribution towards provident fund, gratuity, post-retirement medical benefits -Executive i.e. CPRMSE or any other retirement benefits. The current employer contribution of 6.99% of basic and Dearness Allowance is being charged to statement of profit and loss.

Other Long Term Employee Benefits

a) Leave encashment

The company provides benefit of total Earned Leave (EL) of 30 days and Half Paid Leave (HPL) of 20 days to the executives of the company, accrued and credited proportionately on half yearly basis on the first day of January and July of every year. During the service, 75% EL credited balance is one time encashable in each calendar year subject to ceiling of maximum 60 days EL encashment. Accumulated HPL is not permitted for encashment during the period of service. On superannuation, EL and HPL together is considered for encashment subject to the overall limit of 300 days without commutation of HPL. In case of non-executives, Leave encashment is governed by the National Coal Wage Agreement (NCWA) and at present the workmen are entitled to get encashment of earned leave at the rate of 15 days per year and on discontinuation of service due to death, retirement, superannuation and VRS, the balance leave or 150 days whichever is less, is allowed for encashment. Therefore, the liabilities for earned leave are expected to be settled during the service as well as after the retirement of employee. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. The liability under the scheme is borne by the Company as per actuarial valuation at each reporting date.

b) Life Cover Scheme (LCS)

As a part of social security scheme under wage agreement, the Company has Life Cover Scheme under Deposit Linked Insurance Scheme, 1976 notified by the Ministry of Labour, Government of India, known as “Life Cover Scheme of Coal India Limited” (LCS). An amount of Rs 1,25,000 is paid under the scheme w.e.f 01.10.2017. The expected cost of the benefits is recognised when an event occurs that causes the benefit payable under the scheme.

c) Settlement Allowances

As a part of wage agreement, a lump sum amount of Rs 12000/- is paid to all the non-executive cadre employees governed under NCWA on their superannuation on or after 31.10.2010 as settling-in allowance. The liability under the scheme is borne by the Company as per actuarial valuation at each reporting date.

d) Group Personal Accident Insurance (GPAIS)

Company has taken group insurance scheme from United India Insurance Company Limited to cover the executives of the company against personal accident known as “Coal India Executives Group Personal Accident Insurance Scheme” (GPAIS). GPAIS covers all types of accident on 24 hour basis worldwide. Premium for the scheme is borne by the Company.

e) Leave Travel Concession (LTC)

As a part of wage agreement, Non-executive employees are entitled to travel assistance for visiting their home town and for “Bharat Bhraman” once in a block of 4 years. A lump sum amount of Rs 8000/- and Rs 12000/- is paid for visiting Home town and “Bharat Bhraman”, respectively. The liability for the scheme is recognised based on actuarial valuation at each reporting date.

Funding status of defined benefit plans and other long term employee benefits plans are as under:

(i) Funded-

- Gratuity
- Leave Encashment
- Post-Retirement Medical Benefit - Executive (CPRMSE)
- Post-Retirement Medical Benefit - Non Executive (CPRMSE-NE)

(ii) Unfunded

- Life Cover Scheme
- Settlement Allowance
- Group Personal Accident Insurance
- Leave Travel Concession

Total liability as on 31.03.2023 based on valuation made by the Actuary, details of which are mentioned below.

(₹ in Crore)

Head	Opening Actuarial Liability as on 01.04.2022	Incremental Liability during the Year	Closing Actuarial Liability as on 31.03.2023
Gratuity	162.86	(7.86)	155.00
Leave Executive	81.02	3.60	84.62
Leave Non-Executive	20.00	4.00	24.00
Settlement Allowance Executives	3.95	(0.10)	3.85
Settlement Allowance Non-executives	0.50	(0.06)	0.44
Leave Travel Concession	1.78	0.68	2.46
Medical Benefits Executives	88.09	(25.97)	62.12
Medical Benefits Non-Executives	26.66	(0.46)	26.20
Total	**384.86**	**(26.17)**	**358.69**

(iii) Disclosure as per Actuary's Certificate

ACTUARIAL VALUATION OF GRATUITY LIABILITY AS AT 31.03.2023

CERTIFICATES AS PER IND AS 19 (2015)

Table 1 :

(₹ In Crores)

31.03.2022	A.Profit&Loss(P&L)	31.03.2023
14.87	Current service cost	4.90
-	Past service cost - plan amendments	-
-	Curtailment cost / (credit)	-
-	Settlement cost / (credit)	-
14.87	Service cost	4.90
5.64	Net interest on net defined benefit liability / (asset)	2.07
-	Immediate recognition of (gains)/losses – other long term employee benefit plans	-
20.51	Cost recognised in P&L	6.97

(₹ In Crores)

31.03.2022	B: Other Comprehensive Income (OCI)	31.03.2023
(11.37)	Actuarial (gain)/loss due to DBO experience	11.00
0.72	Actuarial (gain)/loss due to DBO assumption changes	(7.44)
(10.65)	Actuarial (gain)/loss arising during period	3.56
(0.18)	Return on plan assets (greater)/less than discount rate	(0.70)
(10.83)	Actuarial (gains)/ losses recognized in OCI	2.86

