





# 49<sup>th</sup> Annual Report & Accounts 2023-24



## **CENTRAL MINE PLANNING & DESIGN INSTITUTE LIMITED**

(A SUBSIDIARY OF COAL INDIA LIMITED)

*A Mini Ratna Company (Cat-I)*

**AN ISO 9001:2015 CERTIFIED**

**GONDWANA PLACE, KANKE ROAD  
RANCHI - 834 008**

**CIN : U14292 JH1975 GOI 001223**

**Website: [www.cmpdi.co.in](http://www.cmpdi.co.in)**

## ***Vision***

*To be the global market leader in an expanding Earth resource sector and allied professional activities.*

## ***Mission***

*To provide total consultancy in coal and mineral exploration, mining, engineering and allied fields as the premier consultant in India and also in the international arena.*

## ***Management Policy of CMPDIL***

*With a mission of exploration of coal and other mineral resources and providing consultancy in mine planning, design, associated engineering and management systems, CMPDIL, as a premier consultant, strives to be the market leader in the expanding earth resource sector and other professional activities.*

### ***We are committed to:***

- 1. Continually improve the quality of our consultancy and other support services with due consideration of the environment, information security and energy performance;*
- 2. Protect the environment by minimizing the adverse impact of our activities on it by consistently reducing, reusing and recycling a part of the waste generated;*
- 3. Provide the resources for achieving the objectives and targets of the quality, environment, energy and information security management systems;*
- 4. Protect our information assets from threats and interruptions to maintain business continuity and continually improve information security performance;*
- 5. Comply with the legal and all other applicable requirements*

### ***GENERAL NOTE FOR SHAREHOLDERS OF COAL INDIA LIMITED***

*The Annual Accounts of CMPDIL would be kept for inspection and also would be available at the Headquarter for providing information to any Shareholder of Coal India Limited on demand.*

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# BOARD OF DIRECTORS AS ON 31.03.2024

## CHAIRMAN-CUM-MANAGING DIRECTOR



Shri Manoj Kumar

## FUNCTIONAL DIRECTORS



Shri Shankar Nagachari



Shri Ajay Kumar



Shri Satish Jha



Shri Achyut Ghatak

## OFFICIAL PART-TIME DIRECTORS



Dr. B. Veera Reddy



Shri Ajitesh Kumar

## COMPANY SECRETARY



Shri Abhishek Mundhra

# MANAGEMENT DURING 2023-2024

## FUNCTIONAL DIRECTORS

Shri Manoj Kumar	:	Chairman-cum-Managing Director (From 04.10.2021)
Shri Rabindra Nath Jha	:	Director (Technical) (From 30.01.2019 to 31.08.2023)
Shri Satendra Kumar Gomasta	:	Director (Technical) (From 25.02.2020 to 30.09.2023)
Shri Shankar Nagachari	:	Director (Technical) (From 02.09.2022)
Shri Ajay Kumar	:	Director (Technical) (From 26.10.2022)
Shri Satish Jha	:	Director (Technical) (From 01.09.2023)
Shri Achyut Ghatak	:	Director (Technical) (From 01.10.2023)

## OFFICIAL PART-TIME DIRECTORS

Dr. B. Veera Reddy	:	Director (Technical), Coal India Ltd., (From 24.02.2022)
Shri Manoj Kumar Gupta	:	Deputy Secretary (EA/CSR&W), Ministry of Coal ( From 22.02.2023 to 27.12.2023)
Shri Ajitesh Kumar	:	Director (P&S-I, P&S- II/ NA), Ministry of Coal ( From 27.12.2023)

## PERMANENT INVITEE

Shri Ajitesh Kumar	:	Director, Ministry of Coal, New Delhi (From 13.01.2020 to 26.12.2023)
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## COMPANY SECRETARY

Shri Abhishek Mundhra	:	Senior Manager (F) / Company Secretary (From 18.02.2016)
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# MEMBERS OF THE BOARD AS ON 05.07.2024

## FUNCTIONAL DIRECTORS

Shri Manoj Kumar	:	Chairman-cum-Managing Director
Shri Shankar Nagachari	:	Director (Technical)
Shri Ajay Kumar	:	Director (Technical)
Shri Satish Jha	:	Director (Technical)
Shri Achyut Ghatak	:	Director (Technical)

## OFFICIAL PART-TIME DIRECTORS

Dr. B Veera Reddy	:	Director (Technical), Coal India Ltd., Kolkata
Shri Ajitesh Kumar	:	Director (P&S-I, P&S- II/ NA), Ministry of Coal

## COMPANY SECRETARY

Shri Abhishek Mundhra	:	Senior Manager (Finance) / Company Secretary
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# CORPORATE INFORMATION

## REGISTERED OFFICE

Central Mine Planning & Design Institute Limited,  
Gondwana Place, Kanke Road,  
Ranchi - 834 008 (Jharkhand), India  
CIN: U14292 JH1975 GOI 001223  
Website: [www.cmpdi.co.in](http://www.cmpdi.co.in)

## BANKERS

State Bank of India  
Union bank of India  
Axis Bank  
Canara bank  
HDFC bank  
ICICI bank  
Punjab National Bank  
Indian Overseas Bank  
UCO Bank  
Bank of India.

## AUDITORS

### STATUTORY AUDITOR

M/s K C Tak & Co., Ranchi

### SECRETARIAL AUDITOR

M/s Mehta & Mehta., Mumbai

### CORPORATE GOVERNANCE AUDITOR

M/s Mehta & Mehta., Mumbai

### COST AUDITOR

M/s Vijender Sharma & Co., New Delhi

### DEPOSITORY

M/s. National Security Depository Limited

### REGISTRAR & SHARE TRANSFER AGENT

M/s. NSDL Database Management Limited

### ISIN

INE 05HV01019

## NOTICE FOR THE 49<sup>th</sup> ANNUAL GENERAL MEETING

Notice is hereby given to all the shareholders of Central Mine Planning & Design Institute Limited that the **49<sup>th</sup> Annual General Meeting** of the Company will be held on **Friday, 05<sup>th</sup> July, 2024 at 3:00 P.M at Registered Office, Ranchi** through Video Conferencing (VC)/ Other Audio Visual Means (OAVM) to transact the following business: -

### A. ORDINARY BUSINESS:

1. To consider and adopt the Audited Balance Sheet as on 31st March 2024, Profit & Loss Account for the Financial Year ended on that date together with the Reports of Statutory Auditor & Comptroller & Auditor General of India and Directors' Report.
2. To confirm payment of Interim Dividend of Rs. 100,00,14,120/- i.e Rs. 700.29 per share (Dividend per Share) paid on 14,28,000 equity shares of the Company in March, 2024 and approve payment of Final Dividend of Rs. 50,97,10,320/- i.e. Rs. 356.94 per Share (Dividend per Share) recommended by the Board in the month of June, 2024 on 14,28,000 equity shares thus totaling to Rs. 150,97,24,440/- as dividend for the Financial Year 2023-24.
3. To appoint a Director in place of Dr. B. Veera Reddy (DIN: 08679590), Part-time Official Director who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible, offers himself for reappointment.
4. To appoint a Director in place of Shri Shankar Nagachari (DIN: 09729657), Whole time Director who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible, offers himself for reappointment.

### Notes:

1. Ministry of Corporate Affairs ("MCA") vide its General Circular Nos. 20/2020 and 10/2022 dated 05th May, 2020 and 28th December, 2022 respectively and subsequent circular No. 09/2023 dated 25.09.2023 issued in this regard (collectively referred to as "MCA Circulars") permitted inter-alia to conduct of AGM through Video Conferencing/ Other Audio Visual Means ("VC or OAVM") facility on or before 30th September, 2024 without the physical presence of the Members at a common venue in accordance with the requirements provided in Paragraphs 3 and 4 of the MCA General Circular No. 20/2020 dated 05.05.2020.

In compliance with the provisions of Companies Act, 2013 and MCA Circulars, the AGM of the Company is being held through VC/OAVM. The registered office of the Company shall be deemed to be the venue for the AGM.

2. Since this AGM is being held pursuant to MCA Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice. Members attending the AGM through VC/OAVM shall be counted for the purpose of quorum under Section 103 of the Act.

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



3. Pursuance of sections 112 and 113 of the Companies Act, 2013 representatives of the members may be appointed for participation and voting through VC or OAVM. For attending meeting through VC or OAVM, link shall be provided from the companies authorized e-mail ID well in advance and the facility for joining the meeting shall be kept open at least 15 minutes before the time scheduled to start the meeting and shall not be closed 15 minutes after such scheduled time.
4. Shareholders, Directors and Auditors including Secretarial Auditor of Central Mine Planning & Design Institute Limited (CMPDIL) are entitled to attend and/or vote at the meeting or may also attend and /or vote at the meeting through Video Conferencing (VC) or Other Audio Visual Means (OAVM) to convey their assent or dissent only at such stage on items considered in the meeting by sending e-mails to cosecretary.cmpdi@coalindia.in.
5. Members are also requested to accord their consent for convening the meeting at a shorter notice as per Section 101(1) of the Companies Act, 2013.

By Order of the Board of Directors

For Central Mine Planning & Design Institute Limited

**Sd/-**

(Abhishek Mundhra)  
Company Secretary

Date: 01.07.2024

Place: Ranchi

## **DISTRIBUTION:**

All the Shareholders

All the Directors of the Company

The Statutory Auditor of the Company

The Secretarial Auditor of the Company

The Cost Auditor of the Company

The HOD (Finance)/CFO





## CHAIRMAN'S STATEMENT

### Shri Manoj Kumar

Chairman-cum-Managing Director

Dear Shareholders

I have great pleasure in extending very warm welcome to all of you to the 49<sup>th</sup> Annual General Meeting of CMPDIL and present to you the Annual Report of your Company for the Financial Year 2023-24. The Report of Directors and the Audited Accounts of your Company for the period ended 31<sup>st</sup> March, 2024 together with the Report of the Statutory Auditors and the report & review of the Comptroller and Auditor General of India have already been provided to all the shareholders of the Company.

### 1.0 The Growth Profile:

CMPDIL was originally conceived and proposed in 1972 by a joint study group with the Polish Experts as a comprehensive planning set-up under one roof for entire Indian mining industry. Subsequently, CMPDIL was established on 1<sup>st</sup> November, 1975.

Your company has been rendering in-house consultancy services to CIL and its subsidiaries in the areas of coal exploration, mine planning & design, environmental engineering, coal beneficiation & utilization, allied engineering services, information and communication technology, human resource development, remote sensing, field services, etc. Similar services are also being provided to 'Other than CIL' clients. Planning and related services are also being provided to some extent to metal mining sectors. Additionally, CMPDIL also renders services to Ministry of Coal and MoP&NG pertaining to Non-CIL blocks, coal based non-conventional energy resources i.e. Coalbed Methane, Shale Gas, Surface Coal Gasification, etc.

Over the years after formation of CMPDIL, the level of expertise of its planners and engineers was raised through bilateral agreements with foreign institutions of advanced coal mining countries like Giproshakht of erstwhile USSR, KOPEX of Poland and British Mining Consultants of the UK for carrying out joint planning exercises for large opencast and underground projects. In addition to enhancing the level of expertise of CMPDIL personnel, significant build-up of infrastructural facilities was undertaken by establishing computer and laboratory facilities. All these measures ensured the company a unique position in the mineral and mining sector as a total solution provider under one roof. However, with the changes in the business environment worldwide, such bilateral arrangements lost significance and momentum in 1990s.

Erosion of the company's strength in terms of expert manpower also started taking place in the 90s due to superannuation of individuals, transfer to other CIL subsidiaries and non-induction of young engineers over a considerable period. Moreover, changing business scenario and consequent changes in opportunities in the mining sector within the country and abroad fueled exodus of experts mainly after 2000 which continued for next 5-6 years. However, the company has been highly committed in overall upgradation of its services and facilities to a level par excellence so as to keep pace with the changing scenario of business environment in India as well as abroad. This very assertion is well substantiated by the fact that the company has been actively involved in enhancing the pace of exploration through deploying 2D/3D seismic survey technologies, high productive drill machines as well as for the computerization of the work place to the extent possible along with the use of latest software related to exploration and mining industry apart from addition of equipment particularly related to environmental facilities, characterization of coal as well as introduction of ISO standards.

Capacity of drilling, one of the core activities of CMPDIL, which enables projectisation of coal blocks for future production requirement, was hovering around 2 lakh meter per annum (2.02 lakh meter in 2004-05 to 2.09 lakh meter in 2007-08) and sales was also around ₹150 crore to ₹200 crore (₹151 crore in 2004-05 and ₹196 crore in 2007-08). The contribution in drilling was from departmental resources only. In the beginning of the XI Plan, it was conceived that CMPDIL would need substantial expansion in its role, particularly in the field of exploration, in view of need for faster proving of resources. Accordingly, apart from addition in the departmental drilling capacity, enhancement by way of using the drilling capacities of other agencies including MECL was emphasized and a part of the drilling activities was started being outsourced to private agencies. Parallely, expansion in the coal core testing capability of CMPDIL was also carried out. Moreover, capacities of other laboratories like Environment, CBM, Mining Technology, etc., were also enhanced through upgradation with indigenous and imported equipment.

Subsequently, the administrative ministry i.e. Ministry of Coal also came up with a scheme for enhancing the exploration capacity of CMPDIL where the total drilling capacity was to be raised to a level of 15 lakh meter by 2015-16 including the departmental drilling capacity of 4 lakh meter. CMPDIL achieved 11.26 lakh meter of drilling in 2016-17 with a growth of 13% over previous year, 13.66 lakh meter of drilling in 2017-18 with a growth of 21% over previous year, achieved 13.60 lakh meter of drilling in 2018-19, 12.94 lakh meter in 2019-20, 12.48 lakh meter in 2020-21, 7.91 lakh meter in 2021-22, and 6.85 lakh meter on 2022-23. The reduction of drilling achievement in 2021-22 and 2022-23 was mainly due to reduction in fund provided by Ministry of Coal, Govt. of India under Central Sector Scheme (CSS) for exploration in Non-CIL and Promotional blocks as well as lesser meterage availability in CIL blocks.

However, in October 2022, the EFC recommended for continuation of Central Sector Schemes for exploration in Coal and Lignite during 15<sup>th</sup> Finance Commission Cycle i.e. upto 2025-26. As a result, CMPDIL could achieve about 8.625 lakh meter drilling in 2023-24 registering a growth of about 26% over previous years. The growth is likely to be sustained in coming years also.

Efforts are also being made for enhancing drilling through NMET (National Mineral Exploration Trust) funding since 2021-22. CMPDIL had submitted 33 nos. of proposals for exploration (G2/G3/G4) in coal blocks. 23 proposals were approved by NMET and GR for 8 blocks were submitted. Similarly, CMPDIL also submitted 8 proposals to NMET for exploration in other minerals. Three proposals for exploration in Bauxite were approved and work commenced in all three blocks and of these three blocks, GRs were submitted for 2 blocks. Exploration in one project of Base Metal (Cu, Pb & Zn) has also commenced. Further, 5 proposals for detailed exploration (G1 stage) for coal were also submitted at MoC for onward submission and consideration of NMET.



Adding on to it, the newly added accreditation of Hydrogeology Section of Exploration Division of CMPDIL as GWCO (QCI-NABET) and Groundwater Professionals (CGWA, New Delhi) for conducting Groundwater Modelling studies has enabled CMPDIL to submit 94 nos. of Comprehensive Hydrogeological Reports and 83 nos. of Groundwater Modelling Reports for NoC from CGWA, Ministry of Jal Shakti, New Delhi during FY 2023-24.

Parellely, CMPDIL has proactively resorted to diversification of its services and client base pertaining to outside clientele (including Private companies, State Govt., Central Govt., MOC, Public Sector Undertakings, Mine Developer and Operator, and Overseas Company) which has resulted in fetching of Work Orders of more than ₹ 100 crore from outside CIL and subsidiary clients during FY 2023-24 which is the highest ever in a single Financial Year.

CMPDIL has delivered one of its international assignments and is actively seeking further jobs in International arena with focus on African continent. For this active outreach efforts are being made. Company has also decided to provide its expertise in non-coal mineral sector as well.

Collaboration with state governments and State PSUs have increased and visibility of CMPDIL is increasing nationwide.

With the diversification, the distinctiveness of the company would be kept preserved for the interest of the coal sector as a whole in foreseeable future.

## **2.0 Financial Performance:**

During the financial year 2023-24, your company has achieved Net turnover of Rs. 1732.69 crore, with a profit before tax of Rs. 732.84 crore, other comprehensive income (gross) of Rs. -13.73 crore. The net worth excluding capital reserve of your company has risen to Rs. 1591.61 (including OCI of Rs. 47.77 crore) as on 31.03.2024. During the financial year, the earning per share has gone up to Rs.3524.02 (computed on 14,28,000 shares) from Rs. 2077.45 (computed on 14,28,000 shares) a year back.

## **3.0 Drilling and Seismic Survey Performance:**

During 2023-24, about 8.625 lakh meter of drilling was carried out against the MoU target of 7.50 lakh meter which includes drilling of about 4.32 lakh metre through departmental drills with productivity of about 609 metre/drill/month. About 205 line km of 2D/3D seismic survey was carried out during 2023-24 through departmental resources.

About 12 billion tonnes of coal resources are expected to be added to the Measured (Proved) Category through Detailed Exploration covering an area of about 340 sq km through 19 Geological Reports. In addition to this, about 11 billion tonnes of new coal resources (in Indicated and Inferred categories) are expected to be added through Promotional (Regional) Exploration covering an area of about 261 sq km through 12 Geological Reports. CMPDIL, further, expanded its exploration capability with submission of 2 Geological Reports for Bauxite through Regional Exploration, potentially adding about 16.093 million tonnes of Aluminum Laterite and about 9.285 million tonnes of Bauxite resources to the national inventory.

## **4.0 Project Reports:**

During the year under review, a total of 40 Project Reports (PRs) have been prepared with incremental capacity addition of 128.67 million tonnes per year. Out of these 40 PRs, 29 PRs are

of opencast projects, 10 PRs are of underground projects and 1 PR is for mixed project (opencast and underground). Out of 40 PRs, 6 PRs have been planned for non-CIL mines which includes 1 Non-CIL UG mine. Out of the total 29 Opencast PRs planned, 8 are mega-opencast projects (Projects with 10 Mty and above capacity) of which 5 are CIL projects viz. Kusmunda Expansion OC (Recast), Sanghmitra OC, Ananta Expansion OC Ph-IV, Bhubaneswari OC (outsourcing variant) and Block-E OC and the balance 3 are non-CIL projects viz. Talaipalli OC of M/s NTPC, Manoharpur OC of M/s OCPL and Zambezi Coal Project of M/s ICVL.

## 5.0 Upgradation of Laboratories:

Capacities of all the laboratories in CMPDIL have been upgraded. The Geo-chemical lab is currently implementing its scheme on augmentation of capacity of coal core analysis by introducing automation in sample preparation unit which will cater to handling of larger numbers of analysis. The laboratory, at present, is equipped with manual/semi-automatic sample preparation units, Proximate Analyzers, Ultimate Analyzers, Bomb Calorimeters, Ash fusion temperature range Analyzer, HGI Apparatus, etc. The lab is also equipped with X-Ray Fluorescence system (XRF) facility which enables for performing Ash Analysis and trace elements study. Direct Mercury Analyzer for determining Mercury (Hg) content in liquid and solid samples is available. Instruments such as Swelling Index, LTGK, Plastometer are also available for determining coking properties of coal. Recently, the laboratory has been equipped with X-Ray Diffractometer (XRD) system capable to analyse the presence of minerals in unknown samples, free silica in mine dust samples. The petrography lab is equipped with Advance Petrological Microscopes for carrying Petrographic studies in which the maceral content (Coal type) and reflectance percentage (Rank/Maturity) of coal samples are determined. Petrographic studies are imperative for ascertaining the suitability of given coal as blends in coke making. One Scanning Electron Microscope is also installed which is used for micro-area analysis of CBM assessment.

One Chemical Analysis lab has been set-up at CMPDIL, RI-VII, Bhubaneshwar. To further enhance the coal core processing capacity, the Geo-Chemical laboratory had empanelled 2 nos. of private laboratories capable of analysing coal cores of 20,000 m for 2 years till FY 2023-24. Empanelment of coal testing private laboratories for analysis of coal cores of exploration blocks from different coalfields for the period 2024-26 is under process.

Geo-chemical laboratory is accredited with NABL certification in accordance with the standard ISO/IEC 17025:2017 for its facilities in the field of "TESTING" in 12 different scopes. The Petrographers in Petrography Lab have been certified by International Committee of Coal and Organic Petrology (ICCP).

Coal & Mineral Preparation (CMP) Laboratory is accredited with NABL certification in accordance with the standard ISO/IEC 17025:2017 "General requirements for the Competence of Testing & Calibration Laboratories" for its facilities in the field of "TESTING" in 4 different scopes. Accreditation by such recognized body is considered as an essential step for facilitating mutual acceptance of test results.

NABL, continued accreditation to NDT laboratory of CMPDIL HQ, based on ISO/IEC 17025:2017 for its facilities/scope, in the field of Non- Destructive Testing. NDT Cells have been established at different Regional Institutes of CMPDIL, with proper equipment and resources. Steps are being taken for getting NABL Accreditation to labs of Regional Institutes also. NDT laboratory at Regional Institute VI, Singrauli was also accredited in April 2023.



The existing Environment Laboratories have been strengthened with state-of-the-art equipment. Environment labs of CMPDIL HQ, RI-I, RI-II, RI-IV, RI-V and RI-VII are accredited by NABL as per the ISO/IEC 17025:2017 accreditation scheme with the addition of 21 new parameters to the existing scope of accreditation. CPCB recognition under Environment (Protection) Act, 1986 of Environment Lab of CMPDIL HQ has been received. Environment Laboratory at CMPDIL HQ has further obtained accreditation for Occupational Health and Safety Management System (OHSMS) as per IS/ISO 45001:2018.

A state of the art CBM Lab is functional at CMPDIL to facilitate generation of all parametric data related to CBM/Shale gas related studies, reservoir characteristics and assessment of CBM and Shale gas resources. Further, to enhance the capacity and capabilities of CMPDIL, two simulation software i.e. SIMEDWin and COMET3 have been procured.

MV & MT Lab is NABL accredited and is well equipped with latest computerized UTM machine. The testing facilities available in the laboratory include Unconfined compressive strength, Tensile strength, Shear strength, Elastic constants (Young's modulus, Poisson's ratio), Bulk density, Triaxial compressive strength (Cohesion. & Angle of internal friction), Protodyakonov strength index. (PSI), Point load index and Slake durability index.

### **6.0 Manpower Induction:**

Manpower requirement of Exploration, Planning and Design as well as allied engineering services is being addressed. During 2023-24, 33 nos. of executives have been posted in CMPDIL through transfer & recruitment and 7 nos. of non-executives have been posted in CMPDIL through transfer from other subsidiaries. Moreover, efforts for transfer of qualified manpower from other subsidiaries to cater to the present and future workload of mine planning in CMPDIL is being taken.

### **7.0 Geomatics Services:**

CMPDIL has been carrying out Satellite Data based Land Reclamation Monitoring of CIL mines on a regular basis based on high resolution satellite data since 2008. In FY 2023-24, Land Reclamation Monitoring of total 121 projects comprising of 76 Opencast Projects producing more than 5 million cubic metre (Mcm) (Coal+OB) category which are monitored on annual basis and 45 mines/ Clusters producing less than 5 Mcm (Coal+OB) category which are monitored at an interval of three years in phase wise manner under different subsidiaries of CIL were successfully completed. Vegetation cover mapping of seven coalfields have also been completed.

CMPDIL has carried out High Resolution Satellite Data based Settlement Mapping for identification of structures in 9 villages in Subhadra Area, MCL and the Reports have been submitted to MCL. CMPDIL has been entrusted to locate and identify fire spots at Chirimiri OCM through Satellite Thermal Imagery on annual basis for a period of 5 years. The report based on Thermal Infrared Imagery of November 2023 was prepared and submitted.

CMPDIL is coordinating and facilitating development of MoC page on PM Gati Shakti - National Master Plan with Bhaskaracharya National Institute of Space Application & Geo Informatics, Gandhinagar (BISAG-N) for Ministry of Coal. CMPDIL in coordination with BISAG-N is also involved with development of DPR tools on PMGS-NMP Portal which can be used for various analytical purposes including Mine Planning and Mine Closure Planning. A comprehensive Information Document titled PM Gati Shakti – National Master Plan for Coal Sector was prepared which was released by Hon'ble Minister of Coal, Shri Pralhad Joshi at New Delhi on 13.03.2024.

CMPDIL is ensuring smooth functioning and keeping the site of Coal Mine Surveillance and Management System along with the associated Mobile App, Khanan Prahari, updated, informative and more user friendly in association with Bhaskaracharya National Institute of Space Application & Geo Informatics, Gandhinagar (BISAG-N).

CMPDIL has operationalised Drone/ UAV based Surveys for Topographical Mapping, Coal Mine Fire Mapping, Vegetation Cover Mapping, Settlement Mapping, Plantation Height Assessment and other activities related to mining. Some major projects executed during the year include Soil Moisture Conservation Studies of 2 Projects of SECL and Radhikapur (West) in Talcher coalfield, Topographical mapping of 11 abandoned mines of CCL, Real time aerial footage and videos for various projects as per compliance to MoEF&CC stipulations. Drone based survey for preparation of video footage for about 60 auction blocks for Ministry of Coal was also completed successfully.

OBR Measurement of all OC mines, both outsourced and departmental, producing more than 1 MTY and the annual measurement of OC mines producing less than 1 MTY (only hired patches) have been completed and reports have also been submitted. Gyroscopic Survey for Tunnel Alignment using GYROMAT 3000 in Sivoke-Rangpo Rail Link Project, West Bengal for IRCON and ITD Cementation has also been successfully completed.

## **8.0 Assistance for setting up of coal washeries:**

CMPDIL offers technical services for Greenfield coal washeries, right from preparation of conceptual reports to award of works for new washeries and modification/modernization of existing washeries. These services encompass exhaustive laboratory studies, preparation of Detailed Project Report (DPR) and Pre-feasibility Report (PFR)/Conceptual Report (CR), bid process management, contract document preparation and assistance in award of works followed by scrutiny of drawings during project execution.

During the year, Comprehensive washability reports with viability of coking coal mines of CCL and BCCL were submitted. A Report to sort out issues related to coking coal demand was also prepared by Committee constituted by MoC under the joint chairmanship of CMD, CMPDIL and CMD, MECON.

A committee was constituted by CIL in April 2023 to identify mines in its subsidiaries for setting up of non-coking coal washery or deshaling plant to improve coal quality. CMPDIL was actively involved in preparation of reports for setting up of deshaling plants in various subsidiaries of CIL. Based on the final report submitted in January 2024, 4 nos. of deshaling plants have been identified to be set up in various subsidiaries.

## **9.0 Environmental Services:**

During 2023-24, 54 nos. of reports i.e. 25 nos. of Draft EIA/EMPs/Addendum EIA/EMP (Environmental Impact Assessment/Environment Management Plans) and 29 nos. Form-I/Form-IV/Form-VI were prepared and Environmental Monitoring (air, water and noise) of 299 projects/clusters/establishments of CIL were carried out through nine environmental laboratories located at Asansol, Dhanbad, Nagpur, Bilaspur, Kusmunda, Hasdeo, Jayant, Bhubaneswar and Ranchi. Some specialized works like carrying capacity studies, ecological monitoring of mine, biodiversity assessment studies of reclamation sites, design of STP and ETP were also undertaken by CMPDIL.



Reports on “Greening Initiatives in Coal and Lignite PSUs” and “Status Report on Environmental Sustainability (FY 2021-22)” were prepared and submitted under SDC for MoC. Further, CMPDIL extended its expertise to the State of Meghalaya by preparing a Conceptual Report on the restoration of land affected by mining activities.

Scientific Soil Moisture Conservation (SMC) studies employing LidAR survey technology were conducted for Naini Coal Mine of M/s SCCL and Radhikapur East Coal Mine of M/s Vedanta Enterprises Ltd. Additionally, CMPDIL also carried out SMC studies for two projects of CIL, adhering to the conditions stipulated for forestry clearance.

Furthermore, CMPDIL is continuing its accreditation as Environmental Impact Assessment (EIA) consulting organization by Quality Council of India (QCI), New Delhi for mining of minerals including opencast/underground Mining, Thermal, CBM and coal washery sectors to render its services to CIL and other organization spread across India for EIA studies.

### **10.0 Alternative source of coal based energy:**

CMPDIL is continuously pursuing for development of coal based unconventional resources like Coal Bed Methane (CBM) and Coal Gasification for CIL and its subsidiaries. CMPDIL is the Principal Implementing Agency (PIA) for ECL, BCCL and SECL for the development of CBM.

Three CBM blocks are presently under consideration in CIL Leasehold areas viz. 1) Jharia CBM Block-I (Jharia Coalfield), 2) Raniganj CBM Block (Raniganj Coalfield), 3.) Jharia CBM Block-II (Jharia Coalfield).

Jharia CBM Block-I (BCCL leasehold area) has been awarded to M/s Prabha Energy Private Limited (PEPL) for extraction of CBM on revenue sharing basis. Statutory Clearances (EC, CTE & CTO) for Exploration Phase have been obtained and Block is under Exploration Phase. Project Feasibility Report for the Jharia CBM Block-II has been submitted to BCCL.

Tender for Raniganj CBM block was floated thrice in 2020 and 2021, however no bid was received. The area of the Block is being re-assessed following which tender for selection of CBM Developer will be floated.

CMPDIL is also Principal Implementing Agency (PIA) for the coal gasification projects at CIL and its subsidiaries. Tender for selection of BOO processor for WCL coal gasification project was floated twice in August, 2022 and March 2023. However, no bid was received.

An R&D pilot project for establishing Underground Coal Gasification (UCG) Technology in Indian Geo-Mining Conditions is being implemented by CMPDIL, ECL and Ergo Exergy Technology Inc. (EETI), Canada jointly. CMPDIL and ECL are the Principal Implementing Agency and EETI, Canada is Sub-implementing agency. The project has been approved by CIL R&D Board and commenced with effect from 29<sup>th</sup> March, 2024.

### **11.0 S&T projects and R&D projects:**

CMPDIL is the Nodal Agency to coordinate research activities funded under the S&T Grant of the Ministry of Coal and R&D Board of CIL. Besides coordination of different R&D works being carried out by various academic and research institutes/ organizations, CMPDIL, with its well-established laboratories, is also undertaking research in key areas of coal/lignite mining industries like coal exploration; development of coal-based non-conventional energy resources like Coal Bed Methane

(CBM), Coal Mine Methane (CMM), Coal gasification, Shale gas assessment; coal beneficiation & utilization; improvement of production, productivity, and safety in mines; protection of mine environment and ecology; alternative use of coal and clean coal technology; innovation and indigenization, etc.

Over the years, many research projects have yielded considerable benefits resulting in operational improvement, safer working conditions, better resource recovery, and protection of the environment. While some research projects have produced a tangible impact on the industry directly, there are others which have strengthened mine planning, design, and technical services required by both operating mines and future mining projects.

During 2023-24, 9 nos. of research projects have been completed. These completed research projects pertain to “Development of an indigenous optical fiber based instrument for measuring in-the-hole Velocity of Detonation [VOD] and analyze the performance of explosive in field condition”; “Development and adoption of Real-Time Prognosis System (RTPS) for cost-effective safe operation of mobile machinery: show-cased demonstration of dumper fleet”; “Effect of blasting on opencast mine dump and development of relationship between blast-induced vibration and dump design”; “Design of protective barrier Pillar against large water head in underground coal mine”; “Appraisal of Gondwana Sediments (Coal, Clay, Shale, Sandstone) for trace elements & REE concentration in Singrauli coalfield”; “Study of hazards due to mining induced subsurface cavities and waterlogged areas in inaccessible old workings in underground coal mines using geophysical technique”; “Assessment of Rare Earth Elements (REE) and other economic resources in Coal & Non-Coal strata and characterization of acid mine drainage and its pollution control from the North Eastern Region (NER) Coalfield”; “Indigenous development of early warning radar system for predicting failures/slope instabilities in open cast mines” and “Indigenous development of IoT enabled technology for monitoring, analysis and interpretation of Longwall Shield pressures for improving safety and productivity”.

Continuous interactions are being made with research organizations/ academic institutions in India & abroad and coal/lignite producing companies to encourage them to submit need-based research proposals beneficial to CIL for its long term’s sustainability. CIL is intending to increase its outreach and involve more world-class scientific and research institutions in India and abroad in R&D activities so that it can fulfill the aspirations of the country by being Atma-Nirbhar. Different research organizations/ academic institutions have been requested to encourage the participation of experts & young scientists from their talent pool through quality & credible research projects & initiatives in the energy sector for funding by the Ministry of Coal & Coal India Limited.

Emphasis is being made on diversification of R&D initiatives by taking up new projects in the field of environmental sustainability, energy management & digitization, reduction of carbon emission, renewable energy, use of AI & IoT, waste to wealth creation, deployment of new techniques in exploration, etc.

A website (<https://scienceandtech.cmpdi.co.in>) has been designed for S&T research in the coal & lignite sector to promote Research & Development (R&D). On the above website, information related to completed and ongoing research projects including guidelines for implementing coal research projects are available.



At present, there are 43 ongoing research projects being executed in association with reputed organizations like IIT, Bombay; IIT-ISM, Dhanbad; IIT, Kharagpur; IIT, Roorkee; IIT, Kanpur; IIT, BHU, Varanasi; ISc., BHU, Varanasi; IIT, Guwahati; NRSC, Hyderabad; Jawaharlal Nehru Centre for Advanced Scientific Research (JNCASR), Bangalore; Jawaharlal Nehru Aluminum Research Development and Design Centre (JNARDDC) Nagpur; TCIL, New Delhi; CMERI, Durgapur; NML, Jamshedpur; CIMFR, Dhanbad; VNIT, Nagpur; SCCL; Punjab University, Chandigarh; School of International Studies (SIS), Jawaharlal Nehru University (JNU), New Delhi; Duke University, USA; CSIRO, Australia; SIMTARS, Australia; University of New Castle, Australia; etc.

CMPDIL successfully organized “Hackathon on R&D” to promote / encourage start-ups in coal and lignite sector under “Make in India” initiatives for 5 identified problem statements. A film of some completed R&D project have been prepared and shared in social media (Facebook, WhatsApp, X, etc.) also for replication of the outcome.

### **12.0 Corporate Social Responsibility and Sustainability:**

CMPDIL is constantly striving for the welfare and upliftment of its surrounding communities and general public life under its Corporate Social Responsibility (CSR) policy along with its business objectives. In the last few years, CMPDIL has taken various initiatives in the areas of health, education, skill development, environment and sanitation, infrastructure, etc. for development and upliftment of the communities around its Headquarters, Regional Institutes and Drilling Camps under CSR. CMPDIL has ensured its commitment by spending more than the target.

Major activities carried out under CSR during the year 2023-24 include skill development training to 390 underprivileged/unemployed youths of Jharkhand, Maharashtra and Chhattisgarh as Machine Operators; training of 40 youths of Jharkhand in 2-year diploma program in Ophthalmic Assistant; skill-development training to 100 youths by Footwear Design and Development Institute; Facilitating Cancer patients for early detection and treatment thereof by providing high end fully automated equipment at Acharya Harihar Post Graduate Institute of Cuttack (AHPGIC); Extending support to socio-economic underprivileged at the Ranchi Cancer Hospital and Research Centre (RCHRC), Ranchi for detection of cancer being implemented by Tata Cancer Care Foundation (TCCF); Promoting healthy menstrual hygiene practices through trainings and access to sanitary napkins with easy disposal to students of 50 Govt. schools, Ranchi, Jharkhand; Providing comprehensive primary eye care services through Mobile Eye Care Van in remote villages of Ranchi, Ramgarh and Hazaribagh districts of Jharkhand towards making avoidable blindness free Jharkhand and Supporting for improving nutritional level of children by providing six number of food distribution vehicles to provide mid-day meal to Govt. school students of Hazaribagh, Jharkhand.

### **13.0 Consultancy Services in Management System standards:**

CMPDIL is facilitating for implementation of Management System standards in all subsidiaries of Coal India Limited and providing consultancy services for application of different Management System standards, like ISO 9001, ISO 14001, ISO 45001, ISO 50001, ISO/IEC 27001, ISO 37001, etc. We provide guidance and support in establishment & documentation of the system, awareness towards the documented systems, trainings, internal auditors training, auditing supports, implementation, certification support as well as post certification support for effective implementation of these management system standards.

CMPDIL, with all its Regional Institutes, has been licensed by Bureau of Indian Standards for ISO 9001:2015 – Quality Management System (QMS) after verifying the compliance of the requirements of ISO 9001:2015 standard. The present IMS Manual of CMPDIL addresses the requirements of ISO 9001- Quality Management System, ISO 14001- Environment Management System, ISO 27001- Information Management System and ISO 50001 – Energy management System. CMPDIL HQ, Ranchi has also implemented ISO 37001:2016 – Anti Bribery Management System.

CIL HQ, Kolkata has got certification against ISO 9001:2015, ISO 14001:2015 and ISO 50001:2018 from Bureau of Indian Standards under the guidance and support of CMPDIL.

As on 31<sup>st</sup> March 2024, five Subsidiaries of CIL i.e. ECL, CCL, NCL, MCL and WCL (83 units) are certified for Integrated Management System (ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018). NCL is also certified for ISO/IEC 27001- Information security management system

## 14.0 Consultancy-other than CIL

CMPDIL has continued its effort towards diversification of its services and enhancement in client base outside CIL, which includes Public Sectors, Government (Central and State) as well as Private Agencies.

It has obtained the highest share of jobs both in numbers and value in past six financial years. During FY 2023-24, total 184 offers having value ₹167.57 crores have been communicated to client and 106 outside consultancy jobs worth ₹101.12 crores have been obtained by CMPDIL. The offer conversion rate is one of the highest in previous years. Also, CMPDIL has successfully completed 81 jobs worth ₹20.98 crores during FY 2023-24.

CMPDIL has also increased its client base in outside CIL clients. Around 23 new clients have been added in FY 2023-24. The major outside clients of CMPDIL in FY 2023-24 included Innovative Mining Projects Private Limited, THDC Limited, NTPC, Vedanta Limited, Adani Enterprises Limited- Natural Resources, Mahanadi Mines and Minerals Private Limited, JSW Steel Limited, Hindustan Copper Limited, Hiralal Industries Private Limited, Gangaramchak Mining Private Limited and CG Natural Resources Private Limited.

## 15.0 Information and Communication Technology services

CMPDIL developed a National Coal Portal for MoC which facilitates in monitoring progress under various heads viz. Exploration, Coal production & offtake, CSS schemes, Coal block allocation, etc.

Online Quarter Allotment portal for CMPDIL, developed in the last year, has been enhanced for system generated quarter applicant seniority. A CSR portal for CIL for UPSC Preliminary qualified applicants has been developed. Further, a portal for intimating / sanction for movable / immovable property for Vigilance Dept. of CIL has also been developed.

## 16.0 First Mile Connectivity (FMC) Projects:

In first phase, 35 First Mile Connectivity (FMC) projects with a capacity of 415 MTY were taken up by CIL, in which CMPDIL played a key role and submitted NIT for all the projects in record time. 14 projects have already been commissioned and remaining projects are at various stages of construction.



9 FMC projects with a capacity of 57 MTY have been identified in FMC-II out of which final NIT has been submitted for 8 projects and final NIT for 1 project is under preparation. 17 FMC projects with a capacity of 292 MTY have been identified in FMC-III, out of which CMPDIL is playing a key role for preparation of NIT of 8 projects. Out of these, 1 project has been commissioned, final NIT has been submitted for 5 projects and NIT of 2 projects is under preparation. In fourth phase of FMC, 14 projects with a capacity of 74 MTY have been identified out of which, CMPDIL will be preparing NIT for 9 projects. NITs for two projects have been submitted and others 7 will be prepared as per CIL timeline.

CMPDIL has conducted third party quality Audit for 17 nos. under construction FMC projects as per directive of MOC and CIL and submitted its report to respective CIL subsidiaries.

### **17.0 Auction of Coal Block for Commercial Mining:**

CMPDIL has played an important role in the auction of Coal Blocks for Commercial Mining conducted by Ministry of Coal. In identification of Coal Blocks to be offered for auction, CMPDIL has contributed significantly in study of surface constraints, geo-technical factors, collecting opinion of prospective bidders etc. Mine Dossiers and Mine Summaries were submitted by CMPDIL for the coal blocks selected by MoC for different tranches of auction. Additionally, important input data for tendering purpose were also made available to MoC by CMPDIL for all these coal blocks. 110 coal blocks have been successfully auctioned till 9<sup>th</sup> tranche of auction by Ministry of Coal.

### **18.0 5G application in coal mines**

CMPDIL, in collaboration with TCIL, played a pivotal role in deployment of India's First Private 5G Network in Coal Mining at Amlohri opencast project of NCL. This landmark achievement marks a significant step forward in Coal India's digital transformation journey. To promote the concept of 5G application in coal mines, two projects related to 'Setting up a 5G Use Case Test lab in CMPDIL for Coal Industry' and '5G captive non-public network for integrated voice, video & data communication in opencast coal mines' have been approved and are under implementation.

### **19.0 Development of Coal e-Auction Platform**

CMPDIL has developed e-Auction platform in association with NIC. CMPDIL has started Coal e-Auction on Single Window Mode Agnostic system for Subsidiaries of CIL from June 2023. The portal was formally inaugurated on 03.10.2023 by the Secretary, Ministry of Coal. Till March 2024, 5265 bidders have registered themselves in the Coal e-Auction portal. CMPDIL has successfully conducted 87 e-Auctions for the Subsidiary Companies of CIL for more than 49 Million Tonne in FY 2023-24.

### **20.0 Recognition and Awards:**

Government of India recognized the contribution and relevance of CMPDIL and conferred it with the status of a Mini Ratna (Category-I) in 2019 in accordance with the provisions of the Department of Public Enterprise's (DPE's) guidelines in their O/M No. 11/36/97-Fin dated 09-10-1993. The DPE's directions provide for grant of enhanced autonomy and delegation of powers to the profit-making public-sector enterprises (PSEs) as a policy objective for making the public sector more efficient and competitive. Impressive performance of CMPDIL got reflected in getting Excellent MoU (between CIL & CMPDIL) rating consistently since 2007-08 (barring 2010-11, 2018-19 and 2020-21 when it was rated as 'Very Good'). MoU for 2022-23 with tentatively assessed 'Excellent' rating is under process of evaluation and approval at CIL.

## 21.0 Corporate Governance:

The conditions of Corporate Governance, as stipulated in the guidelines on Corporate Governance for Central Public Sector Enterprises issued by Department of Public Enterprises, Govt. of India, have been complied with by CMPDIL except for the Guidelines of requisite no. of Independent Directors on the Board of CMPDIL. However, letters in respect of the appointment of Independent Directors were sent to appointing authority with a copy to Coal India Limited at regular intervals. A separate section on Corporate Governance has been added to the Directors' Report and a certificate of compliance of conditions of Corporate Governance from the Corporate Governance Auditor of the Company is annexed to Directors' Report.

## 22.0 Acknowledgement

All these achievements could be possible because of the concerted efforts of employees of your company, wholehearted support from members of Trade Union (JCC) and Officer's Association as well as the help extended by CIL and Ministry of Coal. I believe that the kind of employee involvement, commitment and level of expertise now available in the company would be a source of great comfort for the future commitments. I am confident that we shall continue to move forward for achieving greater heights in future and meet the challenges as well as expectations of the shareholders with our dedicated commitment and performance at all levels as in the past.

I express my sincere thanks to all the shareholders, Ministry of Coal, other Ministries and Departments, State Governments, all employees, trade unions, customers and vendors for their whole-hearted support and relentless co-operation.

Sd/-

(Manoj Kumar)

Chairman-cum-Managing Director

Place : Ranchi  
Date : 05.07.2024



## CMPDI LTD PERFORMANCE AT A GLANCE

Fig. Rs in crores

Financial Year	2023-24 (Audited)	2022-23 (Audited)	2021-22 (Audited)
<b>PARTICULARS</b>			
Sale of Services (Net Sales)	1732.69	1386.09	1208.43
Other Income	37.49	12.69	29.83
Total Income	1770.18	1398.78	1238.26
Total Expenses	1037.34	1031.83	872.22
PBT	732.84	366.95	366.04
PAT	503.23	296.66	282.12
Net Block	246.75	243.80	204.85
Current Assets	1889.96	1598.64	1373.56
Current Liabilities	477.50	599.21	510.03
Working Capital	1412.46	999.43	863.53
Capital employed*	1595.48	1214.17	1013.79
Equity Capital	142.80	142.80	142.80
Reserves & Surplus	1467.68	1094.98	871.72
Net Worth**	1591.61	1217.65	995.62
Return on Capital Employed	43.93%	29.61%	35.71%
EPS	3524.02	2077.45	1975.63

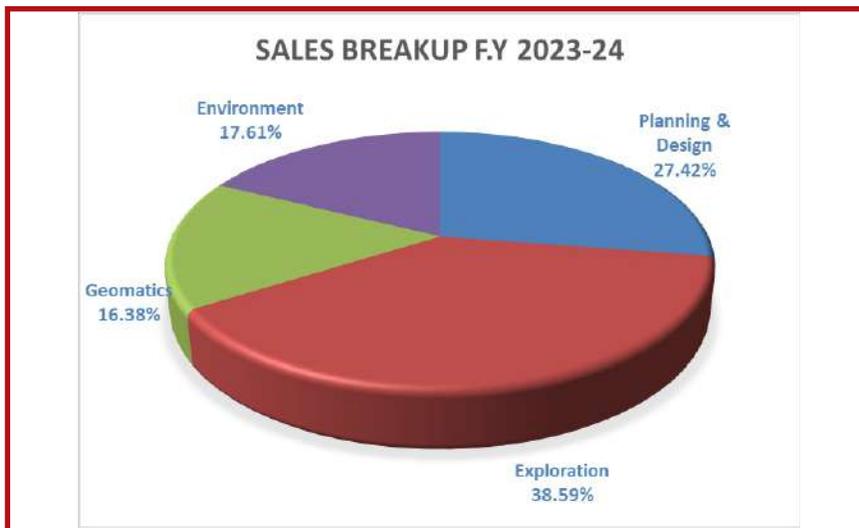
Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability

Net Worth=Equity Share Capital +Reserves & Surplus excluding Capital reserve

EPS has been restated based on total no of shares Outstanding 1428000 nos



## FINANCIAL OVERVIEW OF CMPDIL



### METERS BILLED



## FINANCIAL OVERVIEW OF CMPDIL



## DIRECTORS' REPORT

To

The Shareholders

On behalf of the Board of Directors, I have great pleasure in presenting the 49<sup>th</sup> Annual Report on the working of your Company along with the Accounts for the year ended 31<sup>st</sup> March, 2024 and Reports of Statutory Auditors and the Comptroller and Auditor General of India thereon.

### PART: A

#### 1.0 CORPORATE OVERVIEW

Your Company, a Mini Ratna (Cat-I) company, continued to operate with seven Regional Institutes (RIs) located at Asansol, Dhanbad, Ranchi, Nagpur, Bilaspur, Singrauli & Bhubaneswar and its Headquarter at Gondwana Place, Kanke Road, Ranchi. Seven Regional Institutes designated as Regional Institute (RI-I to RI-VII) rendered consultancy services to seven corresponding subsidiaries of CIL viz. ECL (RI-I), BCCL (RI-II), CCL (RI-III), WCL (RI-IV), SECL (RI-V), NCL (RI-VI) & MCL (RI-VII).

Consultancy services to CIL(HQ), NEC & non-CIL clients like NTPC Ltd., Odisha Coal & Power Ltd. (OCPL), Gujarat Industries Power Company Ltd. (GIPCL), NLC India Ltd., Ultratech Industries Ltd., etc. were provided mainly through CMPDIL Headquarters. Besides these Consultancy services, CMPDIL also handled specialized assignments of Ministry of Coal.

In FY 2023-24, we have secured 106 outside-CIL consultancy jobs worth ₹101.12 crores, which shows a significant rise of about 159.28% over previous year, from more than 40 organizations outside CIL, which includes consultancy jobs from NTPC, Govt. of UP, Adani Enterprises Ltd., SAIL, NMDC, THDC, JSW, etc. Further, 184 offers worth ₹167.57 crores have been sent to the outside clients in FY 2023-24. The conversion rate of offers sent to jobs secured has improved significantly over last year.

CMPDIL has again increased its client base in outside CIL clients. Around 22 new clients has been added in FY 2023-24.

In FY 2023-24, 77 outside CIL consultancy jobs were successfully completed by CMPDIL for organizations outside CIL. Some of the major clients were ICVL, JSPL, NALCO, WBPDC, Vedanta Ltd, Pvt Miners from Meghalaya, TVNL, Tata Steel etc.

There has been continuous effort to increase our visibility outside CIL with increase participation in various seminars, exhibitions and technology expos. CMPDIL has also increased its effort for business development through one to one meetings with clients.

#### 1.1 Major Services Offered

##### • Geological Exploration & Drilling

Detailed geological exploration of regionally explored blocks with a view to generate reliable geological and geo-engineering data and assess in-situ coal reserve for preparation of mining project report; geophysical survey through multi-probe geophysical logging; high resolution shallow seismic survey; hydro geological investigation and identification of coal bed methane resources.

##### • Project Planning & Design

Preparation of feasibility reports, detailed project reports and detailed engineering drawings for underground and opencast mines, master plans of coalfields, coal and mineral beneficiation and utilisation plants, coal handling plants, workshops and other ancillary units and infrastructure facilities including techno-economic evaluation of various schemes and project reports for investment decisions.



## • Engineering Services

Detailed design of system and sub-system for mines, beneficiation and utilisation plants, coal handling plants, power supply systems, workshops and other units, architectural planning & design.

## • Research & Development

Serving as nodal agency for all S&T schemes funded by Ministry of Coal and R&D schemes funded by R&D Board of CIL. CMPDIL, on its own, also takes up applied research and development in the field of mining, beneficiation, utilisation, environment, exploration, etc.

## • Laboratory Services

Well-equipped state of the art laboratories are providing quality analysis of mine gases, air, water, noise, coal core sample, washability characteristics of coal, physico-mechanical strength of strata, petrography studies, Non-Destructive Testing (NDT), etc.

## • Environmental Services

Preparation of Environment Management Plan, its implementation and monitoring through Regional Institutes and Headquarters; analysis of air, water, noise samples at in-house CPCB approved laboratories; Preparation of Mine closure plan and monitoring of mine closure; Slope stability study for OB and Highwall; Environmental carrying capacity of mines and study of riverine ecosystem; Utilisation of remote sensing satellite data for land use monitoring for entire CIL mines, etc.

## • Information Technology

## • Human Resource Development

## • Specialised Services

- ❖ Geomatics including Remote Sensing
- ❖ Ventilation & Gas survey in mines
- ❖ Controlled Blasting
- ❖ Performance evaluation of new explosives
- ❖ Mining Electronics
- ❖ Mine capacity Assessment
- ❖ Mine Support Design, Rock Mass Rating (RMR)
- ❖ Non-Destructive Testing
- ❖ Management System Consultancy
- ❖ Measurement of Coal and OBR

## 1.2 Financial Working Results

During the year under review your Company earned a Profit after Tax of Rs. 503.23 Crores. The working results of the company are given below:

(₹ in Crores)

Particulars	Year ending 31.03.2024	Year ending 31.03.2023
Net Sales	1732.69	1386.09
Other Income	37.49	12.69
Total expenses	1037.34	1031.83
Profit Before Tax	732.84	366.95
Tax Expenses	229.61	70.29
Profit After Tax (A)	503.23	296.66
Other Comprehensive Income (OCI)*	-13.73	25.95
Income Tax that will be reclassified to Profit or Loss	-3.46	6.53
Total Other Comprehensive Income (B)	-10.27	19.42
<b>Total Comprehensive Income (A) + (B)</b>	<b>492.96</b>	<b>316.08</b>

## 1.3 Management Discussion And Analysis Report

The Management of Central Mine Planning & Design Institute Ltd. (CMPDIL) presents its Discussion and Analysis report covering the different matters of importance, including performance and outlook of the Company.

### 1.3.1 Major objectives of CMPDIL:

1. To provide consultancy support in coal and mineral exploration, including geological, geophysical, hydrological and environmental data generation.
2. To improve quality of exploration and feasibility reports providing higher level of confidence of geological assessment for optimum mine planning.
3. To optimize generation of internal resources by improving productivity of resources, preventing wastage and to mobilize adequate external resources to meet investment need.
4. Project planning and designing for Coal mines, Coal beneficiation and Utilization Plants, etc.
5. To promote, co-ordinate and ensure effectiveness of research activities in coal sector under S&T and R&D Schemes.
6. To undertake formulation of Environmental Management Plans (EMPs), Environment Impact Assessment (EIA) and Mine Closure Plans for coal mining and related projects.
7. Extending remote sensing services for land reclamation monitoring, environmental data generation, vegetation cover mapping, coal mine fire mapping, large scale topographical mapping of coalfields, infrastructure planning including selection of TPS and Washery locations, etc.

8. To provide field and laboratory services to Subsidiary Coal Producing Companies of CIL.
9. To provide consultancy services to outside organizations other than CIL and its subsidiaries.