(₹ in Crores)

31.03.2022	C:DefinedBenefitCost	31.03.2023
14.87	Service cost	4.90
5.64	Net interest on net defined benefit liability / (asset)	2.07
(10.83)	Actuarial (gains)/ losses recognized in OCI	2.86
-	Immediate recognition of (gains)/losses – other long term employee benefit plans	-
9.67	Defined Benefit Cost	9.83

(₹ in Crores)

31.03.2022	D: Assumptions as at	31.03.2023
6.85%	Discount Rate	7.30%
Executive: 9% Non-Executive: 6.25%	Rate of salary increase	Executive: 9% Non-Executive: 6.25%

Table 2:

(₹ in Crores)

31.03.2022	A: Development of Net Balance Sheet Position	31.03.2023
(162.86)	Defined benefit obligation (DBO)	(155.00)
96.35	Fair value of plan assets (FVA)	150.83
(66.51)	Funded status [surplus/(deficit)]	(4.17)
-	Effect of Asset ceiling	-
(66.51)	Net defined benefit asset/ (liability)	(4.17)

(₹ in Crores)

31.03.2022	B: Reconciliation of Net Balance Sheet Position	31.03.2023
(107.82)	Net defined benefit asset/ (liablity) at end of prior period	(66.51)
(14.87)	Service cost	(4.90)
(5.64)	Net interest on net defined benefit liabilty/ (asset)	(2.07)
10.83	Amount recognised in OCI	(2.86)
50.00	**Employer contributions**	72.17
0.99	Benefit paid directly by the Company	-
-	Acquisitions credit/ (cost)	-
-	Divestitures	-
-	Cost of termination benefits	-
(66.51)	Net defined benefit asset/ (liablity) at end of current period	(4.17)

(₹ in Crores)

31.03.2022	C: Assumptions as at:	31.03.2023
6.80%	Discount Rate	7.30%
Executive: 9%	Rate of salary increase	Executive: 9%
Non Executive : 6.25%		Non Executive:6.25%

Table 3:

(₹ In Crores)

31.03.2022	A:Change in Defined Benefit Obligation DBO)	31.03.2023
177.85	DBO at end of prior period	162.86
14.87	Current service cost	4.90
11.14	Interest cost on the DBO	10.17
-	Curtailment (credit)/ cost	-
-	Settlement (credit)/ cost	-
-	Past service cost - plan amendments	-

-	Acquisitions (credit)/ cost	-
(11.36)	Actuarial (gain)/loss - experience	11.00
-	Actuarial (gain)/loss - demographic assumptions	-
0.72	Actuarial (gain)/loss - financial assumptions	(7.44)
(0.99)	Benefits paid directly by the Company	-
(29.37)	Benefits paid from plan assets	(26.49)
162.86	DBO at end of period	155.00

(₹ In Crores)

31.03.2022	B: Change in Fair Value of Assets	31.03.2023
70.03	Fair value of assets at end of prior period	96.35
-	Acquisition adjustment	-
5.50	Interest income on plan assets	8.10
50	Employer contributions	72.17
0.19	Return on plan assets greater/(lesser) than discount rate	0.70
(29.37)	Benefits paid	(26.49)
96.35	Fair Value of assets at the end of current period	150.83

Table 4: Additional Disclosure Information (₹ in Crores)

A. Expected benefit payments for the year ending	
March 31, 2024	19.05
March 31, 2025	22.93
March 31, 2026	17.50
March 31, 2027	13.07
March 31, 2028	11.62
March 31, 2029 to March 31, 2033	43.44
Beyond 10 years	278.28
B. Expected employer contributions for the period ending 31 March 2024	4.89
C. Weighted average duration of defined benefit obligation	10 Years
D. Accrued Benefit Obligation at 31 March 2023	113.56
E. Plan Asset Information as at 31 March 2023	Percentage
Government of India Securities (Central and State)	0.00%
High quality corporate bonds (including Public Sector Bonds)	0.00%
Equity shares of listed companies	0.00%
Property	0.00%

Cash (including Special Deposits)	0.00%
Schemes of insurance - conventional products	100.00%
Schemes of insurance - ULIP products	0.00%
Other	0.00%
F. Current and Non-Current Liability Breakup as at 31 March 2023	
Current Liability	18.39
Non-Current Liability	136.61
Liability as at 31 March 2023	155.00

Table 5: Disclosure Item

Sensitivity Analysis	**31.03.2023**
Discount Rate	Increase
Discount Rate as at 31 March 2023	7.30%
Effect on DBO due to 0.5% increase in discount rate	(6.76)
Percentage Impact	(4)%
Effect on DBO due to 0.5% decrease in discount rate	7.44
Percentage Impact	5%

Salary Escalation Rate	**Increase**
Salary Escalation Rate as at 31st March 2023	Executive: 9% Non - Executive : 6.25%
Effect on DBO due to 0.5% increase in salary escalation rate	3.46
Percentage Impact	2%
Effect on DBO due to 0.5% decrease in salary escalation rate	(3.37)
Percentage Impact	(2)%

ACTUARIAL VALUATION OF LEAVE BENEFIT SCHEME AS AT 31.03.2023

CERTIFICATES AS PER IND AS 19 (2015)

Table 1 :

(₹ In Crores)

31.03.2022	A. Profit & Loss (P&L)	31.03.2023
15.18	Current service cost	16.41
-	Past service cost - plan amendments	-
-	Curtailment cost / (credit)	-
-	Settlement cost / (credit)	-
15.18	Service cost	16.41
2.81	Net interest on net defined benefit liability / (asset)	(0.14)
(4.21)	Immediate recognition of (gains)/losses – other long term employee benefit plans	5.39
13.78	Cost recognised in P&L	21.67

(₹ In Crores)

31.03.2022	B: Other Comprehensive Income (OCI)	31.03.2023
(4.71)	Actuarial (gain)/loss due to DBO experience	12.18
0.59	Actuarial (gain)/loss due to DBO assumption changes	(6.50)
(4.13)	Actuarial (gain)/loss arising during period	5.68
(0.08)	Return on plan assets (greater)/less than discount rate	(0.29)
-	Actuarial (gains)/ losses recognized in OCI	-

(₹ In Crores)

31.03.2022	C: Defined Benefit Cost	31.03.2023
15.18	Service cost	16.41
2.81	Net interest on net defined benefit liability / (asset)	(0.14)
-	Actuarial (gains)/ losses recognized in OCI	-
(4.21)	Immediate recognition of (gains)/losses – other long term employee benefit plans	5.39
13.78	Defined Benefit Cost	21.67

31.03.2022	D: Assumptions as at	31.03.2023
6.85%	Discount Rate	7.30%
Executive: 9% Non-Executive: 6.25%	Rate of salary increase	Executive: 9% Non-Executive: 6.25%

Table 2:

(₹ In Crores)

31.03.2022	A: Development of Net Balance Sheet Position	31.03.2023
(101.02)	Defined benefit obligation (DBO)	(108.63)
92.75	Fair value of plan assets (FVA)	99.35
(8.27)	Funded status [surplus/(deficit)]	(9.27)
-	Effect of Asset ceiling	-
(8.27)	Net defined benefit asset/ (liability)	(9.27)

(₹ In Crores)

31.03.2022	B: Reconciliation of Net Balance Sheet Position	31.03.2023
(87.47)	Net defined benefit asset/ (liablity) at end of prior period	(8.27)
(15.19)	Service cost	(16.41)
(2.81)	Net interest on net defined benefit liabilty/ (asset)	0.14
4.21	Actuarial (losses)/ gains	(5.39)
72.00	Employer contributions	20.66
20.97	Benefit paid directly by the Company	-
-	Acquisitions credit/ (cost)	-
-	Divestitures	-
-	Cost of termination benefits	-
(8.27)	Net defined benefit asset/ (liablity) at end of current period	(9.27)

31.03.2022	C: Assumptions as at:	31.03.2023
6.80%	Discount Rate	7.30%
Executive: 9% Non Executive: 6.25%	Rate of salary increase	Executive: 9% Non Executive: 6.25%

Table 3:

(₹ In Crores)

31.03.2022	A: Change in Defined Benefit Obligation (DBO)	31.03.2023
104.50	DBO at end of prior period	101.02
15.18	Current service cost	16.42
6.44	Interest cost on the DBO	6.17
-	Curtailment (credit)/ cost	-
-	Settlement (credit)/ cost	-
-	Past service cost - plan amendments	-

-	Acquisitions (credit)/ cost	-
(4.72)	Actuarial (gain)/loss - experience	12.18
-	Actuarial (gain)/loss - demographic assumptions	-
0.59	Actuarial (gain)/loss - financial assumptions	(6.50)
(20.97)	Benefits paid directly by the Company	-
-	Benefits paid from plan assets	(20.66)
101.02	DBO at end of period	108.63

(₹ In Crores)

31.03.2022	B:Change in Fair Value of Assets	31.03.2023
17.04	Fair value of assets at end of prior period	92.75
-	Acquisition adjustment	-
3.63	Interest income on plan assets	6.31
72	Employer contributions	20.66
0.08	Return on plan assets greater/(lesser) than discount rate	0.29
-	Benefits paid	(20.66)
92.75	Fair Value of assets at the end of current period	99.35

Table 4: Additional Disclosure Information

(₹ in Crores)

A. Expected benefit payments for the year ending	
March 31, 2024	8.86
March 31, 2025	12.58
March 31, 2026	12.08
March 31, 2027	6.72
March 31, 2028	9.44
March 31, 2029 to March 31, 2033	31.45
Beyond 10 years	262.21
B. Expected employer contributions for the period ending 31 March 2023	17.77
C. Weighted average duration of defined benefit obligation	12 Years
D. Accrued Benefit Obligation at 31 March 2023	54.91
E. Plan Asset Information as at 31 March 2023	Percentage
Government of India Securities (Central and State)	0.00%
High quality corporate bonds (including Public Sector Bonds)	0.00%
Equity shares of listed companies	0.00%
Property	0.00%