### 1.3.2 Brief of functions of CMPDIL:

A brief description of all the functions of CMPDIL is given below:

- a. Geological Exploration and support Services** - This core function of CMPDIL since its inception offers the following services for mineral deposits:
  - Planning and execution of exploration;
  - Resource evaluation and documentation for investment and exploitation decisions; and
  - Related field tests and laboratory support.
- b. Planning, Design and Support Services** – Being another core function of CMPDIL since inception, the following services are offered for construction and operation of mining, beneficiation, utilization and other infrastructure and engineering projects.
  - Formulation and / or evaluation of conceptual / pre-feasibility / feasibility studies, project reports, and basic and detailed engineering designs;
  - Engineering and other related consultancy support; and
  - Related field tests and laboratory support.
- c. Environmental Management Services** - Under offer since 1992, these cover all round support to mining and mineral industry for environmental management during their planning and operations,

including Mine Closure Planning, laboratory and test support, study of riverine ecosystem, soil and moisture conservation studies, etc.

**d. Geomatics Services** – Under offer since 2001, the following services are offered:

- Differential GPS survey for mining lease and forest boundary, OBR/Coal Check Measurement, Correlation Survey of UG Mines, etc.
- Remote Sensing studies including Coal Mine Fire Mapping, Land reclamation monitoring of opencast mines, Land Use/Vegetation Cover Mapping of Coalfields, etc.
- Topographical Survey,
- Site selection of Thermal Power Stations based on Satellite Data & GI
- Drone based survey and mapping services

**e. Human Resource Development** - Under offer since 1976, these cover technical, managerial and management-systems related training to the market clientele, particularly in mineral and mining sector.

**f. Management System Services** - Under offer since 1997, these cover complete range of consultancy and support for creation, documentation, implementation and training for various management systems standards, e.g. ISO 9001, ISO 14001, OHSAS 18001, SA 8000, ISO 50001, ISO 27001 and ISO 37001. CMPDIL, with all its Regional Institutes, have been licensed by Bureau of Indian Standards for fulfilment of the requirements of the new revised ISO 9001:2015 standard.

**g. Specialised Services** - Expert consultancy services are also offered in the field of Ventilation & Gas survey in mines, Controlled Blasting, Performance evaluation of new explosives, Mining Electronics, Mine

Capacity Assessment, Mine Support Design, Rock Mass Rating (RMR), Non-Destructive Testing, Development of Apps & portals for CIL & MoC, etc.

### 1.3.3 Industry Structure and Development

Global growth, estimated at 3.2 percent in 2023, is projected to continue at the same pace in 2024 and 2025. The pace of expansion is low by historical standards, owing to both near-term factors, such as still-high borrowing costs and withdrawal of fiscal support, and longer-term effects from the COVID-19 pandemic and Russia's invasion of Ukraine and the ongoing conflict in the Middle East; weak growth in productivity; and increasing geo-economic fragmentation.

Over the course of the last decade, India has showcased a robust and resilient growth story driven by perseverance, ingenuity, and vision. In the face of unprecedented challenges such as the Covid pandemic and geopolitical conflicts, the Indian economy has demonstrated a remarkable ability to bounce back and convert challenges into opportunities while striving to achieve strong, sustainable, balanced, and inclusive growth. Indian economy is expected to achieve a growth rate at or above 7% for FY24. It is also predicted that it will achieve another year of 7% real growth in FY25 as well. If the prognosis for FY25 turns out to be right, that will mark the fourth year post-pandemic that the Indian economy will have grown at or over 7 per cent. That would be an impressive achievement, testifying to the resilience and potential of the Indian economy.

Mining in India is a major economic activity which contributes significantly to the economy of the country. The coal mining and electricity generation are two of the core industries and together contribute about 12% to India's Index of Industrial Production (IIP) affirming their importance to the economy. Further, India's logistics industry, sponge iron industry, aluminum industry among several others depend on India's domestic coal industry. Coal mining often gives stimulus to the local economy, both directly and indirectly, through creation of jobs, by inducing improvement in local



infrastructure - such as road network and water supply, and allowing the local population to have better access to health and education services. India's coal sector continues to play a vital role in fueling the nation's energy needs while simultaneously driving significant employment growth. The coal industry currently employs close to 1.2 million people both within the formal and informal sector. The coal-producing Public Sector Undertakings (PSUs) of the Government of India, notably Coal India Limited (including subsidiaries) and NLC India Limited, collectively employ a workforce of about 3,69,000 individuals, including about 1,28,000 contractual workers. Hence, the importance of the coal sector to India, not just in terms of an energy source for the country, but also for the socio-economic role it plays, cannot be denied.

India's energy requirement will continue to grow over the next 20 years. The share of coal in thermal power generating capacity of the Utility sector is expected to remain high. Coal demand in India has been increasing continuously driven by both, power sector and non-regulated sector. Coal production requirement is estimated to be about 1500 Million Tonnes by 2030 as per Vision India @2047 document. The demand scenario is influenced by economic growth, energy efficiency and emergence of alternate coal uses. CIL may continue to play the balancing figure in the supply chain.

The PANCHAMRIT commitment given by Hon'ble Prime Minister of India at CoP 26 entails that there will be a pressure on coal sector to look for alternate end uses of coal as thrust on thermal power sector may reduce. CMPDIL may look for opportunities in this regard to develop alternate use of coal, develop expertise in renewable energy sector and provide consultancy to coal companies to diversify their businesses to be future ready.

The government has set ambitious renewable energy goals that include the development of 50% of nation's energy share from renewable energy by 2030. Though there is thrust on renewables, coal will continue to have fair share in India's energy mix for energy security of the country and CMPDI will have to provide technical assistance for

alternate sustainable coal usage, sustainable coal mining and renewable energy.

With accrued knowledge and continuing regional exploration by different agencies, the total estimated basinal area of Gondwana Coalfields (43 nos.) and Tertiary Coalfields (19 nos.) is assessed to be about 67032 sq km, while the total prognosticated coal bearing area of the country stood at about 32902 sq km as on 01.04.2023. Out of the total prognosticated coal bearing area of about 32902 sq km, total regional exploration area measured was about 20448 sq km and about 12454 sq km area is left-out for regional exploration. The total basinal area of Tertiary Coalfields was estimated to be about 1352 sq km, out of which, a total of about 834 sq km was assessed to be prognosticated coal bearing area. The total regional exploration area in Tertiary Coalfields stood at about 139 sq km.

As per directive of the Government, CMPDIL is taking up the Regional and Detailed Exploration with emphasis on 2D/3D Seismic Survey in the country to identify the best of the properties for coal exploitation in the near future at a faster pace. The aim is to make the coal blocks available to the prospective bidders as quick as possible to exploit the available coal resources of the country to the extent possible. Considering this, the MoC is putting up the Non-CIL coal blocks with G1 level of exploration in coking coal blocks and high grade non-coking coal blocks and G2 level of exploration (explored with about 2 boreholes per sq km of drilling with 2D/3D seismic surveys) in rest of the blocks for auction.

The target of 10.0 lakh metre of drilling along with data acquisition through 2D/3D Seismic Survey of 200 Line km through departmental resources have been proposed for 2024-25 with an aim to have priority on 2D/3D seismic surveys in exploration in combination with the physical drilling with reduced borehole density.

The exploration and planning exercises have been completed for the 1 Bt coal production target of CIL but, the technical support would be required by CIL from CMPDI on continual basis



for enhancement and sustenance of the production in future. This will be true also for the infrastructural facilities, including CHPs, washeries, etc. Additionally, CMPDIL's expert services had been in demand by other coal producers in public and private sectors as well. CMPDIL rendered consultancy services for other than CIL companies like NTPC, GMDC, Adani Enterprises Ltd., Vedanta Ltd., NTPC, SCCL, GMPL, Tata Steel, JPL, THDC, UCIL, NLCIL, WBPDC, JSW Steel Ltd., IMPPL, MP Natural Resources Private Ltd., ICVL and various Commercial Coal Block Owners. Stride of coal companies, mainly of CIL, towards meeting the coal demand from indigenous supply will have a spurt in CMPDIL's services.

Furthermore, endeavors by CIL and other companies towards adopting alternative source of coal based non-renewable energy generation like Coal Bed Methane, Coal Gasification, etc., is likely to be the sources of consultancy work for CMPDIL. CMPDIL, has acted proactively and has been appointed as the Principal Implementing Agency (PIA) for execution of the CBM projects in CIL areas viz. ECL, BCCL and SECL. Jharia CBM Block-I under BCCL leasehold area is currently under Exploration Phase. CMPDIL is also pursuing S&T project in collaboration with IIT Bombay for Reservoir characterization for enhanced CBM recovery and prospects of Carbon Sequestration. CMPDIL is also PIA for Coal Gasification Projects for ECL, WCL and SECL. Coal Gasification can unlock doors of new opportunities for CMPDIL. CMPDIL is implementing an R&D pilot project to establish Underground Coal Gasification (UCG) Technology jointly with ECL as Principal Implementing Agency and Ergo Exergy Technologies Inc. (EETI), Canada as Sub-Implementing Agency.

Additionally, emerging area of Information and Communication Technology (ICT) in coal sector is also presenting additional opportunities for CMPDIL which will increase further in coming years. Moreover, CMPDIL has taken initiatives to ensure that its endeavors get reflected in top and

the bottom lines, appreciably, and accordingly, the sales and PBT have increased considerably in recent past.

Though the coal fuel is expected to retain its primacy in India and remain the only realistic option for providing affordable and reliable source of energy for the local population at least in the next few decades, the Government's commitment to exploit the renewable sources of energy in a big way, parallelly, is likely to impact the future expansion programme of the coal sector. At the 26<sup>th</sup> session of the Conference of the Parties (COP26) to the United Nations Framework Convention on Climate Change (UNFCCC) held in Glasgow, United Kingdom, India presented five nectar elements (Panchamrit) of India's climate action namely (i) Reach 500 GW of non-fossil fuel energy capacity by 2030, (ii) 50 per cent of its energy requirements from renewable energy by 2030, (iii) Reduction of total projected carbon emissions by one billion tonnes from now to 2030, (iv) Reduction of the carbon intensity of the economy by 45 per cent by 2030, over 2005 levels and (v) Achieving the target of net zero emissions by 2070. Apart from this, the updated NDC commitment promises to create an additional carbon sink of 2.5 to 3 billion tonnes of CO<sub>2</sub> equivalent through additional forest and tree cover by 2030. Moreover, requirement of compliances under environment/forest clearances, pressure from the Green lobbyists as well as efforts required in land acquisition for coal mining are going to be tougher day-by-day. CMPDIL will have to provide technical assistance to coal companies for low carbon, environmentally acceptable and socially inclusive mine planning for the coal sector.

Exploration happened to be the major contributor to the revenue of CMPDIL. For ensuring increase in revenue from exploration and its further sustenance, CMPDI recognizes the necessity of diversifying into non-coal sectors. This diversification strategy involves not only expanding our exploration efforts but also broadening our service offerings, including the



departmental implementation of 2D/3D seismic surveys to bolster both our top and bottom lines. Also, more efforts will have to be made to increase revenue from other services like Planning & Design, Geomatics, and Environmental Services, etc. These services present significant growth opportunities and allow us to provide comprehensive solutions to our clients. Furthermore, CMPDIL is actively prioritizing specialized hydrogeological services to capitalize on emerging market trends and meet the evolving needs of our customers.

Considering the above and to infuse dynamism in business domain of CMPDIL, it will be realistic to ensure enhancement in the exploration capacity through further productivity improvement and particularly, through wider use of 2D/3D Seismic Survey and other geo-physical methods, upgradation and modernization of existing facilities and infrastructure wherever required, rationalizing manpower utilization and executive manpower induction, diversification in newer areas of mineral, mining and allied engineering sectors other than coal, enhancing quantum of outside jobs (non-CIL) in value terms, establishing effective monitoring system in core areas including drilling and inventory control through computerization and networking, establishing technology for development of alternative sources of coal based energy, etc.

### 1.3.4 Strategy adopted to realize above objectives:

With the depth of knowledge and market place CMPDIL has in mineral, mining and allied sectors, it is adopting the following strategies and business plan to realize its corporate objectives:

- (i) Enhancing exploration capacity through wider application of 2D/3D seismic survey in place of physical drilling to the extent possible, etc.
- (ii) Diversification in newer areas of mineral, mining and allied engineering sectors other than coal,
- (iii) Increasing market share for outside clients in revenue,

- (iv) Tie-up with strategic partners, both, within and outside the country,
- (v) Upgradation and modernization of existing facilities and infrastructure,
- (vi) Increasing operational efficiency and work quality,
- (vii) Improving corporate culture and internal systems,
- (viii) Rationalizing manpower utilization and executive manpower induction to ensure continued planning and specialized support to the coal industry,
- (ix) Better cost control measures and monitoring, and
- (x) Rendering services towards development of coal based alternative source of energy.

### 1.3.5 Strength and Weakness Strength

- CMPDIL is a multi-disciplinary organization, perhaps one of its kind, providing almost all the services prior to mining, during the mining operation and post mining operations under one roof.
- Domination over detailed coal exploration in India. CMPDIL is recognized as the most preferred consultant amongst Indian clients besides having government 'preferences'.
- With the strategically located Regional Institutes, it is able to provide door-step service to all the subsidiaries of Coal India Ltd. along with the Ministry of Coal. CMPDIL has a 'Pan-India' presence in the vicinity of coal bearing areas.
- CMPDIL enjoys the distinction of possessing a large, authentic data-base relating to coal blocks, coal deposits, coal quality, etc. giving access to the knowledge of vast resources available in coal sector.

- It has a talent bank of more than 900 multi-disciplinary skilled manpower.
- Has rich experience of executing over 1300 integrated coal exploration projects, planning of over 1300 mining Project Reports with individual project capacity up to 75 MTY opencast mine and 6 MTY underground mine, large number of infrastructural-facilities, etc.
- It has the largest infrastructure for coal exploration (largest fleet of drill in the country for detailed exploration) having geographical spread in 8 states, laboratory facilities, baseline data generation capacity, etc.

## **Weakness**

- High dependence upon CIL subsidiaries & Ministry of Coal for earning revenue.
- High rate of superannuation of skilled and experienced executives and non-executives.
- Slow diversification i.e. largely restricted to coal industry.

### **1.3.6 Opportunities and Threats**

#### **Opportunities**

- The demand for coal is likely to increase and may peak during mid 2030s providing scope for CMPDIL services.
- Auction/allotment of coal blocks to both public & private companies by the Government have created market opportunities for CMPDIL outside CIL.
- Need to enhance the application of IT in coal sector
- Diversification in non-coal sector
- Expansion of services in the field of exploitation of CBM/CMM/UCG/Other non-conventional energy resources.
- CIL is also making efforts to diversify in areas other than coal. CMPDIL will

have the opportunity to expand its horizon in the identified fields through proactive steps.

#### **Threats**

- Indian coal sector is inching towards liberalization with 100% FDI. Further opening of the coal sector may result in market competition from other domestic or international consultancy service providers.
- Over the years, the development in the field of renewable energy as alternative power sources is likely to increase which may make it cheaper leading to posing threat to the conventional business of CMPDIL to some extent.
- Restriction in exploration in forest area and law and order problem are affecting the drilling operations in these areas.
- Being a dominantly human resource driven company, present high age profile will prove detrimental in future. Expert manpower is depleting, as many of its experienced technical experts are superannuating.

### **1.3.7 Pricing**

#### **Revenue from Consultancy Services by CMPDIL, a subsidiary of Coal India Limited:**

Recognition of revenue arising out of Consultancy Services for exploration, mine planning / project reports, environmental plans and other Engineering services is based on pricing formula adopted for different categories of customers.

### **1.3.8 Marketing Policy**

CMPDIL is committed to provide consultancy services in all possible areas as and when demanded by Coal India Limited and its subsidiary companies on priority basis. However, CMPDIL is also committed to



undertake jobs from outside CIL clients with due consideration of the importance and strategic values, wherever such outside consultancy jobs can be undertaken.

### 1.3.9 Outlook and Preparedness

CMPDI significantly enhanced its drilling capacity during the XI & XII Five Year plan period. From achieving 2.09 lakh meters in 2007-08, CMPDI ramped up to 4.98 lakh meters in 2011-12 (terminal year of XI Plan), 11.26 lakh meters in 2016-17 (terminal year of XII Plan). CMPDI's total drilling achievement peaked at 13.66 lakh m in 2017-18. Further, CMPDI achieved 13.60 lakh meters in 2018-19, 12.94 lakh meters in 2019-20, 12.48 lakh meter of drilling in 2020-21 and 7.91 lakh meters of drilling in 2021-22. Moreover, through departmental drills, 5 lakh meter of drilling was carried out with productivity of 619 meter/drill/month during 2018-19, which is the highest departmental drilling in the history of CMPDIL. Modernization of departmental drills, induction of new higher capacity mechanical and hydrostatic drills, introduction of high-performance bits resulting in higher productivity, adopting latest mud technology, effective arrangement of drilling accessories and manpower had been the key to augment the drilling capacity of CMPDIL.

Only 6.85 lakh meter of drilling could be carried out during 2022-23 particularly due to reduction in fund by Ministry of Coal for Exploration under Central Sector Schemes. However, in October 2022, the EFC recommended for continuation of Central Sector Schemes for exploration in Coal and Lignite during 15<sup>th</sup> Finance Commission Cycle i.e. upto 2025-26. As a result, CMPDI could achieve about 8.625 lakh meter drilling in 2023-24 with a growth of about 26%. Considering the urgency of carrying out exploration in coal further, continuation of the funding under Central Sector Scheme/NMET would be required.

About 12 billion tonnes of coal resources have been added to the Measured (Proved) Category through Detailed Exploration covering an area of about 340 sq km through 19 Geological Reports. In addition to this, about 11 billion tonnes of new coal resources (in Indicated and Inferred categories) are added Promotional (Regional) Exploration covering an area of about 261 sq km through 12 Geological Reports. CMPDI, further, expanded its exploration scope with 2 Geological Reports submitted for Bauxite Regional Exploration, potentially adding about 16.093 million tonnes of Aluminum Laterite and about 9.285 million tonnes of Bauxite resources to the national inventory.

Government of India has put emphasis on introduction of 2D/3D seismic survey technology coupled with reduced number of boreholes for drilling to speed up the pace of exploration with reduced cost. CMPDIL has taken steps to intensively use modern technologies, such as, various geophysical survey techniques of exploration to reduce the dependence on time consuming process of drilling and use them in preparation of Geological Report. This will expedite the preparation of Geological Reports and provide better confidence in Geological Model of the blocks.

Under the new renewed thrust on Departmental 2D/3D seismic surveys for faster exploration of coal and to make use of available manpower and machines, 205 line km of 2D/3D seismic surveys were carried out departmentally, registering 26% growth over the achievement of about 162.90 line km of 2D/3D Seismic Survey during FY 2022-23. In totality, CMPDIL carried out 234.57 line km of 2D/3D Seismic Survey in 2023-24 including through outsourced drilling.

The newly added accreditation of Hydrogeology Section of Exploration Division of CMPDIL as GWCO (QCI-NABET) and Groundwater Professionals (CGWA, New Delhi) for conducting Groundwater Modelling studies has enabled CMPDIL to submit 94 nos. of Comprehensive Hydrogeological Reports and 83 nos. of Groundwater Modelling Reports for NoC from CGWA, Ministry of Jal Shakti, New Delhi during FY 2023-24. This will also be the source of additional revenue generation in coming years as well.

Ambitious target of 10.0 lakh meter of drilling along with data acquisition through 2D/3D Seismic Survey of 200 Line km departmentally have been proposed for FY 2024-25. Over the past three years, the pace of exploration has been declining, primarily due to reduced funding from the Ministry of Coal under the Central Sector Scheme (CSS) for Coal Exploration in Non-CIL and Promotional blocks. Additionally, limited scope for drilling in CIL areas has also hindered efforts to meet increased meterage targets. Despite these challenges, the recommendation of EFC in October 2022 to continue funding for exploration under the two Central Sector Schemes until 2025-26 has provided a renewed stimulus. This resulted in a significant uptrend in exploration achievements in 2023-24, and this momentum is expected to be sustained in the coming years as well. CMPDIL remains committed to overcoming funding constraints and optimizing exploration efforts to meet targets and drive growth in the exploration sector considering the requirement of coal in meeting energy demand of the country in foreseeable future. Out of 40 Project Reports (PRs) submitted during the year, 29 PRs were of opencast projects including 8 for mega projects (capacity 10 Mty and above), 10 PRs of underground projects and 1 PR of mixed project. Out of 40 PRs, 6 PRs have been planned for Non-CIL mines which includes 1

Non-CIL underground mine. This includes one opencast PR of 11 Mty capacity from overseas in Mozambique for Zambeze Coal Project (greenfield), obtained through Global bidding process from M/s ICVL. CMPDIL has played a major role in formulation of 'UG Vision Plan of CIL' to produce 100 MT of coal from underground mines of CIL.

Capacities of all the laboratories in CMPDIL have been upgraded. The Geo-chemical laboratory which is accredited with NABL certification is currently implementing its scheme on augmentation of capacity of coal core analysis by introducing automation in sample preparation unit which will cater to handling of larger numbers of analysis. Recently, the laboratory has been equipped with X-Ray Diffractometer (XRD) system capable to analyze the presence of minerals in unknown samples, free silica in mine dust samples. The Petrographers in Petrography Lab have been certified by International Committee of Coal and Organic Petrology (ICCP).

The Coal & Mineral Preparation (CMP) Laboratory is also accredited with NABL certification Accreditation by such recognized body is considered as an essential step for facilitating mutual acceptance of test results. NABL, continued accreditation to NDT laboratory of CMPDIL HQ in the field of Non-Destructive Testing. NDT Cells have been established at different Regional Institutes of CMPDIL, with proper equipment and resources. Steps are being taken for getting NABL Accreditation to labs of Regional Institutes also. NDT laboratory at Regional Institute VI was also accredited in April 2023. A state of the art CBM Lab is functional at CMPDIL to facilitate generation of all parametric data related to CBM/Shale gas related studies, reservoir characteristics and assessment of CBM and Shale gas resources. Further, to enhance the capacity and capabilities of CMPDIL, two simulation software i.e. SIMEDWin and COMET3 have been procured.



The existing Environment Laboratories have been strengthened with state-of-the-art equipment. Environment labs of CMPDIL HQ, RI-I, RI-II, RI-IV, RI-V and RI-VII are accredited by NABL. CPCB recognition under Environment (Protection) Act, 1986 of Environment Lab of CMPDIL HQ has also been received. Environment Laboratory at CMPDIL HQ has further obtained accreditation for Occupational Health and Safety Management System (OHSMS) as per IS/ISO 45001:2018.

54 nos. of reports i.e. 25 nos. of Draft EIA/EMPs/Addendum EIA/EMP (Environmental Impact Assessment/Environment Management Plans) and 29 nos. Form-I/Form-IV/Form-VI were prepared during 2023-24, and Environmental Monitoring (air, water and noise) of 299 projects/clusters/establishments of CIL were carried out through nine environmental laboratories located at Asansol, Dhanbad, Nagpur, Bilaspur, Kusunda, Hasdeo, Jayant, Bhubaneswar and Ranchi. Some specialized works like carrying capacity studies, ecological monitoring of mine, biodiversity assessment studies of reclamation sites, design of STP and ETP were also undertaken by CMPDIL. Scientific Soil Moisture Conservation (SMC) studies employing LidAR survey technology were conducted for mines of CIL as well as outside clients. Further, CMPDIL extended its expertise to the State of Meghalaya by preparing a Conceptual Report on the restoration of land affected by mining activities.

CMPDIL has been carrying out Satellite Data based Land Reclamation Monitoring of CIL mines on a regular basis based on high resolution satellite data since 2008. In FY 2023-24, Land Reclamation Monitoring of total 121 projects comprising of 76 Opencast Projects producing more than 5 mcm (Coal+OB) category which are monitored on annual basis and 45 mines/ Clusters producing less than 5 mcm (Coal+OB) category which are monitored at an interval of three years in phase wise manner under different subsidiaries of CIL were successfully completed. Vegetation cover mapping of seven coalfields were also carried out during the year.

CMPDIL has operationalised Drone/ UAV based Surveys for Topographical Mapping, Coal Mine Fire Mapping, Vegetation Cover Mapping, Settlement Mapping, Plantation Height Assessment and other activities related to mining. Further, OBR Measurement of all OC mines, both outsourced and departmental, producing more than 1 MTY and the annual measurement of OC mines producing less than 1 MTY (only hired patches) have been completed and reports submitted. Drone based survey for preparation of video footage for about 60 auction blocks for Ministry of Coal was also competed successfully. Gyroscopic Survey for Tunnel Alignment using GYROMAT 3000 in Sivoke-Rangpo Rail Link Project, West Bengal for IRCON and ITD Cementation has also been successfully completed.

Comprehensive washability report with viability of coking coal mines of CCL and BCCL were submitted during the year. A report to sort out issues related to coking coal demand was also prepared and submitted to MoC. CMPDIL was actively involved in preparation of reports for setting up of deshaling plants in various subsidiaries of CIL. Based on the final report submitted in January 2024, 4 nos. of deshaling plants have been identified to be set up in various subsidiaries.

CMPDIL continued its efforts for facilitating commercial development of coal based non-conventional energy resources and is pursuing commercial and R&D projects with national/international organizations. CMPDIL is continuously pursuing for development of coal based unconventional resources like Coal Bed Methane (CBM) and Coal Gasification for CIL and its subsidiaries. CMPDIL is the Principal Implementing Agency (PIA) for ECL, BCCL and SECL for the development of CBM. Three CBM blocks namely Jharia CBM Block-I, Raniganj CBM Block and Jharia CBM Block-II are presently under consideration in CIL Leasehold areas.

Jharia CBM Block-I (BCCL leasehold area) has been awarded to M/s Prabha Energy Private Limited (PEPL) for extraction of CBM on revenue sharing basis. Statutory Clearances (EC, CTE & CTO) for Exploration Phase have been obtained and Block is under Exploration Phase. Project Feasibility Report for the Jharia CBM Block-II has been submitted to BCCL. The area of Raniganj CBM Block is being re-assessed following which tender for selection of CBM Developer will be floated.

CMPDIL is also Principal Implementing Agency (PIA) for the coal gasification projects at CIL and its subsidiaries. An R&D pilot project for establishing Underground Coal Gasification (UCG) Technology in Indian Geo-Mining Conditions is being implemented by CMPDIL, ECL and Ergo Exergy Technology Inc. (EETI), Canada jointly. CMPDIL and ECL are the Principal Implementing Agency and EETI, Canada is Sub-implementing agency. The project has been approved by CIL R&D Board and commenced with effect from 29<sup>th</sup> March, 2024.

CMPDIL is the Nodal Agency to coordinate research activities funded under the S&T Grant of the Ministry of Coal and R&D Board of CIL. Besides coordination of different R&D works being carried out by various academic and research institutes/organizations, CMPDIL, with its well-established laboratories, is also undertaking research in key areas of coal/lignite mining industries. Over the years, many of these research projects have yielded considerable benefits resulting in operational improvement, safer working conditions, better resource recovery, and protection of the environment. While some research projects have produced a tangible impact on the industry directly, there are others which have strengthened mine planning, design, and technical services required by both operating mines and future mining projects.

Efforts are continuing by CMPDIL to involve more world-class scientific and research institutions in India and abroad in R&D activities so that it can fulfill the aspirations of the country by being Atma-Nirbhar. Emphasis is being made on diversification of R&D initiatives by taking up new projects in the field of environmental sustainability, energy management & digitization, reduction of carbon emission, renewable energy, use of AI & IoT, waste to wealth creation, deployment of new techniques in exploration, etc. During the



year, 9 nos. of research projects have been completed and 43 ongoing research projects being executed in association with reputed organizations.

CMPDIL is facilitating for implementation of Management System standards in all subsidiaries of Coal India Limited and providing consultancy services for application of different Management System standards, like ISO 9001, ISO 14001, ISO 45001, ISO 50001, ISO/IEC 27001, ISO 37001, etc. CMPDIL, with all its Regional Institutes, has been licensed by Bureau of Indian Standards for ISO 9001:2015 – Quality Management System (QMS). Under our guidance & support, CIL HQ, Kolkata has got certification against ISO 9001:2015, ISO 14001:2015 and ISO 50001:2018 and five Subsidiaries of CIL i.e. ECL, CCL, NCL, MCL and WCL (83 units) are certified for Integrated Management System (ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018).

CMPDIL has played an important role in the auction of Coal Blocks for Commercial Mining conducted by Ministry of Coal. Mine Dossiers and Mine Summaries were submitted by CMPDIL for the coal blocks selected by MoC for different tranches of auction. Additionally, important input data for tendering purpose were also made available to MoC by CMPDIL for all these coal blocks. 110 coal blocks have been successfully auctioned till 9<sup>th</sup> tranche of auction by Ministry of Coal.

CMPDIL has developed e-Auction platform in association with NIC. CMPDIL has started Coal e-Auction on Single Window Mode Agnostic system for Subsidiaries of CIL from June 2023. The portal was formally inaugurated on 03.10.2023 by the Secretary, Ministry of Coal. Till March 2024, 5265 bidders have registered themselves in the Coal e-Auction portal. CMPDIL has successfully conducted 87 e-Auctions for the Subsidiary Companies of CIL for more than 49 Million Tonne during the year 2023-24.

CMPDIL, in collaboration with TCIL, played a pivotal role in deployment of India's First Private 5G Network in Coal Mining at Amlohri opencast project of NCL. This landmark achievement marks a significant step forward in Coal India's digital transformation journey. To promote the concept of 5G application in coal mines, two projects related to 'Setting up a 5G Use Case Test lab in CMPDIL for Coal Industry' and '5G captive non-public network for integrated voice, video & data communication in opencast coal mines' have been approved and are under implementation.

### 1.3.10 MOU between CMPDIL & CIL

For every financial year, CMPDIL enters into an MoU with Coal India Limited to set various parameter for physical and financial performances along with certain compliance parameters with negative marking for non-compliance as per the guideline of Dept. of Public Enterprises(DPE). The achievements were graded on a scale of 1 to 5; 'Excellent' being the grade 1.0 to 1.5 and 'Poor' as 4.51 to 5.0 till FY 2014-15. For the FY 2009-10, CMPDIL was given the highest MoU rating of 1.00 (Excellent) and during FY 2014-2015, it was given Excellent (1.002) rating by Department of Public Enterprises which was the third best amongst all CPSEs and best in its syndicate. From FY 2015-16 onwards, system of grading was changed from 5-point scale to percentage system. CMPDIL has been awarded with Excellent MoU rating from 2007-08 to 2021-22 except for three years when it was Very Good, whereas, performance evaluation of MoU for FY 2022-23 is under process of evaluation and approval at CIL, Kolkata.

### 1.3.11 Risks and Concerns

- Obtaining approval for drilling in forest areas with enhanced number of borehole density as well as law & order problems are the major impediments in the way of drilling.

- Commensurate growth in the regional exploration would be required to be ensured for sustenance of the detailed drilling capacity seems difficult. Further, restrictions in exploration in forest area may pose problem in expansion programme.
- Market competition from other domestic or international consultancy service providers in view of opening of the coal sector.
- Coal is fast being replaced by renewable energy sources like solar, wind, etc. Over the years, the development of these alternative power sources will increase and may become cheaper which may pose threat to the conventional business of CMPDIL.
- Being a dominantly human resource driven company, present high age profile will prove detrimental in future. Expert manpower is depleting as many of its experienced technical experts are superannuating.
- Internal control framework has been developed identifying key controls and supervision of operational efficiency of designed key control by internal audit.
- Whistle Blower policy has been adopted and is being followed.
- In compliance of the provisions under the Companies Act and as per the CIL's guideline in respect of risk management, a Risk Management Committee with a Board level member as its head has been constituted at CMPDIL.

### 1.3.12 Internal Control Systems

- CMPDIL has robust internal control systems and processes in place for smooth and efficient conduct of business and complies with relevant laws and regulations.
- A comprehensive delegation of power exists for smooth decision making.
- Elaborate guidelines for preparation of accounts are followed consistently for uniform compliance.
- Audit committee is formed to keep a watch on compliance with internal control systems.
- Internal audits are conducted by Chartered Accountants/Cost Accountant Firms.

### 1.3.13 Material Development in Human Resources

CMPDIL, being a public sector undertaking, salaries, wages and benefits of its employees are determined by the Government of India and are fixed once in 5 years for non-executives and once in 10 years for executives. CMPDIL also provides continuous training and development opportunities to its employees, middle and senior management executives, other officers and management trainees. In addition, company also arranges external training programs and international training sessions outside India. The detailed report on this matter is included in the relevant portion of the Report.

### 1.3.14 Discussion on Financial performance with respect to Operational Performance

The total income of the company primarily comprises of income from consultancy services rendered to CIL & its subsidiaries and other companies, other incomes, and interest earned. The total income of Financial Year 2023-24 is Rs. 1770.18 crores as against Rs. 1398.78 crores in the previous year, thus registering an increase of 26.55%. The total expenditure of F.Y. 2023-24 is Rs. 1037.34 Crores as against Rs. 1031.83 crores resulting in increase of 0.53%.



Income tax expense comprises current tax expense and deferred tax expense or credit computed in accordance with the relevant provisions of the I.T Act, as amended. Provision for current taxes is recognized based on the estimated tax liability for allowances and exemptions in accordance with the I.T Act. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to timing differences. They are measured using tax rates and tax regulations enacted upto the balance sheet date. The effect due to change in the tax rates is recognized in the financial statement of the relevant fiscal year of change of rate. Deferred tax assets in respect of carry forward losses are recognized to the extent that there is virtual certainty that sufficient future taxable income will be available against which such deferred tax asset can be realized.

The Profit Before Tax is Rs. 732.84 crores as against Rs. 366.95 crores in the previous year, increased by Rs. 365.89 crores. The Profit After Tax is Rs. 503.23 crores as against Rs. 296.66 crores for the previous year, increased by Rs. 206.57 crores.

## 1.4 Financial Overview of CMPDIL

During the year the company made a profit after tax of Rs.503.23 Crores. The summary of the working results for the last three years is as follows:

(₹ in Crores)

Particulars	Performance of CMPDIL		
	F.Y. 2021-22	F.Y. 2022-23	F.Y. 2023-24
1. Profit before Taxes	366.04	366.95	732.84
2. Profit after Taxes	282.12	296.66	503.23
3. Turnover (Net Sales)	1208.43	1386.09	1732.69
4. Profit before tax to Turnover (%)	30.29%	26.47%	42.30%
5. Earnings per share	1975.63	2077.45	3524.02

### 1.4.1 Explanation or Comments on Statutory Auditors Report and Secretarial Audit Report

qualification, reservation or adverse remark made by the Statutory Auditor is enclosed as **Addendum-IV** to the report.

The report of Secretarial Auditor and the explanations by the Management on a remark made by the Secretarial Auditor is enclosed as **Addendum-V** to the report.

### 1.4.2 Particulars of loans, guarantees or investments Under Section 186 of the Companies Act, 2013

As per Section 186 of the Companies Act, 2013 the company should disclose to the members in the financial statement the full particulars of the loans given, investment made or guarantee given or security provided and the purpose for which the loan or guarantee or security is proposed to be utilised by the recipient of the loan or guarantee or security.

No loans given, no investment made or guarantee given or security provided to any person, firm or company. The details are reported in the financial statement.

### 1.4.3 State of Company Affairs

The paid up share capital of the company stands at Rs. 142.80 crores against the authorized capital of Rs. 150.00 crores. The capital Reserve stands at Rs.18.87 crores, general reserve stands at Rs.69.94 crores and the surplus in P/L account stands at Rs 1378.87 crores (Including OCI) and totally constituting to the shareholder's fund Rs. 1610.48 crores. Non-current liability Rs 83.39 crores and current liabilities Rs. 477.50 crores.

The company owns net fixed assets of Rs. 246.75 Crores, Deferred tax assets (net) Rs. 17.66 crores, other non-current assets Rs.17.00 crores and current assets Rs. 1889.96 crores.

The total revenue from operations and other incomes stands at Rs. 1770.18 crores and after meeting all expenditure and taxes, the net profit stands at Rs. 503.23 crores. The earning per share (face value Rs. 1000 per share) works out Rs. 3524.02.

## 1.4.4 Capital Expenditure till 31<sup>st</sup> March, 2024

(₹ in Crores)

Particulars	2022-23	2023-24
Land & Building	0.90	0.29
Plant & Machine	25.30	26.31
Office equipment	1.73	1.72
Furniture	5.99	3.07
Telecom	0.60	0.02
Vehicle	1.09	1.87
Software	7.30	1.52
ERP Under Development	-	-
<b>Total</b>	<b>42.91</b>	<b>34.80</b>

**CAPEX including GST for the FY 2023-24 is Rs 40.6 Crores.**

## 1.4.5 Declaration of Interim Dividend

The Board approved Interim Dividend in its 276<sup>th</sup> Board Meeting held on 14<sup>th</sup> March, 2024 for the Financial Year 2023-24, based on the working results for the period up to 31<sup>st</sup> December, 2023, Rs. 100 Crore i.e. Rs. 700.29 per share (Dividend per share) be paid on 14,28,000 Equity shares of Rs. 1000/- each (Face Value of Share) out of current year's profit after tax and surplus in the Profit & Loss Account of the Company as on 31.12.2023 for the FY 2023-24.

## 1.4.6 Material changes after 31.03.2024

No material changes and commitments, affecting the financial position of the company have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

## 1.5 Corporate Governance:

Corporate Governance is a set of relationships between a company's management, its Board, its shareholders and other stakeholders. It provides a principled process and structure through which the objectives of the company, the means of attaining the objectives and systems of monitoring performance are also set.

The report of Corporate Governance Certificate and the explanations by the Management on a remark made by the Auditor is enclosed as **Addendum-III** to the report.

## 1.6 Company's Philosophy

The philosophy of the Company in relation to Corporate Governance is to ensure transparency, integrity, accountability, confidentiality, control, social responsibility, disclosures and reporting that conforms fully to laws, regulations and guidelines.

For effective implementation of the Corporate Governance practices, the company has a well-defined policy framework consisting of the following:

- Code of Conduct for Directors and Senior Management Personnel
- Code of Conduct for prevention of Insider Trading by Coal India Limited
- Whistle Blower policy
- Risk Management Plan

## 1.7 Board of Directors

The business of the company is managed by the Board of Directors. The president determines, from time to time, the number of Directors of the company. The Directors are not required to hold any qualification shares. The Chairman, Functional Directors, Part-time official Directors and Non-official part-time Directors are appointed by the President of India and they are paid salary, allowances, sitting fees etc. as determined by the President of India subject to provisions of the Companies Act, 2013 and terms and conditions of the appointment order.

### (A) Size of the Board:

In terms of the Article of Association of the company, strength of our Board shall not be less than 2 Directors and not more than 15 Directors. These Directors may be Whole Time Directors /Functional Directors, Official Part-Time Directors or Non-Official Part-Time Directors/ Independent Directors.



## (B) Composition of the Board of Directors category wise:

As on 31<sup>st</sup> March, 2024, the Board of Directors of CMPDIL comprises of 7 (Seven) Directors out of which Five are Whole-time Directors including the Chairman-cum-Managing Director, Two Part-time official Directors. The Board is headed by an Executive Chairman, Shri Manoj Kumar.

The Independent Directors are yet to be appointed by the Ministry of Coal, Govt. of India after the cessation of office of the Independent Directors appointed earlier. As such the guidelines on Corporate Governance in respect of composition of Board could be followed only on appointment of the Independent Directors.

The composition of Board of Directors as on 31<sup>st</sup> March, 2024 is as follows:

### I. WHOLE-TIME DIRECTORS

#### A. CHAIRMAN-CUM-MANAGING DIRECTOR

1. SHRI MANOJ KUMAR

#### B. FUNCTIONAL DIRECTORS

1. SHRI SHANKAR NAGACHARI
2. SHRI AJAY KUMAR
3. SHRI SATISH JHA
4. SHRI ACHYUT GHATAK

### II. PART-TIME OFFICIAL DIRECTORS

1. DR. B. VEERA REDDY
2. SHRI AJITESH KUMAR

## (C) Number of Board Meetings held and dates on which held

The Board of Directors is the supreme body of the company which oversees the overall function of the company. 10 (Ten) Board meetings were held during the financial year 2023-24.

Sl. No.	Number of Meeting	Dates	Day	Place
1.	267 <sup>th</sup>	02.05.2023	Tuesday	Ranchi
2.	268 <sup>th</sup>	22.06.2023	Thursday	Ranchi
3.	269 <sup>th</sup>	27.07.2023	Thursday	Ranchi
4.	270 <sup>th</sup>	10.09.2023	Sunday	Kumarakom, Kerela
5.	271 <sup>st</sup>	05.10.2023	Thursday	Ranchi
6.	272 <sup>nd</sup>	30.10.2023	Monday	Ranchi
7.	273 <sup>rd</sup>	22.12.2023	Friday	Ranchi
8.	274 <sup>th</sup>	29.01.2024	Monday	Ranchi
9.	275 <sup>th</sup>	08.02.2024	Thursday	Rann of Kutch, Gujarat
10.	276 <sup>th</sup>	14.03.2024	Thursday	Ranchi

## (D) Attendance of each Director at the Board Meetings

Details of number of Board meetings attended by each Director are as follows

Sl. No.	Directors	No. of Board Meetings held during their tenure	No. of Board Meetings attended	Attended at the last AGM
<b>Functional Directors</b>				
1.	Shri Manoj Kumar	10	10	Yes
2.	Shri R.N. Jha	3	2	Yes
3.	Shri Satendra Kumar Gomasta	4	4	Yes
4.	Shri Shankar Nagachari	10	10	Yes
5.	Shri Ajay kumar	10	9	Yes
6.	Shri Satish Jha	7	7	-
7.	Shri Achyut Ghatak	6	6	-
<b>Part-time official Directors</b>				
8.	Dr. B. Veera Reddy	10	10	Yes
9.	Shri Manoj Kumar Gupta	7	6	Yes
10.	Shri Ajitesh Kumar	3	3	-

Sl. No.8 was appointed as Nominee Director from Coal India Limited w.e.f. 22.02.2022.

Sl. No.9 was appointed as Govt.Nominee Director from Ministry of Coal w.e.f. 22.02.2023 to 27.12.2023.

Sl. No.10 was appointed as Govt.Nominee Director from Ministry of Coal w.e.f. 27.12.2023.

## (E) Disclosure of interest as on 31<sup>st</sup> March, 2024.

Sl. No.	Name of the Directors	Company in which interested	Nature of Interest i.e. Chairman, Director, Manager & Secretary
<b>Functional Directors</b>			
1.	Shri Manoj Kumar	NIL	-
2.	Shri Shankar Nagachari	Bharat Coking Coal Limited	Director
3.	Shri Ajay Kumar	NIL	-
4.	Shri Satish Jha	Central Coalfields Limited	Director
5.	Shri Achyut Ghatak	Coal Lignite Urja Vikas Private Limited	Director

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Part-time official Directors			
6.	Shri B. Veera Reddy	1. Coal India Limited	1. Director
		2. Coal Lignite Urja Vikas Private Limited	2. Director
		3. South Eastern Coalfields Limited	3. Director
		4. CIL Solar PV Ltd.	4. Director
		5. CIL Navikarniya Urja Limited	5. Director
		6. Coal India Africana Limitada	6. Chairman
		7. Central Coalfields Limited	7. Chairman-cum-Managing Director
7.	Shri Ajitesh Kumar	NIL	-

## (F). Information placed before the Board meeting

Board has complete access to any information within the Company. The information supplied to Board includes:

- Capital and Revenue Budgets.
- Quarterly and Annual Financial results of the Company.
- Periodic Review of the Performance of the Company.
- Periodic Review of availability & utilization of Heavy Machines.
- Periodic Report on Compliance of applicable Laws.
- Annual Report, Directors' Report etc.
- Minutes of the meeting of Audit Committee, CSR Committee, Nomination and Remuneration Committee and Risk Management Committee.
- Award of large contracts / Agreements
- Disclosure of interest by Directors about Directorship and position occupied by them in other companies
- Declaration of Independence by Independent Director.
- Manpower Budget.
- Any other materially important information

1.8 Brief Profile of the Directors:



**Shri Manoj Kumar**  
(DIN 09225497)

graduated in Mining Engineering from IIT-BHU, Varanasi in 1986 and also obtained First Class Mine Managers Certificate of Competency in the year 1990. He started his career in the coal industry from Korba Area of South Eastern Coalfields Limited (SECL) in the year 1986 and has vast experience in field level working of both UG and OC mines.

He joined CMPDIL in 1998 and has worked in UG and OC mine planning and played a lead role in planning of India's biggest coal mines like Gevra, Kusumunda and Dipka Mines. He also has an administrative experience of 9 years as Regional Director of three RIs of CMPDIL, where he facilitated in making of future roadmap for NCL, SECL and CCL.

He was also HoD of CBM/CMM Clearing house of CMPDIL and got the first two Project Reports of CIL's CBM Blocks approved during his tenure. He was awarded as the best General Manager at Coal India Level in the year 2019.

He visited Poland, Australia and Kazakhstan in official capacity and has exposure of global mining practices.

He has been appointed as Chairman-cum-Managing Director on the Board of CMPDIL w.e.f. 04.10.2021.



**Dr. B. Veera Reddy**  
(DIN 08679590)

has assumed the charge of Director (Technical), CIL w.e.f 1<sup>st</sup> February'2022. Prior to this he was Director (Technical) Operations of Eastern Coalfields Limited

from 01.01.2020 till 31.01.2022. He did his B. Tech in Mining from Kothagudem School of Mines, Osmania University in the year 1986 and obtained First Class Managers Competency Certificate by DGMS in the year 1990. He has also completed Master of Technology in Mine Planning from Kothagudem School of Mines, Osmania University in the year 2000. Shri Reddy joined SCCL in the year 1987 and has more than 32 years of experience in coal mining, planning, procurement and operations. He worked in different capacities in the Mechanized Underground and Opencast mines and in Corporate Project Planning department of SCCL. Prior to his joining as Director (Technical) Operations of Eastern Coalfields Limited he worked as General Manager of Adriyala Longwall Project Area of the Singareni Collieries Company Limited.



**Shri Ajitesh Kumar**  
(DIN 08765626)

belongs to 2006 Batch of Central Power Engineering (Group-A) Service selected through Engineering Service Examination, 2005 conducted by Union Public Service Commission. He did his B.Tech (Electrical Engineering) from Govind Ballabh Pant University of Agriculture & Technology, Pantnagar (Uttarakhand).

He joined Central Electricity Authority, New Delhi in 2008 and was dealing in the appraisal of Detailed Project Reports of Hydro Electric project till 2016. In 2016 he was deputed to Tehri Hydro Development Corporation Limited (THDCL) for Hindas –on-Exposure to power plant operation and was posted in Power House of Tehri Hydro Electric Project, Uttarakhand.

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After returning back to CEA in 2017 he was posted in Power System Project Monitoring Division and worked there till September, 2019 dealing with matters of transmission projects awarded under Tariff Based Competitive Bidding Scheme and other transmission projects of national importance.

Currently, he serves as Director (P&S-I / P&S-II/ NA) at the Ministry of Coal. He served as permanent invitee on the Board of CMPDIL from 13.01.2020 to 26.12.2023. He has also been appointed as Part time official director on the Board of CMPDIL w.e.f. 27.12.2023



**Shri Manoj Kumar Gupta (DIN: 09460769)**

has joined his service on 05.02.1990. He has served as Official Part-Time Director on the Board of Neyveli Uttar Pradesh Power Ltd. (NUPPL) from 03.01.2022 to 21.02.2023.

He has wide experience in Establishment, Personnel matters, Recruitment Rules, Recruitment/promotion proposals, work study, DDO, Cash/Plan, Budget, NHDP and other NH Road projects/ estimates, Schemes, MP/VIP References, Preparation of Annual Plan, Regulation of CMPF&MP Act, 1948. CMPS, 1998 and administrative and financial matters of CMPFO, Matters related to CIMS Portal of M/o Coal, Parliamentary Committee matters.

He has been appointed as Official Part Time Director on the Board of CMPDIL w.e.f. 22.02.2023 to 27.12.2023.



**Shri Shankar Nagachari (DIN: -09729657)**

has assumed charge as Director (Technical/ Engineering Services) in CMPDIL. Prior to this he serves in various capacities at SECL. Shri Nagachari obtained his Mining Engineering Degree in 1988 from the Institution of Engineers ( India) and M.B.A. Degree in Marketing Management from IGNOU. Shri Nagachari Started his career from Ambara Colliery, Kanhan Area Western Coalfields Limited. Shri Nagachari worked in Coal Production Activities in various capacities from Mine Manager to Area General Manager in Underground and Open cast Mines of Western Coalfields Limited and South Eastern Coalfields Limited. Under his Leadership Baikunthpur Area and Sohagpur Area of SECL received National Safety Awards.

The vast experience and Knowledge of Shri Nagachari is expected to benefits not only CMPDIL but the Coal Industry as a whole.



**Shri Ajay Kumar (DIN: 09774347)**

assumed charge as Director (Technical/ Planning & Design) at CMPDIL w.e.f 26.10.2022. Prior to this, he has served in various capacities at NTPC Limited, Regional Institute-V, Bilaspur, CMPDIL and CCL.

Shri Ajay Kumar obtained Mining Engineering Degree in 1989 from IIT (ISM) -Dhanbad and in the same year, Shri Kumar started his career from N.K. Area of Central Coalfields Limited. Shri Kumar obtained First Class Mine Manager's Certificate of Competency in the year 1993.

Shri Kumar also visited Indonesia and Australia in official capacity and acquired Knowledge on working Methods of Coal Mines in these countries.

Shri Kumar has vast experience and expertise in Open cast Mine Planning and Mine Development which will benefit CMPDIL as well as entire Coal Mining Industry.



**Shri Satish Jha**  
(DIN 10299809)

obtained his Mining Engineering Degree in 1990 from Nagpur University and M.Tech degree in Industrial Engineering & Management from ISM, Dhanbad in 1998. Shri Jha is also pursuing PhD in Mine Planning from IIT-BHU, Varanasi.

Shri Jha started his career as Junior Executive Trainee from Bharat Coking Coal Limited in 1990. Shri Jha worked mostly in Coal Production Companies in various capacities from Mine Manager to GM (Corporate Planning) to Area General Manager in various underground and Open cast mines of South Eastern Coalfields Limited and Northern Coalfields Limited.

Shri Jha played a key role in :

- 1) Comprehensive Water Management Plan of Jharia Coalfield in 1996.
- 2) Management of Longwall and Shortwall operations.
- 3) Dragline Mines of Northern Coalfields Limited.
- 4) Installation and Commissioning of "OB to m-Sand Plant" at Amlohri Project of NCL.

Shri Jha also received, "SECL Samman" award in 2003 for successfully managing the longwall and shortwall operations. Shri Jha in his official capacity visited Japan and Australia.

The vast experience of 33 years in both underground mines and opencast mines of Shri Jha is expected to benefit not only CMPDIL but the Coal Industry as a whole.

He was appointed as Director (Technical) on the Board of CMPDIL w.e.f.01.09.2023. Prior to this he served in various capacities at NCL.



**Shri Achyut Ghatak**  
(DIN 08923591)

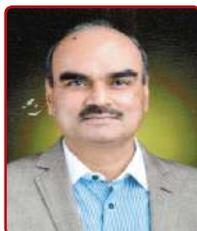
Obtained his Degree in Mining Engineering in 1989 from Govt College of Engineering & Tech, Raipur & obtained his first class Mine Managers Certificate of Competency in 1993. He started his career as a Junior Executive Trainee in 1989 at Western Coalfields Limited and served there for 19 long years mostly in mechanized underground mines.

After Aug, 2008, he served at CIL HQ Kolkata in the important departments of Project Monitoring & Corporate Planning.

He played key role:

- 1) Use of MS-Project for first time in CIL for monitoring & implementation of coal mining projects.
- 2) Preparing the roadmap for 1 Bt plan of CIL
- 3) Formulating & Implementing the underground vision plan of CIL.
- 4) Formulation of vision 2047 of CIL & assisting preparation of MoC's vision 2047 document

In his official capacity, he has visited Australia, Poland & USA. His vast experience in underground mining and operational planning is likely to benefit not only CMPDI but CIL for its future transit of operations to underground mining.



**Shri Rabindra Nath Jha**  
(DIN 05195902)

graduated in Mining Engineering in 1985 from Indian School of Mines, Dhanbad. He obtained 1<sup>st</sup> Class Mine Manager Competency Certificate (Coal) from DGMS, Dhanbad in 1990. He is also a Lead Quality System Auditor and has a Post Graduate Diploma in Export & Import Management.

He started his career in the deepest Coal Mine of India Chinakuri Pits 1 & 2 of Eastern Coal fields Limited. He worked in Longwall with stowing mine. After serving ECL for 7 years he joined CMPDIL in 1992. He worked in CMPDIL and its different Regional Institutes in Project Monitoring / Appraisal Division, Opencast Mining, Underground Mining and Environment Division.

He joined Mineral Exploration Corporation Limited as Director (Technical) in January, 2012.

- MECL became Mini Ratna (Category II) Company during his tenure.
- MECL started giving Dividend to Government of India in 2014 after a gap of 25 years.
- MECL successfully completed a Geothermal Project in Chumathan (Near Leh) for the DRDO in the year 2012.
- During his tenure the drilling enhanced from 2.96 Lakh mtr. in 2012 to 6.32 Lakh Mtr. in 2018 and the PAT increased from Rs. 10 Crs to Rs. 95 Crs.
- MECL was one of the earlier PSU to implement 3rd Pay Revision in March, 2018.
- MECL got 1st Prize of "HINDUSTAN RATNA" Award for best financial performance among Mini Ratna PSUs by HINDUSTAN TIMES in Feb'2018 by Hon'ble Minister of Coal Shri

Piyush Goyal and Minister of Petroleum & Natural Gas Shri Dharmendra Pradhan.

- He got the First Prize of CEO with HR Orientation by World HR Congress in Mumbai in February' 2018.

He represented MECL and Ministry of Mines in various Committees related to Mineral Exploration and Development Mining. He had visited Canada, Dubai, Peru etc. and has presented numerous technical papers related to Mineral Exploration and Mining.

He has been appointed as Director (Technical) (Research, Development & Technology) in CMPDIL w.e.f. 30.01.2019 to 31.08.2023



**Shri Satendra Kumar Gomasta** (DIN 08714820)

obtained Degree in Mining Engineering from Raipur Engineering College, Raipur in 1984.

He passed First Class Mine Manager's certificate of Competency in the year 1989. He also possesses a degree in Post Graduate in Marketing Management. He started his career in the coal industry from WCL in the year 1984. He has worked in different capacities in underground and opencast mining in the subsidiary companies of Coal India Limited namely WCL, SECL and NCL. His vast working experience of 16 years in opencast mines and 18 years in underground mines, will immensely benefit CMPDIL as well as entire coal mining industry.

He visited Switzerland and France in 2014 to attend Higher Management course. Shri Satendra Kumar Gomasta takes over the charge as Director (Technical) of CMPDIL on 25.02.2020. Prior to this, he served as General Manager (Mining), Northern Coalfields Limited, Singrauli.

He was appointed as Director (Technical) (Coal Resource Development) on the Board of CMPDIL w.e.f. 25.02.2020 to 30.09.2023.

## 1.9 A. Audit Committee:

The primary function of the Audit Committee is to assist the Board of Directors in fulfilling its oversight responsibilities by reviewing the financial report, the Company's system of internal control regarding finance, Accounting and the Company's auditing, accounting and financial reporting process generally.

The Audit Committee reviews reports of the Internal Auditors, meets Statutory Auditors and discusses their findings, suggestions and other related matters and reviews major accounting policies followed by the Company.

### B. Terms of reference:

The terms of reference of the Audit Committee are in accordance with Section 177 of the Companies Act, 2013 and in accordance with the guidelines on Corporate Governance of CPSEs issued by the Ministry of Heavy Industries and Public Enterprises, Department of Public Enterprises.

The Terms of reference of Audit Committee will cover all commercial aspects of the organization inter-alia:

- i. Review of financial statement before submission to the Board.
- ii. Periodical review of internal control system.
- iii. Review of Government audit and Statutory Auditor's report.
- iv. Review of operational performance *vis-à-vis* standard parameters.
- v. Review of projects and other capital scheme.
- vi. Review of internal audit findings/ observations.
- vii. Development of a commensurate and effective Internal Audit function.
- viii. Special studies/investigation of any matter including issues referred by the Board.

### C. Scope of Audit Committee:

The Scope / Role of Audit Committee is as follows:

1. Overseeing of the company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible.
2. Recommending to the Board the fixation of audit fees.
3. Approval of payment to Statutory Auditors for any other services rendered by the Statutory Auditors.
4. Reviewing, with the Management, the Annual Financial Statements before submission to the Board for approval, with particular reference to:
  - a. Matters required to be included in the Directors' Responsibility Statement to be included in Boards report in terms of Section 134(3) and 134(5) of the Companies Act, 2013.
  - b. Changes, if any, in accounting policies and practices and reasons for the same;



- c. Major accounting entries involving estimates based on the exercise of judgment by management;
  - d. Significant adjustments made in the financial statement arising out of audit findings;
  - e. Compliance with legal requirements (applicable laws, regulation and Company policies) relating to Financial Statements;
  - f. Disclosure of any related party transactions; and
  - g. Qualifications in the draft audit report.
5. Reviewing with the Management, the Quarterly Financial Statements before submission to the Board for approval.
  6. Reviewing with the Management, performance of Internal Auditors and adequacy of the internal control systems.
  7. Reviewing the adequacy of internal audit function, if any including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.
  8. Discussion with Internal Auditor and / or Auditors any significant findings and follow up thereon.
  9. Reviewing the findings of any internal investigations by the Internal Auditors /Auditors / agencies into matters where there is suspected fraud or irregularity or a failure of internal control system of a material nature and reporting the matter to the Board.
  10. Discussion with Statutory Auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.
  11. Reviewing the functioning of the Whistle Blower Mechanism.
  12. Reviewing the follow up action on the audit observations of the C&AG audit.
  13. Providing an open avenue of communication between the Independent Auditor, Internal Auditor and the Board of Directors.
  14. Reviewing and approving all related party transactions in the company. For this purpose, the Audit Committee may designate a member who shall be responsible for reviewing related party transactions as contained in the Accounting Standard 18 issued by the Institute of Chartered Accountants of India.
  15. Reviewing with the Independent Auditor the co-ordination of audit efforts to assure completeness of coverage, reduction of redundant efforts, and the effective use of all audit resources.
  16. Reviewing with the Independent Auditors the adequacy of internal controls including computerized Information System Controls and security, and related findings and recommendations of the Independent Auditor and Internal Auditor, together with the management responses.
  17. Consider and review with the management, Internal Auditor and Independent Auditor, the significant findings during the year including the status of previous



audit recommendations and any difficulties encountered during audit work including any restrictions on the scope of activities or access to required information.

18. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors.
19. To review the follow up action taken on the recommendations of Committee on Public Undertakings (COPU) of the Parliament.
20. Carrying, out any other function as mentioned in the terms of reference of the Audit Committee.

#### D. Powers of the Audit Committee:

The Audit Committee shall have powers commensurate with its role including the following:

1. To investigate any activity within its terms of reference.
2. To seek information from any employee.
3. To obtain outside legal or other professional advice.

4. To secure attendance of outsiders with relevant expertise, if considered necessary.
5. To protect whistle blowers.
6. To mitigate conflicts of interest by strengthening Auditors independent.
7. To ensure the effectiveness of internal controls and risk management.

#### E. Review of information by Audit Committee:

The Audit Committee shall review the following information:

- i. Management discussion and analysis of financial condition and results of operations;
- ii. Statement of related party transactions submitted by management;
- iii. Management letters / letters of internal control weaknesses issued by the Statutory Auditors;
- iv. Internal Audit reports relating to internal control weaknesses;
- v. The appointment and removal of the Chief Internal Auditor shall be placed before the Audit Committee; and
- vi. Certification / declaration of financial statements by the Chief Executive / Chief Finance Officer.

#### 1.10 Composition:

The Audit Committee consists of following members and is headed by a Official Part-time Director.

S.N.	Name of Director	Status	
1	Dr. B. Veera Reddy	Chairman	Official Part-time Director
2	Shri Ajitesh Kumar	Member	Official Part-time Director
3	Shri Shankar Nagachari	Member	Functional Director
4	Shri Satish Jha	Member	Functional Director

HoD (Finance), HoD (IAD) and Statutory Auditors are invited to the Audit Committee Meeting. CFO is the Permanent Invitee and Company Secretary is the Secretary to the Committee. Senior functional executives are also invited as and when required to provide

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necessary clarification to the Committee. Internal Audit Department provide necessary support for holding and conducting the Audit Committee Meeting.

## Meeting and Attendance:

10 (Ten) meetings were held during the financial year 2023-24 on 02.05.2023, 22.06.2023, 27.07.2023, 09.09.2023, 05.10.2023, 30.10.2023, 22.12.2023, 29.01.2024, 07.02.2024, 14.03.2024 respectively. The details of the Audit Committee meetings attended by members are as under:

S.N.	Director	No. of Audit Committee Meetings held during their tenure	No. of Audit Committee Meetings attended
<b>Functional Directors</b>			
1.	Shri S. K. Gomasta	04	04
2.	Shri Shankar Nagachari	10	10
3.	Shri Satish Jha	06	06
<b>Part-time official Directors</b>			
4.	Dr. B. Veera Reddy	10	10
5.	Shri Manoj Kumar Gupta	07	06
6.	Shri Ajitesh Kumar	03	03

## 1.11 Nomination and Remuneration Committee

The Board constituted the Nomination & Remuneration Committee of CMPDIL in its 191<sup>st</sup> Board Meeting held on 30.12.2015 in order to follow the best practice of Corporate Governance and to comply with the guidelines of Corporate Governance and the listing agreement entered into by Coal India Limited with Stock Exchanges.

### A. Composition

The Board reconstituted the Nomination & Remuneration Committee of CMPDIL in its 234<sup>th</sup> Board meeting held on 09.06.2020 consists of following members and is headed by a Non-official part-time Director (Independent Director):

S.N.	Name of Director	Status	
1	Smt. Alka Panda	Chairperson	Independent Director
2	Dr. Krishna Chandra Pandey	Member	Independent Director
3	Shri Pramod Singh Chauhan	Member	Independent Director
4	Shri Mukesh Choudhary	Member	Official part-time Director
5	Shri S.K. Gomasta	Permanent Invitee	Functional Director

Company Secretary will act as Secretary to this Committee and HoD (P&A) would be the Nodal Officer of the Committee providing all services to the Committee.

## B. Meeting and Attendance:

No meeting was held during the financial year 2023-24.

### 1.12 Remuneration of Directors from April, 2023 to March, 2024:

All the Directors of the company are appointed by the President of India. The terms and conditions and the remuneration of all full time Functional Directors are decided by the President of India in terms of Articles of Association of the company / Coal India Limited.

#### (A) Functional Directors

The details of the Remuneration of the Functional Directors of the Company for the financial year April, 2023 to March, 2024 are as under:

(Figure in Rs)

Name	Designation	Gross Salary and Allowances	Perks (35% of Basic + Other Perks)	HRA	CMPF Employer's Contribution (PF+PENSION & CIL EDCPS)	Leave Encashment	PRP Advance / PRP	Gratuity	Medical expenses	TOTAL
Shri Manoj Kumar	CMD	40,12,736.57	9,95,091.65	-	12,03,820.97	-	21,08,363.00	-	2,11,930.00	85,31,942.19
Shri Ajay Kumar	Director (Technical)	38,89,047.78	9,64,450.20	66,643.92	11,66,714.33	6,71,517.00	-	-	70,599.00	68,28,972.23
Shri Shankar Nagachari	Director (Technical)	39,50,729.56	9,68,561.60	-	11,71,718.87	4,36,486.05	15,07,584.00	-	1,47,876.00	81,37,976.08
Shri Satish Jha	Director (Technical)	21,77,896.14	5,32,679.00	-	6,63,368.84	-	17,21,411.98	-	24,247.00	51,09,602.96
Shri Achyut Ghatak	Director (Technical)	19,31,568.75	4,70,295.00	1,81,399.50	5,79,470.63	-	15,64,025.76	-	12,310.00	47,39,069.64
Shri R.N Jha	Director (Technical)	16,29,238.35	4,12,354.72	-	4,88,771.51	11,72,609.14	22,10,478.00	20,00,000.00	19,426.00	79,32,877.72
Shri S.K Gomasta	Director (Technical)	19,49,614.78	4,92,884.00	-	5,84,884.43	23,55,190.96	23,16,887.00	20,00,000.00	62,786.00	97,62,247.17
<b>TOTAL</b>		<b>1,94,95,831.93</b>	<b>48,36,336.17</b>	<b>2,48,043.42</b>	<b>58,48,749.58</b>	<b>46,35,803.15</b>	<b>1,14,28,749.74</b>	<b>40,00,000.00</b>	<b>5,49,174.00</b>	<b>5,10,42,687.99</b>

#### (B) Part-Time Official Directors

No remuneration is being paid to the Part-Time Official Directors by CMPDIL:-

1. Shri Ajitesh Kumar, Director (P&S-I, P&S- II/ NA) is the Govt. Nominee Director from the Ministry of Coal, New Delhi. His remuneration is being paid by the Ministry of Coal, Govt. of India.
2. Dr. B. Veera Reddy, Director (Technical) is the Nominee Director from Coal India Limited, Kolkata and his remuneration is being paid by the Coal India Limited.

### 1.13 Annual General Meetings:-

The details of the Annual General Meeting held during the last three years are as follows:



Details	2021-22 47 <sup>th</sup> AGM	2022-23 48 <sup>th</sup> AGM	2023-24 49 <sup>th</sup> AGM
Date of Meeting	21.07.2022	21.07.2023	05.07.2024
Time	04:00 P.M.	10:45 A.M.	03:00 P.M.
Venue	At the Registered office of the company, Gondwana Place, Kanke Road, Ranchi, Jharkhand - 834008	At the Registered office of the company, Gondwana Place, Kanke Road, Ranchi, Jharkhand - 834008	At the Registered office of the company, Gondwana Place, Kanke Road, Ranchi, Jharkhand - 834008
Special Resolution	Nil	Nil	Nil

## 1.14 Extra Ordinary General Meeting

The details of the Extra Ordinary General Meeting held during the last three years are as follows:

Details	2021-22	2022-23	2023-24
Date	NIL	NIL	NIL
Time			
Venue			

## 1.15 Disclosures:

### • Materially Significant related party transactions:

The Company has not entered into any materially significant related party transactions with the Directors or the Senior Management Personnel or their relatives for the year ended 31<sup>st</sup> March, 2024 that may have potential conflict of interest of the company at the large.

No agenda was placed before the Board meetings held during the year 2023-24 in respect of any contract or arrangement with a related party.

As per related party transactions policy, any transactions between two Government Companies and transactions between holding Company and Subsidiary Company are exempted.

Contracts or Arrangements with related parties U/s 188 (1) is enclosed as **Addendum-VI**.

### • Details of compliance of Laws by the Company

The Company is monitoring the compliance of various laws applicable to the Company and there is no adverse report for non-compliance by the Company, penalty, strictures imposed on the Company by any authority on any matter related to any guidelines issued by Government during the last three financial year is brought to the notice of the Company.

### • Access to the Audit Committee as per the Whistle Blower Policy:

This policy is formulated to provide an opportunity to employees to report to the management instances of unethical behavior, actual or suspected, fraud or violation of the company's code of conduct and to the Audit Committee.

No personnel has been denied access to the Audit Committee as per the Whistle Blower policy and no cases was reported under Whistle Blower policy during the year.

- **Compliance of the guidelines on Corporate Governance:**

The requirements of these guidelines with respect of Board of Directors, Audit Committee, Disclosures, Reports and Code of Conduct etc. are complied with. However, the Guidelines like Subsidiary Companies, Training Policy etc. are uniformly considered by CIL for all its subsidiaries which are followed by CMPDIL also. A certificate from the Company Secretary, who is in whole-time practice with regard to compliance of conditions of Corporate Governance is annexed to this report as **Addendum- III**. The Company has made communications with the Ministry of Coal, who is the appointing authority, for appointment of the required number of Independent Directors to comply with the provisions of the Companies Act, 2013 and DPE Guidelines.

- **Integrity Pact & IEM**

The Company has a Memorandum of Understanding (MoU) with Transparency International India (TII) for implementing an integrity Pact Programme focused on enhancing transparency in its business transactions, contracts and procurement process. Under the MoU, the Company is committed to implement the integrity Pact in all its major procurement and work contract activities. Two Independent External Monitors, being persons of eminence nominated by TII in consultation with the Central Vigilance Commission (CVC), monitor the activities. The Integrity Pact has strengthened the established systems and procedures by creating trust and has the full support of the CVC.

- **CEO/CFO Certification:**

The Chairman-cum-Managing Director /CEO and the General Manager (Finance)/CFO of the Company have furnished the “CEO/CFO Certification” for the Financial Year 2023-24 to the Board of Directors of the Company which is placed as **Addendum-II** to Directors’ Report.

- **Code of Conduct for Directors and Senior Executives:**

The Code of Conduct for the Directors and Senior Management Personnel of the company has been laid down by the Board, which has been circulated to all the concerned and the same is also hosted on Intranet portal. The Directors and Senior Management personnel of the Company affirmed compliance with the provisions of the Company’s Code of Conduct for the financial year ended 31<sup>st</sup> March, 2024.

- **Details of Expenses incurred:**

No items of expenditure debited in the books of accounts, which are not for the purpose of the Business and no expenses debited which are personal in nature and incurred for the Board of Directors and top management, and the company’s Auditor had not reported any such occurrences.

- **Presidential Directives :**

No Presidential Directives was issued by the Central Government to CMPDIL during the financial year 2023-24.

### 1.16 Means of Communication

The Company communicates with its shareholder through its Annual Report, General Meetings and disclosures through its Website, Official journal “**Gondwana Bharati**”, **Mine Tech** and publications in the Leading English Newspaper and also in local dailies.

In addition to above, the Annual Report and the quarterly results of the company and other important events were uploaded in the website of the company i.e. [www.cmpdi.co.in](http://www.cmpdi.co.in) Information and latest updates and announcements regarding the company can be accessed to the company website. In order to make the general public aware of the achievements of the company, press conference is also being held.



## 1.17 Audit Qualification

It is always the Company's endeavour to present unqualified financial statement.

Comments of the Comptroller & Auditor General of India under Companies Act, 2013 on the Accounts of the Company, for the Financial Year ended 31<sup>st</sup> March, 2024 is enclosed at **Addendum VII**.

## 1.18 Training of Board Members

The Board of Directors were fully briefed on all business related matters, associated risks future strategies etc. of the company.

The Functional Directors are the head of the respective functional areas by virtue of their possessing the requisite expertise and experience. They are aware of the business model of the company as well as the risk profile of the company's business. The part-time Directors are also fully aware of the company's business model.

The Independent Directors are sponsored for training on Corporate Governance from time to time. All the official Directors are sponsored for training both in India and abroad as per the policy of CIL. All the newly appointed Directors of the company are familiarized with the various aspects of the company like the constitution, Vision & Mission statement, core activities, Board procedures, Strategic directions etc. by way of detailed presentation, discussion etc.

## 1.19 Whistle Blower Policy

In order to strengthen the ethical behaviours of the employees of the company and promote the interest of different stake holders, the whistle blower policy of CMPDIL was introduced during the year 2011-12 and Board was informed in its 163rd meeting held on 08.11.2011. This policy is formulated to provide an opportunity to employees to report to the management instances of unethical behavior, actual or suspected, fraud or violation of the company's code of conduct. Clause 49 of the Listing Agreement between listed Companies and the Stock Exchanges has been emended and is effective from 4<sup>th</sup> November, 2010. Clause 49 Inter alia, provides for a non-mandatory requirement for all listed companies to establish a mechanism called "Whistle Blower Policy". It is to provide necessary safeguards for protection of employees from reprisals or victimization.

However, a disciplinary action against the Whistle Blower which occurs on account of poor job performance or misconduct by the Whistle Blower and which is independent of any disclosure made by the Whistle Blower shall not be protected under this policy.

## 1.20 Risk Management Committee

Risk Management Committee was constituted by CMPDIL Board of Directors in its 192<sup>nd</sup> Board Meeting held on 02.02.2016 and reconstituted by the Board in its 274th Board Meeting held on 29.01.2024.

### A. Composition:

The Risk Management committee consists of following members and is headed by a Functional Director:

S.N.	Name of Director	Status	
1	Shri Shankar Nagachari	Chairman	Functional Director
2	Shri Ajay Kumar	Member	Functional Director
3	Shri Achyut Ghatak	Member	Functional Director

Company Secretary will act as Secretary to this Committee and General Manager (IMS) would be the Nodal Officer of the Committee providing all services to the Committee.

## **B. Meeting and Attendance:**

1 (One) meeting was held during the financial year 2023-24 on 28.03.2024. The details of the Risk Management Committee meeting attended by members are as under:

S.N.	Name of Director	Status	Number of meetings attended
1	Shri Shankar Nagachari	Chairman	1
2	Shri Ajay Kumar	Member	1
3	Shri Achyut Ghatak	Member	1

### **1.21 Code of Internal procedures and conduct for prevention of Insider Trading**

Coal India Ltd., the holding company, has adopted code of Internal procedures and conduct for prevention of Insider Trading and dealing with securities of Coal India Ltd. with the objective of preventing purchase and / or sale of the shares of CIL by an insider on the basis of unpublished price sensitive information. This code has been adopted by CMPDIL. Under this code insiders are named as designated employees who are prevented to deal in the CIL's shares during the closure of trading window. To deal in securities beyond limit specified, permission of compliance officer is required. All designated employees are also required to disclose related information periodically as defined in the code. Company Secretary has been designated as Compliance officer for this code. The Code of Internal procedures and conduct for prevention of Insider Trading is also uploaded in the Intranet Website of CMPDIL.

### **1.22 Accountability of Directors**

Memorandum of Understanding (MoU) between the management of CMPDIL and CIL / MoC, Govt. of India is signed before commencement of the ensuing financial year as laid down in the DPE Guidelines. Under this agreement, the company undertakes to achieve the target set in at the beginning of the year and it is intended to evaluate the performance of CMPDIL at the end of the year against the target fixed. It is done by adopting a system of "Five point scale" and "criteria weight" which result in calculation of "composite score". The composite score is forwarded to DPE through CIL and the Administrative Ministry (MoC) for their ratification.

The MoU system enables to perform efficiently as there are a variety of parameters both financial and non-financial (Dynamic, Sectors specific and Enterprise specific parameters). This process helps immensely in fulfillment of the long ranging objectives and overall growth. The entire process also ensures transparency and accountability towards stakeholders.

### **1.23 Quarterly Reporting System on Compliance of Corporate Governance.**

A quarterly reporting system has been developed by Ministry to be reported by the CPSEs to their respective Administrative Ministries. In compliance of this, CMPDIL has been submitting its Quarterly report regularly and timely to MoC.

### **1.24 Key Managerial Personnel**

As per the provisions of section 203 of the Companies Act 2013, the Key Managerial Personnel as on 31<sup>st</sup> March, 2024 are:



Shri Manoj Kumar : CEO  
Shri Shankar Nagachari : Director  
Shri Ajay Kumar : Director  
Shri Satish Jha : Director  
Shri Achyut Ghatak : Director  
Shri S.B. Tiwari : CFO  
Shri Abhishek Mundhra : Company Secretary

## 1.25 CSR initiative at CMPDIL

Corporate Social Responsibility (CSR) and Sustainability is a company's commitment to its stakeholders to conduct business in an economically, socially and environmentally sustainable manner that is transparent and ethical. The thrust of CSR and Sustainability is on capacity building, empowerment of communities, inclusive socio-economic growth, environment protection, promotion of green and energy efficient technologies, development of backward regions, and upliftment of the marginalized and under-privileged sections of the society. The company has formulated its own CSR policy as per notification issued by Ministry of Corporate Affairs, Govt. of India on 27.02.2014 as well as DPEs guidelines and section 135 of Companies Act, 2013 and the rules made there under.

CSR & Sustainability, brings not only risks for the Mining industry, but also creates a set of opportunities. CSR & Sustainability can help companies secure their social license to operate, contribute in a meaningful way to sustainable development. CMPDIL reiterates its commitment to social responsibility towards CSR & sustainability by integrating social and environmental concerns in day-to-day business operations. Two tier decision making committees have been constituted in CMPDIL to implement its policies and programs.

Keeping in view the special nature of its business, CMPDIL initiated its CSR & Sustainability activities during 2023-24 which may be found in Part-B of the report.

## 1.26 Annual Return

The Annual Return of the company is available on our Website Link  
<https://www.cmpdi.co.in/annualrpt.php>

## 1.27 Conservation of Energy, Technology absorption, Foreign Exchange earnings and outgo.

The details regarding conservation of Energy, Technology absorption, Foreign Exchange earnings and outgo, is enclosed as Addendum to Directors' Report (**Addendum-I**).

## 1.28 Annual Evaluation of Board Committee and Directors Performance

As per section 134(3) (p) and Rule 8 of Companies (Accounts) Rules, 2014 in case of a listed company and every other public company having such paid-up share capital of Rs. 25 crores or more calculated at the end of the preceding financial year shall include, in the report by its Board of Directors, a statement indicating the manner in which formal annual evaluation has been made by the Board of its own performance and that of its committees and individual Directors.

The paid up share capital of CMPDIL is Rs. 142.80 crores and registered as Private Limited Company and not listed with any Stock Exchange and accordingly the company is not required to evaluate the performance of its Board, Committee and individual Directors.

Further, annual evaluation by the Board of its own performance and that of committees and individual did not take place, in the absence of appointment of two more Independent Directors on the Board of the Company. However, annual evaluation would be done on the basis of the policy which is expected to be formulated by Coal India Limited for the Holding Company and its Subsidiary Companies.

## PART: B

### ANNUAL PERFORMANCE OVERVIEW

#### 1.0 Geological Exploration & Drilling

- 1.0.1 In the fiscal year 2023-24, CMPDIL continued its coal exploration efforts across various sectors, including CIL, Non-CIL, Promotional, NMET, and Captive Mining blocks. Within CIL blocks, the focus was on addressing project planning and production support requirements for CIL subsidiaries. Simultaneously, exploration in Non-CIL and Captive Mining blocks aimed to facilitate the auction/allocation of coal blocks to potential entrepreneurs. Additionally, promotional, and NMET-funded initiatives targeted newly identified, unexplored blocks, aiming to facilitate both exploration and coal block auction/allotments.
- 1.0.1 CMPDIL significantly enhanced its drilling capacity during the XI & XII Five Year plan period. From achieving 2.09 lakh meters in 2007-08, CMPDIL ramped up to 4.98 lakh meters in 2011-12 (terminal year of XI Plan), 11.26 lakh meters in 2016-17 (terminal year of XII Plan). CMPDIL's total drilling achievement peaked at 13.66 lakh m in 2017-18. Further, CMPDIL achieved 13.60 lakh meters in 2018-19, 12.94 lakh meters in 2019-20, 12.48 lakh meters of drilling in 2020-21, 7.91 lakh meters of drilling in 2021-22, and 6.85 lakh meters in 2022-23.
- 1.0.2 In the fiscal year 2023-24, CMPDIL drilled 8.625 lakh meters, surpassing the target of 7.500 lakh meters. Among CMPDIL's 67 departmental drills, 26 were hydrostatic, and 41 were mechanical. However, only 60 departmental rigs were operational in most of the time in FY 2023-24 due to survey off of 7 mechanical drill rigs in different phases of the year.

#### 1.1 Drilling Performance in 2023-24:

- 1.1.1 CMPDIL deployed its departmental resources for detailed exploration of CIL, Non-CIL, Promotional, and Consultancy blocks. Under MoU with CMPDIL, MECL deployed its resources in CIL, Non-CIL, Promotional, NMET funded, and Captive blocks. DGM (Nagaland), DGM (Assam), deployed their departmental resources in Promotional exploration. DGM (Assam), DGM (Arunachal Pradesh), DMR (Meghalaya) participated in exploration in Non-CIL/Promotional blocks through their outsourced agencies. Besides, six contractual agencies also deployed their resources for detailed drilling/exploration in CIL, Non-CIL, Promotional & NMET blocks. A total of 120 to 140 drills were deployed in 2023-24 out of which 67 were departmental drills.
- 1.1.2 In 2023-24, CMPDIL and its contractual/MoU agencies took up exploratory drilling in 124 coal blocks/mines of 26 coalfields and 2 Lignite fields situated across 14 States. Out of 124 blocks/mines, 23 are Non-CIL Blocks, 7 are Consultancy blocks, 52 are CIL blocks/mines and 29 are Promotional blocks and 13 are NMET funded blocks. Furthermore, CMPDIL also carried out exploration in 02 Bauxite blocks through NMET funding in the state of Jharkhand for Base Metals and in 1 block in the state of Jharkhand.
- The distribution of coal blocks across various coalfields in India is as follows: Sohagpur: 17 blocks, Wardha Valley: 18 blocks, Singrauli: 9 blocks, North Karanpura: 9 blocks, Raniganj: 8 blocks, Mand-Raigarh: 9 blocks, Sonhat: 7 blocks, Rajmahal: 6 blocks, Ib Valley: 5 blocks, Korba: 4 blocks, Makum: 4 blocks, PKT: 3 blocks, Bishrampur: 3 blocks, Melak-Tsurang (Jhanji-Disai) Valley: 3 blocks, Talcher: 2 blocks, South Karanpura: 2 blocks, Mikir Hills: 2 blocks, Kamptee: 2 blocks, East of Bishrampur: 2 blocks, Namchik Namphuk: 1 block, East Bokaro: 1 block, Jharia: 1 block, Giridih:

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



1 block, Ramgarh: 1 block, Godavari Valley: 1 block, and Auranga: 1 block. 2 lignite blocks are in Ramnad and Nagaur lignitefields in the state of Tamil Nadu and Rajasthan respectively.

CMPDIL achieved significant milestones in coal and mineral exploration. CMPDIL achieved drilling of about 8.625 lakh meters with a growth of 26% during the fiscal year.

The overall performance of exploratory drilling in 2023-24 is given below:

(Figures in Lakh meter)

Agency	Target 2023-24	Performance of Exploratory Drilling in 2023-24		Achieved Prev. Year: 2022-23	Growth %
		Achieved	Achieved (%)		
<b>Drilling Undertaken by CMPDIL</b>					
<b>I. DEPARTMENTAL (CIL, Consultancy, Promotional &amp; Non-CIL)</b>	<b>4.100</b>	<b>4.317</b>	<b>105%</b>	<b>4.210</b>	<b>3%</b>
<b>II. OUTSOURCING</b>					
State Govts.	0.020	0.022	109%	0.025	-13%
MECL (MOU)	1.980	2.837	143%	1.459	94%
Tendering	1.400	1.449	103%	1.154	26%
<b>Total Outsourcing</b>	<b>3.400</b>	<b>4.308</b>	<b>127%</b>	<b>2.638</b>	<b>63%</b>
<b>Grand Total A (I + II)</b>	<b>7.500</b>	<b>8.625</b>	<b>115%</b>	<b>6.849</b>	<b>26%</b>

Despite facing numerous challenges, during 2023-24 the departmental drilling achievement is 105% of the target. These challenges included (1) Complete suspension of drilling in the Talcher and Kosla Camps of the RI-VII area from April to November 2023, which resumed on December 1<sup>st</sup> and December 5<sup>th</sup>, 2023, respectively. (2) Additionally, there was a complete stoppage of work for approximately 15 days in the RI-III area due to political bandhs and local issues during the fiscal year. (3) Furthermore, a flash flood in the RI-IV area resulted in the drowning of trucks and rigs, causing a cumulative loss of about 2 days of drilling work in July 2023. Despite these setbacks, the department's resilience and efforts led to surpassing the set target, registering a growth of 3% and recording average operational drills productivity of about **609 m/drill/month**.

Moreover, outsourcing of drilling activities also contributed significantly to the overall performance. The overall outsourcing efforts surpassed expectations, achieving 127% of the total outsourcing target. This demonstrates the agency's ability to effectively leverage the departmental as well as external resources to bolster exploratory drilling activities.

## 1.1.3 Drilling in CIL Blocks

In CIL blocks, CMPDIL carried out 3.80 lakh meters of drilling in 52 blocks including about 3.00 lakh meter through Departmental resources and about 0.80 lakh meter through outsourcing means.

## 1.1.4 Drilling in Promotional Blocks

During 2023-24, a total of 1.743 lakh meters. of Promotional (Regional) drilling in 29 blocks was carried out in Coal and Lignite by CMPDIL. Under Promotional (Regional) Exploration Programme, CMPDIL continued the technical supervision of Promotional Exploration work undertaken by MECL in Coal Sector in 16 coal blocks (Sonhat: 5 blocks, each 2 in Rajmahal, Mand-Raigarh and Makum CF, 1 block in Godavari Valley, Singrauli, North Karanpura, PKT, and Korba CF each). DGM (Nagaland) undertaken 3 blocks and DGM (Assam) undertaken 1 block for regional drilling in Coal Sector. CMPDIL undertook Promotional Exploration in 5 blocks (3 in Wardha Valley CF, 1 in Sohagpur CF and 1 in Singrauli CF) through departmental resources. CMPDIL also engaged 2 outsourced agencies in Promotional Exploration in 2 blocks. Further, in Lignite, CMPDIL also provided technical supervision of Promotional Exploration work carried out by MECL in two blocks in the state of Tamil Nadu and Rajasthan

The overall performance of CMPDIL in Promotional Exploration in 2023-24 is given below:

(Figures in Lakh meter)

Agency	Annual Target 2023-24	Achievement During Apr-23 to Mar-24		Achieved Prev. Year: Apr-22 to Mar-23	Growth %
		Achieved	Achieved (%)		
<b>I. COAL SECTOR</b>					
a. CMPDI (Departmental)	0.140	0.222	158%	0.064	246%
<b>b. St. Govts.</b>					
i) DGM(Nagaland)	0.020	0.019	96%	0.019	2%
ii) DGM(Assam)	0.000	0.003	-	0.000	-
Sub-Total State Govt.	0.020	0.022	109%	0.019	16%
c. MECL-MoU	0.945	1.196	127%	0.180	565%
d. Tendering	0.245	0.115	47%	0.505	-77%
<b>e. Sub-Total (Outsourcing) (b+c+d)</b>	<b>1.210</b>	<b>1.333</b>	<b>110%</b>	<b>0.704</b>	<b>89%</b>
<b>TOTAL COAL (a+e)</b>	<b>1.350</b>	<b>1.555</b>	<b>115%</b>	<b>0.768</b>	<b>102%</b>
<b>II. LIGNITE SECTOR</b>					
a. MECL-MoU	0.150	0.188	125%	0.000	-
<b>TOTAL LIGNITE (a)</b>	<b>0.150</b>	<b>0.188</b>	<b>125%</b>	<b>0.000</b>	<b>-</b>
<b>TOTAL PROMOTIONAL</b>	<b>1.500</b>	<b>1.743</b>	<b>116%</b>	<b>0.768</b>	<b>127%</b>

## 1.1.5 Drilling in Non-CIL Blocks:

In 2023-24, a total of **2.00 lakh meters** of drilling was targeted in Non-CIL blocks (departmental = 0.66 lakh meters, outsourcing = 1.34 lakh meters). As against this, a total of **2.547 lakh meters** drilling was achieved by CMPDIL, out of which the departmental drills of CMPDIL carried out 0.983 lakh meters of exploratory drilling whereas **1.565 lakh meters** achieved through outsourcing. In Non-CIL blocks the achievement is 127%.

Exploration carried out in 23 blocks across different coalfields, are distributed as: Ib Valley, Odisha: 2 blocks (1 by CMPDIL, 1 by SWPE), Makum, Assam: 1 block (MMPL), Mikir Hills, Assam: 1 block (DGM (Assam)), Mand-Raigarh, Chhattisgarh: 4 blocks (3 Departmental by CMPDIL, 1 MECL), Namchik Namphuk, Arunachal Pradesh: 1 block (by MMPL), North Karanpura, Jharkhand: 2 blocks (MECL), Raniganj, West Bengal: 2 blocks (Departmental by CMPDIL), Singrauli, Madhya Pradesh: 2 blocks (2 Departmental by CMPDIL), Sohagpur, Madhya Pradesh: 3 blocks (Departmental by CMPDIL), Sonhat, Chhattisgarh: 2 blocks (MECL), Talcher, Odisha: 2 blocks (Departmental by CMPDIL), Wardha Valley, Maharashtra: 1 block (Departmental by CMPDIL).

## 1.1.6 Drilling in Captive Mining Blocks:

During 2023-24, under Consultancy Services CMPDIL carried out exploratory drilling of about 0.192 lakh meters in 7 captive mining blocks allocated to different block allocattees. Out of these 7 blocks, 2 blocks were taken up through Departmental resources in North Karanpura and Sohagpur CF and remaining 5 blocks were taken up through outsourcing means in Rajmahal, Wardha Valley, Kamptee, Singrauli and Ib valley CF.

## 1.1.7 Drilling in NMET Funded Blocks:

During FY 2023-24, CMPDIL carried out 0.342 lakh meter of drilling through NMET funding of Ministry of Mines, including 0.340 lakh meters drilling in 13 Coal blocks and 0.002 lakh meters of drilling in 2 Bauxite blocks as well.

## 1.2 Geological Reports:

1.2.1 In 2023-24, **31** Geological Reports were prepared based on detailed/ regional exploration conducted in previous years.

1.2.2 About 12 billion tonnes of coal resources are expected to be added to the Measured (Proved) Category through Detailed Exploration covering an area of about 340 sq km through 19 Geological Reports.

1.2.2 In addition to this, about 11 billion tonnes of new coal resources (in Indicated and Inferred categories) are expected to be added Promotional (Regional) Exploration covering an area of about 261 sq km through 12 Geological Reports.

1.2.4 CMPDIL expanded its exploration scope with 2 Geological Reports submitted for Bauxite Regional Exploration, potentially adding about 16.093 million tonnes of Aluminum Laterite and about 9.285 million tonnes of Bauxite resources to the national inventory.

## 1.3 Hydrogeology

1.3.1 CMPDIL has been accredited as Groundwater Professionals to prepare Groundwater Modelling Reports by CGWA in Feb'23.

- 1.3.2 As per the statutory requirement for obtaining NOC from Central Ground Water Authority (CGWA), Ministry of Jal Shakti, CMPDIL prepared 94 Comprehensive Hydrogeological Reports (CHR) and 83 groundwater Modelling Reports (GWM) during 2023-24 for coal mining projects.
- 1.3.3 Hydrogeological Reports of 25 nos. of mining projects were submitted for preparation of EIA/EMP during F.Y. 2023-24.
- 1.3.4 Total 40 nos. of other Hydrogeological studies / chapter for Piezometers / Damage Assessment Report / Geological Reports / Project Reports / Slope Stability reports / Water supply schemes were prepared during 2023-24.
- 1.3.5 **Outside Consultancy job and new type of studies:** Comprehensive Hydrogeological Report with groundwater modelling studies for NoC from CGWA of Banduhurang OC, Turamdih UG and Mohuldih UGP of Uranium Corporation of India Ltd. (UCIL), Jaduguda, Jharkhand have been prepared and submitted during F.Y. 2023-24.
- 1.3.6 CMPDIL is also engaged in groundwater levels as well as quality-monitoring work to submit Annual report for compliance of MoEF&CC guidelines for coal mining projects of ECL, BCCL, CCL, SECL & NCL.
- 1.3.7 CMPDIL executed MoU with empanelled experts as per CGWA, New Delhi for preparation of Groundwater Modelling reports.

### 1.4 Geophysical Surveys:

- 1.4.3 **Geophysical Logging:** Boreholes drilled for exploration purposes were geophysically logged to get the in-situ information of different strata encountered in the boreholes. During the year 2023-24, a total of 4.852 lakh meters of geophysical logging has been carried out for this purpose in CIL and Non-CIL projects with multi-parametric geophysical logging equipment. Out of this, 1.719 lakh meters of geophysical logging was done by 6 departmental geophysical logging units and 3.133 lakh meters of logging was carried out by contractual agencies.
- 1.4.2 **Surface Geophysical Surveys:** CMPDIL has also undertaken Electrical Resistivity & Magnetic Survey in CIL and Non-CIL blocks for delineation of In-crop of coal seams, delineation of dykes. A total of **about 40.99 line km** of Resistivity profiling, **152 gravity stations** in Gravity survey and about **40.66 line km** of Magnetic survey have been carried out in FY **2023-24**.

A total of **234.568 line km** of Seismic survey has been carried out through departmental and outsourcing. Out of 234.568 line km, around **205 line km** of 2D Seismic Survey has been carried in Bundeli Block, Korba Coalfield, Dip side of Kolar Pimpri Block, Wardha Valley Coalfield, Noonbira Block, Korba Coalfield, North of Kartali 1 , Korba Coalfield , Saristhali South , Raniganj Coalfield and Tamra Block, Raniganj Coalfield through departmental resources and 4.48 sq. km. (29.568 LKM) of 3D seismic survey through outsourcing.

- 1.4.3 **Reports:** A total of 22 Geophysical Reports were submitted during 2023-24 out of which, 6 were scheduled reports and 16 were unscheduled reports and chapters for GR. Out of these 22 reports, One report of seismic survey, two reports of resistivity imaging survey, five reports of Integrated Geophysical surveys, one report for project report(PR) and geophysical chapters for Thirteen no. of GRs.

## 1.5 Geosystem:

1.5.1 **Mine Summary Preparation for Auctioning of coal blocks:** Apart from above exploration work, CMPDIL provided preliminary geological information of existing Captive Mining Blocks to MoC for allotment purpose. After the process of allotment is over, original Geological Report is provided by CMPDIL to allottee on payment of total cost of exploration.

Mine summary of approx. 100 coal blocks have been prepared for Auction of Coal Blocks. And clarification provided to the various queries of Bidders regarding block allocation/ auction.

1.5.2 **Mine Summary Preparation for Auctioning of lignite coal blocks:** Block boundary re-work exercise was done due to considerable difference in explored area and lignite development area for identification of lignite coal blocks and subsequently 9 lignite coal blocks were identified for auction. Mine dossier for 9 lignite coal blocks were prepared and DSS/ESZ analysis was carried out for these blocks.

1.5.3 **Geological block Boundary certification:** As per guidelines issued by MoC, CMPDIL is certifying the plan submitted by the allocates, the geological co-ordinates used in preparation of mining plan is in accordance with vesting order & geological co-ordinates covered by mining plan do not encroach any other adjacent block.

10 no. of Non-CIL coal block boundaries were certified as per MoC 2015 mandate, 3 no. of Non-CIL coal block boundaries certification for prospecting license.

1.5.4 **Updating OCBIS application in Web:** OCBIS application in Web was updated for 49 coalfields with latest block boundary.

1.5.5 **Assessment of Prognosticated Coal Bearing Area:** With accrued knowledge and continuing regional exploration by different agencies, the total estimated basal area of Gondwana Coalfields (43 nos.) and Tertiary Coalfields (19 nos.) assessed to be about **67032 sq km**, while the total prognosticated coal bearing area of the country stood at about 32902 sq km as on 01.04.2023.

1.5.6 Modelling for Dhudhiasol East Nickel and Copper mineral through Vulcan software was completed.

1.5.6 Trainings on GIS and Minex software to GSI officials and inter departmental employees were also conducted.

## 2.0 COAL BED METHANE (CBM)

### 2.1 Collaborative commercial development of CBM in Jharia & Raniganj Coalfields by the consortium of CIL & ONGC

Govt. of India allotted two CBM blocks 1. Jharia CBM Block 2. Raniganj North CBM Block to the consortium of ONGC–CIL on nomination basis for commercial development of CBM in 2002.

CMPDIL is Technical Consultant to CIL for Development of these two Blocks.

Jharia CBM Block is under Development Phase and 11 no of Development Wells have been drilled upto March,24. Creation of surface facility including pipeline laying work is in progress.

Revised Field Development Plan (Stage-1) for Raniganj North CBM Block has been approved by both ONGC and CIL in 2023-24. The Block is under Development Phase. Land acquisition activities for drilling of Development wells is in progress.

## 2.2 CBM Development in CIL Leasehold Area

Govt. of India in partial modification to CBM Policy, 1997 date 8<sup>th</sup> May, 2018 granted permission to Coal India Limited and its subsidiaries to explore and exploit CBM from its areas under Coal Mining Lease.

CMPDIL is Principal Implementing Agency (PIA) for the development of CBM in CIL leasehold areas i.e. BCCL, ECL & SECL.

Three (03) CBM blocks are presently under consideration in CIL Leasehold areas: 1.) Jharia CBM Block-I (Jharia Coalfield), 2.) Raniganj CBM Block (Raniganj Coalfield), 3.) Jharia CBM Block-II (Jharia Coalfield)

Jharia CBM Block-I (BCCL leasehold area) has been awarded to M/s Prabha Energy Private Limited (PEPL) for extraction of CBM on revenue sharing basis. Statutory Clearances (EC, CTE & CTO) for Exploration Phase have been obtained and Block is under Exploration Phase.

Tender for Raniganj CBM block was floated thrice in 2020 & 2021, however no bid was received. The area of the Block is being re-assessed following which Tender for selection of CBM Developer will be floated.

Project Feasibility Report for the Jharia CBM Block-II has been submitted to BCCL.

## 2.3 CBM LAB

### **CBM and Shale gas related studies under Promotional Exploration/Regional/Detailed Exploration during 2023-2024 by CBM Lab**

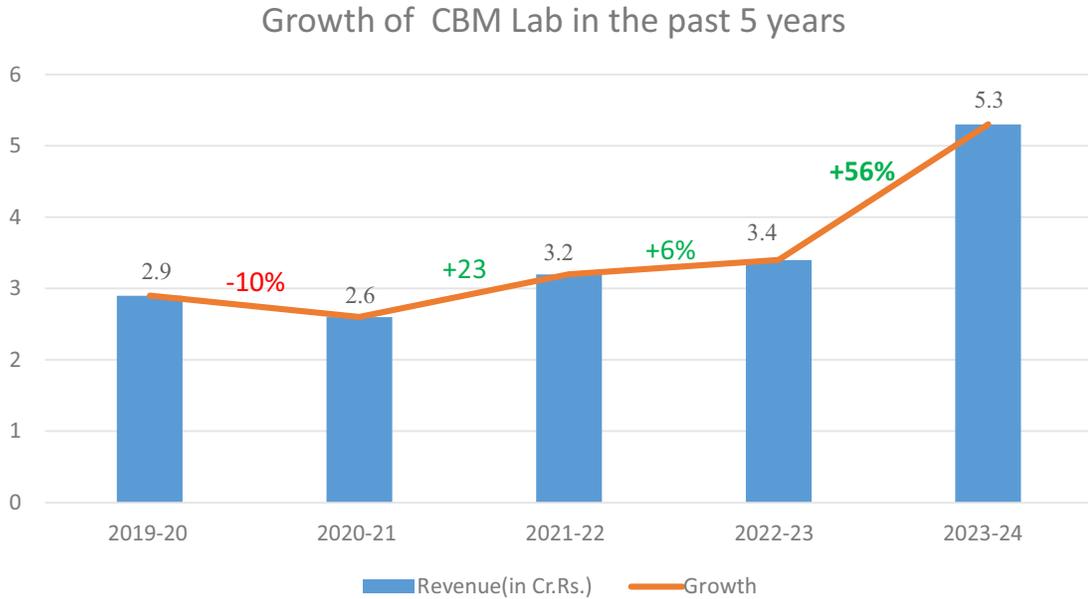
CMPDIL is carrying out studies related to "Assessment of Coalbed Methane Gas-in-Place Resource of Indian Coalfields/Lignite fields" through boreholes drilled during promotional/regional/detailed exploration. CBM Lab under Promotional Exploration programme completed field desorption studies in 15 boreholes for CBM and 5 boreholes for Shale Gas against a proposed annual target of 8 boreholes in FY2023-24 thereby representing a substantial 56% growth in annual revenue generated by the lab.

Gas permeability tests were completed in 110 coal samples and 50 shale samples, while porosity studies were completed in 110 coal samples and 50 shale samples. TOC analyses have been completed in 7 boreholes for shale gas and Rock Eval Pyrolysis studies have also been completed in 7 boreholes

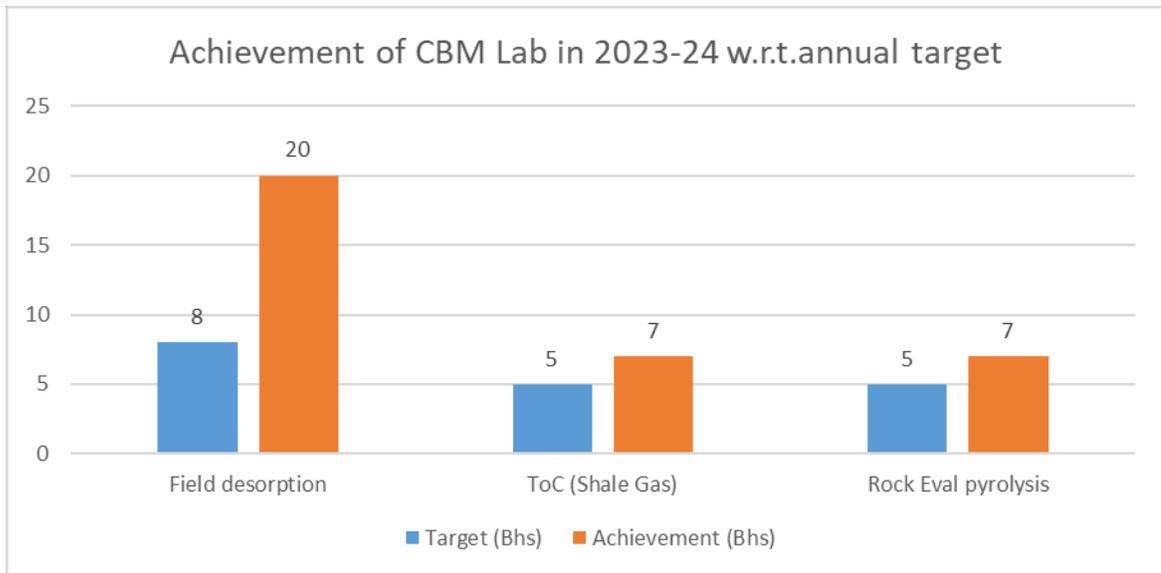
This study creates the data base for assessment of CBM & Shale gas potentiality and facilitate delineation of more blocks for CBM & Shale gas development.

Additionally, as part of R&D studies, CBM Lab for the first time in 2023-24 conducted Rock eval pyrolysis studies in coal samples and the results are being used in S&T project titled "Reservoir characterisation and Numerical Modelling of Coal Reservoir for Enhanced Coal Bed Methane Recovery and Prospects for Carbon Sequestration".

Growth of CBM Lab in past five years in terms of Revenue generation and Achievement of CBM Lab in FY 2023-24 with respect to Annual Target is shown in Figure (a) and Figure (b) respectively.



**Figure (a): Growth of CBM in past 05 years**



**Figure (b): Achievement of CBM Lab in FY 2023-24**



## 2.4. Coal Gasification :

CMPDIL is Principal Implementing Agency (PIA) for the coal gasification projects at CIL and its subsidiaries.

Tender for selection of BOO processor for WCL coal gasification project was floated twice in August, 2022 and March 2023. The bid opened on 06<sup>th</sup> December, 2023. However, No bid was received.

## 2.5 S&T and R&D Projects on Coalbed Methane & Coal Gasification

Sl. No.	Description	Start Date	Completion Date	Project cost	Implementing agencies	Status of Work
1.	"A Pilot Project on Underground Coal Gasification (UCG) to establish technology in Indian Geo-mining condition"	29 <sup>th</sup> March, 2024	28 <sup>th</sup> December, 24	23.09 Crore	CMPDIL & ECL	Project Proposal of pahse-1 has been approved in 35 <sup>th</sup> R&D Board of CIL on 29 <sup>th</sup> Feb,24
2.	"Reservoir Characterization and Numerical Modelling of Coal Reservoir for Enhanced Coal Bed Methane Recovery and Prospects for Carbon Sequestration"	03 <sup>rd</sup> January, 2023	02 <sup>nd</sup> January, 2025	1.93 Crore	IIT Bombay & CMPDIL	Sample Collection has been done from 5(five) Blocks under Jharia, Raniganj and Sohagpur Coalfields. Geomechanical, mineralogical/chemical and petrophysical data pertaining to few blocks has been generated for identified coal seams

## 3.0 PROJECT PLANNING & DESIGN

As prioritized by subsidiary companies of Coal India Limited, preparation of Project Reports (PR) for new/expansion/reorganisation mines was carried out during the year 2023-24 for building additional coal production capacity to the tune of 128.67 Mty. Revision of Project Reports/Cost Estimates for projects was also taken up along with new PRs.

In addition to above, the following jobs were also undertaken:

- Preparation of Conceptual/Feasibility Reports, Tender/Bid Documents, Evaluation of Bids, etc. for new/existing coal washeries
- Environment Management Plan (EMP)

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



- Mining Plans and Mine Closure Plans of OC and UG mines
- Mine capacity assessment of opencast and underground mines of CIL.
- Various technical studies relating to operation of opencast & underground mines.
- Performance analysis of HEMM operating in OC mines of CIL.
- MDO Documents for underground mines, opencast mines, discontinued mines
- Carbon Footprint Analysis
- Biodiversity assessment of reclaimed OB dumps sites
- Model MDO Document for Highwall Mining Projects
- Soil Moisture Conservation Study
- Project Management Consultancy Services for Civil works, ETP/STP, Solar Power Plants, etc.
- Comprehensive Hydrogeological Reports
- Coal Evacuation Master Plan/Master Plan of Coalfields
- Detailed design and drawings, NIT, tender scrutiny, etc.

During the year 2023-24, expert consultancy services were also provided to subsidiary companies of Coal India Limited in the field of Environmental Management and Monitoring, Remote Sensing Studies, Land use/land cover and vegetation cover mapping, Energy Audit (Diesel & Electrical) and Benchmarking of Opencast mines, Illumination Survey, Physico-mechanical tests on Rock and Coal Samples, Subsidence Studies, Strata Control, Non-Destructive Testing (NDT), Controlled Blasting & Vibration Studies and Explosive Utilisation, Ventilation/Gas Survey of UG mines, Mining Electronics, Petrography Study on coal samples, Coal Core Processing & Analysis, Washability tests, OBR Survey, Carrying capacity of coal mining areas, Slope Stability Study, Effluent/Sewerage Treatment Plants, Mine Closure Auditing, etc.