Cash (including Special Deposits)	0.00%
Schemes of insurance - conventional products	100.00%
Schemes of insurance - ULIP products	0.00%
Other	0.00%
F. Current and Non-Current Liability Breakup as at 31 March 2023	
Current Liability	8.55
Non-Current Liability	100.08
Liability as at 31 March 2023	108.63

Table 5 : Disclosure Item (₹ in Crores)

Sensitivity Analysis	**31.03.2023**
Discount Rate	Increase
Discount Rate as at 31 March 2023	7.30%
Effect on DBO due to 0.5% increase in discount rate	(5.86)
Percentage Impact	(5)%
Effect on DBO due to 0.5% decrease in discount rate	6.50
Percentage Impact	6%

Salary Escalation Rate	**Increase**
Salary Escalation Rate as at 31st March 2023	Executive: 9% Non - Executive : 6.25%
Effect on DBO due to 0.5% increase in salary escalation rate	6.40
Percentage Impact	6%
Effect on DBO due to 0.5% decrease in salary escalation rate	(5.83)
Percentage Impact	(5)%

ACTUARIAL VALUATION OF POST RETIREMENT MEDICAL BENEFIT AS AT 31.03.2023 CERTIFICATES AS PER IND AS 19 (2015)

Table 1: (₹ In Crores)

31.03.2022	**A. Profit & Loss (P&L)**	**31.03.2023**
1.28	Current service cost	1.37
13.51	Past service cost - plan amendments	-
-	Curtailment cost / (credit)	-
-	Settlement cost / (credit)	-

14.80	Service cost	1.37
4.33	Net interest on net defined benefit liability / (asset)	2.77
-	Immediate recognition of (gains)/losses – other long term employee benefit plans	-
19.12	Cost recognised in P&L	4.14

(₹ In Crores)

31.03.2022	B: Other Comprehensive Income (OCI)	31.03.2023
(15.12)	Actuarial (gain)/loss due to DBO experience	(24.26)
7.19	Actuarial (gain)/loss due to DBO assumption changes	(4.70)
(7.93)	Actuarial (gain)/loss arising during period	(28.96)
(7.89)	Return on plan assets (greater)/less than discount rate	0.14
(15.82)	**Actuarial (gains)/ losses recognized in OCI**	(28.82)

(₹ In Crores)

31.03.2022	C: Defined Benefit Cost	31.03.2023
14.80	Service cost	1.37
4.33	Net interest on net defined benefit liability / (asset)	2.77
(15.82)	Actuarial (gains)/ losses recognized in OCI	(28.82)
-	Immediate recognition of (gains)/losses – other long term employee benefit plans	-
3.30	**Defined Benefit Cost**	(24.68)

31.03.2022	D: Assumptions as at:	31.03.2023
6.80%	Discount Rate	7.30%
0.00%	Medical Inflation Rate	0.00%

Table 2:

(₹ In Crores)

31.03.2022	A: Development of Net Balance Sheet Position	31.03.2023
(114.75)	Defined benefit obligation (DBO)	(88.32)
67.86	Fair value of plan assets (FVA)	78.48
(46.89)	Funded status [surplus/(deficit)]	(9.84)
-	Effect of Asset ceiling	-
(46.89)	Net defined benefit asset/ (liability)	(9.84)

(₹ In Crores)

31.03.2022	B: Reconciliation of Net Balance Sheet Position	31.03.2023
(62.42)	Net defined benefit asset/ (liablity) at end of prior period	(46.89)
(14.80)	Service cost	(1.37)
(4.33)	Net interest on net defined benefit liabilty/ (asset)	(2.77)
15.82	Amount recognised in OCI	28.82
18.83	**Employer contributions**	12.37
-	Benefit paid directly by the Company	-
-	Acquisitions credit/ (cost)	-
-	Divestitures	-
-	Cost of termination benefits	-
(46.89)	Net defined benefit asset/ (liablity) at end of current period	(9.84)

31.03.2022	C: Assumptions as at:	31.03.2023
6.80%	Discount Rate	7.30%
0.00%	Medical Inflation Rate	0.00%

Table 3:

(₹ In Crores)

31.03.2022	A: Changein Defined Benefit Obligation (DBO)	31.03.2023
104.13	DBO at end of prior period	114.75
1.29	Current service cost	1.37
7.69	Interest cost on the DBO	7.58
-	Curtailment (credit)/ cost	-
-	Settlement (credit)/ cost	-
13.51	Past service cost - plan amendments	-
-	Acquisitions (credit)/ cost	-
(15.12)	Actuarial (gain)/loss - experience	(24.26)
6.63	Actuarial (gain)/loss - demographic assumptions	-
0.56	Actuarial (gain)/loss - financial assumptions	(4.70)
-	Benefits paid directly by the Company	-
(3.94)	Benefits paid from plan assets	(6.42)
114.75	DBO at end of current period	88.32

(₹ In Crores)

31.03.2022	B: Change in Fair Value of Assets	31.03.2023
41.71	Fair value of assets at end of prior period	67.86
-	Acquisition adjustment	-
3.37	Interest income on plan assets	4.81
18.83	Employer contributions	12.37
7.89	Return on plan assets greater/(lesser) than discount rate	(0.14)
(3.94)	Benefits paid	(6.42)
67.86	Fair Value of assets at the end of current period	78.48