During the year 2023-24, a total of 338 reports have been prepared. The break-up of reports prepared has been given below:

<b>REPORTS</b>	<b>Nos.</b>
Geological Reports	31
Project Reports	40
Draft EMPs/Form-I/IV/VI	54
Other Studies	213
<b>TOTAL</b>	<b>338</b>



# Annual Report & Accounts 2023-24

Detail of Reports prepared during the period 2023-24 are given below:

## LIST OF COMPLETED REPORTS DURING 2023-24

Regional Institute/HQ	Name of the Reports
<b>Geological Reports:</b>	
<b>RI-I</b>	1. Deocha Pachami Dewanganj Harinsingha (Consultancy)
	2. Gurwani (NMET)
	3. South of Hingla (Non-CIL)
	4. East of Chuperbhita (NMET)
	5. Bicharpur South (Non-CIL)
<b>RI-II</b>	1. South of Damuda (NMET)
<b>RI-III</b>	1. Koyad Kishanpur South
	2. Ashok Karkatta West Phase-II (Northern Part)
<b>RI-IV</b>	1. East of Ekarjuna
<b>RI-V</b>	1. Marwatola I & II (NMET)
	2. Marwatola III & IV (NMET)
	3. Ulia Gamhardih (NMET)
	4. Teram (Non-CIL)
	5. Senduri (Promotional)
<b>RI-VII</b>	1. Balbhadra North Extn.
	2. Palasbani West (Non-CIL)
	3. Meenakshi West (Non-CIL)
<b>HQ</b>	1. North of Labjipusla (NMET)
	2. North of Chulia Bhulia (NMET)
<b>Contractual</b>	1. Rajbar A
	2. Pathora West (Non-CIL)
	3. Kartala (Promotional)
	4. Mirzagaon (Non-CIL)
	5. Bhalukasba Surni Ph-III
	6. Saradhapur Jalatap (Promotional)
	7. Batati Kolga North East (Non-CIL)
	8. Phutamura (Non-CIL)
	9. Batati Kolga East (Non-CIL)
	10. Batati Kolga West (Non-CIL)
	11. Badam Dip Side (Non-CIL)
	12. Ustali (Promotional)
<b>Project Reports:</b>	
<b>RI-I</b>	1. Nabakajora Madhabpur UG+OC Recast
	2. Sangramgarh OC
	3. Parascole Jambad OC
	4. Nimcha UG
<b>RI-II</b>	1. Ramnagar Kalyaneswari OC Recast
	2. Pure Benidih Block-II OCP

Regional Institute/HQ	Name of the Reports
	3. Chandrapura OC Recast
<b>RI-III</b>	1. Hesalong OC
	2. Sanghmitra OC
	3. Bokaro Phase-II OC
	4. Rohne OC, M/s NMDC
	5. North Dhadu OC (West Part)
<b>RI-IV</b>	1. Gauri Central OC Mine Recast
	2. Borda UG with CM
	3. Gadegaon OC Recast
	4. Gauri Pauni Expn. OC Amalgamation
	5. Kolar Pimpri Strike Extn. OC
	6. Mungoli Nirguda Deep OC - Northern Extn.
	7. Waghoda UG Recast
	8. Nilgaon OC (Saoner II)
	9. Gondegaon Ghatrohan Expn. OC
	10. Thesgora UG to OC Recast
<b>RI-V</b>	1. Manikpur OC Expn.
	2. Amritdhara UG (MDO PR)
	3. Kusmunda Expn. OC Recast
	4. Badauli UG Recast
	5. Jhiria West OC
	6. Rehar Expn. UG Mine Recast
	7. Ongaon Potia OC
	8. Malachua UG
<b>RI-VII</b>	1. Ananta Expn. OC Phase-IV
	2. Bhubaneswari OC (Outsourcing variant)
	3. Manoharpur OC, M/s OCP
	4. Lajkura Expn. in Dip Side OC
<b>HQ</b>	1. Talaipalli OC, M/s NTPC
	2. Chuperbhita - Simlong Combined - MDO
	3. Makri Borka UG
	4. Block-E OCP, BCCL
	5. Amelia UG, M/s THDC
	6. Zambeze Coal Project, ICVL
<b>Environment Management Plan:</b>	
<b>Form-I (including Form III, IV &amp; VI)</b>	
<b>RI-I</b>	1. Cluster No.3 (Group of 3 Mines of ECL)
	2. Cluster No. 12 (Group of 14 Mines of ECL)
<b>RI-II</b>	1. Patherdih NLW Washery
<b>RI-IV</b>	1. Chinda OC (Amendment)
	2. New Sethia OC (Amendment)
	3. Dhuptala OC
	4. Amalgamated Yekona I & II OC (Amendment)
	5. Ballarpur OC (inclusion of Sand Segregation Plant) (Amendment)

# Central Mine Planning & Design Institute Limited

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Regional Institute/HQ	Name of the Reports	
	6.	Ballarpur NW OC
	7.	Pimpalgaon Deep OC (Amendment)
	8.	Makardhokra-I OC (Amendment)
	9.	Dhuptala Expn OC (Form III : Amendment in ToR)
	10.	Pimpalgaon Deep OC (Form IV: Amendment in EC)
	11.	Kolgaon OC
	12.	Ghonsa Extn. OC
	13.	Umrer Expansion OC (Form-VI: Extension of EC)
<b>RI-V</b>	1.	Mahamaya OC
	2.	Singhali UG (Form-VI : Validity Extension)
	3.	Vindhya UG (Form-VI : Validity Extension)
	4.	Umara UG (Form-VI : Validity Extension)
<b>RI-VI</b>	1.	Block-B OCP (Form III : Amendment in ToR)
	2.	Nigahi OCP (Form III : Amendment in ToR)
	3.	Bina OCP (Form-I for Expn.)
	4.	Khadia OCP (Form III : Amendment in ToR)
	5.	Bina OCP (Amendment & Extension of EC)
<b>RI-VII</b>	1.	Kulda OCP (Amendment in EC)
	2.	Garjanbahal OCP (Amendment in EC)
	3.	Jagannath OC (Amendment in EC)
<b>HQ</b>	1.	Tikak Extn. OCP (Expn. in capacity)
<b>Draft EMP</b>		
<b>RI-II</b>	1.	Cluster VIII (Addendum EIA/EMP)
<b>RI-III</b>	1.	Piparwar UGP (Phase-I)
	2.	Rajarappa Washery
	3.	Rohini Expn. OCP
	4.	Kedla OCP (Addendum for Violation)
	5.	North Urimari OCP (Clause 7(ii))
<b>RI-IV</b>	1.	Waghoda UG (Revalidation)
	2.	Dinesh Expn. OC
	3.	Vishnupuri-II UG (Revalidation)
	4.	Tawa UG (Revalidation)
	5.	Bhatadi Expn. OC (Revised)
<b>RI-V</b>	1.	Gayatri UG Expn.
	2.	Khairaha UG Expn.
	3.	Kusmunda OCP (Phase II)
	4.	Rehar UG Mine (Revalidation case)
	5.	Katkona UG Mine (Revalidation case)
<b>RI-VI</b>	1.	Bina OC (Addendum EIA)
	2.	Block B OCP
	3.	Nigahi OCP
<b>RI-VII</b>	1.	Kulda OCP including Lalma

Regional Institute/HQ	Name of the Reports	
	2.	Lakhanpur OCP Expn.
	3.	Vindhya UG, SECL (Addendum EMP for revalidation)
<b>HQ</b>	1.	Vijay West UG Mine, SECL (Expn. in 7 (ii))
	2.	Rani Atari UG Mine, SECL (Expn. in 7 (ii))
	3.	Tikak OCP (under 7(ii) 50% expansion)

## 4. COAL & MINERAL PREPARATION

Coal & Mineral Preparation Division offers technical consultancy services for Greenfield Coal washeries, Mineral beneficiation plant and Modification / Modernization of existing plants. These services encompass exhaustive laboratory studies, Preparation of Pre-Feasibility Report (PFR), conceptual report (CR), bid process management, contract document preparation and assistance in award of works followed by scrutiny of drawings during project execution. It also renders wide range of R&D services and corporate support. CMP Lab has received Re-accreditation from National Accreditation Board(NABL) for Testing and Calibration Laboratories in July 2022. Such reorganized body is considered as the first essential step for facilitating mutual acceptance of test results.

The Division is equipped with ISO certified modern laboratory with latest and sophisticated equipment for carrying out laboratory scale studies.

The following major jobs have been completed by this Division during the year 2023-2024.

### 4.1 CONCEPTUAL REPORTS

- UCE of CR of Basantpur-Tapin Washery (4.0 Mty), CCL

### 4.2 PRE-FEASIBILITY REPORTS & DETAILED PROJECT REPORT

- Revised Pre-feasibility report for setting up of New Sawang coking coal washery Kathara area.
- Preparation of detailed project report for Zambezi mine along with CHPP and logistics, ICVL. CMP Division prepared detail report of CHPP.

## 4.3 TENDER DOCUMENT

- Assistance in preparation of Model NIT document in MDO mode for highwall mining project for CIL.
- Assistance in preparation of GeM compliant MDO documents for opencast, underground discontinued mines on revenue sharing basis.
- Preparation of tender document for the work of engagement of independent agency for sampling w.r.t IB valley washery at Lakhanpur, MCL
- Preparation of Revised Model Bid document for setting up of coal washeries in various subsidiaries of CIL on BOO concept.
- **On BOO Concept**
- Preparation of Revised Bid document of Basantpur tapin washery (4 MTY ) on BOO Concept
- Preparation of Revised Bid document of New Sawang washery (1.5 MTY ) on BOO Concept
- Bid Document (RFQ along with RFP) in e-tendering mode for setting up of Sand/Aggregate Segregation plant for Manikpur OCP, Korba Area, SECL
- **On Turnkey Concept**
- Draft NIT for installation of additional circuit at existing Bina deshaling plant.

## 4.4 EVALUATION OF OFFERS FOR TENDER DOCUMENT

- Evaluation of offers for proposed Dhori Coking Coal Washery , New Sawang Coking Coal Washery & New Kathara washery on BOO basis.

## 4.5 SCRUTINIZING OF CONSTRUCTION DRAWINGS

- Bhojudih washery , Patherdih-II washery of BCCL.

- Ib-Vally Lakhanpur Washery, MCL.

## 4.6 PREPARATION OF CHAPTERS

- Preparation of Electrical & Mechanical chapter for STP of Nehru Shatabdi Nagar.
- ETP of Nehru Shatabdi Nagar and Dudhichua mine of NCL
- Preparation of Electrical & Mechanical chapter for ETP and STP of Nigahi, NCL
- Chapter for PR block E, BCCL.

## 4.7 TRIAL RUN & PGT

- Assistance during trial run & PGT with respect to setting up of IB Valley Washery at Lakhanpur, MCL

## 4.8 R&D ACTIVITIES

- R&D projects namely “Effective Utilization of Middling and Fines of Coking Coal Washery for Recovery of Carbon Values” AND “Performance Study of Coking Coal Washery of Coal India Limited through Simulation Analysis” has been completed in February 2024 and December 2023 respectively. The completion report is submitted to CMPDIL for deliberation and its acceptance in the R&D Board of CIL.

## 4.9 CORPORATE SUPPORT

- The report to sort out issues related to coking coal demand was prepared by Committee constituted by MoC under the joint chairmanship of CMD, CMPDI and CMD, MECON.
- Comprehensive washability report with viability of coking coal mines of CCL and BCCL.
- CIL constituted a committee in April 2023 to identify mines in subsidiaries of CIL for setting up of non-coking coal washery or deshaling plant to improve



coal quality. CMP Division was actively involved for preparation of the report on setting up of deshaling plants in various subsidiaries of CIL. Based on the final report submitted in January 2024, 4 nos. of deshaling plants have been identified to be set up in various subsidiaries.

## 5. PROJECT APPRAISAL

- 5.1 Scrutiny and appraisal of 21 nos. of draft PRs/RPRs/EPRs prepared by Regional Institutes and HQ Departments of CMPDIL during the year 2023-24 and coordination for their presentation at CMPDIL- Hq before finalization of the Draft report.
- 5.2 Scrutiny and appraisal of 12 nos. of conceptual notes prepared by Regional Institutes during the year 2023-24, and coordination for their assessment by Director (T/P&D) along with OC/UMD Department and PAD for finalizing the main technical parameters before preparation of the draft PR/RPR/EPR.
- 5.3 Updating of status of implementation of ongoing projects costing more than Rs. 500 crores and with capacity more than 3 Mty, especially with respect to actions under CMPDIL's responsibility, for the Secretary (Coal)'s Quarterly/ Monthly Projects Review Meetings.
- 5.4 Monitoring the approval status of PRs submitted during the FY 2021-22 and 2022-23 for monthly review of CMPDIL by Secretary Coal.
- 5.5 Assessment of the balance geological coal resources and extractable coal reserves in the country as on 01.04.2023, as advised by MoC.
- 5.6 Contributed as part of the Committee for the formulation of Vision CIL @ 2047.

## 6.0 OPENCAST MINING

### 6.1 Major Outside consultancy jobs completed:

#### A. International:

- DPR for Zambeze Coal Project(11Mty) : - Preparation of DPR(Mining, CHPP & coal logistics) for Zambeze Coal Project (greenfield)

#### B. Domestic:

- Feasibility Report for Talaipalli OC project (25 Mty) of M/s NTPC
- Conceptual Report for Banai & Bhalumunda coal blocks of M/s JSW
- Assessment of future coal production capacity of Sarisatolli Coal Mine. M/s CESC Ltd.

### 6.2 Major CIL jobs completed:

- A. Project Report of Block-E OCP(15Mty), BCCL
- B. PR for combined Chuperbita-Simlong OCP (6Mty), ECL
- C. Customised MDO document & Abridged PR for Chuberbita-Simlong Combined OCP.
- D. Mining Plan including Pre- Feasibility Report of Tikak Extension OCP (0.3mty), (NEC)
- E. GeM compatible Model NIT documents for: -
  - Highwall Mining.
  - Abandoned Mine.
  - Opencast Mine.
  - Partially explored block
  - Underground Mine
- F. Report on guidelines for introduction of new technology in CIL

- G.** Vetting of Draft Reply prepared against queries raised by bidders for selection of MDO for Rajbar E & D Block, TVNL.
- H.** Scientific study including Slope Stability and Large Box Shear Tests in Geotechnical Lab. for different OC projects of CIL as per CMR 2017:
- Jayant OCP, NCL
  - Khadia OCP, NCL
  - External OB dump of LEDO OCP
  - Block-E OCP
  - Jhingurdah Bottom, NCL
  - Block-B OCP, NCL
  - Balkudra OCP, CCL
- I.** Large Box Shear Tests in Geotechnical Lab. for OB samples of different OCPs for Scientific study at RIs:
- Rajnagar OC, SECL
  - Gevra OC, SECL
  - Kulda OC, MCL
  - Sharda OCP, SECL
- J.** Mine Capacity Assessment/Equipment performance/Specific consumption studies:
- Assessment of capacity and capacity utilization for Opencast mines of CIL during 22- 23
  - Performance of HEMM during 2022-23 for all subsidiaries of CIL
  - Specific consumption in opencast mines of CIL during 2022-23 for Diesel, Explosive and Electric power
  - Performance of HEMM Dumpers, Excavators and summary of CIL during 2022-23
- K.** Rated Capacity Assessment & Production buildup of Mirzagaon North & South Block.

- L.** Year Coal & OB lead assessment for Tirap OCP(0.6Mty)

### **6.3 Presentation of Technical Papers in International Conference**

Technical paper was presented by a two member team from OC Division at International Rocscience Conference (RIC 2023), 24-26 April 2023, at Toronto, Canada.

### **6.4 Earth Science Museum:**

Technical support in establishment of the gallery of Opencast mine showing features like Benches, OB dump, evacuation, the working of Dragline, Surface miner, Shovel -Dumper, drilling & blasting, etc.

Supported in scrutiny & finalisation while preparing a video film showing Opencast mining operation for Audio-Visual Display on large screen.

There is also a provision of watching the operation of OC Mine in AUGMENTED REALITY MODE and VIRTUAL REALITY MODE through V.R. Set.

## **7.0 UNDERGROUND MINING**

### **7.1 Major completed jobs**

#### **A. Outside consultancy jobs:**

- DPR for U/G mining of Amelia Coal Block of M/s THDC India Ltd.
- Conceptual Report for composite DPDH block of M/s WBPDCCL.
- Vetting of response of queries raised by prospecting bidders, prepared and submitted by M/s a'XYKno Capital Services Private Ltd., the Transaction Advisor for selection of Mine Developer and Operator (MDO) for development and operation of Rajbar E&D coal.

#### **B. CIL jobs:**

- 3D Subsidence Prediction and Management Study for Gayatri, SECL.



- Preparation of Model NIT Document for High Wall Mining Projects for CIL.
- Conceptual note cum pre-feasibility report of Seams VII and VIII of Bandha UG Mine.
- Mine Capacity Assessment of UG mines of CIL for the year 2023-24.
- Standard Price List for Mining Equipment for FY 2023-24.
- Mine Capacity Utilization for UG mines of CIL for FY 2022-23.
- 3D Subsidence Prediction and Management Study for Rani Atari and Vijay West mines of SECL.
- Conceptual report of Jharkhand UG, CCL.
- Preparation of mine dossier and MDO document (MCA & RFB) of Govindpur UG.
- GeM compatible MDO tender Documents of OC, UG, Discontinued mines and Partially explored coal blocks.
- GeM compatible MDO document of Amarkonda Murgadangal coal block of ECL.

## C. Other jobs for MoC:

- Identification of New Blocks (Coal & Lignite) for auction of commercial coal mining.
- Mine dossiers and mine summaries (including maps and cardinal points) for 62 coal blocks of the 8<sup>th</sup>/18<sup>th</sup> and 9<sup>th</sup>/19<sup>th</sup> tranches of commercial mining were prepared and sent to the Ministry of Coal.
- Preparation and submission of reply to the queries raised by the bidders with respect to auction of commercial coal mining.

## 7.2 Jobs in progress:

### A. Outside consultancy jobs:

- Preparation of the Mining Plan and Detailed Project Report of the work of " Re-opening, salvaging, rehabilitation, development and operation of Chinakuri UG Mine on revenue sharing basis (Draft report of DPR submitted).

### B. CIL jobs:

- Project Report for amalgamated Godhur Kusunda UG (Draft report submitted).
- 3D Subsidence prediction study of Shiwani UG Mine of Bhatgaon Area of SECL.
- R&D project titled "Highwall Mining Feasibility Assessment and Layout Design".

## 8. CIVIL ENGINEERING SERVICES

### 8.1 PROJECT MANAGEMENT CONSULTANCY JOB

- 1) Construction of Hostel building of IICM, Ranchi
- 2) Architectural and allied consultancy services to construct General Manager Office, Indoor stadium at Hazaribagh Area & Indoor stadium, Outdoor stadium and ETP at Barka Sayal, Ramgarh Area, CCL, Jharkhand.
- 3) Architectural and allied consultancy services with SQC (Supervision and Quality Control) for face-lifting of colonies including residential and service buildings with additional infrastructures to be developed in Lakanpur area of MCL.
- 4) Architectural and allied consultancy services with SQC (Supervision and Quality Control) for face-lifting of colonies including residential and service buildings with additional

- infrastructures to be developed in Hingula area of MCL.
- 5) Architectural and allied consultancy services with SQC (Supervision and Quality Control) for face-lifting of colonies including residential and service buildings with additional infrastructures to be developed in Lingaraj area of MCL.
  - 6) Architectural and allied consultancy services with SQC (Supervision and Quality Control) for face-lifting of colonies including residential and service buildings with additional infrastructures to be developed in Jagannath area of MCL.
  - 7) Architectural and allied consultancy services with SQC (Supervision and Quality Control) for face-lifting of colonies including residential and service buildings with additional infrastructures to be developed in Bharatpur area of MCL.
  - 8) Architectural and allied consultancy services with SQC (Supervision and Quality Control) for face-lifting of colonies including residential and service buildings with additional infrastructures to be developed in Talchar area of MCL.
  - 9) Architectural and allied consultancy services with SQC (Supervision and Quality Control) for face-lifting of colonies including residential and service buildings with additional infrastructures to be developed in I B Valley area of MCL.
  - 10) Architectural and allied consultancy services with SQC (Supervision and Quality Control) for face-lifting of colonies including residential and service buildings with additional infrastructures to be developed in MCL HQ, Sambalpur.
  - 11) Planning, investigation, design, engineering, construction, fabrication, erection, supply, installation, testing, trial run and commissioning of effluent treatment plant of 25 KLD capacity for liquid waste generated from central hospital, Gandhinagar, CCL Ranchi, consisting of all civil, structural, electrical and mechanical works and all other accessories and facilities required to make it complete in all respect on turnkey basis including operation of six years and Comprehensive maintenance of plant for five years after 01 year warranty period.
  - 12) Architectural and allied consultancy services to develop smart township which includes construction of residential and service buildings with all infrastructures for Konar OCP, B&K Area, CCL, Bokaro, Distt, Jharkhand.
  - 13) Planning, investigation, design, engineering, construction, fabrication, erection, supply, installation, testing, trial run and commissioning of STP of 80 KLD (including ETP of 25 KLD for pre-treatment) at central hospital naisarai, Ramgarh CCL.
  - 14) Architectural and allied consultancy services for "Construction of GM Office and new Township including community buildings for GM Office of Barka –Sayal Area at BTTI, Bhurkunda under GM Unit", CCL, Ranchi.
  - 15) Architectural and allied consultancy services for "Demolition and re-construction of various community buildings at Jarangdih OCP, Kathara Area, CCL.
  - 16) Architectural and allied consultancy services with SQC (Supervision and Quality Control) for construction of multi-storeyed residential type quarters



- with monolithic/conventional RCC construction having ground floor (stilt) for parking plus habitable floors and development of associated infrastructures at Dipka Area, SECL.
- 17) Architectural and allied consultancy services with SQC (supervision and quality control) for Construction of multi-storeyed residential type quarters with monolithic/conventional RCC construction having ground floor (stilt) for parking plus habitable floors and development of associated infrastructures at Gevra Area, SECL.
  - 18) Architectural and allied consultancy services along with Supervision and Quality Control (SQC) for Construction of multi-storeyed residential type quarters with monolithic/conventional RCC construction having ground floor (stilt) for parking plus habitable floors and development of associated infrastructures at kumunda area, SECL.
  - 19) Architectural and allied consultancy services with SQC (Supervision and Quality Control) for construction of multi-storeyed residential type quarters with monolithic /conventional RCC construction having ground floor (stilt) for parking plus habitable floors and development of associated infrastructures at Gharghoda, Raigarh Area, SECL.
  - 20) Planning , design, engineering, construction, fabrication , erection, supply, installation, testing, trial run and commissioning of 03 nos stps of 200 kld capacity each based on sequential batch reactor (sbr) technology for hospital colony , lapanga colony and patel nagar colony of barka-sayal area of ccl, consisting of all civil, structural, electrical and mechanical works and all other accessories and facilities required including construction of complete sewage networks to make it complete in all respect on turnkey basis including operation for six years and comprehensive maintenance of plant & other infrastructures for five years after 01 year warranty period”.
  - 21) Architectural and allied consultancy services for Construction of Auditorium at DAV School, Urimari Project, Barka Sayal Area, CCL.
  - 22) Architectural and allied consultancy services for Strengthening, Retrofittings, Rehabilitation of structural and non-structural members of various RCC framed structures and Masonry structures including hospital building at Naisarai Colony, CCL Ranchi.
  - 23) Architectural and allied consultancy services with SQC (Supervision and Quality Control) for Construction of GM Office Mahalaxmi Area cum Project Office of Siarmal OCP at Mahalaxmi Area of MCL.
  - 24) Architectural and allied consultancy services with SQC (Supervision and Quality Control) for Construction of Group Vocational Training Centre (GVTC) at Jagannath Area of MCL
  - 25) Architectural and allied works with SQC (Supervision and Quality Control) for Development of Eco park- 3 Nos at various locations of MCL.
    1. Shramik Gaurav Water Park at Gandhisagar of Balram OCP under Hingula Area
    2. Eco Park (Phase II) in Lilari OCP under Lakhanpur Area
    3. Eco Park (Phase II) in Orient Colliery Mine no 04 under Orient Area)

- 26) Architectural and allied consultancy services for "Construction of sports complex along with associated infrastructures at IICM".
- 27) Architectural and allied work for "Construction of new OPD building at Central Hospital Dhanbad, BCCL".
- 28) PMC services for Planning, Design, Engineering, Construction, Fabrication, Erection, Supply, Installation, Testing and Commissioning of Solar Power Plants in various areas of CCL.
- 29) PMC services for Planning, Design, Engineering, Construction, Fabrication, Erection, Supply, Installation, Testing and Commissioning of Solar Power Plants in various areas of WCL.
- 11) Drawing scrutiny of 190T dumper repair workshop at Jayant OCP, NCL.
- 12) Drawing scrutiny of CWS Jayant (upgradation), NCL.
- 13) Drawing scrutiny of Jayant OCP secondary sizer, NCL.
- 14) Drawing scrutiny of BOBR Track Hopper of 5.0 MTPA Patherdih, New Washery, BCCL.
- 15) Scrutiny of drawings/documents of workshop & store at Dudhichua OCP, NCL as per AWP 2023-24.
- 16) Scrutiny of design/drawing for Coal handling plant at RGO3 6 CHP. RG2 Area, SCCL.

### 8.2 DESIGN/ DRAWING SCRUTINY OF FMC & OTHER PROJECTS:

- 1) Scrutiny of design/drawing for Bhojudih washery, BCCL.
- 2) Scrutiny of design/drawing for Patherdih washery, BCCL.
- 3) Scrutiny of design/drawing for Rajmahal CHP, ECL.
- 4) Scrutiny of design/drawing for Janjhra CHP, ECL.
- 5) Scrutiny of design/drawing for Block-B CHP, NCL.
- 6) Scrutiny of design/drawing for Kaniha CHP, MCL.
- 7) Scrutiny of design/drawing for Gevra 5&6 silo, SECL.
- 8) Scrutiny of design/drawing for HURA-C CHP, ECL.
- 9) Drawing scrutiny of 190T dumper repair workshop at Amlohri OCP, NCL
- 10) Drawing scrutiny of Block B OCP workshop, NCL.

### 8.3 PROJECT PLANNING JOBS:

#### A. PR preparation/Cost Updation of civil part of

1. Tallaipalli (25 MTY), NTPC
2. Block E (15.0 MTY), BCCL
3. Kyada Chaudhar Gariapani, ECL
4. RCE of Hurra-C OCP of ECL.
5. Preparation of combined PR and customized MDO documents for Chuperbhita-Simlong OCP, Rajmahal area.
6. Jeevandhara (2.5 MTY), CCL

#### B. Technical vetting of PR/RPR for 18 nos. of reports forwarded to this department for technical vetting by PAD throughout the year.

### 8.4 CIVIL & ARCHITECTURAL DETAILED DESIGN & DRAWING JOBS:

- 1) Preparation of design, structural drawing, detailed estimate etc. for construction of excavation workshop and other allied infrastructures in respect of Jarangdih OCP (1.5 Mty), Kathara Area, CCL.

- 2) Design of boundary wall with wind barrier system along periphery of railway siding for Samleshwari OCP, MCL.
- 3) Shifting of ETP as per revised mine plan of Jhingurda OCP for 4.0 MTPA.

## 8.5 HYDROLOGICAL STUDIES JOBS:

- 1) Study of diversion of Tumni nala at Nakrakonda-Kumardihi B colliery of Bankola Area, ECL.
- 2) Study of diversion of 06 nos. of Nalah at Patratu ABC, UGP, Sanghmitra OCP, Chandragupta OCP, Pundi OCP, Ashok Exploration and Argada OCP.
- 3) Scientific Study & design of embankment along water body of Basundhara River, Chaturdhara / Telendra Nullah and Chhatjhor Nullah at Siarmal Open Cast Project, Mahalaxmi Area of Mahanadi Coalfields Limited.
- 4) Scientific study for engineering design & strength of 1100 m long embankment against HFL of Damodar River.
- 5) Design of Bangaru Nallah Diversion for Bharatpur OCP, MCL.
- 6) Hydrological study of Supai Nala for Baitarni West coal mine Talcher coal field, OMC.
- 7) Design of Concrete lining of Katri river for Block E project, BCCL.

## 8.6 OUTSIDE JOBS:

- 1) Consultancy service contract for setting up of Coal handling plant at RGO3 6 CHP. RG2 Area on EPC mode.

## 8.7 PREPARATION OF TENDER DOCUMENT/ESTIMATION:

- 1) Preparation of scheme and turnkey tender document for Sewage Treatment Plant (STP) and Sewage Network for Basundhara Area Colony, MCL.

- 2) Preparation of NIT, estimate (Vol II & III) for coal handling plant (2.5 Mty) of Mohanpur OCP (Ph-II), Salanpur Area, ECL.
- 3) NIT for Construction of 2X2MVA, 11kV/ 3.3kV Substation at Bonjemehari OCP, Salanpur Area, ECL.
- 4) NIT for Construction of 2X1.6MVA, 11kV/ 3.3kV Substation at Tapin south OCP, Hazaribagh Area, CCL.
- 5) NIT/Tender Document for Secondary Sizers at Krishnashila CHP, NCL.
- 6) Scheme for installation of fixed water sprinkler system (Fog-Mist) type all along the haul road leading to Railway siding, CHP and OB dump Area at Nigahi OCP, NCL.
- 7) Modification of ETP and STP and Preparation of NIT for Dudhichua Project, NCL.
- 8) Preparation of NIT (Technical & Commercial) for installation of secondary sizers(-100mm) at the existing Jayant CHP, NCL.
- 9) Preparation of NIT & cost estimate for construction of 33 Kv/11 Kv/3.3 Kv substation at Giddi washery, Argada area, CCL.
- 10) NIT for design, engineering, construction & commissioning of New Workshop & store at Bina-Kakri Amalgamation OCP, NCL (14 MT).
- 11) Consultancy services for preparation of estimate for Chandragupt CHP of 15 Mty capacity.
- 12) Preparation of DPR & turnkey tender document for Civil works in and around Gyrotory crusher house, 1c tunnel and MCC2 at CHP, Bina project, NCL.
- 13) NIT/Tender document for shifting of overhead line of Block-B OCP of NCL.

- 14) Preparation of NIT for construction of HEMM shed at Kedla washery, Hazaribagh Area, CCL.
- 15) Preparation of NIT for inpit crushing arrangement at Manikpur OCP (3.5 Mty) of Korba area of SECL.
- 16) Preparation of Tender Document for the work Renovation of existing surface main belt conveyor at Churi U/G mine, N.K. Area, CCL.
- 17) Preparation of feasibility study report for detail technical feasibility report for installation of conveyor transport system (especially pipe conveyor transport system as per suitability) at Kusunda Area and also preparation of DPR.
- 18) Preparation of NIT/Tender document for dust extraction & ventilation system in CHP Phase-I (old CHP) at Amlohri project, NCL.
- 19) Planning, designing, estimation and NIT preparation for workshop/Running repair dumper shed at Khadia Project.
- 20) Preparation of Feasibility Study Report and NIT for complete design, engineering, supply, civil works, installation testing, commissioning of belt conveyor required for coal from ABOCP Mine to 5 MTPA, Madhuban washery, BCCL.
- 21) Preparation of NIT for construction of Balanda Substation, MCL.
- 3) Preparation of scheme for installation of secondary sizer(-100mm) in the upcoming 4 Mty CHP at Krishnashila Project, NCL.
- 4) Preparation of scheme of sewage treatment plant (based on advanced constructed wetlands system) for Nehru Administration building, SECL, HQ.
- 5) Preparation of scheme, design and drawings for upgradation of existing ETPs of Nigahi for urgent compliance condition of CTE (22.50 MTPA) of Nigahi project.
- 6) Preparation of scheme for effluent treatment plant at Nehru Shatabdi Chikitsalaya (NSC), Hospital, Jayant, NCL.
- 7) Preparation of DPR for Zambeze.
- 8) Preparation of Scheme along with Cost Estimate for the work of CHP/ Silo at Balram OCP (15 Mty), Hingula Area, MCL.

## 8.8 PREPARATION OF SCHEME/REPORT:

- 1) Preparation of scheme for effluent treatment plant at Nehru Shatabdi Chikitsalaya (NSC), Hospital, Jayant, NCL.
- 2) Preparation of scheme and turnkey tender document for Sewage Treatment Plant (STP) and Sewage Network for Basundhara Area Colony, MCL.

## 8.9 TASK FROM MOC:

- 1) Timely and Complete updation of land details (Total 7 parcels) and building details (Total 128 parcels) of CMPDIL in Government Land Information system (GLIS) portal for PM-Gati Shakti.



**Figure 1 Proposed GM office at Barkasayal Area, CCL.**



**Figure 2 Proposed Township at Barkasayal Area, CCL.**



**Figure 3 Auditorium at DAV Urimari, Barka Sayal Area, CCL.**



**Figure 4 Multilevel car parking at Darbhanga House, CCL**

## 9 ELECTRICAL AND MECHANICAL ENGINEERING SERVICES

Jobs carried out in FY 2023-24

### 9.1 Mine Planning (Infrastructure)

➤ Preparation of Project report

✓ Head Quarter

- Jeewandhara OCP, Barka Sayal Area, CCL
- Proposed Reorganized Opencast Block E
- Preparation of closure plan, Mine Plan and Feasibility Report of Talaipalli coal mine of M/s NTPC Ltd.
- Chuperbhita-Simlong OCP (6 MTY)
- DPR for CHPP for proposed Zambeze OC, Mozambique

### ✓ Regional Institute I

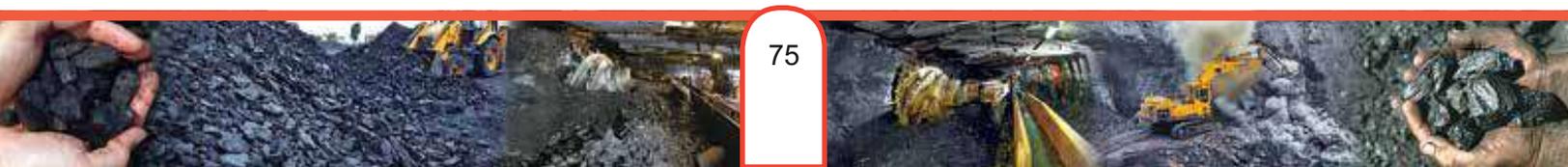
- PR for Parascole Jambad UG
- PR for Nabkajora Madavpur UG
- PR for Nimcha UG
- PR for Sangramgarh OC
- PR for Rangamati UG

### ✓ Regional Institute II

- PR for UG mining in combined property of pure Benidih incline of Phulwaritand Colliery and Amalgamated Block –II OCP, Block area (1.92 Mty)
- PR for Kalyaneshwari OC amalgamating with property of Ramnagar Block of SAIL, CV area (4.0 Mty)
- Viability assessment for MDO tender of RPR of amalgamated NT-ST Kujama OCP (8.50 Mty)

### ✓ Regional Institute III

- North Dhadhu (3.0 mty), NLC
- Rohne OCP (8.0 mty), NMDC
- Sanghmitra OCP (20.0 mty)
- Bokaro OCP (2.0 mty)



✓ **Regional Institute IV**

- Waghoda (1.02 Mty) UG, WCL
- Gauri Central (7.0 Mty) OCM, WCL
- Borda (3.06 Mty) UG, WCL
- Gondegaon (4.0 Mty), WCL OCM
- Ananta (3.37 Mty) UG, MCL
- Nilgaon OC (2.0 Mty), WCL
- Kolar Pimpri OC, WCL
- Amalgamated Gauri Pauni OC (9.0 Mty), WCL
- Thisgora UG (2.5 Mty), WCL
- Penganga OCM (2.5 Mty), WCL
- Tandsi UG, WCL

✓ **Regional Institute V**

- Kusmunda OC Expansion (50-75 Mty)
- Manikpur OC Expansion (3.5-6 Mty)
- Bagdewa UG 1.08 Mty
- Malachua UG 1.08 Mty
- Kewai UG 5Mty
- Amritdhara UG 0.96 Mty
- Ongao Potia OC 8Mty
- Rehar UG 1.56 Mty
- Malachua UG 1.44Mty
- Badauli UG 1.44Mty
- Bagdewa UG 1.08Mty
- Nandira UG 0.78Mty, MCL

✓ **Regional Institute VI**

- EPR of Jayant OCP (38 Mtpa)

➤ **Updation of Project reports / cost estimate**

• **Regional Institute II**

- Recast PR for Chandrapura OCP (1.50 Mty)

- Updation of Current viability/ suitability of Kapuria UG PR (1.83 Mty)

• **Regional Institute V**

- PR of Durgapur OCP 6Mty
- PR of Jhiria West OCP 1.5Mty
- PR of Madannagar MDO OCP12 Mty
- PR of Rajendra Karkatti UG 0.87 Mt

**9.2 Coal handling Plant: Preparation of e-tender documents:**

✓ **Head Quarter**

- NIT of Amrapali CHP (25 MTY), NCL
- NIT for renovation of surface belt CHP of Churi UG, CCL
- Scheme for Chandragupta CHP, CCL

✓ **Regional Institute III**

- NIT for Magadh CHP (51.0 Mty)
- NIT for Karo CHP (7.0 MTY).
- NIT for Alternate coal feeding arrangement to NTPC belt conveyor from Magadh OCP (10.0 Mty)
- Preparation of Scheme for Alternate coal feeding arrangement to NTPC Belt at Magadh OCP

✓ **Regional Institute IV**

- Gauri-Pauni-Sasti OC Project, Ballarpur Area, WCL (10 MTY)
- Makardhokra-I OC Expansion Project, Umrer Area, WCL. (4.90 MTY)
- Amalgamated Dhankasa-Jamunia, Pench Area, WCL (2.0 MTY)



✓ **Regional Institute V**

- CHP of Rampur Batura OCP (4 Mty)
- CHP for Porda Chintapani OCP (10 Mty)

✓ **Regional Institute VI**

- NIT for installation of Secondary Sizer at existing Amlohri OCP CHP(10MTPA).

✓ **Regional Institute VII**

- Scheme, tender document and cost estimate for the work of coal evacuation system (12.5 MTY) with independent TRH and pipe conveyor to Sardega CHP (u/c) from Kulda Garjanbahal OCP
- Preparation of tender -document and cost estimate for the coal evacuation system and dispatch through 3 nos. of SILOs for Kulda-Garjanbahal OCP at Barpali bulb, Basundhara area
- Scheme/e-NIT Lakhanpur TLS to eliminate pay loader loading to road sale trucks.
- Preparation of tender -document and cost estimate for the work of CHP/ SILO at Lakhanpur Area (Ph-II), 20 Mty.
- Scrutiny of report, drawings, plans, test reports & BOQ and planning and Design of Renovation of old Bharatpur CHP, MCL

### 9.3 Workshop & Store: Preparation of e-tender documents

✓ **Head Quarter**

- NIT for HEMM Shed at Kedla Washery.

- NIT preparation for workshop/ running repair dumper shed at Khadia Project.

- DPR and feasibility report for installation of conveyor transport system at Kusunda Area, BCCL

- Scheme for installation of secondary sizer(-100mm) at Krishnashila Project (04 Mty), NCL

- Preparation of design, structural drawing, detailed estimate etc for construction of excavation workshop and other allied infrastructures in respect of Jarangdih OCP (1.5 Mty), Kathara Area, CCL.

✓ **Regional Institute V**

- Renovation/Upgradation of Old workshop No-1 at Kusmunda OCP

✓ **Regional Institute VII**

- Construction of HEMM & E&M workshop complex along with store under approved PR of Lakhanpur –Belpahar-Lilari Integrated project.

### 9.4 Substation: Preparation of e-tender documents

✓ **Regional Institute I**

- NIT Preparation for Shyamsundarpur Substation 2x7.5 MVA - 33kV/3.3kV.
- NIT Preparation for Nakrakonda Kumardih B substation 2 x 4 MVA, 33kV/6.6KV.

✓ **Regional Institute III**

- Scheme and tender Document for Rajrappa Substation.
- Scheme and tender Document for MRSS B&K Substation



- Scheme and tender Document for 33 kV Switching Station cum substation at Kalyani OCP, Dhori Area. (Draft Submitted)

## 9.5 Scrutiny/Approval of Drawings of CHP's / Workshop/Substation

### ✓ Head Quarter

- Drawing Scrutiny of CWS Jayant (Upgradation)
- Drawing Scrutiny of Installation of 4 Nos. Secondary Sizers at existing Jayant CHP (10 MTPA) & renovation of Conveyor C13.
- Drawing Scrutiny of Hura-C OCP
- Drawing Scrutiny of Rajmahal CHP (10 MTPA)
- Drawing Scrutiny of Kaniha CHP (10 MTPA)
- Drawing Scrutiny of RG OC CHP
- Drawing Scrutiny of Block B CHP
- Drawing Scrutiny of Jhanjhra CHP
- Drawing Scrutiny of Dudhichua workshop
- Drawing Scrutiny of Block B workshop

### ✓ Regional Institute I

- Drawing Scrutiny of CHP's
  - Kumardih B, Bankola Area
- Drawing Scrutiny of Sub-Stations
  - Drawing Scrutiny of Bhatmura of Sonpur Bazari Area substation 2x10 MVA, 33kV/6.6KV
  - Drawing Scrutiny of Jhanjra substation 2x10 MVA, 33kV/6.6KV

### ✓ Regional Institute III

- Drawing Scrutiny of Konar CHP.

- Drawing Scrutiny of KDH- Purnadih CHP, Master SS and OHTL.
- Drawing Scrutiny of Tetariakhar Substation.

### ✓ Regional Institute IV

- Drawing Scrutiny of CHP's
- Mungoli-Nirguda OCM (10 MTY) CHP, Wani Area, WCL
- Baroud OCM (10 MTY) CHP, Raigarh Area, WCL
- Dinesh OCM (8 MTY) CHP, Umrer Area, WCL
- Drawing Scrutiny of Sub-Stations 33kV/11kV, 6.3 MVA & 33kV/6.6kV, 7.5 MVA substation for Dinesh Makardhokra OCM

### ✓ Regional Institute V

- Drawing scrutiny of CHPs:
  - a) Gevra Phase-II
  - b) Dipka Mechanised siding (25 Mty)
  - c) Chhal CHP (6 Mty)
  - d) Manikpur CHP (5 Mty)
  - e) Kusmunda Phase-III (40 Mty)
  - f) Pre weigh Hopper Silo 3&4 Gevra
- Drawing scrutiny of Substation:
  - a) 3 nos. 33 kV Substations at Gevra OCP (35-70 Mty)
  - b) 33kV Substation at Baroud OCP (10 Mty).
  - c) 33 kV Substation at Chhal OCP.
  - d) 33kV Township Substations at Kusmunda Area.

### ✓ Regional Institute VI

- Drawing Scrutiny of Nigahi CHP (10 Mtpa) of NCL.
- Drawing Scrutiny of Bina CHP(9.5 Mtpa) of NCL.



- Drawing Scrutiny of Bina Switching Sub-station of NCL Projects.
- Drawing Scrutiny of Nigahi Sub-station of NCL Projects.

## ✓ **Regional Institute VII**

- Drawing scrutiny for Bhubaneswari CHP, Ph-II (15 Mty)
- Drawing scrutiny for Ananta CHP (20 Mty)
- Drawing Scrutiny for Construction of 33/6.6 kV Project Substation and 33 kV Overhead Transmission Line at Garjanbahal OCP
- Drawing scrutiny for Sardega CHP to convey the coal by Conveyors and dispatch through surge bin with Rapid Loading System (RLS), 20 Mty at Mahalaxmi Area.
- Drawing scrutiny for the construction of CHP for coal transportation (10 MTY) from head end of pipe conveyor at TH-2 to SILO (under construction) at Hingula OCP of Hingula Area

## 9.6 Energy Audit and Benchmarking

### ➤ **Annual Diesel Benchmarking for eighty seven (87) nos. Opencast mines + 1 of CCL(HQ) for the following subsidiaries by HQ, Ranchi**

#### ✓ **Head Quarter**

- 11 OCPs of BCCL
- 28 OCPs+ CCL as a whole
- 07 OCPs of ECL
- 12 OCPs of MCL
- 10 OCPs of NCL
- 01 OCPs of SECL
- 15 OCPs of WCL

#### ✓ **Regional Institute III**

- Jarangdih OCP, CCL
- Sirka OCP, CCL
- Pundi OCP, CCL

#### ➤ **Detail Diesel Benchmarking**

#### ✓ **Head Quarter**

- Gevra and Kusmunda OCP, SECL (Final Report Submitted)

#### ✓ **Regional Institute II**

- Gevra and Kusmunda (HQ project)

#### ✓ **Regional Institute VI**

- Diesel audit of BINA OCP

#### ➤ **Electrical Energy Audit & Benchmarking for**

#### ✓ **Head Quarter**

- AMP Colliery, BCCL
- Damoda Colliery, BCCL
- Giddi A, Argada Area
- Sirk OC, Argada Area
- Jarangdih, Kathara Area
- Dakra OCP, NK Area
- MKD-I, Umrer Area, WCL
- MKD-III, Umrer Area, WCL

#### ✓ **Regional Institute II**

- ABOCP (Departmental) and Madhuband D/G substation

#### ✓ **Regional Institute III**

- North Urimari OCP, CCL

#### ✓ **Illumination Survey of**

#### ✓ **Regional Institute II**

- Bastacolla OCP of BCCL
- Kuya OCP of BCCL

✓ **Regional Institute VI**

- Khadia OCP
- Block-B OCP
- Dudhichua OCP

**9.7 Power Supply and Distribution & Control Systems**

✓ **Head Quarter**

- Preparation of NIT & cost estimate for construction of 33 Kv/11 Kv/3.3 Kv substation at Giddi washery, Argada area, CCL.
- NIT for construction of 2x1.6 MVA , 11kV/3.9 kV substation with switch yard & boundary wall at Tapin South, OCP of CCL.
- NIT/ Tender document for shifting of OH Line of Block-B OCP
- Renovation of 33/11 KV Central Substation, Balanda, Jagannath Area.

✓ **Regional Institute II**

- Estimate & layout Drawing for Kalyaneshwari OCP
- Estimate & Layout Drawing for Amalgamated Block –II and Pure Benidih U/G mine

✓ **Regional Institute IV**

- Amalgamated Inder Kamptee (Deep) OC Substation, 2X5MVA, 33/6.6kV
- Saoner Substation, 2X5MVA, 33/3.3kV
- Dhankasa Substation, 2X6.3MVA, 33/6.6kV
- Niljai Substation, 2X7.5MVA, 33/6.6kV

✓ **Regional Institute V**

- NIT for 33kV Substation Baroud OCP , Raigarh Area
- NIT for 132kV Substation Baroud OCP , Raigarh Area
- NIT for 33kV Substation Manikpur OCP , Korba Area
- NIT for 2X10 MVA, 33/6.6kV Substation Dipka OCP
- NIT for 33/6.6-3.3 kV Township Substation at Kusmunda Area
- NIT for 2X 2.5MVA 33/3.3Kv at Kanchan OCP, Johilla Area
- NIT for 2X 4MVA 33/3.3Kv at Shiwani UG, Bhatgaon Area
- NIT for 2X3.15 MVA 33/0.433kV Substation at NSN Colony SECL HQ Bilaspur
- NIT for 33kV Substation Katkona UG, Baikunthpur Area
- NIT for retender of 33kV Overhead Transmission lines on steel towers at Gevra OCP
- NIT of 33kV Overhead Transmission line on steel towers at Dipka OCP

✓ **Regional Institute VII**

- Preparation of e-NIT & cost estimate for the job of “3X12.5 MVA, 33/6.6/3.3 kV substation at South quarry as per the integrated PR of Lakhanpur-Belphar-Lilari OCP and separate 33 KV feeder (tower line) from 132/33 KV Jorabaga substation to Ph-II substation at south quarry Lakhanpur area, MCL”

**9.8 Solar Initiatives**

✓ **Head Quarter**

- Scheme submitted to CCL under



PMC services from concept to commissioning for installation of 10MW hybrid solar power plant (ground mounted, floating and roof top) at Piparwar Area of CCL command area.

- Tender documents have been prepared for 15073 MW solar power Plant at CCL and Tender floated for 27.53 MW solar power Plant.
- Tender finalized & work awarded for :
  - 115 KWp at CMPDI(HQ)
  - 40KWp atRI-VII, Bhuvanewar.
  - 8.5 MW SPP at B&K Area, CCL
  - 4 MW SPP at Giridih Area, CCL.
  - 1.03 MW Roof-Top at Magadh area, NK area, Amrapali area, Piparwar Area, Giridih area and Kathara area, CCL
  - 1.02 MW Roof-Top at Barka Sayal area, Ramgarh area & Barkakana Area, CCL

✓ **Regional Institute III**

- 5 MW SPP at Barkasayal Area, CCL

✓ **Regional Institute V**

- DPR of 1.5MWp Urja Sarovar Floating solar Plant at Sharda OCP

## 9.9 Other Reports/Tender Document/ Scheme

✓ **Head Quarter**

- Scheme for Commissioning of auto sprinkling system on central haul road at Nigahi OCP, NCL.
- Power Assessment of NCL.
- Preparation of closure plan, Mine Plan and Feasibility Report of Talaipalli coal mine of M/s NTPC Ltd.

- Feasibility report for installation of conveyors from AB OC2 mines to new 5 Mtpa NLW, BCCL
- Preparation of scheme, estimate & NIT for design, engineering, manufacturing, supply, erection, installation & commissioning & testing of dust extraction system of bag fitter type to be installed in crusher house phase II CHP of Khadia project, NCL

✓ **Regional Institute II**

- Temporary Mine Closure Plan of Bhurugunia UG

✓ **Regional Institute IV**

- Scheme of Tandsi UG
- Quality Audit Report of FMC Projects of Baroud OC CHP, SECL
- Quality Audit Report of FMC Projects of Dinesh OC CHP, WCL

✓ **Regional Institute V**

- Report preparation for 'Risk Assesment Study of Sharda OCP, SECL'.
- Quality Audit report of FMC Projects- Dipka Mechanised siding CHP
- Quality Audit report of FMC Projects- Kusmunda CHP Ph-3
- Quality Audit report of FMC Projects - Chhal CHP

✓ **Regional Institute VII**

- Pre feasibility report submitted for installation of 1000 MW floating solar photovoltaic power plant on water body of Hirakud reservoir by MCL.
- Site visit report submitted for installation of 10MW ground mounted solar photovoltaic power plant in basundhara area of MCL.

- Site visit and suitable land identified for installation of wind resource assessment mast along with NIWE, Chennai for development of 100 MW wind power plant by MCL in Odisha.

## 9.10 Inspection Services

- Pre-dispatch Inspection Services for plant & machinery purchased by all CIL subsidiaries at the Manufacturer's Works
- **Revenue** earned from the services by CMPDIL for the year 2023-24 including HQ & all RIs is **Rs. 4.27 crores approx.**

## 9.11 NDT (Non-destructive Testing) Jobs

### ✓ **Head Quarter**

- NABL Annual Desktop Audit of NDT Cell, CMPDIL(HQ) has been successfully conducted by Quality Council of India (NABL Board)
- Work Order for NDT of steel wire rope at shiwani and navapara UG mines, Bhatgaon Area, SECL has been received. It is introduced as new scope of work for NDT Cell, CMPDIL(HQ). Thus there will be more revenue generation for CMPDIL.
- NDT of 04 Nos. CHP's at various projects of NCL.
- Continuous Vibration of section A-CHP at Nigahi project NCL has been monitored and stopped by NDT inspection team continuously in three phase inspection.
- NDT of HEMMs and other P&M of NCL & CCL.
- NDT of 06 Nos. Main direct haulage of Chandrapur Area, WCL.

- CMPDIL received Rs. 7.07cr (approx) for NDT Jobs and performance report of 52 projects of subsidiaries of CCL.

### ✓ **Regional Institute VI**

- NDT at BINA OCP (02 Nos. Dragline and 05 Nos. of shovel)
- NDT at khadia OCP (03 Nos. Dragline)

## 9.12 ISO Consultancy:

### ✓ **Head Quarter**

- Consultancy work for ISO/IEC 27001:2013 – Information Security Management System certification work for NCL completed.
- ISO 9001:2015 – QMS re-certification completed for CMPDIL (HQ) and all it's seven Regional Institutes.
- Consultancy for implementation and Certification consultancy work for ISO 50001:2018 for the 05 units of CCL.
- IMS Post Certification support work for ECL, CCL, NCL, MCL and WCL as and when required by subsidiary company.
- Conducting of Internal Auditor skill development training for MCL, NCL, CMPDIL and NTPC Talaipalli Coal Mining Projects for Integrated Management System audits.

## 9.13 Other Major Jobs

### ✓ **Head Quarter**

- Scheme of CHP/ Silo at Balram OCP (15 MTY), Hingula Area
- Installation of Dust extraction and ventilation system at Amlohri old CHP



## ✓ **Regional Institute I**

- Hiring of vehicles and maintenance
- Procurement of goods and services through GeM portal.
- All jobs related to System (Computer peripherals, CCTV, Biometrics, VC system, CUG etc)
- Maintenance of AC, EPABX, water supply pumps, lift, 80 KW solar system etc.
- Electrical Maintenance work of CMPDIL office building and CMPDIL colony.
- Maintenance work of telephone - Land Line & CUG, Data Packs etc.