Table 4: Additional Disclosure Information (₹ in Crores)

A. Expected benefit payments for the year ending	
March 31, 2024	6.19
March 31, 2025	6.49
March 31, 2026	6.85
March 31, 2027	7.06
March 31, 2028	7.16
March 31, 2029 to March 31, 2033	36.59
Beyond 10 years	156.35
Weighted average duration of defined benefit obligation	11 years
Accrued Benefit Obligation at 31 March 2023	88.32

Table 5: Disclosure Item

Sensitivity Analysis	31.03.2023
Discount Rate	Increase
Discount Rate as at 31 March 2023	7.30%
Effect on DBO due to 0.5% increase in discount rate	(4.28)
Percentage Impact	(5)%
Effect on DBO due to 0.5% decrease in discount rate	4.70
Percentage Impact	5%

4. Unrecognised Items:

a) Contingent Liabilities (Ind AS-37)

Claims against the Company not acknowledged as debts (including interest, wherever applicable)

(₹ in Crore)

Sl No.	Particulars	Central Government	State Government and other localities	CPSE	Others	Total
1	Opening as on 01.04.2022	169.50			4.24	173.74
2	Addition during the period	33.42			8.24	41.66
3	Claims settled during the period	11.53			1.48	13.01
	a. From opening balance	11.53			1.01	12.54
	b. Out of addition during the period ended	0			0.47	0.47
	c. Total claims settled during the period ended (a+b)	11.53			1.48	13.01
4	Closing as on 31.03.2023	191.39			11.00	202.39

Contingent Liability

(₹ in Crore)

Sl. No.	Particulars	Amount as on 31.03.2023	Amount as on 31.03.2022
1	**Central Government**		
	Income Tax	122.36	100.47
	Central Excise		
	Clean Energy Cess		
	Central Sales Tax		
	Service Tax	69.03	69.03
	Others(Please Specify)		
	Sub-Total	191.39	169.50
2	**State Government and Local Authorities**		
	Royalty		
	Environment Clearance		
	Sales Tax/VAT		
	Entry Tax		
	Electricity Duty		
	MADA		
	Others(Please Specify)		
	Sub-Total		

3	**Central Public Sector Enterprises** Arbitration Proceedings Suit against the company under litigation Others(Please Specify) Sub-Total		
4	**Others: (If any)** Miscellaneous Sub-Total	 11.00 11.00	 4.24 4.24
	Grand Total	**202.39**	**173.74**

b) Commitments (Ind AS-37)

Estimated amount of contracts remaining to be executed on capital account not provided for others is ₹ 6.77 Crores (₹ 6.58 Crores).
Other Commitments amounts to ₹ 167.49 Crores (₹ 152.18 Crores).

c) Guarantee

The Company has given Bank Guarantees of ₹ 0.14 Crore (₹ 0.14 Crore) for which there is a floating charge on Current Assets of the Company.

5. Other Information

(a) Provisions

The position and movement of various provisions except those relating to employee benefits which are valued actuarially, as on 31.03.2023 are given below:

(₹ in Crore)

Provisions	Opening Balance as on 1.04.2022	Addition for the period ended 31.03.2023	Write back/ Adj. For the period ended 31.03.2023	Unwinding of discounts	Closing Balance as on 31.03.2023
Note I:-Property, Plan and Equipment: Impairment of Assets :					
Note 2:- Capital Work in Progress : Against CWIP :					
Note 3:- Exploration And Evaluation Assets : Provision and Impairment:					
Note 1:- Non Current Assets Held For Sale: Provision :					
Note 8:- Loans : Other Loans :					
Note 9:- Other Financial Assets: Current Account with Subsidiaries : Claim receivables : Other Receivables :	 0.04				 0.04

(₹ in Crore)

Note 10:- Other Non-Current Assets : Exploratory Drilling Work : Against Security Deposit for Utilities:					
Note 11:- Other Current Assets :					
Advances for Revenue :	0.20				0.20
Advance Payment Against Statutory Dues:					
Other Deposits:	0.05				0.05
Other Receivables:					
Note 12:-Inventories :					
Stock of Coal :					
Stock of Stores & Spares :	0.16	0.04			0.20
Note 13:-Trade Receivables :					
Provision for bad & doubtful debts :	3.35		(0.77)		2.58
Note 21 :- Non-Current & Current Provision:					
Performance related pay :	84.46	65.67	(35.78)		114.35
NCWA:	7.20	76.67	0.00		83.87
Executive Pay Revision:					
Mine Closure:					
NPS:	4.21	39.46	(43.67)		-

b) Authorised Share Capital

(₹ in Crore)

Particulars	As on 31.03.23	As on 31.03.22
15,00,000 Equity Shares of ₹1000/- each	150.00	150.00

c) Earnings per share (Ins AS-33)

(₹ in Crore)