## ✓ **Regional Institute III**

- Quality Audit of under construction FMC Projects (North Urimari CHP).

## ✓ **Regional Institute II**

- **Preparation of mine closure Plan**
- Mining plan & Mine closure plans of
- East Busseriya colliery
- Rajapur Colliery
- Kujama Colliery
- Tetulmari OCP (II seam base)
- Ena Colliery
- Amalgamated Sendra- Bansjora and Nichitpur Colliery
- Amalgamated Bera-Dobari-Kuya-Ghanoodih Colliery
- Block IV colliery, Govindpur area
- AKWMC, Katras area
- Procurement of Capital and Revenue items of CMPDIL, RI-II, Dhanbad.

- System Maintenance of all computer peripherals of CMPDIL, Dhanbad.

## ✓ **Regional Institute IV**

- Finalization of Tender for Hiring of 02 Nos. of School Bus for Exploration Camps of CMPDIL, RI-IV.
- Operation of departmental & hired vehicles and maintenance of departmental vehicles.
- Conducted fifty (56) nos. third party pre-dispatch P&M inspections for CIL subsidiaries companies.
- Maintenance of Substation of CMPDIL RI-IV

## ✓ **Regional Institute V**

- Preparation of Korba Master Plan, SECL.
- Preparation of Coal Evacuation Master plan, SECL.

## 9.14 Outside consultancy Jobs

### ✓ **Head Quarter**

- Energy Audit of Mega Sports complex of Jharkhand State Sports Promotion Society (JSSPS)
- Preparation of closure plan, Mine Plan and Feasibility Report of Talaipalli coal mine of M/s NTPC Ltd.

### ✓ **Regional Institute VII**

- Providing consultancy services to SCCL for Design, supply, erection, commissioning and testing of 10 MTPA Coal handling plant at Naini OC, Odisha
- Consultancy services for design, supply, erection and commissioning of Setting up VK-7 CHP at KGM area on EPC mode

## 10 TOWN ENGINEERING SERVICES

The main responsibilities of the Town Engineering Department includes :

- i) Maintenance of the buildings, viz. office buildings and residential staff quarters. Maintenance of cleanliness, clean and green environment with necessary horticulture works and maintaining the same.
- ii) Maintenance of all electrical, electronic and mechanical equipment pertaining to the office and maintaining the inventory of the same.
- iii) Maintenance of all office furniture.
- iv) Water supply management by taking-up necessary steps.
- v) Power management by taking-up necessary steps to conserve and save electricity.
- vi) To ensure receipt, checking and submission of proposals for payment of electricity bills, telephone bills, water bills and other statutory payments etc.
- vii) Liaison works with local statutory bodies like Municipal Corporation and JBVNL.

Following are the list of completed and running works under Capital works, running repair works, special repair works and CSR works in 2023-24 in TE & CM Division of CMPDIL (HQ) :

REVENUE BUDGET FOR F.Y. 2023-24		
Sl.No.	Name of work	(Rs. In Lakh)
<b>ELECTRICAL WORKS</b>		
1	AMC of ACs installed in CMPDIL (HQ), Ranchi.	25.00
2	Cleaning and sweeping of Solar Panel.	2.00
3	Operation and maintenance of paper recycling plant at CMPDIL (HQ), Ranchi.	2.00
4	Rewiring work in residential quarter (balance work) in CMPDIL Campus, Ranchi.	10.00
5	Payment of Electricity bill	250.00
	<b>A. Total</b>	289.00
<b>CIVIL WORKS</b>		
1	Comprehensive Annual Maintenance Contract for Office and Service Building at CMPDIL, Ranchi.	340.00
2	Comprehensive Annual Maintenance Contract for residential quarters at CMPDIL (HQ), Ranchi.	350.00
3	Annual Maintenance Contract for mosquito control and General Pest Control Services at CMPDIL (HQ), Kanke Road, Ranchi.	8.00

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4	Operation and maintenance of water treatment plant at CMPDIL (HQ), Ranchi.	3.35
5	Operation and maintenance of solid waste composter plant at CMPDIL (HQ), Ranchi.	3.10
6	Supply of RO drinking in Office & service building at CMPDIL (HQ), Ranchi.	5.00
7	Repairing and renovation of Finance Department at CMPDIL (HQ), Ranchi	20.00
8	Replacement of water supply pipeline in CMPDIL colony, Ranchi.	35.00
9	Payment of Municipal tax (water charges)	30.00
10	Payment of Municipal tax (Holding Tax)	30.00
	<b>B. Total</b>	<b>824.45</b>
	<b>Total (A+B)</b>	<b>1113.45</b>

Sl.No.	Capital Nature Works	(Rs. In Lakh)
1	Construction of new coal sampling shed at CMPDIL (HQ), Ranchi	8.93
2	Design, Supply, Installation, Commissioning, Testing and Comprehensive Maintenance of Grid Connected Rooftop Solar Power Plant, Solar Trees and Net Metering at CMPDIL (HQ) Campus, Ranchi	80.66
3	Supply, Installation, Testing and Commissioning of 1 No. 11 KV 1250 A VCB and 1 No. 11 KV by 433 V 630 KVA Transformer after dismantling of existing VCB and Transformer at CMPDIL (HQ) Substation, Ranchi	25.96
4	Providing and installation of water storage tank of 1.00 lakh ltr capacity at CMPDIL colony.	14.00
5	Construction of Badminton Court complex at CMPDIL (HQ), Complex, Ranchi.	40.00
6	Supply, installation, testing & Commissioning (SITC) of hydraulic mast rope type 350 kg load capacity passenger lift (G+1) for Gondwana House at CMPDIL, Ranchi.	8.87
7	Supply, installation and commissioning of Automatic continuous drum composter with integrated crusher capacity : 500 kg/day at CMPDIL (HQ), Ranchi.	35.88

8	Design supply construction installation and commissioning of lift 8 passenger load 544 kg speed 1m per sec for G4 building including design and construction lift shaft well and all complete.	20.00
9	Construction of pump house along with supply and installation of 02 nos. 25 HP mono block pump sets at CMPDIL (HQ) campus, Ranchi.	4.30
10	Design, supply, construction installation and commissioning of water treatment plant (400 KLD) and all complete at CMPDIL colony complex, Ranchi (Turn key basis) and comprehensive operation maintenance (COAMC) for 5 years after one year warranty period.	8.80
11	Construction of the Radioactive Source storage room at CMPDIL (HQ), Ranchi.	2.85
	<b>Total</b>	<b>250.25</b>

## 11.0 RESEARCH & DEVELOPMENT PROJECTS:

### 11.1 S&T Projects funded by Ministry of Coal

- 1.0 The Research & Development (R&D) activities in coal sector is administered through an Apex Body namely, Standing Scientific Research Committee (SSRC) with Secretary (Coal) as its Chairman. The other members of this Apex Body include Chairman of Coal India Limited (CIL), CMDs of Central Mine Planning & Design Institute Limited (CMPDIL), Singreni Collieries Company Limited (SCCL) and Neyveli Lignite Corporation India Limited (NLCIL), Director General (DG) of Directorate General of Mines Safety (DGMS), Director General of Council of Scientific & Industrial Research (CSIR), representative from Department of Science & Technology, Adviser Energy, NITI Aayog, Director, CIMFR, Dhanbad, Director, TERI & Chairman of the Technical Sub-committee of SSRC. The main functions of SSRC are to plan budget, identification of thrust areas for coal and lignite sectors, approve new research projects, oversee the outcomes of the completed projects and their replication in actual field condition.
- 2.0 The SSRC is assisted by a Technical sub-committee headed by HoD (Mining) IIT-KGP/IIT-ISM/IIT-BHU on annual rotation basis. The sub-committee deals with new research proposals related to advanced technology/methodology for improvement of production & productivity from underground mining and open cast mining, improvement of safety, health and environment, waste to wealth, alternative use of coal and clean coal technologies, coal beneficiation and utilization, exploration, innovation and indigenization (Under Make-in-India Concept), etc.
- 3.0 CMPDIL acts as the Nodal Agency for co-ordination of research activities in the coal sector, which involves identification of Thrust Areas for research activities, identification of agencies which can take up the research work in the identified fields, scrutiny and processing the proposals for Government approval, preparation of budget estimates for research activities, disbursement of fund to implementing agencies based on the progress of the project and monitoring the progress of the projects, etc.

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- Total no. of S&T projects taken up (till 31.03.2024) - 419 nos.
- Total no. of S&T projects completed (till 31.03.2024) - 338 nos.

## 4.0 Physical and financial performance during FY 2023-24

### a. Physical performance

The status of Coal S&T projects during FY 2023-24 is as follows (Details in Annexure-A):

Projects on-going as on 01.04.2023	-	15
Projects approved by SSRC	-	11
Projects completed	-	04
Projects terminated/foreclosed	-	Nil
Projects on-going as on 01.04.2024	-	22

### b. Financial performance:

Budget provisions and actual expenditure are shown below: (₹ in Crore)

2022-23			2023-24 (as on 31.3.2024)		
RE	Fund received from MoC	Actual	RE	Fund received from MoC	Actual
8.35	6.94	7.88	18.00	18.00	18.00

## Annexure - A

### Name of S & T Projects funded by Ministry of Coal approved during 2023-24

Sl. No.	Name of the project	Project Code	Implementing agencies	Approved cost (₹ in lakh)
1.	Assessing the Abiotic and Biotic Factors in Pit Lakes for Sustainable Management of Water and Environment	EE-52	BIT, Mesra, CMPDIL, Ranchi, CCL, Ranchi, and MCL, Sambalpur	208.58
2.	Indigenous Development of NIR spectroscope for instant prediction of Coal Quality Parameters	CP-52	Shri Ramdeobaba College of Engineering & Management (RCOEM), Nagpur, CIMFR, Nagpur and SCCL, Kothagudem	110.75
3.	Recycling Coal Mine Overburden To Reuse As A Value Added Building Material To Promote A Circular Economy	EE-53	Jawaharlal Nehru Aluminum Research Development and Design Centre (JNARDDC), Nagpur, BIT, Mesra, Visvesvaraya National Institute of Technology Nagpur (VNIT), Nagpur, and CMPDIL, Ranchi	285.92 lakh

Sl. No.	Name of the project	Project Code	Implementing agencies	Approved cost (₹ in lakh)
4.	Setting up a 5G Use Case Test lab in CMPDIL for Coal Industry	MT-179	Telecommunications Consultants India Limited (TCIL), New Delhi, CMPDIL, Ranchi, and IIIT, Ranchi	454.15
5.	Development of Synthetic Lightweight Aggregates as Backfilling Material using Hydraulic Stowing Method	MT-180	IIT (ISM), Dhanbad	36.47
6.	Design and development of an AI-enabled Dust Suppression System for Opencast Mines	MT-181	Central Mechanical Engineering Research Institute (CMERI), Durgapur, Centre for Development of Advanced Computing (C-DAC), Thiruvananthapuram, Unyrshapa Corporation Lord Tech. (UCLT), Ranchi and ECL, Sanctoria	340.84
7.	Development of hard carbons and ultrahigh specific surface area porous activated carbon from coal for energy storage applications	CU-61	CMERI, Durgapur, Centre for Advanced Studies in Electronics Science and Technology (CASEST), School of Physics, University of Hyderabad, Hyderabad and SCCL, Kothagudem	155.62
8.	Development of Indigenous technology for extraction of critical minerals including rare earth elements from overlying strata of Northeastern coalfields	CP-53	Indian Institute of Technology, Guwahati, Panjab University, Chandigarh and NEC, Margherita	581.05
9.	Coal Mine Overburden Alkali-activated Composites (CMOAAC) for Pre-Fabricated 3D Volumetric Construction Elements & System thereof (3DVCES)	MT-182	VNIT, Nagpur, JNARDDC, Nagpur, RI-IV, CMPDIL, Nagpur and IIT (BHU), Varanasi	259.37
10.	Design and Development of a Model Cargo-Hyperloop using Pipe Following Robot	MT-183	IIT, Kanpur	219.63
11.	Development of an Indigenous Ground Vibration Monitoring and Analysis System using IoT Enabled Devices and AI-ML Techniques	MT-184	CMPDIL, Ranchi, IIT, Kharagpur, SCCL, Kothagudem and NCL, Singrauli	209.77

## Name of S&T Projects funded by Ministry of Coal (MoC) completed during 2023-24

Sl. No.	Name of the project	Implementing agencies	Approved cost (₹ in lakh)
1.	Study of hazards due to mining induced sub-surface cavities and waterlogged areas in inaccessible old workings in underground coal mines using geophysical technique [Project code: MT-173]	IIT-ISM, Dhanbad and ECL, Sanctoria	199.96
2.	Assessment of Rare Earth Elements (REE) and other economic resources in Coal & Non-Coal Strata and Characterization of Acid Mine Drainage and its pollution control from the North Eastern Region (NER) Coalfield [Project code: EE-51]	Panjab University, Chandigarh, CMPDIL, Ranchi & Duke University, USA	361.38
3.	Indigenous development of early warning radar system for predicting failures/slope instabilities in open cast mines – [Project code: MT-169]	SAMEER, Mumbai, CSRE, IIT, Bombay and CMPDIL, Ranchi	585.58
4.	Indigenous Development of IoT Enabled Technology for Monitoring, Analysis and Interpretation of Longwall Shield Pressures for Improving Safety and Productivity [Project code: MT-172]	CMPDIL, Ranchi, IIT, Kharagpur and Eastern Coalfields Limited (ECL), Sanctoria	471.00

### 11.2 R&D Projects funded by Coal India Limited (CIL)

1.0 For in-house R&D work of CIL, there is an R&D Board headed by Chairman, CIL. The R&D Board is assisted by an Apex Committee headed by Director (Technical), CIL. CMPDIL acts as the Nodal Agency for preparation of budget estimates for research activities, evaluation of new project proposals, disbursement of fund to implementing agencies based on the progress of the project, monitoring the progress of the projects till their completion and dissemination of the research findings, etc.

2.0 To enhance R&D base in command areas of CIL, CIL Board in its meeting held on 24<sup>th</sup> March 2008 has delegated substantial powers to R&D Board of CIL and also to the Apex Committee of the R&D Board. The Apex Committee is empowered to sanction individual R&D project up to Rs. 5.0 Crore value with a limit of Rs. 25.0 Crore per annum considering all the projects together and CIL R&D Board is empowered to allocate Rs.500 Crore per annum and sanction individual R&D project up to Rs. 50.0 Crore.

- Total no. of R&D projects taken up (till 31.03.2024) - 117 nos.
- Total no. of R&D projects completed (till 31.03.2024) - 76 nos.

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## 3.0 Physical and financial performance during 2023-24:

### a. Physical performance:

The status of CIL R&D Projects during 2023-24 are as follows (Details in Annexure-B):

Sl. No.	Parameters	Quantity
1	Projects on-going as on 01.04.2023	26
2	Projects sanctioned during 2023-24	03
3	Projects completed during 2023-24	05
4	Projects terminated/ closed during 2023-24	02
5	Projects on-going as on 01.04.2024	22

### b. Financial performance:

Budget provisions vis-à-vis actual fund disbursement during the period are given below:

2022-23		2023-24	
RE	Actual	BE	2023-24 (as on 31.3.2024)
67.00	66.98	70.00	43.31

## Annexure-B

### R&D Projects funded by CIL approved during 2023-24

Sl. No.	Name of the project	Implementing agencies	Approved cost (₹ in lakh)
1.	Bi-facial Perovskite Module - Leading to 4-T Perovskite-Si Tandem Structure [Project Code:CIL/R&D/04/19/2023]	IIT, Bombay	1770.00
2.	5G Captive non-public network for integrated voice, video & data communication in opencast coal mines. [Project Code:CIL/R&D/05/03/2024]	CDAC, Thiruvananthapuram and CMPDI, Ranchi	2406.54
3.	A Pilot Project on Underground Coal Gasification (UCG) to establish technology in Indian geo-mining conditions (Phase-I). [Project Code:CIL/R&D/04/20/2023]	CMPDIL (HQ), Ranchi, ECL, Sanctoria and M/s Ergo Exergy Technologies Inc (EETI), Canada	2309.63

## R&D Projects funded by CIL completed during 2023-24

Sl. No.	Name of the project	Implementing agencies	Approved cost (₹ in lakh)
1.	Development and adoption of Real-Time Prognosis System (RTPS) for cost-effective safe operation of mobile machinery: show-cased demonstration of dumper fleet. [Project code: CIL/R&D/01/71/2019].	IIT, Kharagpur, CIMFR, Dhanbad, Lulea Technological University (LTU), Sweden and ECL, Sanctoria	440.30
2.	Effect of Blasting on Opencast Mine Dump and Development of Relationship between Blast Induced Vibration and Dump Design. [Project code: CIL/R&D/01/73/2021]	CMPDIL (HQ), Ranchi, BIT, Mesra and IIT-ISM, Dhanbad	344.22
3.	Design of Protective Barrier Pillar against Large Water Head in Underground Coal Mines. [Project code: CIL/R&D/1/75/2021]	IIT-BHU, Varanasi and ECL, Sanctoria	87.47
4.	Appraisal of Gondwana Sediments (Coal, Clay, Shale, Sandstone) for Trace Elements & REE concentration in the Singrauli coalfield. [Project code: CIL/R&D/04/13/2021]	CMPDIL (HQ), Ranchi and NCL, Singrauli	210.81
5.	Development of an indigenous optical fiber based instrument for measuring in-the-hole Velocity of Detonation [VOD] and analyze the performance of explosive in field condition. [Project code: CIL/R&D/01/72/2021]	Innovation Cell & Mining Electronic (ME) Division, CMPDIL (HQ), Ranchi	495.97

## 12 BLASTING

CMPDIL has developed technical expertise and capabilities to render value added services in the field of controlled blasting and vibration study, testing of explosives and accessories, fragmentation assessment and improvement study for gainful utilization of HEMM. Blasting Division of CMPDIL is equipped with the state-of-art equipment viz. High Speed Camera, Data Trap-II Micro Trap-II, Handi Trap- II for in-the-hole VOD measurement, fragmentation assessment and measurement by WipFrag software, Blast simulation by JK Simblast and Digital VOD Meter for VOD measurement of explosive in unconfined condition.

**Technical services rendered to different subsidiaries of Coal India Limited & outside agencies during 2023-24:**

### 12.1 JOBS WITHIN CIL SUBSIDIARIES:

- Random sampling and testing of Explosives** (Bulk Explosives, Non Permitted Large Diameter (NPLD) & Permitted Small Diameter Explosives (PSD)) & **Accessories** (Nonel, Detonating Fuse, MS connector, Cord Relay, PETN Cast Booster, Emulsion Cast Booster, Electronic Detonator & CDD/ CED Detonator) **throughout the year:**

- BCCL, CCL, & NEC - tested by Blasting Division of CMPDIL (HQ) - 60 Reports
- ECL - tested by Blasting cell of CMPDIL (HQ) & RI-I, CMPDIL. - 28 Reports
- WCL - tested by Blasting cell of RI-IV, CMPDIL - 28 Reports
- SECL - tested by Blasting cell of RI-V, CMPDIL - 28 Reports
- NCL - tested by Blasting cell of RI-VI, CMPDIL - 28 Reports
- MCL - tested by Blasting Division CMPDIL (HQ) and Blasting cell of RI-VII, CMPDIL - 28 Reports

### 2. Determination of Bench Mark Powder Factor (BMPF)

- Blasting Division of CMPDIL (HQ) - 6 Reports
- Blasting cell of RI-I, CMPDIL - NIL
- Blasting cell of RI-IV, CMPDIL - 3 Reports
- Blasting cell of RI-V, CMPDIL - 3 Reports
- Blasting cell of RI-VI, CMPDIL - NIL
- Blasting cell of RI-VII, CMPDIL - NIL

### 3. Scientific study for controlled blasting & vibration study:

- Blasting Division of CMPDIL (HQ) - 3 Reports
- Blasting cell of RI-I, CMPDIL - NIL
- Blasting cell of RI-IV, CMPDIL - NIL
- Blasting cell of RI-V, CMPDIL - 6 Reports
- Blasting cell of RI-VI, CMPDIL - 2 Report
- Blasting cell of RI-VII, CMPDIL - 3 Reports

### 4. Regular Monitoring of vibration study

- Blasting Division of CMPDIL (HQ) - 4 Mines

## 12.2 OUT- SIDE CONSULTENCY JOB DONE BY BLASTING DIVISION OF CMPDIL(HQ)

- Performance evaluation of explosives & accessories supplied by various manufacturers to the mines of NLC India Limited – 3 Report
- Performance evaluation of explosives & accessories supplied by various manufacturers to the mines of Talabira II & III mines of NLC India Limited – 4 Reports
- Periodical Random testing of permitted Explosives (P1&P5) & Detonators and LDC explosives and accessories used for blasting in coal at underground and opencast projects of SCCL for a period of 2 years. - 2 Reports



- Performance evaluation of new Explosives & Accessories: - 1 Report
- Vibration study for jargo dam at Mirzapur – 1 Report

## 12.3 OUT- SIDE CONSULTENCY JOB DONE BY BLASTING CELL OF RI-VII, CMPDIL

- Scientific study for controlled blasting & vibration study: - 4 Reports

## 12.4 SPECIAL JOBS DONE BY BLASTING DIVISION OF CMPDIL (HQ)

- Developing a Scientific Methodology for determination of Benchmark Powder Factor based on improved methodology in the mines of Coal India Limited- 3 Reports
- Vibration study to save jargo dam at Mirzapur – 1 Report
- Updation of SOP regarding of enlistment of explosive manufacturers in CIL approved product list of explosives and accessories.
- Technical support/vetting of reports for RI's/CIL.

## 13 LABORATORY SERVICES

### 13.1 Chemical Laboratory

The Chemical Lab is equipped with conventional and sophisticated equipment(s) like Thermogravimetric Analyser for proximate analysis of coal/coke/lignite, automatic Bomb Calorimeter for determination of gross calorific value of coal & lignite, CHNS apparatus for determination of Carbon, Hydrogen, Nitrogen & Sulphur, AFTR instrument for Ash fusion temperature range (IDT, ST, HT & FT) of coal, Plastometer for determination of plasticity of coal and other equipments for conducting manual tests and Special Tests and X-Ray Fluorescence (XRF) for determination of elements in oxide form in coal ash. The laboratory has very recently equipped itself with X-Ray Diffractometer system (XRD) for carrying out analysis of identification of mineral phases in non-coal samples and quantifying free silica in mine dust samples.

### 13.2 Coal Petrography Labrotory

The Petrography Lab is carrying out petrographic analysis such as determination of maceral composition, random reflectance (RoR %) and mean maximum reflectance % (MMR %). This study is done to determine the coal-type and coal rank of the samples. This study is also useful for source rock evaluation for hydrocarbons, oil shales, coal bed methane and shale gas assessment.

The Petrography Lab is equipped with state-of-art equipment like Advanced Polarizing Microscope with Photometer attachment for maceral analysis and reflectance measurement, Abrasive cutting machine and Hot mounting press for preparation of coal pellets for Petrographic studies and cleat study.

### 13.3 Coal Preparation Laboratory

CMP Laboratory is engaged in washability analysis (including Proximate Analysis,

GCV, HGI, Caking Properties etc.) for both coking and non-coking coal samples of different coalfields as per job requirement. These analyses are carried out for bore core coal samples and RoM coal. The number of coal samples whose analysis has been carried out during 2023-2024 is given below:

- a) Bore Core Coal Samples - 11 no. samples
- b) RoM Coal Samples – 01 no sample
- c) Quality parameters of Coal samples of CIL subsidiaries (CCL)- 43 no. of samples
- d) Comprehensive Washability test with viability of coking coal Mines of (BCCL)- 13 nos. of sample

### 13.4 MV & MT LAB

MV & MT Lab Services department, CMPDIL (HQ), Ranchi is well equipped with latest computerized UTM machine operated by Engineers & Scientific Assistants.

This Lab is a NABL Accredited Laboratory & striving continuously to maintain the high quality of testing.

The testing facilities available in the laboratory are Unconfined compressive strength, Tensile strength, Shear strength, Elastic constants (Young's modulus, Poisson's ratio), Bulk density, Triaxial compressive strength (Cohesion. & Angle of internal friction), Protodyakonov strength index. (PSI), Point load index, Slake durability index.

#### The following activities /Jobs has been done during FY 2023-24

##### A. Rock Mechanics:

##### Physico-Mechanical properties (PMP) Test of 4705m length core:

- (a) Physico - Mechanical properties test of B.H. No. CKKS-30 of Koyed Kishanpur South Block, N.K.Coalfield.(April 2023)
- (b) Physico - Mechanical properties test of B.H. No. MMJB-172 of Jilga-Barpali, Mand – Raigarh Coalfield. (June 2023)
- (c) Physico - Mechanical properties test of B.H. No. CMMIC021 of Makri Barka East & Inguri Combined Block, Main Basin, Singrauli Coalfield. (June 2023)
- (d) Physico - Mechanical properties test of B.H. No. CMMIC023 of Makri Barka East & Inguri Combined Block,Main Basin, Singrauli Coalfield.(July 2023)
- (e) Physico - Mechanical properties test of B.H. No. CMLK-114 of Lakhimata Kapasara Mandaman Block, Raniganj Coalfield. (October 2023)
- (f) Physico - Mechanical properties test of B.H. No. APPS – 28 (P- 45) of Patratu South Block, South Karanpura Coalfield.(Feb'2024)
- (g) Physico - Mechanical properties test of B.H. No. MCHP- 85 of Chainpur Block, Mand-Raigarh Coalfield, SECL. (Feb'2024)



- (h) Physico - Mechanical properties test of B.H. No. MKTD – 129 of Kotmer Block ,Mand Raigarh Coalfield.
- (i) Physico - Mechanical properties test of B.H. No. APPS – 27(P- 44) of Patratu South Block, South Karanpura Coalfield.- Under progress
- (j) Physico - Mechanical properties test of B.H. No. MKTD – 60 of Kotmer Block , Mand- Raigarh Coalfield.-Under progress.

## **B. Strata Control:**

### **RMR/ Scientific study & SCAMP report completed:**

- (i) Scientific Study and Strata control and Monitoring Plan (SCAMP) of WP VE-1 Panel of Nandira Colliery, MCL.
- (ii) Scientific study for preparation of strata control & monitoring plan for depillaring of developed panel F (F2 & F3) of R-II seam of Rajgamar 4 & 5 incline of Korba area, SECL.

## **C. Mine Ventilation /Pillar Stability Study/UG Fire dealing & Mine gas survey**

### **(1) Mine Ventilation/Gas survey**

- (i) Gas Survey of Shivani U/G, SECL.
- (ii) Ventilation network analysis of Amalia UG Mine,NCL
- (iii) Ventilation network analysis of Borda UG Mine, WCL
- (iv) Ventilation network analysis of Godhur Kusunda UG Mine, BCCL
- (v) Ventilation network analysis of Chinakuri UG Mine,ECL.

### **(2) Pillar stability/Surface subsidence Prediction.**

- (i) Study of Pillar Stability for Nimcha UG Mine, ECL.
- (ii) Study of pillar stability for Nawapara UG Mine, SECL
- (iii) Assessment of Factor of safety (FoS) of developed pillar in BORDA UG Project, WCL
- (iv) Engagement of scientific agency for depillaring of WP-IV Panel of Nandira U/G, MCL
- (v) Assessment of Factor of safety (FoS) of developed pillars in Rangamati -A UG Project, ECL.
- (vi) Study of Pillar Stability of Rajgamar 4 & 5 incline of Korba area, SECL.
- (vii) Surface subsidence Prediction of Rani Atari UG Mine, SECL.
- (viii) Surface subsidence Prediction of Vijay West UG Mine, SECL

### **(3) Project Report (PR)**

- (i) PR for Makri/ Borka U/G Mines,NCL in MDO Mode
- (ii) Project Report of Bhowra North U/G, BCCL. - Under progress

## D. **Unscheduled Jobs**

- (i) Test results on PMP of core samples at Rajnagar OC, Hasdeo Area, SECL.
- (ii) Test results on PMP of core samples at Nandira UG, MCL.
- (iii) Test results on PMP of core samples at Jayant OCP & Khadia OCP, NCL.
- (iv) Test results on PMP of coal samples of B.H. No. CMCSA-15 of Central Salanpur, Raniganj Coalfield for S & T project.
- (v) Test results on PMP of coal samples of B.H. No. SJSD11 of South Damuda & BH No.-MMW- 22, Mahal West Block, Jharia Coalfield for S & T Project.
- (vi) Testing of rock samples for Dipka Expansion Project, Dipka Area.
- (vii) PMP testing of rock samples of Block B and Jhingurdah Project, NCL.
- (viii) PMP testing of rock samples of Nawapara UG Mine, Bhatgaon Area, SECL
- (ix) Test results on PMP of core samples at Amlohri Project & Dudhichua Project, NCL
- (X) Test results on PMP of core samples at Sharada OCM, SECL
- (XI) Test results on PMP of core samples at Balkudra Block, CCL.

## E. **R&D and S&T Work**

### **R&D**

- (a) Development of Virtual Mine simulator Lab of UG Mine (IIT-ISM)/CMPDIL.

### **S&T**

- (a) Design & stability of pillar/arryas of pillar method for different mining method of Coal Mining working. (CIMFR)/IIT(ISM)/CMPDIL

## **14. ENVIRONMENTAL SERVICES**

### **14.1 EIA / EMPs**

#### **CIL PROJECTS**

During the year 2023-24, Environment Department prepared a total of 29 nos. of Form-1 (including Form III, IV & VI) and 25 nos. of Draft EMPs/Addendum EMPs. Grand total of 54 nos. reports were prepared.

### **14.2 Outside Projects**

During the year 2023-24, Environment Department prepared:

- Conceptual Report of Restoration for Mining Affected Land in the State of Meghalaya.
- Final Soil Moisture Conservation (SMC) Report for Naini Coal Mine, M/s SCCL.
- Final Report on Level-1 Aquifer and Soil Moisture Conservation (SMC) study for Radhikapur West & Radhikapur East Coal Mine, M/s Vedanta Enterprises Ltd.

- Final Study Report of Carbon Footprint and Roadmap for Carbon Neutrality, M/s SCCL.

## 14.3 Environmental Monitoring of Air, Water, and Noise

The Ministry of Environment, Forests & Climatic Change (MoEF&CC) grants Environmental Clearance (EC) to mining projects on the condition that Routine Environmental Monitoring (REM) is conducted. This monitoring is essential to verify the effectiveness of the pollution control measures implemented at the project sites and to ensure adherence to the stipulated EC conditions during the operational phase of the mines.

During the financial year 2023-24, environmental monitoring of 299 projects/clusters/ establishments of CIL (ECL-16, BCCL-17, CCL-72, WCL-84, SECL-69, NCL-13 and MCL-28) were carried out through eight environmental laboratories located at Asansol, Dhanbad, Nagpur, Bilaspur, Bhubaneswar, Hasdeo, Jayant, and Ranchi.

Total Samples Collected & Analyzed during the financial year 2023-24 : Air :1,39,005 Nos, Noise: 23,313Nos +312 Nos(Day & Night + Day Only ) & Water :21,023 Nos.

The total revenue earned from Environmental Services during FY 2023-24 is Rs.315.95 Crores (provisional) excluding GST.



Sample Analysis: A View of Environment Lab ,CMPDIL(HQ),Ranchi



## 14.4 Accreditation to CMPDIL as EIA Consulting Organisation

CMPDIL is accredited as an EIA Accredited Consultant Organization (ACO) by the Quality Council of India (A ministry of Environment & Forest's designated Agency) for sectors Mining of Minerals including the Opencast/Underground mining sector, Thermal power and Coal Washeries sector, Offshore and Onshore Oil and Gas exploration , development and production for EIAs of Coal Bed Methane. CMPDIL is the largest Accredited Consultant Organization (ACO) in India for preparation of EIA & EMP and having more than 80 no. of approved experts to its credit.

## 14.5 Accreditation of CMPDIL Environmental Laboratory

The Environmental Laboratory at CMPDIL (HQ) , Ranchi is accredited by the National Accreditation Board for Testing & Calibration Laboratories (NABL) in accordance with the ISO/IEC 17025:2017 standards. This accreditation remains in effect until 15<sup>th</sup> December 2024. Additionally, the laboratory is recognized by the Central Pollution Control Board (CPCB), Delhi, under the Environment (Protection) Act, 1986, with recognition also valid through 15<sup>th</sup> December 2024. The lab has further achieved accreditation for its Occupational Health and Safety Management System (OHSMS) as per IS/ISO 45001:2018, which is valid until 10<sup>th</sup> July 2025.

Similarly, the Environment Laboratories of RI-I,Asansol, RI-II , Dhanbad, RI-IV,Nagpur, RI-V : Bilaspur & Hasdeo, and RI-VII ,Bhubaneswar also hold NABL accreditation under the ISO/IEC 17025:2017 standards.

## 14.6 ETP/STP/AMD(IWSS) Scheme for Coal Projects

During the financial year, the following Sewage Treatment Plant(STP)/Effluent Treatment Plant (ETP) related works were undertaken:-

- Scheme for Relocation of 30 MLD ETP , Dudhichua OCP, Singrauli,NCL.
- Scheme for Upgradation & Modification of 10.5 MLD & 4.0 MLD ETPs of Nigahi OCP, Singrauli, NCL
- Scheme for Relocation of 7.2 MLD ETP , Jhingurdah OCP, Singrauli,NCL.
- Scheme for 65 KLD STP , Nehru Shatabi Nagar,Bilaspur,SECL.
- Also, tender document (technical part) for 1(one) projects i.e., Sewer Network & 1.4 MLD STP ,Basundhara Colony,MCL was also prepared & submitted .
- Furthermore, Design & Drawings Scrutiny of successful bidders of 4 Nos.(Four) Projects i.e., 70 KLD ETP,NSC Hospital,NCL , Modification of ETP,Bina OCP ,NCL, Modification of STP,Bina OCP ,NCL and Sewer Network & 1.4 MLD STP , Basundhara Colony,MCL was carried out.

## 14.7 Appraisal of Project Reports for Coal Mining Projects

05 nos. project reports for coal mining projects have been appraised by Environment division in the year.

## 14.8 Sustainable Development Cell for assisting MoC

CMPDIL under SDC jobs as directed by MoC has prepared the following reports and submitted:

- Status of Environmental Sustainability in Coal Mines in 2021-22 under SDC for MoC has been prepared & submitted by CMPDIL.
- Greening Initiatives in Coal and Lignite PSUs under SDC for MoC has been prepared & submitted by CMPDIL.

## 14.9 Special Studies

- Soil Moisture Conservation (SMC) Study for Siarmal OC, MCL & Chhal OC Project, SECL.
- Final Mine Closure Plan of Ledo Colliery ,NEC & Baragolai Colliery,NEC.
- Biodiversity assessment of reclaimed OB dumps site of Ghughus OC Mines, Wani Area,WCL & Dhoptala OC Mines,Chandrapur Area,WCL.
- Draft report on Carrying Capacity of Riverine Ecosystem for Bhatadi OCP,WCL
- Draft report on Pollution Reduction Study for Seven Clusters of BCCL.
- Continuous monitoring of Ecology of Ananta OCP,MCL in association with IIT-ISM, Dhanbad.

## 14.10 S&T/R&D Studies

The following S&T projects are under implementation:

- Assessing the Abiotic and Biotic Factors in Pit Lakes for Sustainable Management of Water and Environment
- Predication of Particulate Matter and Gaseous Pollutant Concentration through ANN, PNN and CART models and comparison with CALPUFF and AERMOD in Singrauli Coal Mines.

## 14.11 Capacity Building Training

Environment Division, CMPDIL had organized the following capacity building training during the year:-

- Training on Advanced Techniques in Microbiology Methods for 05 nos. executives of department ( including HQ and RIs) at Environment Protection Training & Research Institute (EPTRI) ,Hyderabad.
- Training on Advanced Instruments for 02 nos. staff of department at Environment Protection Training & Research Institute (EPTRI) ,Hyderabad.
- Training on Hydrological Modelling on Impact Assessment Related to Mining Activieis for 15 nos. executives of department ( including HQ and RIs) at National Institute of Hydrology(NIH),Roorke.
- Training on Wildlife Conservation for 01 nos. executive at Wildlife Institute of India (WII), Dehradun.





### 14.12 Environment Related Programs

#### A) Celebration of World Environment Day

World Environment Day 2023 was commemorated on 5<sup>th</sup> June 2023 at Headquarter and all Regional Institutes (RIs) of CMPDIL. Leading up to this global observance, and in alignment with Mission LiFE, CMPDIL hosted a series of awareness programs starting from 18<sup>th</sup> May 2023. These programs were organised to raise public awareness on various environmental concerns, including water conservation, reducing food waste, e-waste management, and the curtailment of single-use plastics. A diverse array of campaigns and competitive events were organized, such as the 'Know Your Tree' campaign, slogan and poster-making contests, quizzes, cyclothon, seminars, and essay competitions across Headquarter and all RIs. These initiatives aimed to foster a culture of sustainability and encourage proactive participation in counteracting the detrimental impacts of climate change.



## B) Vriksharopan Abhiyan

CMPDIL planted 478 saplings across 20 locations of which 93 saplings were planted within office cum residential complex and balance 385 saplings were planted in villages, schools and other institutions. Additional 305 saplings have also been distributed among the local communities.



## C) Workshop on "Environmental issues in CIL"

CMPDIL organized one day workshop on "Environmental issues in CIL" at CMPDIL (HQ), Ranchi on 11.08.2023 to provide a platform for exchange of ideas and adoption of best practices to address different problems related to Environment issues which was attended by General Managers (Environment) of CIL and its subsidiary companies.



## 15.0 INFORMATION & COMMUNICATION TECHNOLOGY.

In addition to providing in-house support, ICT Division of CMPDIL has been extending consultancy services to CIL and its Subsidiaries. Some of the major jobs done during Financial Year 2023-24 have been outlined below.

### 15.1 Centralized software developed and maintained by ICT Division CMPDIL for entire CIL:

- a. Portal for Contract Labour Information Portal (CLIP).
- b. Executive Information System (EIS).
- c. On-Line Human Resource Management System (HRMS) including PRIDE/PAR.
- d. Vigilance Clearance System/Vigilance Monitoring System.
- e. Annual Property Return system for all executives.
- f. Bank Card Rate System – invites interest rate quotation from banks for placement of companies' FDs.
- g. Underground and Opencast Mine Capacity Assessment.
- h. Online Coal Block Information System.
- i. Mine Data Management System Portal (MDMS) for projects being monitored by CIL. This includes Environmental Clearance (EC), Forest Clearance (FC), Land Acquisition, Rehabilitation & Resettlement (R&R) etc.
- j. Web portal integrated with MDMS which is used for monitoring of environmental status and EC-FC compliance related data (environmental status like ambient air, Noise, Drinking water, Surface water etc.)
- k. Web module integrated with MDMS which is used to monitor the Status of 1 BT Plan at CIL level.
- l. Sustainable Development Cell (SDC) under MDMS portal for creation of SDC schemes with respect to Air Quality Management, Mine Tourism, Renewable Energy, Restoration of ecology and biodiversity and implementation of best practices in Coal sector.
- m. A clone for PARIVESH portal on EC/FC vetting with respect to the forms 1,2,3,4,5 and EIA/EMP for vetting by the peers (Regional Institutes of CMPDIL), CIL & respective subsidiaries of the projects.
- n. A dashboard, National Coal Portal for MOC.
- o. A CSR portal for CIL for UPSC prelims qualified applicants has been generated.
- p. A portal for intimating / sanction for movable/immovable property for Vigilance Dept. of CIL.

### 15.2 ERP with its 6 modules namely HCM, FICO, PM, PS, MM and SD has been implemented in CMPDIL. Primary MPLS connectivity with 100 Mbps bandwidth at HQ, DC & DR and 40 Mbps bandwidth at RIs has been established by RailTel Corporation. Secondary MPLS connectivity with 100 Mbps bandwidth at HQ and 40 Mbps bandwidth at RIs has been established by BSNL.



- 15.3 ICT Division has been doing the maintenance of Local Area Network with fibre optic backbone. All RIs have been connected with CMPDIL (HQ) through MPLS VPN Circuit. CMPDI is having 1 Gbps dedicated Internet Leased Line through BSNL and 1 Gbps Secondary ILL through RailTel.
- 15.4 A portal for uploading of invoices from CMPDIL HQ and RIs which facilitates CIL subsidiaries to download the invoices and quickly process them.
- 15.5 For real time monitoring of tasks / action points, a CMD CMPDIL dashboard has been developed.
- 15.6 Online Quarter Allotment portal for CMPDIL has been developed and is ready for implementation.
- 15.7 Colony Complaint Management System (CCMS).

## 16.0 INFORMATION MANAGEMENT SYSTEM

The important activities / Jobs carried out during the year 2023-24 are as follows:

- 16.1 Publication of quarterly magazines "Minetech" and "Gondwana Bharti"  
Four issues each of the above said magazines have been published during the year 2023-24.
- 16.2 Dispatch of magazines:  
Apart from in-house distribution, approximately 10000 copies of both the magazines were dispatched during the year 2023-24 to MoC, CIL and its different subsidiaries (HQ, Area and colliery unit), different institutes and other known organizations.
- 16.3 Publication of Book  
Publication of following books have been done during 2023-24:
  - 1. A book titled "Greening Initiatives in Coal & Lignite PSUs".
  - 2. E-Book of Compendium of CVC/CIL/MOC/DoPT/CMPDI Circulars & Guidelines published on the occasion of vigilance Awareness week 2023.
- 16.4 Sale of Book / Minetech  
Sale of technical books & our in-house journal 'Minetech' in different subsidiaries of CIL and outside parties carried out as and when required by them.
- 16.5 Special Achievements
  - 1. Two special issues of our in-house technical journal Minetech i.e. one on "**G20 Special edition**" and second one on Special issue on "**Open Cast Mining**" has been published.
    - a. The G20 Special edition has been unveiled during G20, 3rd Energy Transitions Working Group Meeting held at Mumbai Maharashtra during 15<sup>th</sup>-17<sup>th</sup> May 2023.
  - 2. The published "Greening Initiatives in Coal & Lignite PSUs" book has been submitted to Ministry of Coal through Environment Department and same has been inaugurated by Secretary Coal, MoC Shri Amrit Lal Meena along with other officials of MoC on March 11<sup>th</sup> 2024.



**17 VIGILANCE**

**17.1 PREVENTIVE VIGILANCE**

Type	Year 2023-24 (1 <sup>st</sup> April'23 to 31 <sup>st</sup> March'24)
Surprise Checks	22
File scrutiny	12
Intensive Examination (ITE Cases)	03
Scrutiny of Property Returns of Executives	170
Audit reports examined	19
Trainings	36

**a) System Improvement Measures**

During the course of investigation of complaints and while undertaking Surprise Checks by Vigilance Department, on the basis of irregularities detected in the prevailing system, preventive measures are recommended for System Improvement.

Following are some of the System Improvement measures recommended during the Financial Year 2023-24 to reduce the risk of corruptions:

1. SIM in the work of 3-D seismic survey for exploration in Rajgaon block, Rajmahal Coalfields.
2. SIM regarding preparation of SOP for departmental selection in CMPDIL.
3. SIM/Advisory on discontinuation of taking advance in personal account for official expenditure.
4. SIM/Advisory on compliance of CMPF contribution related with DGR security personnel.
5. SIM/Advisory on Additional Performance Security Deposit (APSD) clause.
6. SIM/Advisory related to procurement of Goods in GeM portal.
7. SIM/Advisory on inspection of materials received against Purchase/Supply/contract order.
8. SIM/Advisory on preparation of SOP duly specifying the timeline for various activities from estimate preparation to award of contract.
9. SIM/Advisory on shifting of auction process for disposal of scrap on GeM portal.

## 17.2 PARTICIPATIVE VIGILANCE

### a. Observance of Vigilance Awareness Week-2023

In compliance with the directives of Central Vigilance Commission, New Delhi, **Vigilance Awareness Campaign -2023** was observed with much fervor and enthusiasm in all the regional institute and Headquarters of CMPDIL from **16.08.2023 to 31.10.2023**. Various events like display of banners, outreach activities such as Nukkad Nataks, Awareness Gram Sabha, programs in schools and colleges started earlier than the usual during the three-month long awareness campaign. A major thrust was given to conduct workshop for capacity building on various topics like Procurement, Ethics and Governance, Cyber Hygiene and Security and Role of IO/PO in disciplinary proceedings.

### ACTIVITIES HELD IN CMPDIL (HQ) DURING VAW-2023

SI. NO.	Name of Activity	Type of activity	Place	Date
1	Integrity pledge by all employees of HQ and RI-3	Inhouse	HQ	30.10.2023
2	Speech competition for Executives	Inhouse	HQ	30.10.2023
3	Speech competition for Non-Executives	Inhouse	HQ	31.10.2023
4	Lecture on Ethics and Governance by Dr. Praveen Kumari	Capacity Building	HQ	31.10.2023
5	Quiz Competition of Executives and Non-Executives	Inhouse	HQ	01.11.2023
6	Drawing Competition for wards of employees of HQ and RI-3	Inhouse	HQ	01.11.2023
7	Debate competition for students of different schools	Outreach	HQ	02.11.2023
8	Poster making Competition for students of different schools	Outreach	HQ	02.11.2023
9	Lecture on Ethics and Governance by Dr. Amit Mukherjee from Tata Hospital Jamshedpur.	Capacity Building	HQ	02.11.2023 to 03.11.2023
10	Walkathan of students of different schools and employees of CMPDIL		CMPDIL (HQ)	04.11.2023
11	Nukkad Natak (Street play)	Awareness on PIDPI	Ranchi College & Ranchi Railway Station	04.11.2023
12	Gram Sabha in Thakurgaon	Awareness on PIDPI	Thakurgaon village	05.11.2023
13	Awareness through Jingles in FM radio	Awareness on PIDPI	FM radio	30.10.2023 to 05.11.2023



**INTEGRITY PLEDGE TAKING CEREMONY**



**DEBATE COMPETITION  
(OUTREACH PROGRAM)**



**SPEECH COMPETITION FOR EMPLOYEES  
(IN-HOUSE PROGRAM)**



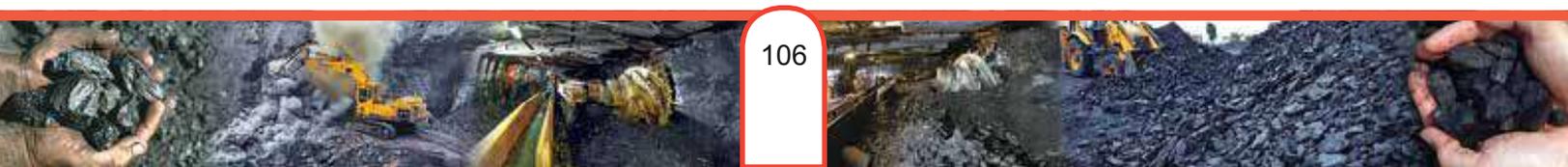
**ESSAY WRITING COMPETITION  
(INHOUSE PROGRAM)**



**DRAWING COMPETITION FOR WARDS OF  
EMPLOYEES (IN-HOUSE PROGRAM)**



**POSTER MAKING COMPETITION  
(OUTREACH PROGRAM)**





**WALKATHON (OUTREACH PROGRAM)**



**VIGILANCE AWARENESS PROGRAM  
IN BIRSA SCHOOL (OUTREACH PROGRAM)**



**NUKKAD NATAK (OUTREACH PROGRAM)**



**VIGILANCE AWARENESS PROGRAM IN  
GONDWANA PUBLIC SCHOOL  
(OUTREACH PROGRAM)**



**GRAM SABHA (OUTREACH PROGRAM)**

## 18.0 GEOMATICS

Geomatics Division provides services in the field of Remote Sensing and Surveying. The major work includes Land Reclamation Monitoring, OB measurement, Vegetation Cover Mapping, Land Use /Cover Mapping, Settlement Mapping, Coal Mine Fire Mapping, DGPS survey, Topographical Survey, Underground Correlation Survey, Drone based Surveys for various applications etc.



## 18.1 Remote Sensing Cell

### ■ Land Reclamation Monitoring

CMPDIL has been carrying Land Reclamation Monitoring of CIL mines on a regular basis based on high resolution satellite data. In the FY 2023-24, Land Reclamation Monitoring of total 121 projects comprising of 76 Opencast Projects producing more than 5 mcm (Coal+OB) category and 45 mines/ Clusters producing less than 5 mcm (Coal+OB) category under different subsidiaries of CIL has been completed

### ■ Vegetation Cover mapping

Vegetation Cover Mapping of CIL Coalfields based on high resolution satellite data is being done regularly for assessment of impact of mining on land use/ vegetation cover in the coalfield region. During the FY 2023-24, Vegetation cover mapping of seven coalfields viz Umrer and Pench-Kanhan-Tawa (WCL), Ib-valley Coalfield (MCL), Mand Raigarh and Sohagpur Coalfield (SECL), Raniganj and Rajmahal Coalfield (ECL) have been completed.

### ■ Land Use / Cover Mapping of Core & Buffer Zones for EMPs

Land Use / Cover Mapping of Core & Buffer Zone of 21 projects under different subsidiaries of CIL based on satellite data has been completed during 2023-24.

### ■ DSS Analysis

DSS analysis work which is important considering Coal block auctioning is also being carried out for coal blocks on As and When required basis. Through DSS analysis, the Environmental Status of the blocks with respect to their proximity to Wild Life Corridors, Sanctuaries, Eco-Sensitive Zones, etc. is assessed.

### ■ PM Gati Shakti Project (National Master Plan)

CMPDIL is coordinating and facilitating development of MoC page on PM Gati Shakti - National Master Plan portal with Bhaskaracharya National Institute of Space Application & Geo Informatics, Gandhinagar (BISAG-N) for Ministry of Coal. CMPDIL in coordination with BISAG-N is also involved with development of no. of DPR tools on PMGS-NMP Portal which can be used for various analytical purposes including Mine Planning and Mine Closure Planning.

Apart from the above, CMPDIL is also using PMGS-NMP Portal for analysis upcoming and expansion projects and Project wise report(s) for 10 Projects of different subsidiaries have been prepared.

Further, a comprehensive Information Document titled PM Gati Shakti – National Master Plan for Coal Sector was prepared containing details and guidelines for users. The document was released by Hon'ble Minister of Coal, Shri Pralhad Joshi at New Delhi on 13.03.2024.

### ■ Coal Mine Surveillance and Management System

CMPDIL provided technical support to BISAG-N is ensuring smooth functioning and keeping the site of Coal Mine Surveillance and Management System along with the associated Mobile App., Khanan Prahari. Recently the CMSMS web Portal and the associated Mobile App "Khanan Prahari has been updated with new Dashboard and features to make it more informative and user friendly.

### ■ Fire Mapping at Chirimiri OCM, SECL

CMPDIL has been entrusted to locate and identify fire spots at Chirimiri OCM through Satellite Thermal Imagery on

annual basis for 5 years. The report based on Thermal Infrared Imagery of November 2023 has already been prepared and submitted.

## ■ **Settlement Mapping at Subhadra Area, MCL**

CMPDIL has carried out High Resolution Satellite Data based Settlement Mapping for identification of Structures in 9 villages i.e. Pirakhaman, Kankarei, Chhotabereni, Raijharan, Kaunsidhipa, Balichandrapur, Baghuabola and Kumunda as per Notification of Subhadra OCP, Subhadra Area, MCL. Reports has been submitted to MCL.

## ■ **Land Use / Cover Mapping for Tata Steel Ltd.**

In the year 2023-24, CMPDI has carried out Land Use / Cover Mapping of Core & Buffer Zones of West Bokaro Colliery for M/s Tata Steel Ltd. This work has already been completed and the related maps and reports are submitted to M/s Tata Steel.

## ■ **Drone /UAV based Survey**

CMPDIL has finished the work of identified 11 abandoned mines of CCL as per directive of Niti Aayog and the acquired data has been submitted to CCL for further needful.

Drone Survey for auction blocks was also taken up in phases for Ministry of Coal.

## ■ **Study of Canopy Density for CCL Projects**

In the year 2023-24, CMPDIL carried out the study of Canopy density in ACA of 8 Projects of CCL viz. Giridih OCP, Dakra OCP, Kathara OCP, Giddi A OCP, Kargali OCP, Bokaro OCP, Rajrappa OCP & Topa OCP.

## 18.2 Survey Department

### ■ **Drones Applications**

CMPDIL has fully operational Drone based capability for Topographical Mapping, Coal Mine Fire Mapping, Vegetation Cover Mapping, Settlement Mapping, Plantation Height Assessment and other activities related to mining.

Some major projects executed during FY 2023-24 are as follows:

- Survey for Soil Moisture Conservation Studies - 2 Projects (Chhal & Barod) of SECL and Radhikapur (West) in Talcher CF.
- Survey of reclaimed areas of Rajrappa OCP
- Survey for Infrastructure mapping of Gare IV/2 & 3
- Survey of Ramnagar Block of SAIL and Kalyaneshwari Block of BCCL (21 sq km)
- Drone Survey for Surveying old OB dumps of Urimari OCP falling within project area of North Urimari OCP (7.50/10.0 MTY) for enhancing present production capacity of 4.50 MTY to 7.50 MTY, Barka Sayal Area, CCL (Feb 24)
- Real time aerial footage and video of the project area of Pundi OCP, CCL (Feb 24)
- UAV based survey of Rajrappa proposed washery for real time footage
- Drone Survey of the area about 818 Ha, B&K Area, CCL (Dec 24)
- UAV based survey of Dahibari coal mine, BCCL for volume estimation.
- UAV based survey of Sendur Coal Block, Chattisgarh

## 18.3 Gyroscopic Survey

Geomatics Division has successfully conducted Gyroscopic Survey for Tunnel Alignment using GYROMAT 3000 in Sivoke-Rangpo Rail Link Project, West Bengal. (SSNR and ITD Cementation)

## 18.4 OBR/ OB+Coal measurement

OBR Measurement of all OC mines both outsourced and departmental producing more than 1 MTY and the annual measurement of OC mines producing less than 1 MTY (only hired patches) has been completed and reports have also been submitted.