Sl. No.	Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
i)	Net profit after tax in Rupees (Crores) attributable to Equity Share Holders	296.66	282.12
ii)	Weighted Average no. of Equity Shares Outstanding	1428000	1428000
iii)	Basic and Diluted Earnings per Share in Rupees (Face value ₹ 1000- per share)	2077.45	1975.63

d) Related Party Disclosure (Ins AS-24)

List of Related Parties

i) Sister Companies

1) Eastern Coalfields Limited (ECL)
2) Bharat Coking Coal Limited (BCCL)
3) Central Coalfields Limited (CCL)
4) Western Coalfields Limited (WCL)

5) South Eastern Coalfields Limited (SECL)
6) Northern Coalfields Limited (NCL)
7) Mahanadi Coalfields Limited (MCL)
8) Coal India Limited (CIL) ....Holding Company

ii) Post Employment Benefit Fundand others:

1) Coal India Employees Gratuity Fund
2) Coal Mines Provident Fund (CMPF)
3) Coal India Superannuation Benefit Fund Trust
4) Contributory Post Retirement Medicare Scheme for Non- Executives Modified
5) CIL Executive Defined Contribution Pension Trust

iii) Key Managerial Personnel

Name	Designation	W.e.f
Manoj Kumar	Chairman-Cum-Managing Director	04.10.2021
B. Veera Reddy	Part Time Official Director	24.02.2022
Mukesh Choudhary	Part Time Official Director	26.05.2020 to 07.12.2022
R N Jha	Director Technical	30.01.2019
Satendra Kumar Gomasta	Director Technical	25.02.2020
Shankar Nagachari	Director Technical	02.09.2022
Ajay Kumar	Director Technical	26.10.2022
Dr. Krishna Chandra Pandey	Independent Director	10.07.2019 to 09.07.2022
Alka Panda	Independent Director	10.07.2019 to 09.07.2022
Pramod Singh Chauhan	Independent Director	16.10.2019 to 15.10.2022
P.K Prasad	Chief Financial Officer	01.04.2021
Abhishek Mundhra	Company Secretary	18.02.2016

iv) Remuneration of Key Managerial Personnel (₹ in Crore)

Sl No.	Remuneration to CMD, Whole Time Directors, CFO and Company Secretary	For the year ended 31.03.2023	For the year ended 31.03.2022
i)	Short Term Employee Benefits	2.85	2.86
ii)	Post-Employment Benefits	0.56	0.39
iii)	Other Long Term Benefits	2.43	2.39
iv)	Termination Benefits	-	-
v)	Share Based Payments	-	-
	TOTAL	**5.84**	**5.64**

Note:

(i) Besides above, whole time Directors have been allowed to use of cars for private journey upto a ceiling of 1000 KMs on payment of ₹2000 per month as per service conditions.

(₹ in Crore)

Sl. No.	Payment to Independent Directors	For the year ended 31.03.2023	For the year ended 31.03.2022
i)	Sitting Fees	0.05	0.19

Balances Outstanding of Sitting Fees.

(₹ in Crore)

Sl. No.	Particulars	As on 31.03.2023	As on 31.03.2022
i)	Amount Payable	Nil	Nil
ii)	Amount Receivable	Nil	Nil

- No 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 or other receivable are due from firms or private companies respectively in which any director is a partner, a director or member.

Related Party Transactions within Group

The Company being 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.

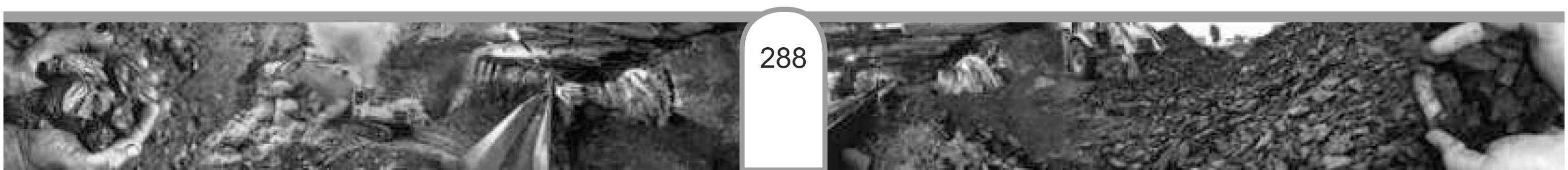
As per Ind AS 24, following are the disclosures regarding nature and amount of significant transactions.

Transactions with Related Parties for the Year Ended 31.03.2023 (₹ in Crore)

Name of Related Parties	Loan to Related Parties	Loan from Related Parties	Apex Charges	Rehabi-litation Charges	Lease Rent Income	Interest on Funds parked by subsidiaries	IICM charges	Any Other (Sales)	Current Account Balances (Payable/ Receivable)	Outstanding Balances (Payable/ Receivable)
Eastern Coalfields Limited (ECL)								94.62		94.81
Bharat Coking Coal Limited (BCCL)								53.02		35.28
Central Coalfields Limited (CCL)								192.87		146.43
Western Coalfields Limited (WCL)								175.13		41.79
South Eastern Coalfields Limited (SECL)								380.01		259.37
Northern Coalfields Limited (NCL)								126.57		18.55
Mahanadi Coalfields Limited (MCL)								110.80		49.17
Coal India Limited (CIL)								13.07	57.85	18.45

*This includes CIL R&D Fund

All the Intersubsidiary Balances has been confirmed up to 31.03.2023.However receivable from Central Coalfields Ltd.is confirmed upto 30.09.2022.



Transactions with Related Parties for the Year Ended 31.03.2022

(₹ in Crore)

Name of Related Parties	Loan to Related Parties	Loan from Related Parties	Apex Charges	Rehabi-litation Charges	Lease Rent Income	Interest on Funds parked by subsidiaries	IICM charges	Any Other (Sales)	Current Account Balances (Payable/ Receivable)	Outstanding Balances (Payable/ Receivable)
Eastern Coalfields Limited (ECL)								92.13		106.92
Bharat Coking Coal Limited (BCCL)								56.83		43.05
Central Coalfields Limited (CCL)								135.18		76.52
Western Coalfields Limited (WCL)								154.68		32.77
South Eastern Coalfields Limited (SECL)								322.83		230.09
Northern Coalfields Limited (NCL)								112.31		45.91
Mahanadi Coalfields Limited (MCL)								89.76		33.01
Coal India Limited (CIL)								7.40	53.62	17.46

e) Taxation (Ind AS-12)

(₹ in Crore)

I) Details of Current Tax Assets	As at 31.03.2023	As at 31.03.2022
Tax Deducted at Source & Advance Tax	175.71	312.34
Provision for Income Tax	(82.54)	(253.80)
Current Tax Assets (Net)	93.17	58.54

(f) Provisions made in the Accounts

Provisions made in the accounts against slow moving/non-moving/obsolete stores, claims receivable, advances, doubtful debts etc. are considered adequate to cover possible losses.

(g) 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.

(h) Current Liabilities

Estimated liability has been provided where actual liability could not be measured.

(i) BalanceConfirmations

Balance confirmation/reconciliation is carried out for cash &bank balances, certain loans & advances, long term liabilities and current liabilities. Provision is taken against all doubtful unconfirmed balances.

(j) Value of imports on CIF basis

(₹ in Crore)

Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
(i) Raw Material	NIL	NIL
(ii) Capital Goods	2.18	6.10
(iii) Stores, Spares & Components & Others	0.05	0.23

(K) Expenditure incurred in Foreign Currency

(₹ in Crore)

Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
Travelling Expenses	0.05	NIL
Training Expenses	NIL	NIL
Consultancy Charges	NIL	NIL
Interest	NIL	NIL
Stores and Spares	NIL	NIL
Capital Goods	2.18	6.10
Others	0.05	0.23

(l) Earning in Foreign Exchange:

(₹ in Crore)

Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
Travelling Expenses	NIL	NIL
Training Expenses	NIL	NIL
Consultancy Charges	NIL	NIL
Others	0.02	0.03

m) Total Consumption of Stores and Spares (Refer Note No. 26)

(₹ in Crore)

Particulars	For the year ended 31.03.2023		For the year ended 31.03.2022	
	Amount	% of total consumption	Amount	% of total consumption
(i) Imported Materials	0.00	0.00	0.00	0.00
(ii) Indigenous	33.09	100	33.62	100

(n) Disaggregated revenue information :

(₹ in Crore)

	For the Year ended 31.03.2023	For the Year ended 31.03.2022
Types of goods or service		
- Coal		
- Others	1386.09	1208.43
Total revenue from contracts with customers	1386.09	1208.43

Types of customers		
- Power sector	43.53	14.11
- Non-Power Sector	1342.56	1194.32
- Others or services (CMPDIL)		
Total revenue from contracts with customers	1386.09	1208.43
Types of contract		
- FSA		
- E Auction		
- Others	1386.09	1208.43
Total revenue from contracts with customers	1386.09	1208.43
Total Revenue	1386.09	1208.43
CIL Groups	1146.10	971.13
Outsider	239.99	237.30
Timing of goods or service		
- Goods transferred at a point in time		
- Goods transferred over time		
- Service transferred at a point in time	394.14	450.31
- Service transferred over time	991.95	758.12
Total revenue from contracts with customers	1386.09	1208.43

(o) Ratios

a) Current Ratio

For the year ended 31.03.2023	For the year ended 31.03.2022	Variance
2.67	2.69	(0.02)

The current ratio is a liquidity ratio that measures the current resources to meet its short-term obligations. Current ratio has been calculated as Current Assets divided by Current liabilities.

b) Return on Equity ratio

For the year ended 31.03.2023	For the year ended 31.03.2022	Variance
26.81%	31.70%	(4.89)%

Return on equity (ROE) is a measure of financial performance calculated by dividing PAT by Average shareholders' equity. Where average shareholders' equity = (Opening Equity + Closing Equity)/2. Other Equity excludes Capital Reserve.

c) Trade Receivables Turnover Ratio

For the year ended 31.03.2023	For the year ended 31.03.2022	Variance
1.69	1.41	0.28

The receivables turnover ratio is an accounting measure used to quantify a company's effectiveness in collecting its accounts receivable, or the money owed by customers. Account receivables Turnover = Net Credit Sales/Average trade receivables.

d) Net Capital Turnover ratio

For the year ended 31.03.2023	For the year ended 31.03.2022	Variance
1.39	1.40	(0.01)

Net Capital turnover is the measure that indicates organization's efficiency in relation to the utilization of capital employed in the business and it has been calculated as a ratio of net sales divided by the average amount of working capital during the same period. Net capital turnover ratio = Net Sales / Working Capital

Net sales shall be calculated as total sales minus sales returns.