OGL/ excavation measurement jobs done in Talaipalli Coal Mining Projects of NTPC.

## 18.5 DGPS Survey Jobs:

### Within CIL

DGPS Survey of / for

- Forest Land patches of 28.22 Ha, 13.11 Ha & 101.87 Ha of Piparwar OCP, CCL
- Five sites of proposed Dhori Washery
- Forest land of 535.78 Ha of 100 Ha land proposed for Plantation in Eastern Bokaro Coalfields 98 Ha CA land of Konar Washery
- CA land (75.62 Ha) against 37.81 Ha GM JJ land of Piparwar UG Phase I
- DGPS, KML & Land Use plan of forest land of 535.78 Ha of Rohini Karkatta OCP, NK Area, CCL
- Cadastral for preparation of KML plan within the PR Boundary of Religera opencast (2 MTY) Project, Argada Area, CCL
- Acquired Land of NEC for PM-Gatishakti Portal (Draft report sent)
- Forest Land (135.02 Ha) of Jharkhand Laiyo OCP, CCL
- 6 mines of ECL and Geo-referencing of 12 plans
- Accredited Compensatory Afforestation of 8 projects of CCL (Giridih OCP, Kargali OCP, Topa OCP, Kathara OCP, Rajrappa OCP, Giddi A OCP, Dakra OCP, Bokaro OCP)
- Geo-referencing, Digitization & Boundary demarcation of Jayant & Dudhichua OCPs, NCL
- 11 BH pts & 15 Boundary pts of NMET funded South of Damuda Block, Jharia Coalfield
- Preparation of Project Feasibility Report of Jharia CBM Block-II (comprising of West Mahuda Block, Bhurungia, Kalyanpur, Kunji Nutandih Sub-Block and Murlidih Sub-Block) (CBM Department job)

### Outside CIL

- Preparation of boundary plan superimposed on cadastral map for compliance under Section 9 of CBA (A&D) Act of Brahmdiha Coal Mine of M/s APMDC Ltd.
- Preparation of DGPS plan and demarcation of boundary at ground at intervals of 50 m at Basantpur Coal Block of M/s Gangaramchak Mining Private Limited.
- DGPS survey for finalization of block boundary 6 Coal blocks (Sherband, North Dhadhu (Eastern part), North Dhadhu (Western part), North Dhadhu (Western part), Pathora East, Pathora West, Meenakshi West) successfully auctioned under 7<sup>th</sup> round of Commercial Auction recently
- Conducting DGPS Survey of 1245 Ha Area covering Koelang, Talaswar, Maldih, NapKhurd, Barwania, Lurunga, Chano and Paseria village for the certification of mining lease boundaries of Rohne Coal Block of M/s NMDC



- DGPS survey for finalization of block boundary of Rabodih Coal OCP Coal Block of M/s Twenty First Century Mining Private Limited with the assessment of overlapped area of the Block with the CBA acquired land of CCL
- Preparation of DGPS plan and demarcation of Block boundary at 50 m intervals on ground of Tara (East) & Tara (West) Coal Block/mine of M/s WBPDCCL
- Georeferencing of Cadastral maps within the block boundary of Kathautia Opencast Coal Mine and boundary demarcation of Kathautia Opencast Coal Mine.

## 19.0 MINING ELECTRONICS

Mining Electronics Division of CMPDIL renders services in preparing Feasibility Reports, Detailed Design Reports, Preparation of Tech. Spec., BOQ, and Budgetary Cost & Eligibility Criteria for Operator Independence Truck Dispatch System (OITDS) and Tender Documents for establishing communication network, Telemonitoring of Environmental Parameters for U/G and O/C mines, Audio Visual Multimedia System for Museum and smart classroom. It also renders valuable services to subsidiary in repairing of Imported/Indigenous HEMM Electronic control cards for Shovel, Dumpers, and Draglines etc. The department has also undertaken different R&D/S&T Projects for Open Cast and Underground Mines related to productivity and safety of mines. The following jobs were completed/operational during the year.

### 19.1 R&D/S&T Projects

- 1) MoC S&T Project – “On-line coal dust suppression system for Open Cast Mine”- Ashoka opencast mine, CCL.- **Completion Report submitted. Copy right software obtained.**

- 2) MoC S&T Project – “Indigenous development of Early Warning Radar System for Predicting Failure/Slope Instabilities in O/C Mines”- **Completion report submitted.**
- 3) CIL R&D Project- “Indigenous development of Through the Earth (TTE) two-way Communication system for Underground mines”.- **Completion Report submitted. Applied for Patent.**
- 4) Indigenous Development of Monolithic Perovskite Module Manufacturing by Printing. – **Device production and Stability test completed.**
- 5) Real-Time Energy Efficient Cyber-Physical Intelligent system for mine slope health Monitoring. – **Field Trial of MEMS sensors going on at Sonepur Bazari, ECL.**
- 6) Setting up a 5G Use Case Test lab in CMPDIL for Coal Industry jointly executed by TCIL, CMPDIL & IIIT, Ranchi. - **5G CoE test Lab (Equipment) Tender floated on GeM and 5G CoE Lab Infrastructure (civil/interior) Tender floated on E-Procurement Portal.**
- 7) 5G Captive Non-public Network (CNPN) for Integrated Voice, Video & Data Communication in Opencast Coal Mines” under CIL R&D grant at Amlohri OC mines, NCL jointly executed by CMPDI & CDAC, Thiruvananthapuram. - **Preparation of specifications for 5G equipment and software going on.**

### 19.2 P&D/NIT/other jobs

- 1) Chapters on Electronics & Telecommunication for **24 Nos.** of UG and OC mines for inclusion in Project Reports of different subsidiaries of CIL and outside agencies have been prepared.

- 2) Audio Visual Multimedia System for CMPDIL Earth Science Museum. - **Work completed. Museum in operation.**
- 3) SAP enabled Biometric Attendance System. – **Face cum Palm biometric system installed successfully and operational.**
- 4) Audio Visual System for Angaar Museum on digital platform and Multimedia Smart Classroom at IICM, Ranchi- **Tender document under preparation.**
- 5) Technical Specification for CCTV system for RI-V Bilaspur office building. - **Submitted.**

## 20.0 COAL CHARACTERISATION & LABORATORY

### 20.1 OVERVIEW

Coal Characterisation Laboratory comprises of Chemical & Petrography Laboratory. The Chemical and Petrography labs are engaged in carrying out Systematic and detailed characterization of coal at exploration stage on routine basis for incorporation in Geological Report. Systematic characterization of raw & clean coal samples (washery products) is being carried out for ascertaining the clean coal properties. Systematic characterization of coal samples for CBM assessment.

The Chemical Lab is carries out tests such as proximate analysis, ultimate analysis, and gross calorific value determination. For coking coal special tests such as free swelling index, LTGK coke type and Plastometric Test are carried out. Ash fusion temperature range determination, HGI tests for non-coking coals are also done.

### 20.2 Progress of Coal Characterisation Lab for F.Y. 2023-24

DIVISION	ITEM DESCRIPTION	ANNUAL TARGET	ACHIEVEMENT	PERFORMANCE (%)
CHEMICAL LAB DIVISION	1. SAMPLE ANALYSIS (No.s)	55000	56599	102.91
	2. COAL CORE (m)	16000	17549.6	109.69
Petrography Division	1. PETROGRAPHY STUDY (No's)	955	960	100.52

### 20.3 EMPANELLEMENT OF LABS:

- As per the directives of BoD of CMPDIL, to further enhance the coal core processing capacity, the laboratory had empanelled 02 no. of private laboratories capable of analysing coal cores of 20000m for 02 years till April 24.
- Empanelment of Coal Testing Private Laboratories for Analysis of Coal Cores of Exploration Blocks from Different Coalfields” for the period of 2024-2026 is under process.
- **MoA:** MoA between CMPDIL & CSIR-CIMFR and its associate laboratories for carrying out quality evaluation of coal cores explored from different regions of India is under process

## 20.4. S&T PROJECT RELATED JOBS:

An S&T project titled “Assessment of Rare Earth Elements and other economic resources in Coal & Non-Coal strata and characterization of Acid Mine Drainage (AMD) and its pollution control from the north eastern region (NER) coalfield, India” has been completed and final report has been submitted.

## 20.5 DIVERSIFICATION:

- The laboratory is planning to equip itself with various sample preparation units capable of preparing samples of Non-Coal origin (Hard rock). Supply orders for such instruments have been placed and the same shall be installed till April 2024.
- Also, the procurement of ICP-MS (Integrated coupled plasma –Mass Spectroscopy) equipment has been initiated for complete delineation of more than 75 no. of elements in Parts per trillion (Ppt) to Parts per billion (Ppb) levels including REE and trace elements.
- Currently the lab possesses XRF (X-Ray Fluorescence) and has also procured XRD (X-Ray Diffractometer) for analysis of FREE SILICA in coal mine dust as well as determination of various mineral phases in non-coal ores.

## 20.6 OUTSIDE CONSULTANCY JOBS:

- Imported coal samples of Mineral lab services private limited amounting to Rs 19 lakhs(Approx.) were tested and results were communicated on time.
- The laboratory also analyzed samples from RDCIS SAIL and CSG& CO.
- The laboratory is in process of analyzing various samples from Running mines of ECL & CCL.

## 21.0 MATERIAL MANAGEMENT

The highlights of activities towards procurement of Goods & Services for the year 2023-24 are as under:

### 21.1 SUPPLY ORDERS:

(₹ in Crore)

	Particulars	FY 2022-23	FY 2023-24
1.	Total Procurement Value	92.41	160.89
2.	Total Value procured from MSEs	72.85	130.25
3.	Total Value procured only MSEs owned by SC/ST Entrepreneurs	1.22	0.48
4.	Total Value procured only MSEs owned by Women Entrepreneurs	2.99	1.49
5.	Percentage of procurement from MSEs	78.84%	80.95%
6.	Percentage of procurement from MSEs owned by SC/ST Entrepreneurs out of total procurement	1.33%	0.29%
7.	Percentage of procurement from MSEs owned by Women Entrepreneurs out of total procurement	3.24%	0.92%

The percentage of procurement from MSEs is well above the government of India mandated target of 25%. This target has been up-scaled to 35% for CIL and its subsidiaries from FY 2022-23 onwards by MSME as circulated vide Letter no. CIL/C2D/MSME/2022/169 dated 01.06.2022 of ED(M&C), CIL. However, deductions for procurement of Goods of certain exempted categories such as HEMM, Iron & Steel, POL, explosives etc. which are beyond capacity of MSE, have also been allowed from total procurement value for CIL and its subsidiaries for arriving at the percentage procurement figures from MSEs.

## 21.2 Status of Procurement through GeM in FY 2023-24

(₹ in Crore)

FY	Estimated Annual Procurement		Actual Procurement through GeM		% of Procurement through GeM out of Annual Potential	
	Goods	Services	Goods	Services	Goods	Services
2023-24	55.00	70.00	64.60	84.70	117.45%	121.00%

## 21.3 Procurement target for FY 2024-25:

(₹ in Crore)

Sl. No.	Particulars	Goods	Services	Total
1.	Total Targeted Procurement (GeM + Outside GeM)	56.00	60.00	116.00
2.	Targeted Procurement from MSEs (Approximately 40% of total procurement, subject to participation of MSEs in the tenders issued by CMPDIL )	22.00	24.00	46.00

## 22.0 HUMAN RESOURCE DEVELOPMENT

Training & Development is an integral part of employee's growth. Therefore in CMPDIL an attempt are being made to ensure that their holistic development continues throughout the years. The "CIL Executive Learning & Development Policy" for unlocking the potential of human capital across the Organization which will help in building critical Organizational capabilities required for achieving corporate plans is being followed at CMPDIL.

As per the policy , a training cycle in an organization would be of 4 years for each executive, commencing from 2023-24 . All executive will have to undergo mandatory training of 90 training hours in a training cycle .

Accordingly, Training Need Assessment has been done for the executives of CMPDIL to get trained in a block period of 4 years from FY 2023-24 to 2026-27.

During the year 2023-24, the total ONLINE / OFFLINE Training/Conference /Seminar/ Workshop conducted has been summarized below :-

No. of Programs	Training Days	No. of Participants	Training Man-days
206	970	1610	5049

Out of the above trainings , the details of the trainings organized under Learning & Development Policy are as follows:

No. of Programs	Training Days	No. of Participants	Training Man-days
161	598	1048	3125

Trainings are being conducted in-house at STC, IICM and also in external institutes :-

## 22.1 TRAINING AT STAFF TRAINING COLLEGE (STC)

In-house training for 1130 employees have been conducted both **ONLINE & OFFLINE** on different technical & non-technical subjects .A few of critical training imparted are as below :-

1. Minex software for (Geology)
2. TLS software.
3. Contract Mangement -procurement of goods ,work & services .
4. ISO 9001:2015 and documented arrangement of CMPDIL
5. Auto CAD software.
6. Carlson software.
7. Coal sector executives on mine closure portal.
8. VTOL fixed wing drone (aarav\_enx6mc).
9. Procurement through GeM
- 10.Maptek Vulcan– 3d Mine Planning Software
- 11.Program on GST
- 12.ABMS, ISO 37001 & 2016
- 13.Office culture, Behavioral & Communication skill for non-executives.
- 14.Awareness training program on internal auditing skill in management system-ISO 9001:2015 (QMS)
- 15.Cyber hygiene and security

## 22.2 TRAINING AT IICM

During the FY 2023-24, HRD Division nominated large number of senior and middle level executives for training at IICM as per IICM's annual calendar. Nominations are being done based on training need assessment & HRIS platform. During the year **2023-24 total 113 executives** has undergone Online/ offline trainings at IICM.

## 22.3 TRAINING IN CENTRE OF EXCELLENCE

Round the year executives has been sent to different reputed organizations /institutions for attending Training, Conference, Workshop, Conclave and Symposium etc. related to technical/ managerial skill up gradation and to be at par with the latest technical developments. This year **367 nos.** of executives and non-executives have attended ONLINE/ OFFLINE programs from different places in India.

Names of some institutes where our employees attended programs are as under:-

- NRSC HYDERABAD
- ESCI HYDERABAD
- VNIT NAGPUR
- IIT KANPUR
- ISM DHANBAD
- NPTI, BADARPUR
- IICA NEW DELHI.
- BHU VARANASI
- NIT ROURKELA
- EPTRI, HYDERABAD
- FICCI NEW DELHI
- IDT , DEHRADUN
- ASCI, HYDERABAD
- NITS, NOIDA
- IIM, LUCKNOW
- XLRI , JAMSHEDPUR
- RGNWTRI , RAIPUR.
- SATYAKIRAN SCHOOL OF NDT, NEW DELHI

## 22.4 INTERNSHIP TRAINING AT CMPDIL

Summer & winter internship / industrial training to the students of various institutions are being imparted by HRD Division at different regional institutes of CMPDIL and HQ. Total **105 numbers** of students have been imparted training at CMPDIL during 2023-24. The students have undergone Trainings / Project works for 4-6 weeks in their respective fields.

## 22.5 Apprentices Training as per Apprentice Act 1961

As per the Apprentice Act 1961 , CMPDIL has to achieve minimum 2.5% target of average manpower of CMPDIL including contractor workers (i.e **3903** as on **31<sup>st</sup> March'2023**). CMPDIL has engaged 166 apprentice's which is 4.5% of total manpower. This includes 115 Diploma Holders & **45** Degree Holders & **06** Fresher in various disciplines viz. mechanical, civil, computer science, electrical Engg, Chemical , mining etc. and are placed in different RI's & HQ of CMPDIL for FY 2023-24. The brief is given below:-

Nos of Apprentices engaged				
Engg. Graduate	Non-Engg Graduate	Diploma	Fresher	Total
41	4	115	6	166



## 23.0 MANPOWER AND WELFARE ACTIVITIES

### 23.1 Status of Manpower:

Particulars		As on March 31, 2023	As on March 31, 2024
Executive		815	788
Non-Executive	Monthly Rated	943	963
	Daily Rated	1095	1015
	Piece Rated	2	1
	Grand Total	2855	2767

### 23.2 Welfare Activities

SL. No.	Programme	Date
01	Celebration of Ambedkar Jayanti, 2023	14-Apr-2023
02	Observance of Anti-Terrorism Day	21-May-2023
03	Organisation of 10 days Summer Camp for the ward of employees of CMPDIL (HQ), Ranchi and CMPDI RI-III, Ranchi	29 <sup>th</sup> May to 07 <sup>th</sup> June, 2023
04	Celebration of Swachhta Pakhwada from 16 <sup>th</sup> to 30 <sup>th</sup> June, 2023	June, 2023
05	Organisation of Two days training programme "SAATHI (SUPERANNUATING AS THE HAPPIEST INDIVIDUAL) for upcoming retiring employees	27-July-2023
06	Enrolment Camp for the employees of CMPDIL under Two Jansuraksha Schemes of Government of India i.e. PMJJBY & PMSBY PMJJBY (PRADHAN MANTRI JEEVAN JYOTI BIMA YOJANA) & PMSBY (PRADHAN MANTRI SURAKSHA BIMA YOJANA)	July, 2023
07	Celebration of Independence day	15-Aug-2023
08	Organisation of CMD vs Directors Team Volleyball Match	15-Aug-2023
09	Celebration of Birth Anniversary of Mahatma Gandhi and Lal Bhadur Shastri on 2nd October, 2023	02-Oct-2023
10	Pledge for Single Use Plastic Ban and Zero Waste Events among the employees	02-Oct-2023
11	Organisation of walkthon under the ageis of Special Campaign 3.0 and Swachhta Hi Seva Campaign	02-Oct-2023
12	Organisation of Fit India Freedom Run	02-Oct-2023
13	Felicitation of Swachhata Veer by the Secretary (Coal), Ministry of Coal, Government of India on 03.10.2023	03-Oct-2023
14	Organisation of Run for Unity Race at CMPDIL (HQ), Ranchi	31-Oct-2023
15	Organisation of Special Campaign 3.0	
16	Celebration of Constitution Day	26-Nov-2023

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17	Celebration of Communal Harmony Week from 19 <sup>th</sup> to 25 <sup>th</sup> November, 2023	19th to 25th November, 2023
18	Celebration of Coal India Limited Foundation Day	01-Nov-2023
19	Scholarship to meritorious students of Class X & XII on foundation day who scored 90 Percent and above in Class-10 <sup>th</sup> and 12 <sup>th</sup> Board Examination.	01-Nov-2023
20	Selection Trail to Select HQ Team for INTER CIL & RI Tournaments	April 2022 to December 2022
21	Organisation of CMD-XI vs Directors-XI Team Canvas Ball Cricket Match for executives of CMPDIL (HQ), Ranchi	21-Jan-2024
22	Organisation of CMD-XI vs Directors-XI Team Canvas Ball Cricket Match for non-executives of CMPDIL (HQ), Ranchi	18-Feb-2024
23	Organisation of 03 days Inter CIL Chess Tournament 2023-24 from 29 <sup>th</sup> Feb to 02 <sup>nd</sup> March, 2024	29 <sup>th</sup> Feb to 02 <sup>nd</sup> March, 2024
24	Celebration of Republic Day with Parade at CMPDIL Ground, Ranchi	26-Jan-2024
25	Organisation of Felicitation-cum-Retirement Function for the employees who retires during the year 2023-24.	April 2023 to March 2024

### 23.3 Major Information related to Executive Establishment for the Year 2023-24

Sl. No	Annual Work Plan	Action Taken
1	Settlement of Terminal benefit (Gratuity)	38
2	Payment of Life Cover Scheme	02
3	Issue of Medical card under CPRMSE	43
4	Leave Encashment on Superannuation received	20
5	Settled	13
6	Withheld due to pending Disciplinary Proceeding	04
7	Under Process	03

### 23.4 RTI Annual Report ( 01.04.2023 April to 31.03.2024 March )

Opening balance on 31.12.23	Total No. of Applications Received	Total No. of Applications disposed off	Remaining Applications	Opening balance Appeal Application on 31.03.18	Total No. of 1st Appeal Application Received	1st Appeal Application Disposed off	Remaining Appeal application	CIC (2nd Appeal Application Received)	CIC (2nd Appeal Application disposed off)
26	281	284	23	00	04	04	00	00	00

## 23.5 Information related to CPGRAM during the year 2023-24

Sl. No	Grievance Source	Total Application Received	Application Disposed off	Balance/ under Process
1	Local/internet	32	32	0
2	Pension	0	0	0
3	PMO	0	0	0

## 23.6 Information related to VIP reference during the year 2023-24

Sl. No	Grievance Source	Total Application Received	Application Disposed off	Balance/ under Process
1	Local/internet	26	26	0

## 23.7. PF/Pension Status During the Year 2023-24

Sl. No	Total Cases received during the year	Settled	Pending CMPFO	Pending CMPDIL
1	127	75	45	7

## 23.8 Information related to Non-Executive employees during the Year 2023-24

Sl. No	Annual Work Plan	Action Taken
1	Settlement of Terminal benefit (Gratuity)	18
2	Payment of Life Cover Scheme	02
3	Issue of Medical card under CPRMSNE	78
4	Leave Encashment on Superannuation received	25
5	Settled	12
6	Withheld due to non vacation of Co. quarter	04
7	Under Process	08
8	Withheld due dispute	01

## 23.9 RAJBHASHA (2023-24)

Your company continued to implement the statutory provisions of the Official Language Act, Official Language Rules and the directives of the Ministry of Home Affairs (Official Language), Ministry of Coal, Coal India Limited and Town Official Language Implementation Committee and made multidimensional efforts to enhance the progressive use of Official Language Hindi in official work during the period under review.

Your company achieved the target of Hindi correspondence in Region "C" and was very close to achieve the target of Hindi correspondence in Region "A"& "B" fixed by the Ministry of Home Affairs, Department of Official Language, New Delhi in its Annual Programme during the year under review.

Besides, documents under Section 3 (3) of the Official Language Act, the minutes of the different meetings held at the level of C M D/Directors, the Monthly and Annual Reports of your company also continued to be prepared bilingually. The publication of "Gondwana

"Bharati", a Renowned & National Level House Magazine of your company also continued to promote the creative writing in Hindi, which was praised all over the country.

In the month of September 2023, "Raj Bhasha Mah" was organized as per the directives of Ministry of Coal. In order to promote and make Hindi popular among the employees of the company, several Hindi competitions were organized during the month. A large number of employees participated in all the competitions held during the month. Winners were awarded first prize of Rs 5000, second prize Rs 4000, third prize Rs 3000 and consolation prize Rs 800. All prize winners were also awarded certificate in their respective category. In addition, remainder participants were also awarded.

As per the Directive and Annual Programme issued by Department of Official Language, Ministry of Home Affairs, New Delhi inspection of RIs and different department of headquarters was also done.

Quarterly meetings of Official Language Implementation Committee were also organized under the Chairmanship of CMD to review quarterly progress of Official Language in different departments of your company as per the Directive and Annual Programme issued by Department of Official Language, Ministry of Home Affairs, New Delhi.

Your company were also organized two half yearly meetings of Town Official Language Implementation Committee (PSU), Ranchi (Nagar Rajbhasha Karyanwyan Samiti) under the Chairmanship of CMD to review progress of Official Language in different PSUs

### **24.0 DISCLOSURE AND INFORMATION UNDER SEXUAL HARASSMENT TO WOMEN:**

The numbers of compliant or cases of sexual harassment to women at working place in CMPDIL has been reported during the year 2023-24 under the disclosure and information under Sexual Harassment to Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 is as follows:

1. Number of sexual harassment complaints received in a year – Nil
2. Number of complaints disposed of in a year – Nil
3. Number of cases pending for more than 90 days – Nil
4. Number of awareness programs or workshops against sexual harassment conducted in a year -01 (online)
5. Nature of action taken by the employer or District Officer with respect to the case – N/A

### **25 Achievement against Physical Parameters of MoU 2023-24 between CMPDIL & CIL**

#### **25.1 Drilling (Dept. drilling only):**

As per MoU 2023-24 of CMPDIL, under the head 'Drilling (Dept. drilling only) (Lakh Meter), Sl. No. 2.0', the achievement was 4.317 lakh metres of drilling against the target of 4.1 lakh metres of drilling.

#### **25.2 Drilling (Total):**

As per MoU 2023-24 of CMPDIL, under the head 'Drilling (Total) (Lakh Meter), Sl. No. 2.1', the achievement was 8.625 lakh metres of drilling against the target of 7.5 lakh metres of drilling.

## 25.3 Procurement from GeM as per approved procurement plan:

As per MoU 2023-24 of CMPDIL, under the head 'Procurement from GeM as per approved procurement plan (%)', Sl. No. 7.0', the achievement was 119.4% against target of '100% Procurement from GeM as per approved procurement plan'.

## 25.4 Preparation and submission of geological report:

As per MoU 2023-24 of CMPDIL, under the head 'Preparation and submission of geological report (Nos.)', Sl. No. 8.0', the achievement was preparation and submission of 31 nos. of geological reports against the target of 'Preparation and submission of 31 nos. of geological reports'.

## 25.5 Preparation and submission of projects report For UG mines:

As per MoU 2023-24 of CMPDIL, under the head 'Preparation and submission of projects report for UG mines (Nos.)', Sl. No. 9.1', the achievement was preparation and submission of 11 nos. of projects report for UG mines against the target of 'Preparation and submission of 11 nos. of projects report for UG mines'.

## 25.6 Preparation and submission of projects report For OC mines:

As per MoU 2023-24 of CMPDIL, under the head 'Preparation and submission of projects report for OC mines (Nos.)', Sl. No. 9.2', the achievement was preparation and submission of 29 nos. of projects report for OC mines against the target of 'Preparation and submission of 29 nos. of projects report for OC mines'.

## 25.7 Acceptance/Rejection of Invoices of Goods & Services through TReDS portal within specified time:

As per MoU 2023-24 of CMPDIL, under the head 'Acceptance/Rejection of Invoices of Goods & Services through TReDS portal within specified time (%)', Sl. No. 10.0', the achievement was 100% against the target of 100%.

## 25.8 Acquisition of data through 2D/3D Seismic Survey (Dept.):

As per MoU 2023-24 of CMPDIL, under the head 'Acquisition of data through 2D/3D Seismic Survey (Dept.) (Line KM)', Sl. No. 12.0', the achievement was acquisition of 205 Line KM of data through 2D/3D Seismic Survey (Dept.) against the target of 'Acquisition of data through 2D/3D Seismic Survey (Dept.) for 190 Line KM'.

## 26.0 Coal India Foundation Day celebrated in CMPDIL.

CMPDIL, a Mini-Ratna Company, celebrated the Coal India Foundation Day Closing-cum Prize Distribution Ceremony with full fervor on 03<sup>rd</sup> November, 2023 at Rabindra Bhawan. The Chief Guest of the occasion, Shri Pramod Agrawal, Ex-chairman, CIL, delivered foundation Day lecture virtually. In his address, Shri Agrawal praised the role of CMPDI in ensuring energy security of the nation by submitting/preparing all kinds of reports (UG/OC / Abandoned mines), preparation of various types of documents/NIT related to FMC Projects(CHP and Silos) within time prescribed by CIL and use of drones in various mining applications etc.. He further said role of CMPDIL as PIA of all subsidiaries of CIL for various consultancy services are noteworthy.

Shri Agrawal advised, CMPDIL to foray into providing Exploration and Consultancy services in Non-Coal mineral sector and Critical Minerals.

Shri Manoj Kumar, CMD, CMPDIL in his address, highlighted major achievement of CMPDIL in the last one year and especially diversification into various fields like Base Metals exploration (Bauxite & Aluminium), development of in-house Coal e- Auction platform; PMC services for Solar Projects etc.,

Shri Kumar said, that as per the guidelines of MoC, CMPDIL determined to focus on establishment of 'Center of Excellence by December, 2025 for Research in Coal and Energy sector.

He lauded CMPDI for successful Live demonstration of various use cases of 5G technology in Almohri Coal Mines, NCL in the recently concluded Indian Mobile Congress, 2023 at New Delhi. CMPDIL is nominated by MoC as 'Centre of Excellence' for the development of 5G Communication technology for Coal Industry.

Awards in different categories were given to the employees of CMPDIL for excellent performance in their respective area of operation. On this occasion, based on drill productivity, **Gopalpur Camp, RI-VII, Bhubaneswar** got the first prize and **Orla Camp, RI-III, Ranchi** bags 2nd Prize.

Under the best drill crew category award (highest productivity), crew of RD-100-7 of Gopalpur Camp, RI-VII, Bhubaneswar and CMKR—WAIIC-06, Kumdanda Camp, RI-V, Bilaspur received first and second prize respectively.

For best performance in Report Preparation, awards were given to the team of Shri Roank Jain, Manager (Mining) and S.M. Sundaram, Sr. Manager (Excv.) of RI-IV, Nagpur for Opencast Projects Reports and Shri Sudhir Kumar, Manager (Mining), RI-I Asansol for Underground Project Reports; Shri Neeraj Kumar Singh, Manager (Environment), RI-VII, Bhubaneswar for EIA/EMP Reports Preparation. Team of Shri Ashish Agrawal, Dy. Manager (E&M), RI-V and Shri Amritanshu, Dy. Manager (E&M); and team of Shri Nishant Rishav, Dy. Manager (E&M), and Shri Rajesh Kumar, Manager (CP), CMPDIL (HQ) received awards for Infrastructural Planning. Team of Shri Vamshi Krishna Srirangam, Sr. Mgr (Geology) and Smt. Varshney, Dy, Manager (Geology) from RI-V, Bilaspur received the award for GR Preparation.

RI-VI, Singrauli for **Environment Lab services and Blasting Services**; RI-V, Bilaspur for **Environmental services (other than EIA/EMP & Lab services)** & Team of CMPDIL(HQ) and RI-III for Exploration services (Other than Drilling etc.); Shri Manish Jain, Manager (Finance) for Financial Services; RI-VII, Bhubaneswar for Planning Services (for P&D).

RI-I, Asansol got the award for maximum value of outside consultancy jobs obtained in 2022-23; GM (Environment), CMPDIL (HQ) for Maximum growth in outside consultancy jobs in 2022-23. RI-III, Ranchi received awards for **Geomatic Services**.

Awards for '**Innovation**' to Shri Rohit Singh, Sr. Mgr (Geology), Dr. Siddhartha Roy, Dy. Mgr (Mining), Shri Ananta Prasad, Manager, (Mining) and a team of Shri Saroj Kumar Lenka, Dy. Mgr (Geology) and Shri Avik Sen, Sr. Mgr (Geology)

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



Under **CSR**, RI-VII, Bhubaneswar got the award for maximum utilization of CSR Budget in 2022-23 and Regional Institute-V, Bilaspur got the award for growth in expenditure in amongst all the RIs in the FY 2022-23.

Dr Hemant Agrawal, Manager (Mining), CMPDIL (HQ), Shri Ghanshyam Gahlot, Chief Manager (Mining)/HoD(OC/BDD); Shri Apurba Das, Manager (Geology), Shri Nitin Kumar, Dr. Mgr. (E&M), RI-III. Team of Shr Ankit Rawal, Dy. Mgr. (M.M) and Shri Ambrish Choubey, Dy. Mgr. (M.M); Team of Shri Debasis Bandyopadhyay, Sr.Mgr (Geology) and Dr., Ram Babu Singh, Mgr (Geology); Team of P.Sandep Naidu, Sr. Mgr (E&M) and Shri Utpal Kumar Sarkar, Mgr (E&M); Civil Department, CMPDIL(HQ); DR. RP Singh, Sr. Mgr (Geology); Shri Saurabh Singh, Sr. Mgr (Geology), Shri Arijit Saha, Sr Mgr (Geology), Shri Abhishiek Mukhopadhyay, Mgr (Geology) Shri Vikrant Trivedi, Manager (Personal) and Shri Sanjay Khandelwal, A.M(System/P&A); Shri Dr. Om Prakash, Dy.CMP, CMPDIL (HQ) got '**Special Achievement**' awards.

Additionally, Shri Abhaya Nand Jee Yadav, Dy. Manager (E&M), RI-V; Shri Apurba Paul, Dy. Manager (Geology), RI-II; Shri Pritiranjan Singh, Dy. Manager (Mining), RI-VII; Smt. Arpita De, Dy. Manager (Geology), RI-IV; bags '**Young Executive**' awards.

Moreover, Shri Nehil Ganesh Dagor, Cat-V, Vehicle section; Shri Sanjay Kumar Sinha, OS-Grd-A, CMD; Shri Suresh Chandra Singh, Grade-D, D(T/RD&T); Shri Sunrendra Singh, Transport Supervisor; Smt Rimpi Saikia, Cat-I; Shri B.N. Dandge, Head Surveyor(c); Shri Raj Kumar Newar, Cat-II and Shri Jenet Sonam Lng, Jr. Scientific Assistant, CMP Division received awards in their respective field of services in Non-Executives category.

Shri Manwendra Kumar, GM (Mining) PAD Division; Shri Subhash Biswas, GM(E&M); Shri B.A Reddy, GM(ICT); Shri Satya Prakash Narain, GM(MM); Shri Ashok Prasad, GM(Excav), OC Division; Shri Prabhat Kumar, Chief Manager (MM),HoD (Ep&CA); Shri Murari Prasad, Chief Manager (E&M), E&M Dept.; Shri Tushar Verma, Chief Manager (Mining), PAD Division; Shri Saradindu Mohanta, Chief Manager (Mining), RI-II, Dhanbad.; Shri Prakash Chandra Jha, Chief Manager (Environment), RI-III and Shri H.K.Gour Chief Manager (Mining), RI-V received "Life Time Achievement Award"

In Sports Category, Shri Chandra Shekhar Sable, Dy. Mgr.(Geology), RI-VI, Singrauli received the award

On this occasion, Shri Shankar Nagachari, Director (T/CRD); Shri Ajay Kumar, Director (P&D); Shri Satish Jha, Director (T/ES); Shri Achyut Ghatak (T/RD&T); Shri Sumeet Kumar Sinha, CVO, CMPDIL; All Regional Directors; GMs/HoDs, members of JCC, representatives of CMOAI were also present. The celebration started with lighting of lamp followed by Corporate Song of Coal India Limited







## 27.0 Activities of Forum of Women in Public Sector (WIPS) CMPDIL in 2023-24.

The office bearers and Executive Members of the “Functional Management Committee” of WIPS, CMPDIL Chapter (HQ & RI-III) are as follows:-

1. Ms. Shilpi Swaroop, Dy. CMO: Coordinator
2. Ms. Abha Prasad, General Manager (CP): General Secretary
3. Ms. Swapnali Basu, Chief Manager (Finance): Treasurer
4. Ms. Priyanka Bhatta, Manager (Geology): Alternate Coordinator
5. Ms. Charu Oberoi, Asst. Manager (CP): Jt. Treasurer

The activities during the F.Y. 01.04.2023 to 31.03.2024 are as follows :-

**27.1 Forum of Women in Public Sector (WIPS), CMPDIL on 13.04.2023** organised an interactive Session on 'Menstrual Hygiene' for the female students of Birsa School, Kanke Road, Ranchi. In this session, Dr. Nirmla Singh, Senior Gynaecologist, Ranchi explained about the importance and necessity of Menstrual Hygiene and queries raised in the session were addressed. On this occasion, anti-worm medicines, iron tablets, and sanitary napkins were distributed to the female students. Dr. Shilpi Swaroop, Dy. Chief Medical Officer and Coordinator for WIPS; Smt. Swapnali Basu, HoD (IAD) and Treasurer, WIPS, Amita Mehta, Anamika, and Amit were present.





**27.2** WIPS organized a program on Financial planning and management on **25<sup>th</sup> April 2023** for all the female employees of CMPDIL at Koyal Hall, STC. The occasion was graced by renowned Pof (Dr) Raman Ballabh, SMART Trainer of Security Exchange Board of India, Resource Person at CDSL IPF & Indian Institute of Corporate Affairs, ICAI, NISM, Corporate Trainer, Advisor NAAC & NBA.



**27.3** Medical Camp for screening of Cervical Cancer in females organized at dispensary CMPDIL(HQ) on 12<sup>th</sup> June 2023 and 7<sup>th</sup> December 2023 (sponsored by Ranchi Cancer Hospital and Research Centre, a unit of of Tata Cancer Care Foundation for female employees, dependent female spouse and female contractual workers.



**27.4** Programme on work life balance through mindfulness, resilience and health care was organized on 9<sup>th</sup> September 2023



CMPDIL inaugurated the two days Indradhanush - CMPDIL Fest' at CMPDIL, Ranchi on **21<sup>st</sup>-22<sup>nd</sup> September, 2023** organized jointly by Women In Public Sector (WIPS) & Kasthuri Mahila Sabha, CMPDIL. This programme enables to showcase the talent of women entrepreneurs mostly from Jharkhand. It was a step towards the mission "ATMA-NIRBHAR BHARAT". Women entrepreneurs across the age participated in this event. Stalls included clothes, handicraft, plantation and various foods. CMPDIL offered wider platform to all these entrepreneurs to contact many prospective customers.



**27.5** Indradhanush (Exhibition cum Sale Fest): Smt.Rupali Gupta, President, Kasturi Mahila Sabha & Shri Manoj Kumar, CMD,



- 27.6** Women in Public Sector (WIPS), CMPDIL chapter, Ranchi on **29<sup>th</sup> November, 2023** distributed Sanitary Napkins to the female students of Birsa High School, Hatia Gondha, Ranchi to promote menstrual hygiene and prevent related infections. In addition, De-worming tablets were distributed to the female students to treat/prevent parasitic worm infections and to help the body to absorb all essential nutrients etc.,. Total 160 female students were benefitted. WIPS, CMPDIL chapter making all out efforts towards fostering a healthier and informed community through different initiatives.
- 27.7** Forum of Women in the Public Sector (WIPS), CMPDIL chapter celebrated International Women's Day on **12<sup>th</sup> March, 2024** on the theme "Inspire inclusion". The program contained inspirational talks by eminent speakers. Dr Sakshi Singh, an eminent Gynecologist talked upon the common health problems in women. Another speaker, Dr Raman Ballabh on Financial management. All women employees of CMPDIL, wives of employees and members of Kasturi Mahila Sabha participated in the event to celebrate womanhood. The CMD, Directors, Madam Rupali Gupta and Madam Sushma Bharti inaugurated the program.





## 28.0 DIRECTOR'S RESPONSIBILITY STATEMENT:

- 28.1 In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- 28.2 The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit or loss of the company for that period.
- 28.3 The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
- 28.4 The Directors had prepared the Annual Accounts on a going concern basis.
- 28.5 The Directors confirmed that they had devised proper system to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.



### **AUDITORS:**

On the advice of the Comptroller and Auditor General of India M/s. K C Tak & Co., Chartered Accountants, Ranchi were appointed as Statutory Auditors of the Company for the financial year 2023-24.

### **ACKNOWLEDGEMENT:**

Your Directors are grateful to the Government of India particularly the Ministry of Coal, Coal India Ltd., and its Subsidiaries, State Governments and other Public Sector Undertakings with whom your Company has to work in close contact for their co-operation and encouragement in fulfilling the tasks of the Company. We are thankful to our esteemed clients for the confidence reposed in us and the patronage extended to us and to the dedicated employees of the company.

### **ADDENDUM :**

Information as required to be given in the Directors' Report under Section 134(3) (m) of the Companies Act, 2013 on conservation of Energy, Technology absorption and Foreign Exchange earnings and outgo, Research and Development, CEO and CFO certification, Extract of Annual Return under section 92 of the Companies Act, 2013, Auditor reports on compliance on Corporate Governance, the reports of Statutory Auditor and Management replies, Secretarial Auditor's Report and replies of management Comments of the Comptroller & Auditor General of India under section 143 of the Companies Act, 2013, reports on MoU 2023-24 and Information on details of remuneration etc. of Managerial Personnel are also Annexed to this report.

For and on behalf of the Board of Directors

**Sd/-**

Place : Ranchi  
Date : 05.07.2024

(Manoj Kumar)  
Chairman-cum-Managing Director

## Addendum - I

### ANNEXURE TO DIRECTORS' REPORT

**Information as required to be given in the Directors' Report under Section 134(3) (m) of the Companies Act, 2013 read with the – matters to be included in Board's Report, Rule- 8 regarding conservation of energy, technology absorption and foreign exchange earning and outgo.**

#### **A. CONSERVATION OF ENERGY INITIATIVES TO REDUCE CARBON FOOTPRINTS**

CMPDIL has undertaken energy conservation studies in 2023-24 and conducted Diesel Audit & Benchmarking of specific diesel consumption as well as Electrical Energy Audit and Benchmarking of specific electrical energy consumption in various opencast and underground mines situated in different subsidiaries of Coal India Limited by Bureau of Energy Efficiency (BEE) accredited Energy Auditors.

In Diesel Benchmarking studies conducted in various coalfields of CIL, following broad heads are adopted for diesel conservation:

- i) Identification & Minimization of leakage and adopting preventive maintenance measures for HEMM deployed
- ii) Speed optimization of HEMM considering haul road conditions
- iii) Time study to minimize idle hours and preventing unnecessary movement of HEMM
- iv) Comparison with CMPDIL planning & design norms, 0.1 ltr/bhp-hr for track mounted, 0.06 ltr/bhp-hr for wheel mounted and 0.054 ltr/bhp-hr for electric wheel mounted HEMM.

In Electrical Energy Audit & Benchmarking studies conducted in various coalfields of CIL, trend analysis based on last three (3) years historical data and electrical measurements carried out during field visit to underground and opencast mines, following energy conservation methods are adopted:

- i) Demand side management
- ii) Reduction of transmission & distribution losses
- iii) Power factor improvement
- iv) Efficient illumination system
- v) Reduction of transformation losses by reorganization of transformers
- vi) Installation of energy meters for energy monitoring
- vii) Energy conservation measures in pumping system

For Energy Audit and Energy Benchmarking studies conducted by BEE accredited Energy Auditors, please refer table as given below:



## (A1) Energy Conservation initiatives taken up by CMPDIL for the year 2023-24

A	Diesel Audit and Benchmarking	Diesel Consumption	Proposed Saving Potential
1	Annual benchmarking of 7 OCPs identified by ECL	26539	1149 K Litre/yr
2	Annual benchmarking of 11 OCPs identified by BCCL	30009	1169 K Litre/yr
3	Annual benchmarking of 29 OCPs identified by CCL	47815	2125 K Litre/yr
4	Annual benchmarking of 15 OCPs identified by WCL	58692	2228 K Litre/yr
5	Annual benchmarking of 1 OCPs identified by SECL	15048	665 K Litre/yr
6	Annual benchmarking of 10 OCPs identified by NCL	131908	5864 K Litre/yr
7	Annual benchmarking of 12 OCPs identified by MCL	46138	2084 K Litre/yr
<b>B</b>	Electrical Energy Audit and Benchmarking studies carried during 2023-24		
1.	Electrical Energy Audit and Benchmarking Reports for AMP Colliery & Damoda Colliery, BCCL.		
2.	Electrical Energy Audit and Benchmarking Reports for MKD-I & MKD-III, Umrer Area, WCL		
3.	Electrical Energy Audit and Benchmarking Reports for following projects of CCL. i)Giddi A, Argada Area ii)Sirk OC, Argada Area iii)Jarangdih, Kathara Area iv)Dakra OCP, NK Area		

## (A2) Mine Illumination Survey Report taken up by CMPDI for the year 2023-24

SI No.	JOB Description
1.	Illumination Survey of Khadia OCP, NCL
2.	Illumination Survey of Block-B OCP, NCL
3.	Illumination Survey of Dudhichua OCP, NCL
4.	Illumination Survey of Bastacola OCP, BCCL
5.	Illumination Survey of Kuya OCP, BCCL

## (A3) SOLAR POWER PLANT INITIATIVES

- Scheme submitted to CCL under PMC services from concept to commissioning for installation of 10MW hybrid solar power plant (ground mounted, floating and roof top) at Piparwar Area of CCL command area.
- DPR of 1.5MWp Urja Sarovar Floating solar Plant at Sharda OCP, SECL
- Tender documents have been prepared for 15.73 MW solar power Plant at CCL and Tender floated for 27.53 MW solar power Plant.
- Tender finalized & work awarded for:
  - 115 KWp at CMPDIL(HQ)
  - 40KWp at RI-VII, Bhuvaneswar.
  - 8.5 MW SPP at B&K Area, CCL

- 4 MW SPP at Giridih Area, CCL.
- 1.03 MW Roof-Top at Magadh area, NK area, Amrapali area, Piparwar Area, Giridih area and Kathara area, CCL
- 1.02 MW Roof-Top at Barka Sayal area, Ramgarh area & Barkakana Area, CCL
- 5 MW SPP at Barkasayal Area, CCL

## B. FOREIGN EXCHANGE EARNING AND OUTGO

(₹ in Crore)

SI No.	Particulars	2023-24
1.	Earning	6.02
2.	Expenditure on foreign currency	0.58

## C. RESEARCH AND DEVELOPMENT AND TECHNOLOGY ABSORPTION

R&D project titled “Bi-facial Perovskite Module - Leading to 4-T Perovskite-Si Tandem Structure”- IIT Bombay.

- ❖ The project aims to achieve ~ 20% efficiency at the module level and ~ 24% at the cell level with projected stability for ~ 10 years. The reliability of the devices will be measured as per the ISOS protocol. It is planned to deliver a prototype of the developed module at the TRL4/5.
- ❖ It further aims to realize 4T tandem devices. It is expected to develop a 4T Si-Perovskite tandem structure with a projected efficiency of >25% at the module level and >30% at the cell level. It is planned to deliver a prototype of the developed module at the TRL3/4.

## D. TECHNOLOGY ABSORPTION:

The R&D in coal sector is mainly for improvement of efficiency parameters in mining operations including mine safety, coal beneficiation/utilization, protection of mine environment and ecology and development of clean coal technology etc.

CMPDIL being a nodal agency and research organisation, has taken many technological initiatives in various fields across its total operational activities.

- In underground mining, Mass Production Technology has been introduced in quite a number of mines. Continuous Miner Technology (27 nos.) has been introduced in 20 mines of CIL so far, which are under operation. Long-wall mining are in operation at Moonidih UG of BCCL and Jhanjra UG of ECL.
- Five sets of Highwall miners are in operation at projects of SECL, ECL & BCCL having total capacity of 2.35 Mty. LOA have been issued for another 2 Highwall miner projects of CCL & BCCL with total capacity of about 1.0 Mty.
- 55 Man Riding Systems (MRS) are in operation in 44 UG mines of CIL and man riding schemes for another 13 underground mines of CIL have been prepared.

- For a few underground mines proposed with mass production technology, trackless transport system has been proposed for men and material. Accordingly, five Free-steered vehicles and six multi-utility vehicles are presently in operation in Jhanjra and Khottadih underground mines of ECL.
- The latest version of Geovia Minex, Data Mine, Vulcan, Carlson software for mine planning have been introduced. This provides best resource planning through pit design, pit optimization, scheduling of resources and dumps, etc. Also, Geo-technical software/tools from Rocscience Inc. for analysing rock and soil slopes stability has been procured.
- Commissioning of the Large Direct Shear Machine (Largest in India) with 2500 kN Normal Shear Load Capacity through R & D Project (Designed in collaboration with IIT Delhi) and establishment of a Geotechnical Lab. The samples from 18 mines of NCL, SECL, CCL, MCL, BCCL and NTPC have been tested and used in the scientific study reports for Slope stability since the commissioning.
- 47 numbers of departmental Surface Miners are in operation in several opencast mines of CIL to eliminate drilling and blasting and also for facilitating selective mining.
- A study on use of Vibro Ripper in opencast mines has been done recently. From this study it has been that Vibro Ripper is suitable at places where drilling & blasting is not permitted / desired due to environmental, safety or other reasons. Presently they are deployed in Kaniha & Hingula mines in MCL and Gevra in SECL.
- GPS/ GPRS based Vehicle Tracking System [VTS] in coal transporting vehicles have been introduced to prevent theft and pilferage of coal.
- RFID, CCTV & Boom Barrier based Weight Monitoring and Control System has been introduced. It has ensured Real Time transmission of coal weighment data to the Central Server. This has enhanced transparency in the system as well as helped reducing theft of coal during transit.
- Operator Independence Truck Dispatch System (OITDS)- Automatic allocation of dumpers to shovels to reduce cycle time and cost instead of presently just tracking of vehicles in most of the mines along with Real Time Vehicle Health Monitoring System, VIMS and Fuel Management System (FMS) are being used.
- Fixed type Automatic sprinkler system for dust suppression in Open Cast mines- Continuous monitoring of pump drive namely Start, Stop, Trip etc. is introduced through R&D efforts.
- Hydrostatic drills with PCD bits for enhancing the productivity of exploratory drills have been introduced.
- CMPDIL has recently introduced 2D/3D seismic survey on wide scale for coal exploration work using state of art seismograph and modern seismic sources (like vibrator/ explosive etc) along with optimised drilling work as per terms of ISP, 2022.
- CMPDIL is using state of art Paradigm software along with in-house developed software “SPE” for processing and interpretation of seismic data, which generates better structural information of sub-surface by imagining technology.
- Numerical modelling software (FLAC 3D) was procured / upgraded under R & D project is being regularly used for scientific studies involving strata control. VENTSIM software for ventilation planning in UG mines has been introduced. In-house job/skill has been created by the use of above software.



- CMPDIL is Principal Implementing Agency (PIA) for the development of CBM in CIL leasehold areas i.e. BCCL, ECL & SECL.
- Jharia CBM Block-I (BCCL leasehold area) has been awarded to M/s Prabha Energy Private Limited for extraction of CBM on revenue sharing basis. Statutory Clearances for Exploration Phase have been obtained and Block is under Exploration Phase.
- Re-delineation of Raniganj CBM Block is being considered for re-tendering for CBM Development.
- ONGC-CIL JV: Collaborative commercial development of CBM in Jharia & Raniganj coalfields by the consortium of CIL & ONGC. The Govt. has allotted two CBM blocks in 2002 to the consortium of ONGC–CIL on nomination basis for commercial development of CBM namely Jharia CBM block and Raniganj North CBM Block.
- CMPDIL is technical consultant to CIL for the development of these blocks. Jharia CBM block is under Development Phase and 11 development wells have been drilled. Revised Field Development Plan of Raniganj North CBM block has been approved.
- CMPDIL is also Principal Implementing Agency (PIA) for the coal gasification projects at CIL and its subsidiaries
- Tender for selection of BOO processor for WCL coal gasification project was floated twice in August,2022 and March 2023. However, no bid was received.
- An R&D project titled "A Pilot Project on Underground Coal Gasification (UCG) to establish technology in Indian Geo-mining condition"-Phase-I has been approved by CIL R&D Board. The project is being implemented by CMPDIL, Ranchi and ECL, Sanctoria both as Principal Implementing Agency (PIA) in association with Ergo Exergy Technologies Inc. (EETI), Canada as Sub-implementing Agency.
- CBM and Shale gas related studies under Promotional Exploration/Regional/Detailed Exploration during 2023-2024 by CBM Lab- CMPDIL is carrying out studies related to "Assessment of Coalbed Methane Gas-in-Place Resource of Indian Coalfields/Lignite fields" through boreholes drilled during promotional/regional/detailed exploration.
- CBM Lab under Promotional Exploration programme completed field desorption studies in 15 boreholes for CBM and 5 boreholes for Shale Gas against a proposed annual target of 8 boreholes in FY2023-24 thereby representing a substantial 56% growth in annual revenue generated by the lab. This study creates the data base for assessment of CBM & Shale gas potentiality and facilitate delineation of more blocks for CBM & Shale gas development.
- CMPDIL is jointly pursuing an S&T project with IIT Bombay titled "Reservoir Characterisation and Numerical Modelling of Coal Reservoir for Enhanced Coal Bed Methane Recovery and Prospects for Carbon Sequestration".

## H. Brief outcomes of major research projects completed during 2023-24:

- (i) **Development and adoption of Real-Time Prognosis System (RTPS) for Cost Effective Safe Operation of Mobile Machinery: Show-cased Demonstration of Dumper Fleet.**

This project was executed by Indian Institute of Technology (IIT), Kharagpur, CIMFR, Dhanbad and LTU, Sweden.

Under this project, the real-time monitoring of Dumpers using the vibration of different components by mounting accelerometers on them has been achieved. A prototype of the system is developed including software development, hardware design, and online data analysis.

**(ii) Effect of Blasting on Opencast Mine Dump and Development of Relationship between Blast Induced Vibration and Dump Design.**

This project was executed by Blasting Division, CMPDIL (HQ), Ranchi, BIT, Mesra and IIT-ISM, Dhanbad.

Under this project, the probable failure states of the OB dump slopes considering blast loading with different explosive densities and distances of the blasting point from the slope were recommended and the importance of consideration of heterogeneity of OB dump materials was indicated by the laboratory investigations.

Through the rigorous probabilistic investigation, the prediction model of FOS for stability of the OB dump slope was recommended considering various uncertain material parameters. The study was found to be beneficial in selecting the optimum distance of blasting that leads to the allowable performance of the OB dump slope.

**(iii) Design of Protective Barrier Pillar against Large Water Head in Underground Coal Mines.**

This project was executed by IIT (BHU), Varanasi and ECL, Sanctoria.

Under this project, a steady-state hydro-mechanically coupled numerical modelling approach has been developed to assess the performance of Protective Water Barrier Pillars (PWBP) in underground coal mines. Design criteria were developed for determining the rational size of PWBP and evaluating the adequacy of existing barrier pillars utilizing the outcome of this study and the Seepage Severity Classification based on the prevailing drainage practice in mines.

**(iv) Appraisal of Gondwana Sediments (Coal, Clay, Shale, Sandstone) for Trace Elements & REE concentration in the Singrauli coalfield.**

This project was executed by Exploration Division, CMPDIL (HQ), Ranchi and NCL Singrauli.

Under this project, evaluation of REE Concentration in Sediments has been done and on the basis of the study samples collected from coal mines situated in Eastern part of Moher Sub Basin showed enrichment in Gallium Concentration (55ppm to 144ppm) (Concentration coefficient >5 to 12.2) and bed rock samples collected from West Central part of the Main Basin Area showed enrichment in K<sub>2</sub>O concentration (3.97% to 6.99%).

**(v) Development of an indigenous optical fiber based instrument for measuring in-the-hole Velocity of Detonation [VOD] and analyze the performance of explosive in field condition.**

This project was executed by CMPDIL (HQ), Ranchi

Under this project, a VOD measurement system was developed which can measure velocity of detonation of in-the-hole explosive as well as cartridges, booster and other accessories on the surface. The system uses fiber optic cables for high accuracy measurement. The instrument cannot be initiated without the authorization of the user, hence authenticity of the measurement and security of the tested explosives and accessories are guaranteed.

The device is developed indigenously keeping the spirit of “Atmanirbhar Bharat Abhiyan” or “Make in India” concept. The major benefit is that the hardware and software are developed indigenously and any modification/customization can be done without depending on the foreign company or agency. This will save tremendous amount of time and money to the users of this device.

The device is developed based on the state-of-the art technology. It uses fiber optics based measurement device with high end processor to process the signal from blasting of explosive in production blast hole with authenticity of the user and data security. This device may also attract users in abroad and hence it fits in “Make Local and Think Global” vision of the Government.

**(vi) Study of hazards due to mining-induced sub-surface cavities and waterlogged areas in inaccessible old workings in underground coal mines using geophysical technique.**

This project was executed by IIT-ISM, Dhanbad and ECL, Sanctoria.

Under this project, integrated geophysical approach comprising Electrical resistivity tomography (ERT), Multi-channel analysis of surface wave (MASW), Ground penetrating radar (GPR), Micro-magnetic, and Micro-gravity have been successfully utilized for mapping/ delineation and characterization of unstable areas of abandoned underground mines, in parts of Shampur-A Colliery, Ratibati Colliery, ECL and Thaparnagar, Mugma area, ECL for a maximum depth up to 160m.

**(vii) Assessment of Rare Earth Elements (REE) and other economic resources in Coal & Non-Coal Strata and Characterization of Acid Mine Drainage and its pollution control from the North Eastern Region (NER) Coalfield.**

This project was executed by Panjab University, Chandigarh, CMPDIL, Ranchi and Duke University, USA.

Under this project, it has been found that in the Makum Coalfield, the estimated resources for total Rare Earth Elements (TREEs) in the non-coal strata are 42,985 tones with an average grade of 288.26 ppm at a cut-off of  $\geq 250$  ppm. For the coal seams, the estimated resource is 1,450 tonnes with an average grade of 132.51 ppm at a cut-off  $\geq 60$  ppm. The total estimated resource for Lithium in both coal and non-coal overlying strata amounts to 10,698 tones, exhibiting an average grade of 115.86 ppm with a cut-off value of  $\geq 100$  ppm. Similarly, the estimated resource for Rubidium in the coal and non-coal strata totals 15492 tones, with an average grade of 114.24 ppm at the same cut-off threshold.

**(viii) Indigenous development of early warning radar system for predicting failures/slope instabilities in open cast mines.**

This project was executed by SAMEER, Mumbai, CSRE, IIT, Bombay & CMPDIL, Ranchi.

Under this project, SAR hardware was successfully developed, integrated, calibrated, and installed in the Dudhichua OCP of NCL. Such a system was designed, developed, and operated for the first time in India. Ground-based interferometric synthetic aperture radar (GB-InSAR) is comparable to various other commercially available GB-SAR in the market. The indigenously developed GB-InSAR system has the capability to monitor deformation from a remote location. It provides utility for generating alarms/alerts for early warning of slope failures in mobile through SMS. This prototype system developed is being deployed and verified in an actual operational environment and hence achieved the TRL 7 level.

**(ix) Indigenous Development of IoT Enabled Technology for Monitoring, Analysis and Interpretation of Longwall Shield Pressures for Improving Safety and Productivity**

This project was executed by CMPDIL, Ranchi, IIT, Kharagpur and Eastern Coalfields Limited (ECL), Sanctoria.

Under this project, indigenously development of an intrinsically safe data acquisition system (both hardware and software) was undertaken for collecting longwall pressure data and shearer position data from Jhanjra longwall panel and transfer them to a surface computer. The pressure data were analyzed using an indigenously developed software named “Longwall Strata Control System (LSCS)” for identifying mining cycle parameters and subsequently plot heat-maps of pressures with time and distance of the face advancement. Using this software, periodic roof weighting phenomena can be detected apart from identifying maintenance issues of shield legs such as leakage, low setting pressure, faulty sensors, etc.

Further, instrumented rock bolts were also developed and installed in a nearby mine for understanding the coal mine roof behavior in the bolted zone.

**Other provisionally completed projects**

1. Design and Development of Drop Test Facility for Pit Bottom Buffer, used in Underground Coal Mines.

This project was executed by CMERI, Durgapur & ECL, Sanctoria.

2. Design and deployment of Ventilation Fan Wind Power Recovery System as an alternate source of Electrical Energy in Underground Coal Mines.

This project was executed by IIT-ISM, Dhanbad & ECL, Sanctoria.

3. Study on performance improvement of coking coal washery under Coal India Ltd. through modelling and simulation analysis.

This project was executed by NML, Jamshedpur; CMP Division, CMPDIL (HQ), Ranchi & BCCL, Dhanbad.

4. Effective utilization of middlings and fines of coking coal washery for recovery of carbon values.

This project was executed by NML, Jamshedpur; CMPDIL(HQ), Ranchi; BCCL, Dhanbad.



## Addendum - II

To

The Board of Directors

Central Mine Planning & Design Institute Limited

### CEO AND CFO CERTIFICATION

We, Manoj Kumar, Chairman-cum-Managing Director and S. B. Tiwari, HOD (Finance)/CFO, responsible for the finance function certify that :

- a. We have reviewed financial statements and the cash flow statement for the year ended 31<sup>st</sup> March, 2024 and that to the best of our knowledge and belief:
  - i. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  - ii. These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
  - iii. Tampering with annual leave balances of retired employees in Regional Institute 7 has come to the attention of management which has resulted in excess payment of Rs. 17.42 lakhs to them and the same has been recovered from them. Also insurance payment amounting to 1.03 lakhs to the insurance agent for insurance policies of trucks in case of Regional Institute 6 were identified as fraudulent. To the best of our knowledge and belief, no other transactions entered into by the company during the year ended 31<sup>st</sup> March 2024 are fraudulent, illegal or violative of the company's code of conduct.
- b. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which they are aware and the steps they have taken or proposed to take to rectify these deficiencies.
- c. We have indicated to the auditors and the Audit Committee.
  - i. There have not been any significant changes in internal control over financial reporting during the year ended 31<sup>st</sup> March 2024.
  - ii. The material accounting policies has been updated to rectify errors and enhance clarity for users of the financial statements during the year ended 31<sup>st</sup> March 2024. These updates do not carry any financial implications and
  - iii. Tampering with annual leave balances of retired employees in Regional Institute 7 has come to the attention of management which has resulted in excess payment of Rs. 17.42 lakhs to them and the same has been recovered from them. Also insurance payment amounting to 1.03 lakhs to the insurance agent for the insurance policies of trucks in case of Regional Institute 6 were identified as fraudulent. To the best of our knowledge and belief, no other transactions entered into by the company during the year 31<sup>st</sup> March 2024 are fraudulent, illegal or violative of the company's code of conduct.

(S.B. Tiwari)  
HOD (F) / CFO

(Manoj Kumar)  
Chairman-cum-Managing Director

Addendum - III

# Mehta & Mehta

## COMPANY SECRETARIES

INFINITY BENCHMARK, 18TH FLOOR, ROOM NO. 105, STREET NO 25, GP BLOCK, SECTOR-5  
BIDHANNAGAR, KOLKATA - 700091.  
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### CORPORATE GOVERNANCE COMPLIANCE CERTIFICATE

**CIN of the Company:** U14292JH1975GOI00122312

**Nominal Capital:** Rs. 150,00,00,000 (Rupees One Hundred Fifty Crores Only)

**Paid up Capital:** Rs. 142,80,00,000 (Rupees One Hundred Forty-Two Crores Eighty Lakhs Only)

To,  
The Members,  
Central Mine Planning & Design Institute Limited  
Gondwana Place, Kanke Road  
Ranchi – 834031

We have examined the compliance conditions of Corporate Governance of Central Mine Planning & Design Institute Limited (the "Company") for the year ended on 31<sup>st</sup> March, 2024, as stipulated in the Department of Public Enterprises (DPE) Guidelines 2010 on Corporate Governance for Central Public Sector Enterprises.

#### **Our examination has been summarized as follows: -**

1. The Compliance with the conditions of Corporate Governance is the responsibility for management. Our examination is in accordance with the Corporate Governance (Modules of Best Practices) issued by the Institute of Company Secretaries of India and Corporate Governance guidelines referred under Department of Public Enterprises Guidelines 2010 and was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of Corporate Governance.

It is neither an audit nor an expression of opinion on the Financial Statements of the Company. We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purpose of certification and have been provided with such records, documents, certificates, etc. as had been required by us.

2. In our opinion and to the best of our information and according to the explanations given to us and the representations made by the Directors and the Management, we certify that the Company has taken steps for reviewing the Compliance of laws and the standards issued for ensuring good governance practices, in line with the provisions of the Companies Act, 2013 and the various modules and standards issued by The Institute of Company Secretaries of India in this regard.

#### **1. Board of Directors**

The business of the company is managed by the Board of Directors. The president determines, from time to time, the number of Directors of the company. The Directors are not required to hold any qualification shares. The Chairman, Functional Directors, Part-time official Directors and Non-official part-time Directors are appointed by the President of India and they are paid salary, allowances, sitting fees etc. as determined by the President of India subject to provisions of the Companies Act, 2013 and terms and conditions of the appointment order.



# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



## Mehta & Mehta

### COMPANY SECRETARIES

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#### **(A) Size of the Board:**

In terms of the Article of Association of the company, strength of our Board shall not be less than 2 Directors and not more than 15 Directors. These Directors may be Whole Time Directors /Functional Directors, Official Part-Time Directors or Non-Official Part-Time Directors/Independent Directors.

#### **(B) Composition of the Board of Directors category wise:**

As on 31st March, 2024, the Board of Directors of CMPDIL comprises of 7 (Seven) Directors out of which Five are Whole-time Directors including the Chairman-cum-Managing Director, Two Part-time official Directors. The Board is headed by an Executive Chairman, Shri Manoj Kumar.

The Independent Directors including Woman Director are yet to be appointed by the Competent Authority after the cessation of office of the Independent Directors appointed earlier. As such the guidelines on Corporate Governance in respect of composition of Board could be followed only on appointment of the Independent Directors including Woman Director.

The composition of Board of Directors as on 31<sup>st</sup> March, 2024 is as follows:

#### **I. WHOLE-TIME DIRECTORS**

##### **A. CHAIRMAN-CUM-MANAGING DIRECTOR**

1. SHRI MANOJ KUMAR

##### **B. FUNCTIONAL DIRECTORS**

1. SHRI SHANKAR NAGACHARI
2. SHRI AJAY KUMAR
3. SHRI SATISH JHA
4. SHRI ACHYUT GHATAK

#### **II. PART-TIME OFFICIAL DIRECTORS**

1. Dr. B. VEERA REDDY
2. SHRI AJITESH KUMAR



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## COMPANY SECRETARIES

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### **(C) Number of Board Meetings held and dates on which held**

The Board of Directors is the supreme body of the company which oversees the overall function of the company. 10 (Ten) Board meetings were held during the financial year 2023-24.

Sl. No.	Number of Meeting	Dates	Day	Place of Meeting
1.	267 <sup>th</sup>	02.05.2023	Tuesday	Ranchi
2.	268 <sup>th</sup>	22.06.2023	Thursday	Ranchi
3.	269 <sup>th</sup>	27.07.2023	Thursday	Ranchi
4.	270 <sup>th</sup>	10.09.2023	Sunday	Kumarakom, Kerela
5.	271 <sup>st</sup>	05.10.2023	Thursday	Ranchi
6.	272 <sup>nd</sup>	30.10.2023	Monday	Ranchi
7.	273 <sup>rd</sup>	22.12.2023	Friday	Ranchi
8.	274 <sup>th</sup>	29.01.2024	Monday	Ranchi
9.	275 <sup>th</sup>	08.02.2024	Thursday	Rann of Kutch, Gujarat
10.	276 <sup>th</sup>	14.03.2024	Thursday	Ranchi





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#### **2. A. AUDIT COMMITTEE:**

The primary function of the Audit Committee is to assist the Board of Directors in fulfilling its oversight responsibilities by reviewing the financial report, the Company's system of internal control regarding finance, Accounting and the Company's auditing, accounting and financial reporting process generally.

The Audit Committee reviews reports of the Internal Auditors, meets Statutory Auditors and discusses their findings, suggestions and other related matters and reviews major accounting policies followed by the Company.

#### **B. Terms of reference:**

The terms of reference of the Audit Committee are in accordance with Section 177 of the Companies Act, 2013 and in accordance with the guidelines on Corporate Governance of CPSEs issued by the Ministry of Heavy Industries and Public Enterprises, Department of Public Enterprises.

The Terms of reference of Audit Committee will cover all commercial aspects of the organization inter-alia:

- i. Review of financial statement before submission to the Board.
- ii. Periodical review of internal control system.
- iii. Review of Government audit and Statutory Auditor's report.
- iv. Review of operational performance vis-à-vis standard parameters.
- v. Review of projects and other capital scheme.
- vi. Review of internal audit findings/ observations.
- vii. Development of a commensurate and effective Internal Audit function.
- viii. Special studies/investigation of any matter including issues referred by the Board.

#### **C. Scope of Audit Committee:**

The Scope / Role of Audit Committee is as follows:

1. Overseeing of the company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible.
2. Recommending to the Board the fixation of audit fees.
3. Approval of payment to Statutory Auditors for any other services rendered by the Statutory Auditors.



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4. Reviewing, with the Management, the Annual Financial Statements before submission to the Board for approval, with particular reference to:
  - a. Matters required to be included in the Directors' Responsibility Statement to be included in Boards report in terms of Section 134(3) and 134(5) of the Companies Act, 2013.
  - b. Changes, if any, in accounting policies and practices and reasons for the same;
  - c. Major accounting entries involving estimates based on the exercise of judgment by management;
  - d. Significant adjustments made in the financial statement arising out of audit findings;
  - e. Compliance with legal requirements (applicable laws, regulation and Company policies) relating to Financial Statements;
  - f. Disclosure of any related party transactions; and
  - g. Qualifications in the draft audit report.
5. Reviewing with the Management, the Quarterly Financial Statements before submission to the Board for approval.
6. Reviewing with the Management, performance of Internal Auditors and adequacy of the internal control systems.
7. Reviewing the adequacy of internal audit function, if any including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.
8. Discussion with Internal Auditor and / or Auditors any significant findings and follow up thereon.
9. Reviewing the findings of any internal investigations by the Internal Auditors /Auditors / agencies into matters where there is suspected fraud or irregularity or a failure of internal control system of a material nature and reporting the matter to the Board.
10. Discussion with Statutory Auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.
11. Reviewing the functioning of the Whistle Blower Mechanism.
12. Reviewing the follow up action on the audit observations of the C&AG audit.
13. Providing an open avenue of communication between the Independent Auditor, Internal Auditor and the Board of Directors.
14. Reviewing and approving all related party transactions in the company. For this purpose, the Audit Committee may designate a member who shall be responsible for reviewing related party transactions as contained in the Accounting Standard 18 issued by the Institute of Chartered Accountants of India





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## COMPANY SECRETARIES

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15. Reviewing with the Independent Auditor the co-ordination of audit efforts to assure completeness of coverage, reduction of redundant efforts, and the effective use of all audit resources.
16. Reviewing with the Independent Auditors the adequacy of internal controls including computerized Information System Controls and security, and related findings and recommendations of the Independent Auditor and Internal Auditor, together with the management responses.
17. Consider and review with the management, Internal Auditor and Independent Auditor, the significant findings during the year including the status of previous audit recommendations and any difficulties encountered during audit work including any restrictions on the scope of activities or access to required information.
18. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non- payment of declared dividends) and creditors.
19. To review the follow up action taken on the recommendations of Committee on Public Undertakings (COPU) of the Parliament.
20. Carrying, out any other function as mentioned in the terms of reference of the Audit Committee.

### **D. Powers of the Audit Committee:**

The Audit Committee shall have powers commensurate with its role including the following:

1. To investigate any activity within its terms of reference.
2. To seek information from any employee.
3. To obtain outside legal or other professional advice.
4. To secure attendance of outsiders with relevant expertise, if considered necessary.
5. To protect whistle blowers.
6. To mitigate conflicts of interest by strengthening Auditors independent.
7. To ensure the effectiveness of internal controls and risk management.

### **E. Review of information by Audit Committee:**

The Audit Committee shall review the following information:

- i. Management discussion and analysis of financial condition and results of operations;
- ii. Statement of related party transactions submitted by management;
- iii. Management letters / letters of internal control weaknesses issued by the Statutory Auditors:



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- iv. Internal Audit reports relating to internal control weaknesses;
- v. The appointment and removal of the Chief Internal Auditor shall be placed before the audit Committee; and
- vi. Certification / declaration of financial statements by the Chief Executive / Chief Finance Officer.

### **F. Composition:**

The Board reconstituted the Audit Committee of CMPDIL in its 274<sup>th</sup> Board meeting held on 29.01.2024. As on 31<sup>st</sup> March, 2024 the Audit Committee consists of following members and is headed by Official part-time Director:

<b><u>Sl No.</u></b>	<b>Name of Director</b>	<b>Status</b>	<b>Designation in Company</b>
1	Dr. B. Veera Reddy	Chairman	Official part-time Director
2	Shri Ajitesh Kumar	Member	Official part-time Director
3	Shri Shankar Nagachari	Member	Functional Director
4	Shri Satish Jha	Member	Functional Director

HoD (IAD) and Statutory Auditors are invited to the Audit Committee Meeting. CFO is the Permanent Invitee and Company Secretary is the Secretary to the Committee. Senior functional executives are also invited as and when required to provide necessary clarification to the Committee. Internal Audit Department provides necessary support for holding and conducting the Audit Committee Meeting.

### **G. Details of Audit Committee Meetings held in F.Y. 2023-24:**

10 (Ten) meetings were held during the financial year 2023-24 on 02.05.2023, 22.06.2023, 27.07.2023, 09.09.2023, 05.10.2023, 30.10.2023, 22.12.2023, 29.01.2024, 07.02.2024, 14.03.2024 respectively.

### **3. NOMINATION AND REMUNERATION COMMITTEE**

The Board constituted the Nomination & Remuneration Committee of CMPDIL in its 191<sup>st</sup> Board Meeting held on 30.12.2015 in order to follow the best practice of Corporate Governance and to comply with the guidelines of Corporate Governance and the listing agreement entered into by Coal India Limited with Stock Exchanges.



# Central Mine Planning & Design Institute Limited

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## Mehta & Mehta

### COMPANY SECRETARIES

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#### **A. Composition**

The Board reconstituted the Nomination & Remuneration Committee of CMPDIL in its 234<sup>th</sup> Board meeting held on 09.06.2020 consists of following members and is headed by a Non-official part-time Director (Independent Director):

Sl No.	Name of Director	Status	Designation
1.	Smt. Alka Panda	Chairperson	Independent Director
2.	Dr. Krishna Chandra Pandey	Member	Independent Director
3.	Shri Pramod Singh Chauhan	Member	Independent Director
4.	Shri Mukesh Choudhary	Member	Official part-Time Director
5.	Shri S.K Gomasta	Permanent Invitee	Functional Director

Company Secretary will act as Secretary to this Committee and HoD (P&A) would be the Nodal Officer of the Committee providing all services to the Committee. Although all above members ceased from directorship and no new member has been appointed till date by the competent authority.

#### **B. Details of Nomination & Remuneration Committee Meetings held in F.Y. 2023-24:**

No meeting was held during the financial year 2023-24.

#### **4. CSR Committee**

Corporate Social Responsibility (CSR) and Sustainability is a company's commitment to its stakeholders to conduct business in an economically, socially and environmentally sustainable manner that is transparent and ethical. Stakeholders include employees, investors, shareholders, customers, business partner, clients, civil society groups, Government and non-governmental organizations, local communities, environment and society at large.

Each CPSEs is required to have a Board level committee headed by either the Chairman and/or Managing Director or an independent Director to oversee the implementation of the CSR and sustainability policies of the company and to assist the Board of Directors to formulate suitable policies and strategies to take these agenda of the company forward in the desired direction as per the guidelines issued by DPE w.e.f. 01.04.2013. In terms of the guidelines, CSR & sustainability has been included as a compulsory element under non-financial parameters in MoU.

In line with the guidelines, the Board constituted the CSR Committee in its 172<sup>nd</sup> meeting held on 10.05.2013.

#### **A. Composition:**

As on 31<sup>st</sup> March, 2024 the CSR Committee consists of following members and is headed by Functional Director:

1. Shri Aiav Kumar -Chairman. Functional Director



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2. Shri Satish Jha -Member, Functional Director

3. Shri Achyut Ghatak -Member, Functional Director

Company Secretary will act as Secretary to this Committee and General Manager (HRD/CSR) is the Nodal Officer of the Committee providing all services to the CSR Committee.

### **B. Details of CSR Committee Meetings held in F.Y. 2023-24:**

7 (Seven) meetings were held during the financial year 2023-24 on 22.06.2023, 27.09.2023, 30.10.2023, 22.12.2023 and 29.01.2024, 07.02.2024 and 21.03.2024 respectively.

## **5. RISK MANAGEMENT COMMITTEE**

Risk Management Committee was constituted by CMPDIL Board of Directors in its 192<sup>nd</sup> Board Meeting held on 02.02.2016 and reconstituted by the Board in its 274<sup>th</sup> Board Meeting held on 29.01.2024.

### **A. Composition:**

The Risk Management committee consists of following members and is headed by a Functional Director:

1. Shri Shankar Nagachari - Chairman, Functional Director
2. Shri Ajay Kumar- Member, Functional Director
3. Shri Achyut Ghatak- Member, Functional Director

Company Secretary will act as Secretary to this Committee and General Manager (Publication) would be the Nodal Officer of the Committee providing all services to the Committee.

### **B. Details of Risk Management Committee Meeting held in F.Y. 2023-24:**

1 (One) meeting was held during the financial year 2023-24 on 28.03.2024.

## **6. INDEPENDENT DIRECTORS MEETING**

### **A. As per the Companies Act, 2013, Independent Directors are required to hold at least one meeting in a year to discuss the following:**

- a. Review the performance of non-independent directors and the Board as a whole.
- b. Review the performance of the Chairperson of the company taking into account the views of Executive Directors and Non-executive Directors.
- c. Assess the quality, quantity and timeliness of flow of information between the company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.



# Central Mine Planning & Design Institute Limited

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## Mehta & Mehta

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#### **B. Details of Independent Director Meeting held in F.Y. 2023-24:**

No meeting of Independent Directors was held during the financial year 2023-24 in view of non-appointment of Independent Directors on the Board of CMPDIL.

**For Mehta and Mehta**

**Company Secretary**



**Raveena Dugar Agarwal**

**ACS No.: A51836**

**C.P. No.: 26055**

## 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 2024, 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, 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 31<sup>st</sup> March, 2024 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.

#### Emphasis of Matters

We draw attention to the following matters:

- Balances of Loans (Note No 4.2), other financial assets (Note No 4.6), other current assets (Note No 6.2), other non-current assets (Note No 6.1), trade payables (Note No 8.3), trade receivables (Note No 4.3), other financial liabilities (Note No 8.4) and other current liabilities (Note No 10.2) 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.





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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
	<p>Assessment of contingent liabilities &amp; its provisions in respect of certain litigations including direct and indirect taxes, various claims filed by other parties not acknowledged as debt.</p> <p>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.</p> <p>Refer Note 16 para 4(a) to the Ind AS Financial Statements.</p>	<p><b>Principal Audit Procedures:</b></p> <p>Our audit was focused on analyzing the facts of subject matter under consideration and judgments/ interpretation of relevant law.</p> <ul style="list-style-type: none"> <li>Obtaining List of contingent liabilities including direct tax/indirect tax/various claims filed by other parties.</li> <li>Examining on test check basis, the recent orders and/or communication received from various Tax authorities/ judicial forums and follow up action thereon.</li> <li>Understanding the current status of the litigation/tax assessments</li> <li>Evaluating the merit of the subject matter under consideration with reference to the grounds presented therein and available independent legal / tax advice</li> <li>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.</li> </ul> <p><b>Audit Conclusion:</b></p> <p>Our procedures did not identify any material exceptions.</p> 

## 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. 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)(l) 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 our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## Other Matter

- a) It was observed that debtors include old outstanding balances of Rs. 65.71 Cr.(P. Y. Rs. 82.86 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.
- b) CIL approved (July 2010) an R&D project relating to demonstration of coal Dry Beneficiation system using Radiometric Techniques at Madhuban washery, BCCL by two implementing agencies namely M/s Ardee Hi-Tech Pvt. Ltd. (AHPL) and M/s Energo Engineering Projects Ltd. (EEPL) with an outlay of Rs. 25.56 crore.





The nodal agency for this project was CMPDIL. The project was started in September 2010 and schedule to be completed by August 2012 but it was excessive delayed due to many reasons like delay in - tender finalisation for plant installation, equipment procurement, field trial at rated capacity (400 tph) due to unavailability of infrastructure etc. Trial test of the project was conducted in 2016-17, but the result of the test was inconsistent even at lower capacity (150 tph). After preparedness of BCCL to conduct trial at full load (400 tph), both agencies (AHPL and EEPL) showed unwillingness to validate the operation at full load.

In view of these, Apex committee of R&D Board of CIL held on 25.11.2021 recommended to foreclose the project and directed BCCL to own the plant. Thereafter, CMPDIL submitted project closure report in March 2022. R&D Board of CIL in July 2022 finally accorded approval to close the project and directed BCCL to take over the plant for future use. Till March 2024, CMPDIL had made payment of Rs. 12.17 crore to both of the implementing agencies against approved cost of Rs. 16.09 crore towards procurement of assets. CMPDIL booked this expenditure under Capital Work -in- Progress (CWIP) under CIL R&D WIP under broad head Projects temporary Suspended. In view of above that there has been a misclassification of assets, wrongly categorized as work-in-progress (CWIP), resulting in an overstatement of both CWIP assets and the Capital Reserve by Rs. 12.17 crore.

However, as per the information & explanations given by the management, the matter has been under process of approval of CMPDIL Board as the management of CMPDIL presented a proposal to the COFDs on March 5, 2024, seeking their approval. Following thorough review and approval by the COFDs, it was recommended for presentation to the CMPDIL Board via the Audit Committee for final approval. Subsequently, the proposal for write-off was deliberated upon during the 121st Audit Committee meeting on March 14, 2024. After detailed deliberation, the Audit Committee requested the management to submit a revised proposal with additional details and any other pertinent information. In light of the aforementioned outcomes, the CMPDIL management has decided to advance the matter for approval after incorporating the details requested by the Audit Committee. Pending matter as above, the assets has been shown as asset under capital-wip and not adjusted with capital reserve during the year.

- c) Non-current Assets under Property, Plant & Equipment's (PPE) includes non-current assets purchased from S&T and R&D grant/fund received from Gol/CIL. As on 31.03.2024, residual value (WDV) of 327 assets (Plant & Equipment's) purchased from these funds was Rs. 21.05 crore. It was noticed that life of 209 assets valuing Rs. 1.77 crore, out of 327 assets was beyond 15 years and was ranged up to 49 years (since 1975).

As per para 16 of IND AS-16 states that the cost of an item of PPE shall be recognised as an asset if, and only if: (a) it is probable that future economic benefits associated with the item will flow to the entity; and (b) the cost of the item can be measured reliably. Further, an item of PPE is derecognised upon disposal or when non future economic benefits are expected from the continued use of assets.



The significant Accounting Policy of the company considers maximum useful life of any assets under Plant & Equipment assets as 15 years, therefore, the useful life of assets having 15 years or more have already been expired and these assets requires to be derecognised charged to Capital Reserve Account in which the funds/grants are maintained.

The CMPDIL management has, however, explained that the ownership of S&T and R&D Assets rests with the Ministry of Coal & CIL. CMPDIL being an implementing agency cannot take survey-off initiative on his own without prior permission of MoC/CIL and they have communicated the matter to MoC and CIL, requesting them to initiate the necessary steps for asset disposal and providing an update to CMPDIL. Despite reminders from CMPDIL management, as of now, directives from MoC and CIL regarding the disposal of these assets are still pending. Given this situation, CMPDIL management is awaiting further communication from MoC and CIL to proceed with the necessary course of action regarding the disposal of assets procured under S&T projects funded by MoC and R&D funded by CIL.

In view of the above, de-recognition of old assets whose useful life of assets having 15 years or more related to S&T and R&D and adjustment in non- current assets & capital reserves for Rs 1.77 crore, have not been done during the current financial year.

- d) Our Report on the Financial Statements dated April 25, 2024, as approved by the Board of Directors, has been revised to incorporate the observations made by the Comptroller and Auditor General of India (C&AG). The amendments are as follows:
- In "Paragraph 2" under the 'Opinion Paragraph,' the words "based on the consideration of reports of the other auditors" have been deleted.
  - The reference "Refer Note no.38 Para 4(a) to the Ind AS Financial Statements" has been replaced with "Refer Note no.16 Para 4(a) to the Ind AS Financial Statements" below the "Key Audit Matters" and with "Note 16 Para 4(a)" in place of "Note 38 Para 4(a)" in Paragraph-3(j)(i) of the Report on Other Legal and Regulatory Requirements.
  - The auditor's reply in SL No.2 Annexure-A to the Independent Auditors' Report - CAG's Additional Directions – Part-II has been amended to:  
"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 by agreements with MECL and private parties. On the basis of our examination of the samples on test check basis, it was observed that exploration of blocks was completed in compliance with agreements made with MECL and private parties and grant received for detailed and promotional drilling are being utilized and accounted for properly."
  - Point 'd' has been added under the "Other Matters Paragraph."



This audit Report has no impact on the reported figures in the financial statements of the Company. This audit report supersedes the original audit report on financial statements dated April 25, 2024.

Our audit procedures on events subsequent to the date of the original report are restricted solely to the amendments in "Paragraph 2" under the 'Opinion Paragraph,' the replacement of 'Note no. 16' in place of 'Note no.38' below the "Key Audit Matters" and in Paragraph-3(j)(i) of the Report on Other Legal and Regulatory Requirements, the amendments in the "Auditor's reply column" in SL No.2 Annexure-A to the Independent Auditors' Report - CAG's Additional Directions – Part-II, and the addition of point 'd' under the "Other Matters Paragraph" of the Independent Auditor's Report on the Financial Statements.

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, the 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 an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- i. Being a Government Company pursuant to the Notification No. GSR 463 (E) dated 05th June 2015 issued by the Ministry of Corporate Affairs, Government of India, provisions of Section 197 of the Act, are not applicable to the company.
- j. 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 16 para 4(a) 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;



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- (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.
- v. The dividend declared and paid during the financial year by the company is in compliance with section 123 of Companies Act 2013.
- Vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail feature has been preserved by the company as per the statutory requirements for record retention.



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

*Anil Jain*

**CA Anil Jain**  
Partner

M No.: 079005

UDIN: 24079005BKGUAX2993

**Place:** Ranchi  
**Date:** 24/05/2024

**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, 2024, we report that;

**Part- I**

S. No	Directions	Auditor’s reply
1.	<p>Whether the company has system in place to process all the accounting transactions through IT systems?</p> <p>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.</p>	<p>here 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&amp;D), Material Management (MM), Human Capital Management (HCM), Production Planning (PP), Project System (PS) and Plant Maintenance (PM).</p> <p>As per information and explanations given to us, Post completion of stabilization phase on 31stMarch 2022, the system is under AMC phase.</p> <p>During the course of our audit, it was observed that, following activities are performed, outside SAP:</p> <p>The current financial reporting process involves the preparation of the Balance Sheet (BS) and Profit &amp; Loss (P&amp;L) Accounts in SAP. However, for the presentation of Quarterly/Annual Accounts, each footnote retrieved from SAP is manually compiled into a separate Excel format. This is done to align with the disclosure requirements of Ind AS and Schedule III of the Companies Act. Additionally, the creation of supplementary notes to accounts is currently a manual process carried out in a Word document.</p> <p>In respect of the activities performed outside SAP, as above, in our opinion there is no material financial implications.</p>
2.	<p>Whether there is any restructuring of an existing loan or cases of waiver / write-off of debts / loans / interest etc. made by a</p>	<p>As per information and explanations given to us, the company has not received/no receivable any funds/grants except against detailed &amp; promotional drilling, R&amp;D &amp; S&amp;T and ANMET as mentioned in clause 2 &amp; 3 of Part-II - Additional directions (Annexure – ‘A’).</p>



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S. No	Directions	Auditor's reply
	<p>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?</p> <p>(In case, lender is a government company, then this direction is also applicable for statutory auditor of lender company)</p>	
3.	<p>Whether funds received/ receivable for specific schemes from central/state agencies were properly accounted for/utilized as per its terms and conditions?</p> <p>List the cases of deviation.</p>	<p>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.</p>

## Part-II - Additional directions

S. No	Directions	Action taken & Auditor's reply
1.	<p>Whether any independent assessment and certification of migration process of data from Coalnet portal to SAP had been done.</p>	<p>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.</p>
2.	<p>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.</p>	<p>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 by agreements with MECL and private parties. On the basis of our</p>

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S. No	Directions	Action taken & Auditor's reply
		<p>examination of the samples on test check basis, it was observed that exploration of blocks was completed in compliance with agreements made with MECL and private parties and grant received for detailed and promotional drilling are being utilized and accounted for properly.</p>
3.	<p>Whether fund received for R&amp;D and S&amp;T were properly accounted for/utilized as per terms and condition? List the cases of deviations.</p>	<p>As per the information and explanation provided to us, R&amp;D and S&amp;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&amp;D/S&amp;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.</p> <p>On the basis of our examination of the samples on test check basis, it was observed that the fund received for R&amp;D and S&amp;T were properly accounted for/utilized as per terms and condition except the following deviations have been identified:</p> <ol style="list-style-type: none"> <li>1. No MIS is maintained regarding compliance to terms and conditions, such as party wise Audited Financial Statements received or not, party wise interest earned details, project completion details, extension of project duration project wise etc.</li> <li>2. Absence of Audited Financial Statements: It was noted that the audited financial statements related to the grants provided to different implementing agencies have not been maintained in the records. The lack of these financial statements raises concerns regarding the transparency and accountability of fund utilization.</li> </ol>



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S. No	Directions	Action taken & Auditor's reply
		<p>3. Lack of Documentation on Interest Earned: It was observed that suitable records pertaining to the interest earned on funds kept in bank accounts were not being maintained by the management. Specifically, the following details were not adequately documented:</p> <ul style="list-style-type: none"><li>• Detailed information regarding the bank accounts held with the amount of interest earned in bank accounts, categorized by implementing agency.</li><li>• Computation of interest earned by each implementing agency during the audit period.</li><li>• Amounts adjusted towards further installments of funds based on interest earned.</li></ul>



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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, 2024, 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 lessee) 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 R11 (Asansol), could not be produced before us for our verification.**

- (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 2023 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.
- (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.





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**Chartered Accountants**

- (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 2024 for a period of more than six months from the date they became payable.
- (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 in "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) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any instance of fraud by or on the Company, noticed or reported during the year, nor have we been informed of such case by the management except fraud by way of unauthorised EL encashment by an employee at RI-7, Bhubaneswar, involving an amount of Rs. 0.17 crore, which has been recovered from the employee.
- (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 whistleblower 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.



# Central Mine Planning & Design Institute Limited

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**Chartered Accountants**

- (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.
- (b) According to the information & explanations as provided to us, the Company has not conducted any non-banking or housing finance activities except, however, provided a Housing Loan to its employee 'Smt. Anamika Singh, Manager( bP-EE) (Transferred From CCL) under CIL House Building Advance Scheme.
- (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

*Anil Jain*

**CA Anil Jain**

Partner

M No.: 079005

UDIN: 24079005BKGUAX2993

**Place:** Ranchi  
**Date:** 24/05/2024

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**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, 2024, 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 2024 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**

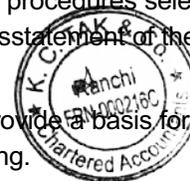
The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial 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 the 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 2024, 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.

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: 24079005BKGUAX2993

**Place:** Ranchi

**Date:** 24/05/2024

**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, 2024

## DETAILS OF DISPUTED STATUTORY LIABILITIES AS ON 31.03.2024

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	Disallowance of CSR, Provision for NCWA, Medical expenses, grants, canteen, creche and other employee benefits	CIT(A)	A.Y. 2017-2018	31.67	25.12
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	16.02
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
Income Tax Act, 1961	Disallowing the provision for medical post-retirement medical benefits of the employees of Rs.8,06,00,000	CIT (A)	A.Y. 2022-23	2.03	
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



# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



## Management Reply to The Revised Independent Auditors Report for the year ended 31st March, 2024

EMPHASIS OF MATTER	MANAGEMENT COMMENT
<p>a) Balances of Loans (Note No 4.2), other financial assets (Note No 4.6), other current assets (Note No 6.2), other non-current assets (Note No 6.1), trade payables (Note No 8.3), trade receivables (Note No 4.3), other financial liabilities (Note No 8.4) and other current liabilities (Note No 10.2) 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.</p>	<p>In case of Note 4.2, Rs 30.96 lakh represent interest on HBA loan of one employee (Anamika Singh ) who has been transferred from ccl on inter subsidiary transfer and Rs 0.65 lakhs is of Nand lal Prasad</p> <p>In case of Note 4.3 Trade receivables – Letters were sent to all the debtors for confirmation of balance. All the subsidiaries of CIL have confirmed the balance as on 31.03.2024</p> <p>In case of note 4.6 Out of total balance of 125.53 crores, Rs 60.58 crore represents current account transaction with CIL. This amount has already been reconciled and agreed by CIL.</p> <p>38.42 crores is receivable fro`m IND AS 115 for which no confirmation is required</p> <p>Further the balance amount of Rs 26.53 crore represent interest accrued/security deposit paid/ claims receivable etc. There has not been any practice to obtain confirmation for such amount.</p> <p>In case of Trade payables, other current &amp; non current assets, 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.</p>
OTHER MATTER	MANAGEMENT COMMENT
<p>a) It was observed that debtors include old outstanding balances of Rs. 65.71 Cr.(P. Y. Rs. 82.86 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., total75% of total bill value) thereon to be paid by subsidiaries to CMPDI within15 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</p>	<p>It may be noted that there is decrease in the aged outstanding balance from Rs. 82.86 Cr to Rs. 65.71 Cr as compared to the previous year which shows that there is an improvement in the realisation of dues. Constant efforts are being taken at various levels for realization of dues.</p> <p>Sales Portal has been developed by CMPDIL and Bills are being regularly uploaded in the said portal by HQ as well as Regional institutes for all the Subsidiaries. However, the said portal is being used by BCCL, NCL &amp; MCL for downloading and processing of the bills.</p> <p>Additionally, for remaining Subsidiaries the bills are being also submitted in physical copies or through email or e-office as per the request of the concerned Subsidiaries.</p>

OTHER MATTER	MANAGEMENT COMMENT
<p>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.</p>	<p>CMPDIL is regularly following up for the recovery of the dues at the highest level of Coal India Ltd. and its Subsidiaries.</p> <p>CMD, CMPDIL has communicated to CMD of all sister concerns and Director(Technical), CIL vide E-Office dt.14.07.2022/25.07.2022 for payment of 75% advance of the total bill value as instructed by CIL vide office order Ref No. CIL/DT/2021/3093.</p> <p>Also during 162nd CMD Meet held on 19.07.2023, the issue of CMPDIL dues was deliberated and Subsidiaries were asked to clear the dues of CMPDIL. In this context TS to DT, CIL has also issued instructions vide reference no. CIL/TS-DT/23/4915 dated 02.08.2023 in which CP Division CIL/Subsidiaries were directed to take needful action.</p> <p>Recently, letters have been written by HOD (Finance), CMPDIL to GM (Finance) of ECL, BCCL, CCL, WCL, NCL, SECL, MCL and to GM (CP), CIL for CIL and GM, NEC for vide letter nos. E-1459570, 1459524, 1459547, 1459619, 1459614, 1459593, 1459584, 1459563 respectively on 16.04.2024 for clearing our pending dues as on 31.03.2024 at the earliest</p> <p>GM(Finance), CMPDIL had personally visited ECL, BCCL, CCL, WCL and SECL and requested the concerned authorities for payment of 75% advance on regular basis. GM(Finance) CMPDIL is regularly following up for the compliance of the said circular by subsidiaries of CIL.</p> <p>Further, GM(Finance) have also written letter to GM(P&amp;P) of ECL, BCCL, CCL, WCL, SECL, NCL, MCL and CIL vide letter Nos. E-1460369, E-1398375, E-1332864, E-1305011, E-1126246, E-1057132 and E-837749 dated 16.04.2024, 23.01.2024, 13.10.2023, 06.09.2023, 13.12.2022, 24.08.2022 and 15.09.2021 respectively for 75% payment in advance against bills of CMPDIL.</p> <p>Copy of the above letters was also sent to respective Rds for necessary follow up.</p>



OTHER MATTER	MANAGEMENT COMMENT
	<p>Thus, action for implementation of the circular is being requested by CMPDIL to all the Subsidiaries at regular intervals and hopefully the same will be followed by the Subsidiaries in future.</p>
<p>b) CIL approved (July 2010) an R&amp;D project relating to demonstration of coal Dry Beneficiation system using Radiometric Techniques at Madhuban washery, BCCL by two implementing agencies namely M/s Ardee Hi-Tech Pvt. Ltd. (AHPL) and M/s Energo Engineering Projects Ltd. (EEPL) with an outlay of Rs. 25.56 crore. The nodal agency for this project was CMPDIL. The project was started in September 2010 and schedule to be completed by August 2012 but it was excessive delayed due to many reasons like delay in - tender finalisation for plant installation, equipment procurement, field trial at rated capacity (400 tph) due to unavailability of infrastructure etc. Trial test of the project was conducted in 2016-17, but the result of the test was inconsistent even at lower capacity (150 tph). After preparedness of BCCL to conduct trial at full load (400 tph), both agencies (AHPL and EEPL) showed unwillingness to validate the operation at full load.</p> <p>In view of these, Apex committee of R&amp;D Board of CIL held on 25.11.2021 recommended to foreclose the project and directed BCCL to own the plant. Thereafter, CMPDIL submitted project closure report in March 2022. R&amp;D Board of CIL in July 2022 finally accorded approval to close the project and directed BCCL to take over the plant for future use. Till March 2024, CMPDIL had made payment of Rs. 12.17 crore to both of the implementing agencies against approved cost of Rs. 16.09 crore towards procurement of assets. CMPDIL booked this expenditure under Capital Work -in- Progress (CWIP) under CIL R&amp;D WIP under broad head</p>	<p>The management of CMPDIL had placed the proposal of Write off of WIP of RS 12.17 to the COFDs on March 5, 2024, seeking their approval.</p> <p>After approval by the COFDs, it was recommended for presentation to the CMPDIL Board via the Audit Committee for final approval.</p> <p>Subsequently, the proposal for write-off was placed in the 121st Audit Committee meeting on March 14, 2024.</p> <p>After detailed deliberation, the Audit Committee requested the management to submit a revised proposal with additional details and any other pertinent information.</p> <p>In light of the aforementioned outcomes, the CMPDIL management has decided to place the write off proposal for approval after incorporating the details requested by the Audit Committee.</p> <p>Pending matter as above, the assets has been shown as asset under capital-wip and not adjusted with capital reserve during the year</p>

OTHER MATTER	MANAGEMENT COMMENT
<p>Projects temporary Suspended. In view of above that there has been a misclassification of assets, wrongly categorized as work-in-progress (CWIP), resulting in an overstatement of both CWIP assets and the Capital Reserve by Rs. 12.17 crore.</p> <p>However, as per the information &amp; explanations given by the management, the matter has been under process of approval of CMPDIL Board as the management of CMPDIL presented a proposal to the COFDs on March 5, 2024, seeking their approval. Following thorough review and approval by the COFDs, it was recommended for presentation to the CMPDIL Board via the Audit Committee for final approval. Subsequently, the proposal for write-off was deliberated upon during the 121st Audit Committee meeting on March 14, 2024. After detailed deliberation, the Audit Committee requested the management to submit a revised proposal with additional details and any other pertinent information. In light of the aforementioned outcomes, the CMPDIL management has decided to advance the matter for approval after incorporating the details requested by the Audit Committee. Pending matter as above, the assets has been shown as asset under capital-wip and not adjusted with capital reserve during the year.</p>	
<p>c) Non-current Assets under Property, Plant &amp; Equipment's (PPE) includes non-current assets purchased from S&amp;T and R&amp;D grant/ fund received from GoI/CIL. As on 31.03.2024, residual value (WDV) of 327 assets (Plant &amp; Equipment's) purchased from these funds was Rs. 21.05 crore. It was noticed that life of 209 assets valuing Rs. 1.77 crore, out of 327 assets was beyond 15 years and was ranged up to 49 years (since 1975).</p>	<p>The ownership of S&amp;T and R&amp;D Assets rests with the Ministry of Coal &amp; CIL.</p> <p>CMPDIL being an implementing agency cannot take survey-off initiative on his own without prior permission of MoC/CIL and they have communicated the matter to MoC and CIL, requesting them to initiate the necessary steps for asset disposal and providing an update to CMPDIL.</p>



OTHER MATTER	MANAGEMENT COMMENT
<p>As per para 16 of IND AS-16 states that the cost of an item of PPE shall be recognised as an asset if, and only if: (a) it is probable that future economic benefits associated with the item will flow to the entity; and (b) the cost of the item can be measured reliably. Further, an item of PPE is derecognised upon disposal or when non future economic benefits are expected from the continued use of assets.</p> <p>The significant Accounting Policy of the company considers maximum useful life of any assets under Plant &amp; Equipment assets as 15 years, therefore, the useful life of assets having 15 years or more have already been expired and these assets requires to be derecognised charged to Capital Reserve Account in which the funds/grants are maintained.</p> <p>The CMPDIL management has, however, explained that the ownership of S&amp;T and R&amp;D Assets rests with the Ministry of Coal &amp; CIL. CMPDIL being an implementing agency cannot take survey-off initiative on his own without prior permission of MoC/CIL and they have communicated the matter to MoC and CIL, requesting them to initiate the necessary steps for asset disposal and providing an update to CMPDIL. Despite reminders from CMPDIL management, as of now, directives from MoC and CIL regarding the disposal of these assets are still pending. Given this situation, CMPDIL management is awaiting further communication from MoC and CIL to proceed with the necessary course of action regarding the disposal of assets procured under S&amp;T projects funded by MoC and R&amp;D funded by CIL.</p> <p>In view of the above, de-recognition of old assets whose useful life of assets having 15 years or more related to S&amp;T and R&amp;D and adjustment in non- current assets &amp; capital reserves for Rs 1.77 crore, have not been done during the current financial year.</p>	<p>Despite reminders from CMPDIL management, as of now, directives from MoC and CIL regarding the disposal of these assets are still pending. Given this situation, CMPDIL management is awaiting further communication from MoC and CIL to proceed with the necessary course of action regarding the disposal of assets procured under S&amp;T projects funded by MoC and R&amp;D funded by CIL.</p> <p>In view of the above, de-recognition of old assets whose useful life of assets having 15 years or more related to S&amp;T and R&amp;D and adjustment in non- current assets &amp; capital reserves for Rs 1.77 crore, have not been done during the current financial year.</p>

**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 31<sup>st</sup> March, 2024.**

Directions	Audit Reply	Management Reply
<p>1) Whether the company has system in place to process all the accounting transactions through IT systems?</p> <p>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</p>	<p>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&amp;D), Material Management (MM), Human Capital Management (HCM), Production Planning (PP), Project System (PS) and Plant Maintenance (PM).</p> <p>As per information and explanations given to us, Post completion of stabilization phase on 31stMarch 2022, the system is under AMC phase.</p> <p>During the course of our audit, it was observed that, following activities are performed, outside SAP:</p> <p>The current financial reporting process involves the preparation of the Balance Sheet (BS) and Profit &amp; Loss (P&amp;L) Accounts in SAP. However,</p>	<p>There is no Financial Impact on the Financial Statements.</p>



Directions	Audit Reply	Management Reply
	<p>for the presentation of Quarterly/Annual Accounts, each footnote retrieved from SAP is manually compiled into a separate Excel format. This is done to align with the disclosure requirements of Ind AS and Schedule III of the Companies Act. Additionally, the creation of supplementary notes to accounts is currently a manual process carried out in a Word document.</p> <p>In respect of the activities performed outside SAP, as above, in our opinion there is no material financial implications.</p>	
<p>2) Whether there is any restructuring of an existing loan or cases of waiver / write-off of debts / loans / interest etc. made by a lender to the company due to the company's inability to repay the loan? If yes, the financial impact may be stated. 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)</p>	<p>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.</p>	<p>No Further Comments.</p>
<p>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.</p>	<p>As per information and explanations given to us, the company has not received/no receivable any funds/grants except against detailed &amp; promotional drilling, R&amp;D &amp; S&amp;T and</p>	<p>No Further Comments.</p>

Directions	Audit Reply	Management Reply
	<p>NMET as mentioned in clause 2 &amp; 3 of Part-II - Additional directions (Annexure – ‘A’).</p>	
<p><b>Part-II Additional Directions of C&amp;AG</b></p>		
<p>1)Whether any independent assessment and certification of migration process of data from Coalnet portal to SAP had been done</p>	<p>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.</p>	<p>No Further Comments.</p>
<p>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.</p>	<p>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 by agreements with MECL and private parties On the basis of our examination of the samples on test check basis, it was observed that exploration of blocks was completed in compliance with agreements made with MECL and private parties and grant received for detailed and promotional drilling are being utilized and accounted for properly.</p>	<p>No Further Comments.</p>



Directions	Audit Reply	Management Reply
<p>3) Whether fund received for R&amp;D and S&amp;T were properly accounted for/ utilized as per terms and condition? List the cases of deviations.</p>	<p>As per the information and explanation provided to us, R&amp;D and S&amp;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&amp;D/S&amp;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.</p> <p>On the basis of our examination of the samples on test check basis, it was observed that the fund received for R&amp;D and S&amp;T were properly accounted for/ utilized as per terms and condition except the following deviations have been identified:</p>	<p>1. A MIS is being maintained which contains information regarding project title, name of implementing agencies, date of start, date of completion, project objective, total approved cost etc. Also, project completion details, extension of project duration etc are maintained in the project specific files. A dedicated website (<a href="https://scienceandtech.cmpdi.co.in">https://scienceandtech.cmpdi.co.in</a>) has also been developed which includes details regarding ongoing &amp; completed research projects. As advised, a communication has been sent to all the implementing agencies to provide required details related to Audited statements and interest earned details in addition to other information of research projects.</p> <p>. Efforts are also initiated for incorporating Audited statements and interest earned details in the same MIS.</p> <p>Every institute gets their account audited including interest earned details as statutorily required by the Government. The institute normally handles significant number of projects simultaneously which are funded by different ministries/agencies and an overall audit of the accounts is conducted by the institute. The report of the same is incorporated in the Annual Report of the institute which is published at the institute's website.</p> <p>Also, with regards to S&amp;T and R&amp;D projects, an expenditure statement in Form-III certified by the designated finance officer of each institute submits quarterly.</p> <p>As advised, a communication has been sent to all the implementing agencies to provide required details related to Audited statements and interest earned details in addition to other information of research projects</p>

Directions	Audit Reply	Management Reply
	<p>1. No MIS is maintained regarding compliance to terms and conditions, such as party wise Audited Financial Statements received or not, party wise interest earned details, project completion details, extension of project duration project wise etc.</p> <p>2. Absence of Audited Financial Statements: It was noted that the audited financial statements related to the grants provided to different implementing agencies have not been maintained in the records. The lack of these financial statements raises concerns regarding the transparency and accountability of fund utilization.</p> <p>3. Lack of Documentation on Interest Earned: It was observed that suitable records pertaining to the interest earned on funds kept in bank accounts were not being maintained by the management. Specifically, the following details were not adequately documented:</p> <ul style="list-style-type: none"> <li>• Detailed information regarding the bank accounts held with the amount of interest earned in bank accounts, categorized by implementing agency.</li> </ul>	<p>After the project approval, the bank account information is sought by CMPDI in the form of a Bank Mandate with the condition that it must be an interest earning account. After receiving the same, vendor registration is done in the SAP platform of CIL. Funds are being transferred to those accounts only, verified through Finance Deptt. of CMPDI.</p> <p>Each institute submits the information regarding the interest earned on the project fund kept in their bank account through their designated finance officer in the prescribed format after completion of the project., For further fund requisition the interest earned is also indicated in the prescribed format by the implementing agencies. Also, the common savings bank account of institutes/organisations receives funding/ grant-in-aid from various sources and issuance of project wise bank account statement showing interest for individual project is not provided by the institute due to logical reasons. Therefore, certification of the institutes finance officer is considered for information regarding the interest earned by the institute by CMPDI.</p> <p>However, as suggested by the statutory auditor, a communication has been sent to all the implementing agencies to provide required details related the funded research projects.</p>

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



Directions	Audit Reply	Management Reply
	<ul style="list-style-type: none"><li>• Computation of interest earned by each implementing agency during the audit period.</li><li>• Amounts adjusted towards further installments of funds based on interest earned.</li></ul>	

**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 31<sup>st</sup> March, 2024.**

Point No (i) (c) of Annexure “B”	Management Reply
<p>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.</p> <p><b>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.</b></p>	<p>No Further Comments.</p>

**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 31<sup>st</sup> March, 2024.**

Opinion of Auditor	Management Reply
<p>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 31<sup>st</sup> March 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.</p> <p>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 &amp; non-current assets, trade payables &amp; receivables, other financial liabilities and other current and non-current liabilities.</p>	<p>The Internal Financial control system presently available is already robust and adequate.</p> <p>All Necessary documentation and checks are available in the system.</p>

# Central Mine Planning & Design Institute Limited

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## Addendum - V

# Mehta & Mehta

### COMPANY SECRETARIES

INFINITY BENCHMARK, 18TH FLOOR, ROOM NO. 105, STREET NO 25, GP BLOCK, SECTOR-5  
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### FORM MR-3

### SECRETARIAL AUDIT REPORT

### FOR THE FINANCIAL YEAR ENDED 31<sup>st</sup> MARCH, 2024

{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, 2024, 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, 2024, 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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## COMPANY SECRETARIES

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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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# Central Mine Planning & Design Institute Limited

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## Mehta & Mehta

### COMPANY SECRETARIES

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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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# Mehta & Mehta

## COMPANY SECRETARIES

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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 Director on its Board from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024 for which requisite letters were sent for appointment of both Independent Directors including Women Director by the management from time to time to competent authority with 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 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024 for which requisite letters has been submitted by the management from time to time.*

### 3. *As per the provisions of the Section 149 of the Act no meeting of Independent Directors was held during the financial year 2023-24 in view of non-appointment of Independent Directors on the Board of CMPDIL by the Competent Authority.*

**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.

**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 financial year 2023-24.



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# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



## Mehta & Mehta

### COMPANY SECRETARIES

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- 1) The Company at its Annual General Meeting held on July 21, 2023 declared final dividend of 13.306 % i.e. Rs. 133.06 per equity share of face value of Rs. 1000/- each i.e. Rs. 19.00 crores for the Financial Year 2022-2023.
- 2) The Board of Directors of the Company at its meeting held on March 14, 2024 declared interim dividend at 70.02% i.e. Rs. 700.29 per equity share of face value of Rs. 1000/- each amounting to Rs. 100 crores for F.Y. 2023-24.