Working capital shall be calculated as current assets minus current liabilities.

e) Net Profit Ratio

For the year ended 31.03.2023	For the year ended 31.03.2022	Variance
21.40%	23.35%	(1.95)%

It measures the relationship between net profit and sales of the business.

Net Profit Ratio = Net Profit / Net Sales
Net profit shall be after tax.
Net sales shall be calculated as total sales minus sales returns

f) Return on capital Employed

For The year ended 31.03.2023	For the year ended 31.03.2022	Variance
29.61%	36.38%	(6.77)%

Return on capital employed indicates the ability of a company's management to generate returns for both the debt holders and the equity holders. Higher the ratio, more efficiently is the capital being employed by the company to generate returns.

ROCE = Earnings before interest and taxes / Capital Employed

Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability

(p) Lease

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 has 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.

For calculation of the lease liability recognised in the balance sheet 7.30 % has been used as lessee's incremental borrowing rate.

Lease liability commitment regarding operating lease as on 31.03.2023, discounted using above lessee's incremental borrowing rate were ₹1.38 Crore whereas lease liability as on 31.03.2023 recognised in the Balance sheet is ₹1.70 Crore.

(q) (A) Misc. Information

i) Significant Accounting Policy

Significant accounting policy (Note-2) has been drafted to elucidate the accounting policies adopted by the Company in accordance with Indian Accounting Standards (Ind ASs) notified by Ministry of Corporate Affairs (MCA) under the Companies (Indian Accounting Standards) Rules, 2015.

ii) Recent Pronouncements:

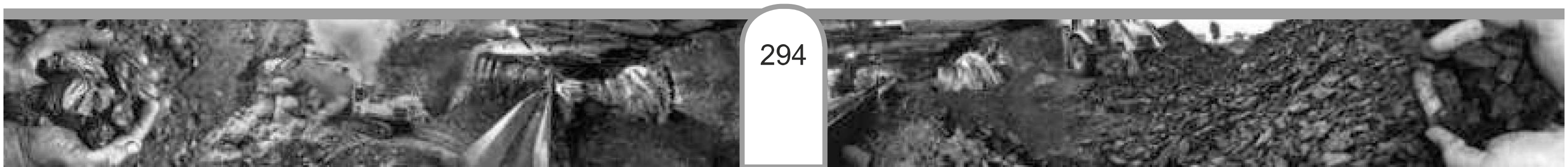
Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 31, 2023, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2023. The effective date for adoption of this amendment is annual periods beginning on or after April 1, 2023. The amendments are as below:

1) **Ind AS 1 -** Presentation of Financial Statements - This amendment requires the entities to disclose their material accounting policies rather than their significant accounting policies. The Company does not expect this amendment to have any significant impact in its financial statements.

2) **Ind AS 8 -** Accounting Policies, Changes in Accounting Estimates and Errors - This amendment has introduced a definition of 'accounting estimates' and included amendments to Ind AS 8 to help entities distinguish changes in accounting policies from changes in accounting estimates. The Company has evaluated the amendment and there is no impact on its financial statements.

3) **Ind AS 12 -** Income Taxes - This amendment has narrowed the scope of the initial recognition exemption so that it does not apply to transactions that give rise to equal and offsetting temporary differences. The Company does not expect this amendment to have any significant impact in its financial statements.

iii) The Company had booked a revenue (Excl. GST) to the tune of Rs.89.51 lakh along with margin- Rs. 6.25 Lakh and Expenditure- Rs.83.27 lakh in FY 2017-18. The said amount was related to a drilling work carried out by Central Drilling Associate in FY 2017-18. The Payment made in this regard was considered as excess payment made to the contractor and matter is being pursued for recovery of the same .The Company has now filed money suit against the contractor before the appropriate court for its realization.



(B) Others

i) Previous year/period's figures have been restated, regrouped and rearranged wherever considered necessary.

ii) 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 ,2023 and 24 to 37 form part of Statement of Profit & Loss for the period ended on that date. Note – 38 represents Additional Notes to the Financial Statements.

Signature to Note 1 to 37.

(A. Mundhra)
Company Secretary

(P. K. Prasad)
General Manager (F)

(S. K. Gomasta)
Director
DIN-08714820

(Manoj Kumar)
Chairman-Cum-Managing Director
DIN-09225497

In terms of our report of even date attached

For K.C Tak & Co.
Chartered Accountants
Firm Registration No. : 000216C

(CA Anil Jain)
Partner
Membership No. : 079005
UDIN : 23079005BGYQBK2530

Date : 02nd May 2023
Place: Ranchi