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

**Raveena Dugar Agarwal**  
Partner

ACS No: 51836

CP No: 26055

UDIN: A051836F000391879

PR No.: 3686/2023



**Place: Kolkata**

**Date: 17.05.2024**

**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

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### 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.



# Central Mine Planning & Design Institute Limited

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- 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)



**Raveena Dugar Agarwal**  
Partner

ACS No: 51836

CP No: 26055

UDIN: A051836F000391879

PR No.: 3686/2023

Place: Kolkata

Date: 17.05.2024

**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
<b>1.</b>	<b>Details of contracts or arrangement or transactions not at arm's length basis</b>	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	
<b>2.</b>	<b>Details of material contracts or arrangement or transactions at arm's length basis</b>	As per <b>Annexure -A</b>
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	

### Related Party Transactions within Group as on 31.03.2024.

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	126.28	Sales
Bharat Coking Coal Limited	89.09	Sales
Central Coalfields Limited	237.02	Sales
Western Coalfields Limited	225.35	Sales
South Eastern Coalfields Limited	550.97	Sales
Northern Coalfields Limited	197.96	Sales
Mahanadi Coalfields Limited	191.32	Sales
Coal India Limited (CIL) (100% Holding Company)	17.81	Sales
<b>Grand Total</b>	<b>1635.8</b>	

Addendum - VII

Comments of the Comptroller and Auditor General of India



संख्या 171  
No. CAR/CCL/A/c Audit/CMPDIL/2023-24

भारतीय लेखा तथा लेखा परीक्षा विभाग  
INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
कार्यालय, महानिदेशक लेखापरीक्षा (कोयला)  
OFFICE OF THE DIRECTOR GENERAL OF AUDIT (COAL)  
कोलकाता / KOLKATA

दिनांक / Dated 25 JUN 2024

To  
The Chairman-cum-Managing Director  
Central Mine Planning and Design Institute Limited  
Kanke Road, 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 and Design Institute Limited for the year ended 31 March 2024

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 and Design Institute Limited for the year ended on 31 March 2024.

The receipt of this letter may please be acknowledged.

Yours faithfully,

(Bibhudutta Basantia)  
Director General of Audit (Coal)  
Kolkata

Encl: As stated

Place: Kolkata

Date: 25 June 2024



**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 2024.**

The preparation of financial statements of Central Mine Planning & Design Institute Limited for the year ended 31 March 2024 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (Act) is the responsibility of the management of the company. The statutory auditors appointed by the Comptroller and Auditor General of India under Section 139(5) of the Act is responsible for expressing opinion on the financial statements under section 143 of the Act based on independent audit in accordance with the standards on auditing prescribed under section 143(10) of the Act. This is stated to have been done by them vide their Revised Audit Report dated 24 May 2024 which supersedes their earlier Audit Report dated 25 April 2024.

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 2024 under section 143(6)(a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors and company personnel and a selective examination of some of the accounting records.

In view of revisions made in the statutory auditor's report, to give effect to some of my audit observations raised during supplementary audit, I have no further comments to offer upon or supplement to the statutory auditors' report under section 143(6)(b) of the Act.

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

A handwritten signature in blue ink, appearing to read 'Bibhudutta Basantia'.

(Bibhudutta Basantia)  
Director General of Audit (Coal)  
Kolkata

Place: Kolkata  
Date: 25 June 2024

## ADDENDUM - VIII

### REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) FOR FINANCIAL YEAR 2023-24

1. Brief outline on CSR Policy of the Company:

CMPDIL is undertaking different developmental projects under Corporate Social Responsibility (CSR) following the latest DPE guidelines and provisions of the Companies Act, 2013. The minimum mandated expenditure in a particular financial year is allocated based on the 2% of the average net profit of the company in the three immediately preceding financial years in accordance with the Company's Act, 2013 and its Amendments thereof. The CSR policy of CMPDIL is uploaded on its website [www.cmpdi.co.in](http://www.cmpdi.co.in).

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	R. N. Jha (DIN: 05195902)	Chairman ( till 31.8.23)	1	1
2.	Shankar Nagachari (DIN:-09729657)	Chairman ( till 30.09.23)/Member	3	3
3.	Ajay Kumar (DIN:- 09774347)	Chairman (w.e.f. 1.10.23)/member	7	7
4.	Satish Jha (DIN:- 10299809)	Member	6	6
5.	Achyut Ghatak (DIN 08923591)	Member	4	4

3. Provide the web-link(s) where Composition of CSR Committee, CSR Policy and CSR Projects approved by the board are disclosed on the website of the company .

Composition of CSR committee	<a href="https://www.cmpdi.co.in/en/c-s-r">https://www.cmpdi.co.in/en/c-s-r</a>
CSR Policy	<a href="https://www.cmpdi.co.in/en/c-s-r">https://www.cmpdi.co.in/en/c-s-r</a>
CSR projects approved by the Board	<a href="https://www.cmpdi.co.in/en/c-s-r">https://www.cmpdi.co.in/en/c-s-r</a>

4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.

Not Applicable on CMPDIL as per Section 135 of the Companies Act.

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



5. (Rs. In crore)

a.	Average net profit of the company as per sub-section (5) of section 135.	382.89
b.	Two percent of average net profit of the company as per sub-section (5) of section 135.	7.66
c.	Surplus arising out of the CSR Projects or programmes or activities of the previous financial years.	NIL
d.	Amount required to be set-off for the financial year, if any.	NIL
e.	Total CSR obligation for the financial year [(b)+(c)-(d)].	7.66

6. (Rs. In crore)

a.	Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project).	8.4482
b.	Amount spent in Administrative Overheads	0.3601
c.	Amount spent on Impact Assessment, if applicable.	NIL
d.	Total amount spent for the Financial Year [(a)+(b)+(c)].	8.8083

## (e) CSR amount spent or unspent for the Financial Year:

Total Amount Spent for the Financial Year (in ₹ crore)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per subsection (6) of section 135.		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135.		
	Amount	Date of transfer	Name of fund	Amount	Date of transfer
8.8083	NIL	Na	NA	NIL	NA

(f) Excess amount for set-off, if any:

S. No.	Particulars	Amount (in Rs. Crore)
(1)	(2)	(3)
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	7.66
(ii)	Total amount spent for the Financial Year.	8.8083
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	1.1483
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	NIL
(v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	1.1483

## 7. Details of Unspent CSR amount for the preceding three financial years

1.	2.	3.	4.	5.	6.	7.	8.	
S. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under subsection (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under subsection (6) of section 135 (in Rs.)	Amount spent in the Financial Year (in ₹)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to subsection (5) of section 135, if any		Amount remaining to be spent in succeeding Financial Years (in ₹)	Deficiency, if any
					Amount (in ₹)	Date of transfer		
1.	FY 2022-23	NA	NIL	NIL	NIL	NA	NIL	NA
2.	FY 2021-22	NA	NIL	NIL	NIL	NA	NIL	NA
3.	FY 2020-21	NA	NIL	NIL	NIL	NA	NIL	NA

8. Whether any capital assets have been created or acquired through CSR amount spent in the Financial Year:

No

9. Specify the reason(s), if the Company has failed to spend two per cent of the average net profit as per Section 135(5) of the Companies Act, 2013

Not applicable

**Sd/-**

(Chief Executive Officer or  
Managing Director or Director)

**Sd/-**

(Chairman CSR Committee)



# ANNUAL ACCOUNTS 2023-24



# Central Mine Planning & Design Institute Limited

## BALANCE SHEET as at 31.03.2024

(₹ in Crore)

	Note No.	As at 31.03.2024	As at 31.03.2023
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant & Equipments	3.1	237.73	229.46
Capital Work in Progress	3.2	12.47	15.09
Exploration and Evaluation Assets	3.3	-	-
Intangible Assets	3.4	9.02	14.34
Intangible Assets under Development	3.5	-	-
Financial Assets			
(i) Investments	4.1	-	-
(ii) Loans	4.2	0.34	0.06
(iii) Other Financial Assets	4.6	4.07	4.12
Deferred Tax Assets (net)	11.2	17.66	57.89
Non-Current Tax Assets (Net)	11.1		
Other non-current assets	6.1	0.12	0.07
<b>Total Non-Current Assets (A)</b>		<b>281.41</b>	<b>321.03</b>
<b>Current Assets</b>			
Inventories	5.1	14.29	16.01
Financial Assets			
(i) Investments	4.1	-	-
(ii) Trade Receivables	4.3	984.37	822.40
(iii) Cash & Cash equivalents	4.4	266.87	379.97
(iv) Other Bank Balances	4.5	330.00	90.00
(v) Loans	4.2	-	-
(vi) Other Financial Assets	4.6	121.46	91.51
Current Tax Assets (Net)	11.1	71.27	93.17
Other Current Assets	6.2	101.70	105.44
<b>Total Current Assets (B)</b>		<b>1,889.96</b>	<b>1,598.50</b>
<b>Total Assets (A+B)</b>		<b>2,171.37</b>	<b>1,919.53</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity Share Capital	7.1	142.80	142.80
Other Equity	7.2	1467.68	1094.98
<b>Equity attributable to equity holders of the company</b>		<b>1610.48</b>	<b>1237.78</b>
Non-Controlling Interests	7.3	-	-
<b>Total Equity (A)</b>		<b>1610.48</b>	<b>1237.78</b>

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



## BALANCE SHEET as at 31.03.2024

(₹ in Crore)

	Note No.	As at 31.03.24	As at 31.03.23
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>			
Financial Liabilities			
(i) Borrowings	8.1	-	-
(ii) Lease Liabilities	8.2	1.08	0.86
(iii) Other Financial Liabilities	8.4	73.14	71.67
Provisions	9.1	9.14	10.01
Deferred Tax Liabilities (net)	11.2	-	-
Other Non-Current Liabilities	10.1	0.03	-
<b>Total Non-Current Liabilities (B)</b>		<b>83.39</b>	<b>82.54</b>
<b>Current Liabilities</b>			
Financial Liabilities			
(i) Borrowings	8.1	-	-
(ii) Lease Liabilities	8.2	0.23	0.84
(iii) Trade payables	8.3	-	-
(A) Total outstanding dues of micro, small and medium enterprises; and		-	-
(B) Total outstanding dues of Creditors other than micro, small and medium enterprises		104.64	145.33
(iv) Other Financial Liabilities	8.4	83.09	88.09
Other Current Liabilities	10.2	128.31	130.23
Provisions	9.1	161.23	234.72
Current Tax Liabilities (net)	11.1	-	-
<b>Total Current Liabilities (C)</b>		<b>477.50</b>	<b>599.21</b>
<b>Total Equity and Liabilities (A+B+C)</b>		<b>2171.37</b>	<b>1919.53</b>

The Accompanying Note No. 1 to 16 form an integral part of the Financial Statements.

Sd/-  
**(A. Mundhra)**  
Company Secretary

Sd/-  
**(S B Tiwari)**  
CFO

Sd/-  
**(S.Nagachari)**  
Director  
DIN-09729657

Sd/-  
**(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

Sd/-  
**( CA Anil Jain)**

Partner

Membership No. : 079005  
UDIN : 24079005BKGUAX2993

Date : 25<sup>th</sup> April 2024

Place: Ranchi

# Central Mine Planning & Design Institute Limited

## STATEMENT OF PROFIT & LOSS For the Year Ended 31<sup>st</sup> March, 2024

(₹ in Crore)

	Note No.	For the Year ended 31.03.2024	For the Year ended 31.03.2023
<b>Revenue from Operations (Net of levies)</b>			
Sales	12.1	1732.69	1386.09
Other Operating Revenue	12.1	-	-
<b>Revenue from Operations (Net of levies)</b>		<b>1732.69</b>	<b>1386.09</b>
Other Income	12.2	37.49	12.69
<b>Total Income</b>		<b>1770.18</b>	<b>1398.78</b>
<b>EXPENSES</b>			
Cost of Materials Consumed	13.1	31.49	33.09
Purchases of Stock-in-Trade	13.1(a)	-	-
Changes in inventories of finished goods/work in progress and Stock in trade	13.2	-	-
Employee Benefits Expense	13.3	642.91	698.33
Finance Costs	13.4	0.06	0.09
Depreciation/Amortization/ Impairment expense	13.5	31.54	28.61
Contractual Expense	13.7	191.86	142.75
Other Expenses	13.8	139.48	128.96
<b>Total Expenses</b>		<b>1037.34</b>	<b>1031.83</b>
<b>Profit before exceptional items and Tax</b>		<b>732.84</b>	<b>366.95</b>
Exceptional Items		-	-
<b>Profit before Tax</b>		<b>732.84</b>	<b>366.95</b>
Tax expenses	14.1		
<b>Total tax expenses</b>		<b>229.61</b>	<b>70.29</b>
<b>Profit for the period from continuing operations</b>		<b>503.23</b>	<b>296.66</b>
Profit/(Loss) from discontinued operations		-	-
Tax exp of discontinued operations		-	-
<b>Profit/Loss for the period from Discontinuing operations after Tax</b>		<b>-</b>	<b>-</b>
Share in JV's/Associate's profit/(loss)		-	-
<b>Profit for the Period</b>		<b>503.23</b>	<b>296.66</b>
<b>Other Comprehensive Income</b>	15.1		
A (i) Items that will not be reclassified to profit or loss		(13.73)	25.95
(ii) Income tax relating to items that will not be reclassified to profit or loss		(3.46)	6.53
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			
<b>Total other comprehensive income</b>		<b>(10.27)</b>	<b>19.42</b>

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



## STATEMENT OF PROFIT & LOSS For the Year Ended 31<sup>st</sup> March, 2024

(₹ in Crore)

	Note No.	For the Year ended 31.03.2024	For the Year ended 31.03.2023
<b>Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>		<b>492.96</b>	316.08
<b>Profit attributable to:</b>			
Owners of the company		503.23	296.66
Non-controlling interest			
		<b>503.23</b>	<b>296.66</b>
<b>Other Comprehensive Income attributable to:</b>			
Owners of the company		(10.27)	19.42
Non-controlling interest			
		<b>(10.27)</b>	<b>19.42</b>
<b>Total Comprehensive Income attributable to:</b>			
Owners of the company		492.96	316.08
Non-controlling interest			
		<b>492.96</b>	<b>316.08</b>
<b>Earnings per equity share (for continuing operation):</b>			
(1) Basic		3,524.02	2,077.45
(2) Diluted		3,524.02	2,077.45
<b>Earnings per equity share (for discontinued operation):</b>			
(1) Basic			-
(2) Diluted			-
<b>Earnings per equity share (for discontinued &amp; continuing operation):</b>			
(1) Basic		3,524.02	2,077.45
(2) Diluted		3,524.02	2,077.45

The Accompanying Note No. 1 to 16 form an integral part of the Financial Statements.

**Sd/-**  
**(A. Mundhra)**  
Company Secretary

**Sd/-**  
**(S B Tiwari)**  
CFO

**Sd/-**  
**(S.Nagachari)**  
Director  
DIN-09729657

**Sd/-**  
**(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

**Sd/-**  
**( CA Anil Jain)**

Partner

Membership No. : 079005  
UDIN : 24079005BKGUAX2993

Date : 25<sup>th</sup> April 2024

Place: Ranchi

# Central Mine Planning & Design Institute Limited

## CASH FLOW STATEMENT (INDIRECT METHOD) For the Year Ended 31<sup>st</sup> March, 2024

(₹ in Crore)

	For the Year ended 31.03.2024	For the Year ended 31.03.2023
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Profit before tax	732.84	366.95
<b>Adjustment for:</b>		
Depreciation, amortisation and impairment expenses	31.54	28.61
Interest Income	(31.96)	(7.47)
Finance cost	0.06	0.09
Profit / Loss on sale of Propert Plant & Equipment		(0.02)
Liability & Provision write back	(2.91)	(0.77)
Allowances and Provisions	1.07	0.04
Write off		
<b>Cash flows from operating activities before changes in following assets and liabilities</b>	730.64	387.43
Trade Receivable	(162.07)	(5.73)
Inventories	0.75	(2.98)
Loans and advances and other financial assets	(30.18)	20.39
Other current and non current Assets	3.69	71.97
Trade payables	(40.69)	(5.61)
Other financial liabilities	(3.52)	8.80
Other current and non current liabilities	1.02	(10.76)
Provisions	(89.35)	38.27
<b>Cash generated from operations</b>	410.29	501.78
Income Tax paid	(164.02)	(102.37)
<b>Net Cash Flow from Operating Activities</b>	246.27	399.41
<b>B. CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for Property, Plant and Equipments and Intangible assets	(31.87)	(43.69)
Proceeds from Sale of Property, Plant and Equipments		0.02
Realisation of deposits/(Deposits) with Banks	(240.00)	(50.00)
Interest received on Investment	31.96	7.47
<b>Net Cash flow from Investing Activities</b>	(239.91)	(86.20)
<b>C. CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from/Repayment of Borrowings		
Repayment of lease liabilities (including interest)	(0.46)	(0.16)
Dividend paid on Equity shares	(119.00)	(94.05)
<b>Net cash used in Financing Activities</b>	(119.46)	(94.21)
<b>Net increase/ decrease in Cash &amp; Bank Balances (A+B+C)</b>	(113.10)	219.00
<b>Cash &amp; cash equivalents as at the beginning of the year</b>	379.97	160.97
<b>Cash &amp; cash equivalents as at the end of the year</b>	266.87	379.97



## Reconciliation of Cash and Cash equivalents (Refer Note 4.4)

### Components of Cash and Cash Equivalents

	As at 31.03.2024	As at 31.03.2023
Balances with Banks		
- in Deposit Accounts		
- in Current Accounts	266.86	379.95
Bank Balances outside India		
Cheques, Drafts and Stamps in hand		
Cash on hand	0.01	0.01
Cash on hand outside India		
Others		
<b>Total Cash and Cash Equivalents</b>	<b>266.87</b>	<b>379.97</b>

### 1. Reconciliation between the opening and closing balances in the balance sheet for liabilities arising from financing activities:

#### For the period ended 31st March 2024

Particulars	Finance Lease Liabilities
Opening balance as at 1 April 2023	1.70
Cash flows during the period	(0.46)
Non-cash changes due to:	
Acquisitions under finance lease	0.01
Interest on borrowings	0.06
Adjustment	
<b>Closing balance as at 31 March 2024</b>	<b>1.31</b>

#### For the year ended 31 March 2023

Particulars	Finance Lease Liabilities
Opening balance as at 1 April 2022	1.31
Cash flows during the year	(0.16)
Non-cash changes due to:	
Acquisitions under finance lease	0.46
Interest on borrowings	0.09
<b>Closing balance as at 31 March 2023</b>	<b>1.70</b>

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

"Corporate Social Responsibility (CSR) expenditure during the year ended 31.03.2024 by the company is as per Annexure to CSR Expenses"

**Sd/-**  
**(A. Mundhra)**  
Company Secretary

**Sd/-**  
**(S B Tiwari)**  
CFO

**Sd/-**  
**(S.Nagachari)**  
Director  
DIN-09729657

**Sd/-**  
**(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

**Sd/-**  
**( CA Anil Jain)**  
Partner  
Membership No. : 079005  
UDIN : 24079005BKGUAX2993

Date : 25<sup>th</sup> April 2024

Place: Ranchi



## Central Mine Planning & Design Institute Limited

### STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31.03.2024

#### A. EQUITY SHARE CAPITAL

As at 31.03.2024

(₹ in Crore)

Particulars	Balance as at 01.04.2023	Changes in Equity Share Capital Due to Prior Period errors	Restated Balance as at 01.04.2023	Changes in Equity Share Capital During The Year	Balance as at 31.03.2024
14,28,000 Equity Shares of ₹1000/- each	142.8	-	142.80	-	142.80
<b>As at 31.03.2023</b>					
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

#### B. OTHER EQUITY

As at 31.03.2023

(₹ in Crore)

Particulars	Other Reserves				OCI - Remeasurement of Defined Benefits Plans (net of Tax)	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
Transfer to general reserve	-	-	-	(14.83)	-	(14.83)
Adjustments during the year	-	(1.40)	-	(70.00)	-	(1.40)
Interim Dividend	-	-	-	(24.05)	-	(24.05)
Final Dividend	-	-	-	296.66	19.42	316.08
Profit for the year	-	-	-	-	-	-
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

### STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31.03.2024 (contd.)

#### B. OTHER EQUITY (contd.)

(₹ in Crore)

Particulars	Other Reserves				OCI - Remeasurement of Defined Benefits Plans (net of Tax)	Total
	Capital Redemption reserve	Capital reserve	General Reserve	Retained Earnings		
Balance as at 01.04.2023	-	20.13	44.78	972.03	58.04	1,094.98
Changes in accounting policy or prior period errors	-	-	-	-	-	-
Restated balance as at 01.04.2023	-	20.13	44.78	972.03	58.04	1,094.98
Additions during the year	-	0.31	25.16	-	-	25.47
Adjustments during the year	-	(1.57)	-	-	-	(1.57)
Transfer to General reserve	-	-	-	(25.16)	-	(25.16)
Interim Dividend	-	-	-	(100.00)	-	(100.00)
Final Dividend	-	-	-	(19.00)	-	(19.00)
Profit for the year	-	-	-	503.23	(10.27)	492.96
Issue of Bonus shares	-	-	-	-	-	-
Balance as at 31.03.2024	-	18.87	69.94	1,331.10	47.77	1,467.68

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE - 3.1 : 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	Others <sup>3,1.5</sup>	Total
Gross Carrying Amount:															
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)
<b>As at 31st March 2023</b>	<b>1.15</b>	<b>3.14</b>	<b>-</b>	<b>87.06</b>	<b>228.17</b>	<b>1.03</b>	<b>-</b>	<b>24.75</b>	<b>6.04</b>	<b>12.82</b>	<b>-</b>	<b>-</b>	<b>0.83</b>	<b>-</b>	<b>364.99</b>
As at 1 April 2023	1.15	3.14	-	87.06	228.17	1.03	-	24.75	6.04	12.82	-	-	0.83	-	364.99
Additions	-	-	-	1.97	27.20	0.02	-	3.07	1.72	1.87	-	-	0.39	-	36.24
Deletions/Adjustments	-	-	-	(2.52)	(5.25)	0.06	-	(0.28)	(0.19)	(0.68)	-	-	-	-	-8.86
<b>As at 31st March 2024</b>	<b>1.15</b>	<b>3.14</b>	<b>-</b>	<b>86.51</b>	<b>250.12</b>	<b>1.11</b>	<b>-</b>	<b>27.54</b>	<b>7.57</b>	<b>14.01</b>	<b>-</b>	<b>-</b>	<b>1.22</b>	<b>-</b>	<b>392.37</b>
Accumulated Depreciation, Amortisation and Impairment*															
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
Deletions/Adjustments	-	(0.26)	-	(0.03)	(2.24)	-	-	(0.49)	0.46	(0.11)	-	-	-	-	(2.67)
<b>As at 31st March 2023</b>	<b>-</b>	<b>0.51</b>	<b>-</b>	<b>14.29</b>	<b>97.20</b>	<b>0.30</b>	<b>-</b>	<b>10.91</b>	<b>3.25</b>	<b>9.07</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>135.53</b>
As at 1 April 2023	-	0.51	-	14.29	97.20	0.30	-	10.91	3.25	9.07	-	-	-	-	135.53
Charge for the year	-	0.24	-	2.08	20.87	0.15	-	2.25	0.68	0.77	-	-	-	-	27.04
Deletions/Adjustments	-	-	-	(2.46)	(4.63)	0.03	-	(0.25)	(0.17)	(0.45)	-	-	-	-	(7.93)
<b>As at 31st March 2024</b>	<b>-</b>	<b>0.75</b>	<b>-</b>	<b>13.91</b>	<b>113.44</b>	<b>0.48</b>	<b>-</b>	<b>12.91</b>	<b>3.76</b>	<b>9.39</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>154.64</b>
<b>Net Carrying Amount</b>															
<b>As at 31st March 2024</b>	<b>1.15</b>	<b>2.39</b>	<b>-</b>	<b>72.60</b>	<b>136.68</b>	<b>0.63</b>	<b>-</b>	<b>14.63</b>	<b>3.81</b>	<b>4.62</b>	<b>-</b>	<b>-</b>	<b>1.22</b>	<b>-</b>	<b>237.73</b>
<b>As at 31st March 2023</b>	<b>1.15</b>	<b>2.63</b>	<b>-</b>	<b>72.77</b>	<b>130.97</b>	<b>0.73</b>	<b>-</b>	<b>13.84</b>	<b>2.79</b>	<b>3.75</b>	<b>-</b>	<b>-</b>	<b>0.83</b>	<b>-</b>	<b>229.46</b>

#### Notes :

- 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 1.72 cr and accumulated amortization on the same is Rs 0.57 crores upto 31.03.2024.
4. Depreciation & Amortization & Impairment charged for the year ended is Rs 33.10 Crores.(This includes Impairment of Plant & Equipment is Rs. 0.02 cr and Furniture and Fixture is Rs 0.04 crores. Depreciation related to funded assets is Rs 1.56 crore

## Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



## 5. Movement in accumulated impairment\*

(₹ in Crore)

	Plant and Equipments	Furniture and Fixtures	Total
As at 1st April, 2023	0	0	0
<b>Charge for the year</b>	<b>0.02</b>	<b>0.04</b>	<b>0.06</b>
Deletions/Adjustments	0	0	0
As at 31st March, 2024	0.02	0.04	0.06

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

7. Details of Funded Assets are as given below

(₹ in Crore)

Funded assets class	Net Book Value as on 01-04-2023	Addition	Depreciation for the year	Net Book Value as on 31-03-2024
Buildings	0.19	0.00	0.00	0.19
Plant & Equip.	9.56	0.31	1.38	8.48
Office Equip.	0.00	0.00	0.00	0.00
Fur. & Fix.	0.07	0.00	0.01	0.06
Intangible asset	0.31	0.00	0.17	0.14
<b>TOTAL</b>	<b>10.13</b>	<b>0.31</b>	<b>1.56</b>	<b>8.88</b>

Directives for Survey-off, of the Funded assets which have completed their life was requested from the Ministry. The directives is awaited to futher Proceed in this matter.



## Central Mine Planning & Design Institute Limited

### NOTES TO THE FINANCIAL STATEMENTS

#### NOTE 3.2 : CAPITAL WIP

(₹ in Crore)

	Building (including water supply, roads and culverts)	Plant and Equipments	Railway Sidings	Other Mining infrastructure/ Development	Others	Total
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 31st March 2023	1.98	13.11	-	-	-	15.09
As at 1 April 2023	1.98	13.11	-	-	-	15.09
Additions	0.24	0.02	-	-	-	0.26
Capitalisation/ Deletions	(1.92)	(0.96)	-	-	-	(2.88)
As at 31st March 2024	0.30	12.17	-	-	-	12.47
Accumulated Impairment						-
As at 1 April 2022	-	-	-	-	-	-
Charge for the year	-	-	-	-	-	-
Deletions/Adjustments	-	-	-	-	-	-
As at 31st March 2023	-	-	-	-	-	-
As at 1 April 2023	-	-	-	-	-	-
Charge for the year	-	-	-	-	-	-
Deletions/Adjustments	-	-	-	-	-	-
As at 31st March 2024	-	-	-	-	-	-
Net Carrying Amount						-
As at 31st March 2024	0.30	12.17	-	-	-	12.47
As at 31st March 2023	1.98	13.11	-	-	-	15.09

## 1. Ageing schedule of Capital-work-in Progress (Gross):

	Amount in Capital work in Progress as at 31-03-2024				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
<b>Projects in progress:</b>					
<b>BUILDING</b>					
Construction of Storage room for keeping radiation RI-4		0.04			0.04
New water supply pipeline to CMPDI colony RI7		0.11			0.11
CONSTRUCTION OF PROTECTIVE SHED FOR ETP	0.01				0.01
<b>PLANT &amp; EQUIPMENTS</b>					-
					-
<b>Projects temporarily suspended:</b>					-
<b>BUILDING</b>					
Lakhanpur Residential building for Gopalpur camp of RI-7				0.14	0.14
<b>Plant and Equipments</b>					-
CIL R&D WIP	-	-	-	12.17	12.17
					-
<b>Total</b>	0.01	0.15	-	12.31	12.47

### Capital-Work-in Progress (CWIP) (Gross)

## 2. Overdue for material capital-work-in progress (Gross):

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

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



## 1. Ageing schedule of Capital-work-in Progress (Gross):

	Amount in Capital work in Progress as at 31-03-2023				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
<b>Projects in progress:</b>					
<b>BUILDING</b>					
Construction of Badminton court at CMPDI	-	0.74	-	-	0.74
Construction of Civil and Allied work	0.35	-	-	-	0.35
Construction of Storage room for keeping radiation	0.03	-	-	-	0.03
<b>DRAIN COVERAGE</b>	0.18	-	-	-	0.18
<b>SHOPPING COMPLEX</b>	0.22	-	-	-	0.22
<b>2 SOURCE ROOMS</b>	0.07	-	-	-	0.07
Construction of new boundary wall at CMPDI Colony RI-7	0.14	-	-	-	0.14
New water supply pipeline to CMPDI colony RI7	0.11	-	-	-	0.11
<b>PLANT &amp; EQUIPMENT</b>					-
WIP for Automatic Drum Composter	0.16	-	-	-	0.16
EFFLUENT TREATMENT PLAN (ETP)	0.07	-	-	-	0.07
<b>SOLAR PLANT</b>	0.49	-	-	-	0.49
REWIRING OF B1 B2 C D BLOCK QUARTERS CMPDI COLONY	0.22	-	-	-	0.22
<b>Projects temporarily suspended:</b>					
<b>BUILDING</b>					
Lakhanpur Residential building for Gopalpur camp of RI-7	-			0.14	0.14
<b>PLANT &amp; EQUIPMENT</b>					-
CIL R&D WIP	-	-	-	12.17	12.17
					-
<b>GRAND TOTAL</b>	<b>2.04</b>	<b>0.74</b>	<b>-</b>	<b>12.31</b>	<b>15.09</b>

## Capital-Work-in Progress (CWIP) (Gross)

### 2. Overdue for material capital-work-in progress (Gross):

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

Out of the total WIP of RS 12.47 cr CIL R& D WIP is for RS 12.17 crore

The proposal for write off of Rs 12.17 crore was put up in the Board through COFDs. However the Board Deferred the proposal and has sought for more details. In the FY 2024-25 the WIP will be written off after competent approval by board



# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 3.3 : Exploration and Evaluation Assets

(₹ in Crore)

	Exploration and Evaluation Costs
<b>Gross Carrying Amount:</b>	
As at 1 April 2022	-
Additions	-
Deletions/Adjustments	-
<b>As at 31st March 2023</b>	-
As at 1 April 2023	-
Additions	-
Deletions/Adjustments	-
<b>As at 31st March 2024</b>	-
<b>Accumulated Impairment</b>	
As at 1 April 2022	-
Charge for the year	-
Deletions/Adjustments	-
<b>As at 31st March 2023</b>	-
As at 1 April 2023	-
Charge for the year	-
Deletions/Adjustments	-
<b>As at 31st March 2024</b>	-
<b>Net Carrying Amount</b>	
<b>As at 31st March 2024</b>	-
<b>As at 31 March 2023</b>	-

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 3.4 : OTHER INTANGIBLE ASSETS

(₹ in Crore)

	Computer Software	Others	Total
<b>Gross Carrying Amount:</b>			
As at 1 April 2022	25.71	-	25.71
Additions	9.60	-	9.60
Deletions/Adjustments	-	-	-
<b>As at 31st March 2023</b>	<b>35.31</b>	<b>-</b>	<b>35.31</b>
As at 1 April 2023	35.31	-	35.31
Additions	1.52	-	1.52
Deletions/Adjustments	(0.78)	-	(0.78)
<b>As at 31st March 2024</b>	<b>36.05</b>	<b>-</b>	<b>36.05</b>
<b>Accumulated Amortisation and Impairment</b>			
As at 1 April 2022	15.31	-	15.31
Charge for the year	5.66	-	5.66
Deletions/Adjustments	-	-	-
<b>As at 31st March 2023</b>	<b>20.97</b>	<b>-</b>	<b>20.97</b>
As at 1 April 2023	20.97	-	20.97
Charge for the year	6.06	-	6.06
Deletions/Adjustments	-	-	-
<b>As at 31st March 2024</b>	<b>27.03</b>	<b>-</b>	<b>27.03</b>
<b>Net Carrying Amount</b>			
<b>As at 31st March 2024</b>	<b>9.02</b>	<b>-</b>	<b>9.02</b>
<b>As at 31st March 2023</b>	<b>14.34</b>	<b>-</b>	<b>14.34</b>



# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 3.5 : INTANGIBLE ASSETS UNDER DEVELOPMENT

	(₹ in Crore)
	<b>ERP under Development</b>
<b>Carrying Amount :</b>	
As at 1 April 2022	2.30
Additions	1.06
Capitalisation/Deletions	(3.36)
<b>As at 31st March 2023</b>	-
As at 1 April 2023	-
Additions	-
Deletions/Adjustments	-
<b>As at 31st March 2024</b>	-
<b>Accumulated Impairment</b>	
As at 1 April 2022	-
Charge for the year	-
Deletions/Adjustments	-
<b>As at 31st March 2023</b>	-
As at 1 April 2023	-
Charge for the year	-
Deletions/Adjustments	-
<b>As at 31st March 2024</b>	-
<b>Net Carrying Amount</b>	
<b>As at 31st March 2024</b>	-
<b>As at 31st March 2023</b>	-

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE - 4.1 : INVESTMENTS

(₹ in Crore)

	<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
<b>Non Current</b>		
Investment in Shares	-	-
Equity Shares in Joint Venture Companies	-	-
Other Investments	-	-
In Secured Bonds	-	-
In Co-operative Shares	-	-
<b>Total</b>	<u>-</u>	<u>-</u>
Aggregate amount of unquoted investments:	-	-
Aggregate amount of quoted investments:	-	-
Market value of quoted investments:	-	-
Aggregate amount of impairment in value of investments:	-	-



# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE - 4.1 ( contd.)

#### INVESTMENTS

(₹ in Crore)

	<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
<b>Current</b>		
<b>Mutual Fund Investment</b>		
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	-	-
<b>Total</b>	<u>-</u>	<u>-</u>
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 - 4.2 : LOANS

(₹ in Crore)

	<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
<b>Non Current</b>		
<b>Loans to related parties</b>		
- Secured, considered good		
- Unsecured, considered good		
- Have significant increase in credit risk		
- Credit impaired		
Less: Allowance for doubtful loans <sup>4.2.1</sup>		
<b>Loans to body corporate and employees</b>		
- Secured, considered good	0.34	0.06
- Unsecured, considered good	-	-
- Have significant increase in credit risk		
- Credit impaired		
	0.34	0.06
Less: Allowance for doubtful loans	-	-
	0.34	0.06
<b>Total</b>	<b><u>0.34</u></b>	<b><u>0.06</u></b>
<b>Current</b>		
<b>Loans to related parties</b>		
- Secured, considered good		
- Unsecured, considered good		
- Have significant increase in credit risk		
- Credit impaired		
Less: Allowance for doubtful loans <sup>4.2.1</sup>		
	<u>-</u>	<u>-</u>



(₹ in Crore)

	<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
<b>Loans to other than related parties</b>		
<b>Loans to body corporate and employees</b>		
- Secured, considered good	-	-
- Unsecured, considered good	-	-
- Have significant increase in credit risk	-	-
- Credit impaired	-	-
- Doubtful	-	-
	-	-
Less: Allowance for doubtful loans	-	-
	-	-
<b>Total</b>	<u>-</u>	<u>-</u>

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE - 4.3 : TRADE RECEIVABLES

(₹ in Crore)

Current	As at 31.03.2024	As at 31.03.2023
Trade receivables		
- Secured, considered good	-	-
- Unsecured, considered good	984.37	822.40
Have significant increase in credit risk		
Credit impaired	2.68	2.58
	<b>987.05</b>	<b>824.98</b>
Less : Allowance for expected credit loss	2.68	2.58
<b>Total</b>	<b>984.37</b>	<b>822.40</b>

The company has used the practical expedient by computing the expected credit loss allowance based on a provision matrix in determining allowance for credit losses of trade receivables. The provision matrix takes into account historical credit loss experience and forward looking information. The expected credit loss allowance is based on ageing of receivables that are due and the rates used in provision matrix.

#### The details of movement in allowance for expected credit loss

Balance at the beginning of the year	2.58	3.35
Recognised during the year	0.10	
Writeback during the year	-	(0.77)
Balance at the end of the year	2.68	2.58

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



As at 31.03.2024

Trade Receivables ageing schedule	Outstanding for following periods from transaction date					
	Less than 6 months	6 months 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	770.95	95.70	44.72	20.08	55.60	987.05
(ii) Undisputed Trade Receivables - which have significant increase in credit risk						
(ii) Undisputed Trade Receivables – credit impaired						
(iii) Disputed Trade Receivables– considered good						
(v) Disputed Trade Receivables – which have significant increase in credit risk						
(iv) Disputed Trade Receivables – credit impaired						
<b>Total</b>						
<b>Total</b>	<b>770.95</b>	<b>95.70</b>	<b>44.72</b>	<b>20.08</b>	<b>55.60</b>	<b>987.05</b>
Allowance for expected credit loss	-	-	-	-	-	2.68
Expected credit losses (Loss allowance provision) - %						0.27%

As at 31.03.2023

Trade Receivables ageing schedule	Outstanding for following periods from transaction date					
	Less than 6 months	6 months 1 year	1-2 years	2-3 years	More than 3 years	Total
(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						
(ii) Undisputed Trade Receivables – credit impaired						
(iii) Disputed Trade Receivables– considered good						
(v) Disputed Trade Receivables – which have significant increase in credit risk						
(iv) Disputed Trade Receivables – credit impaired						
<b>Total</b>	<b>598.96</b>	<b>96.71</b>	<b>51.32</b>	<b>19.32</b>	<b>58.67</b>	<b>824.98</b>
Allowance for expected credit loss	-	-	-	-	-	2.58
Expected credit losses (Loss allowance provision) - %						0.31%

Trade Receivables includes dues from CIL and Subsidiaries within group ₹ 805.63 cr. (Previous Year ₹ 663.85 cr.) and allowances recognised thereon Nil (Previous Year Nil). Dues from outside group include ₹ 181.42 cr. (Previous Year ₹ 161.13 cr.) and allowances recognised thereon ₹ 2.68 cr. (Previous Year ₹ 2.58 cr.).

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE - 4.4 : CASH AND CASH EQUIVALENTS

(₹ in Crore)

	<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
(a) Balances with Banks		
- in Deposit Accounts		
- in Current Accounts	266.86	379.95
(b) Bank Balances outside India	-	-
(c) Cheques, Drafts and Stamps in hand	-	-
(d) Cash on hand	0.01	0.01
(e) Cash on hand outside India	-	-
(f) Others	-	0.01
<b>Total Cash and Cash Equivalents</b>	<b><u>266.87</u></b>	<b><u>379.97</u></b>

Out of the Balance with Bank of Rs 266.86 Cr., fund related bank balance is Rs 58.04 Crores as given below

Name of funds	Amount Rs cr
MOC( Promotional+Non CIL)	22.66
MOC( R&D)	2.93
Nmet	8.84
CIL (R& D)	23.61
Total	58.04



# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE - 4.5 : OTHER BANK BALANCES

(₹ in Crore)

	<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
<b>Balances with Banks</b>		
- Deposit accounts	330.00	90.00
- CSR fund for Ongoing projects	-	-
- Shifting and Rehabilitation Fund scheme	-	-
- Escrow Account for Buyback of Shares	-	-
- Unpaid dividend accounts	-	-
- Dividend accounts	-	-
<b>Total</b>	<b><u>330.00</u></b>	<b><u>90.00</u></b>

4.5. Other Bank Balances comprise Deposits - for specific purposes and bank deposits which are expected to realise in cash within 12 months after the reporting date.

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE - 4.6 : OTHER FINANCIAL ASSETS

	(₹ in Crore)	
	<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
<b><u>Non Current</u></b>		
Security Deposit	3.97	4.02
Less : Allowance for doubtful Security deposits	0.04	0.04
	<b>3.93</b>	<b>3.98</b>
Bank Deposits with more than 12 months maturity	<b>0.14</b>	<b>0.14</b>
Deposits with bank under		
- Shifting & Rehabilitation Fund scheme	-	-
Other Deposit and Receivables	-	-
Less : Allowance for doubtful deposits	-	-
<b>TOTAL</b>	<b>4.07</b>	<b>4.12</b>
<b><u>Current</u></b>		
Security Deposit		
Less : Allowance for doubtful Security deposits		
Current Account Balance with CIL	<b>60.58</b>	<b>57.85</b>
Balance with IICM	-	-
Less: Provision for Doubtful Advances	-	-
Interest accrued	17.92	4.92
Other Deposit and Receivables*	42.96	28.74
Less : Allowance for doubtful claims	-	-
	42.96	28.74
<b>TOTAL</b>	<b>121.46</b>	<b>91.51</b>

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



(₹ in Crore)

	<b>31.03.2024</b>	<b>31.03.2023</b>
<b>4.6.1 The details of movement in Allowance for Security Deposit (Current and Non-Current)</b>		
Balance at the beginning of the year/period	0.04	0.04
Recognised during the year/period		
Writeback during the year/period		
Balance at the end of the year/period	0.04	0.04
<b>Claims &amp; other receivables*</b>	<b>31.03.2024</b>	<b>31.03.2023</b>
Receivable From Ind AS 115	38.42	26.29
Claims Receivable & Others	4.54	2.45
<b>TOTAL</b>	<b>42.96</b>	<b>28.74</b>

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE - 5.1 : INVENTORIES

(₹ in Crore)

	<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
Coal (Finished Goods)		
Coal at Development Projects		
Less: Provision for diminution in value	-	-
	<u>-</u>	<u>-</u>
 (b) Stores, Spares and other inventories	 15.46	 <b>16.21</b>
Less: Provision for slow-moving, non-moving, and obsolete inventories	1.17	<b>0.20</b>
	<u>14.29</u>	<u>16.01</u>

The inventory of stores and spares comprises items that fall into the categories of slow-moving, non-moving, and obsolete. Impairment allowances are recognized for these items as per the company's policy.

The details of movement in impairment allowance for slow-moving, non-moving and obsolete Stores, Spares, and other inventories :

	<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
Balance at the beginning of the year/period	0.20	0.16
Recognised during the year/period	0.97	0.04
Derecognised during the year/period	-	-
Balance at the end of the year/period	1.17	0.20



# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 6.1 : OTHER NON-CURRENT ASSETS

	As at 31.03.2024	As at 31.03.2023
		(₹ in Crore)
<b>(i) Capital Advances</b>	0.12	0.07
Less : Allowance for doubtful advances	-	-
	<u>0.12</u>	<u>0.07</u>
<b>(ii) Advances other than capital advances</b>		
(a) Other Deposits and Advances	-	-
Less : Allowance for doubtful advances	-	-
	<u>-</u>	<u>-</u>
(b) Advances to related parties	-	-
<b>Total</b>	<u>0.12</u>	<u>0.07</u>

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 6.2 : OTHER CURRENT ASSETS

	As at 31.03.2024	As at 31.03.2023
	(₹ in Crore)	
(a) Advance payment of statutory dues	0.04	0.04
Less : Allowance for doubtful Statutory dues	-	-
	<b>0.04</b>	<b>0.04</b>
(c) Other Advances and Deposits *	80.82	84.52
Less : Allowance for doubtful other deposits and advances	0.25	0.25
	<b>80.57</b>	<b>84.27</b>
(d) Input Tax Credit Receivable	21.09	21.13
	<b>21.09</b>	<b>21.13</b>
<b>Total</b>	<b>101.70</b>	<b>105.44</b>

Note:

#### 6.2-(c) Other Advances and Deposits \*

	31.03.2024	31.03.2023
PAY ADVANCE	0.44	0.36
T.A.	1.22	1.92
MEDICAL ADVANCE	0.55	0.83
INCOME TAX UNDER PROTEST**	66.58	68.03
OTHERS	12.03	13.38
<b>Total</b>	<b>80.82</b>	<b>84.52</b>

\*\* Income tax paid under protest is Rs 66.58 crs. Out of this Rs 0.61 Cr relates to A.Y 2010-11, 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. 5.72 Crore relates to A.Y 2021-22.

Other Deposit and advances above includes Excess CSR of Rs 2.77 Cr

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



Other Advance & Deposit Includes deposit under protest and refund yet to be received for Income tax ₹66.58 cr and Service Tax cases ₹7.31cr.

## 6.2.1 The details of movement in Allowance for bad and doubtful advances and deposits (Current and Non-Current)

	31.03.2024	31.03.2023
Balance at the beginning of the year/period	0.25	0.25
Recognised during the year/period	-	-
Utilised during the year/period	-	-
Balance at the end of the year/period	0.25	0.25

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 7.1 : EQUITY SHARE CAPITAL

(₹ in Crore)

	<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
<b>Authorised</b>		
15,00,000 Equity Shares of ₹1000/- each	150.00	150.00
	<b>150.00</b>	<b>150.00</b>
<b>Issued, Subscribed and Paid-up</b>		
(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	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
<b>Total</b>	<b>142.80</b>	<b>142.80</b>

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	1428000	100%

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



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 01.04.2022	14,28,000	142.80
Addition During the F.Y 2022-23	-	-
Balance as on 01.04.2023	14,28,000	142.80
Addition During the F.Y 2023-24	-	-
Balance as on 31.03.2024	14,28,000	142.80

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 7.2 : OTHER EQUITY

(₹ in Crore)

	As at 31.03.2024	As at 31.03.2023
Capital Redemption Reserve	-	-
Capital Reserve	18.87	20.13
General Reserve	69.94	44.78
Retained Earnings	1,378.87	1,030.07
Other comprehensive income that will be reclassified to profit or loss	-	-
<b>TOTAL</b>	<b>1,467.68</b>	<b>1,094.98</b>
<b>(a) Capital Redemption Reserve</b>	<b>As at 31.03.2024</b>	<b>As at 31.03.2023</b>
Balance at the beginning of the year		
Addition during the year	-	-
Adjustment during the year	-	-
<b>Balance at the end of the year</b>	<b>-</b>	<b>-</b>
<b>(b) Capital Reserve</b>	<b>As at 31.03.2024</b>	<b>As at 31.03.2023</b>
Balance at the beginning of the year	20.13	18.90
Addition during the year	0.31	2.63
Adjustment during the year	(1.57)	(1.40)
<b>Balance at the end of the year</b>	<b>18.87</b>	<b>20.13</b>
<b>(c) General Reserve</b>	<b>As at 31.03.2024</b>	<b>As at 31.03.2023</b>
Balance at the beginning of the year	44.78	29.95
Addition during the year	25.16	14.83
Adjustment during the year		
Transfer to / from General reserve		
<b>Balance at the end of the year</b>	<b>69.94</b>	<b>44.78</b>

# Central Mine Planning & Design Institute Limited

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## (d) (i) Retained Earnings

	<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
Balance at the beginning of the year	972.03	784.25
Profit for the year	503.23	296.66
Interim Dividend	(100.00)	(70.00)
Final Dividend	(19.00)	(24.05)
Adjustment during the year		-
Transfer to General reserve	(25.16)	(14.83)
<b>Balance at the end of the year</b>	<b><u>1,331.10</u></b>	<b><u>972.03</u></b>

## (d) (ii) Other Comprehensive Income items that will not be reclassified to profit or loss 1

	<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
Balance at the beginning of the year	58.04	38.62
Other Comprehensive Income during the period	(10.27)	19.42
Adjustment during the year		
<b>Balance at the end of the year</b>	<b>47.77</b>	<b>58.04</b>
<b>Total (d(i) + (ii))</b>	<b><u>1,378.87</u></b>	<b><u>1,030.07</u></b>

## (e) Items of other comprehensive income

(Other Comprehensive Income items that will be reclassified to profit or loss)

### (i) Exchange differences on translating

Balance at the beginning of the year		
Total Comprehensive Income for the current year		
Adjustment during the year		
Balance at the end of the year	-	-

### (ii) Share of other comprehensive

Balance at the beginning of the year/period		
Total Comprehensive Income for the current year/period		
Adjustment during the year/period		
Balance at the end of the year/period	-	-

### Total [(i)+(ii)]

<u>-</u>	<u>-</u>
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# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 8.1: BORROWINGS

(₹ in Crore)

	<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
<b>Non-Current</b>		
Term Loans		
-From Banks	-	-
-From Other Parties	-	-
Loans from Related Parties	-	-
Other Loans	-	-
<b>Total</b>	<u>-</u>	<u>-</u>
<b>CLASSIFICATION</b>		
Secured	-	-
Unsecured	-	-
<b>Current</b>		
Loans repayable on demand		
-From Banks	-	-
-From Other Parties	-	-
Loans from Related Parties	-	-
Other Loans	-	-
<b>Total</b>	<u>-</u>	<u>-</u>
<b>CLASSIFICATION</b>		
Secured	-	-
Unsecured	-	-

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 8.2: LEASE LIABILITIES

(₹ in Crore)

	As at 31.03.2024	As at 31.03.2023
<b>Non - Current</b>		
Balance at the beginning of the year	0.86	1.31
Additions during the period	0.01	0.46
Finance cost accrued during the period	0.06	0.09
Payment/Adjustment of lease liabilities	0.15	(1.00)
<b>Balance at the closing of the period</b>	<b>1.08</b>	<b>0.86</b>
<b>Current</b>		
Balance at the beginning of the year	0.84	-
Additions during the period	-	-
Finance cost accrued during the period	-	-
Payment/Adjustment of lease liabilities	(0.61)	0.84
<b>Balance at the closing of the year</b>	<b>0.23</b>	<b>0.84</b>
<b>Grand Total</b>	<b>1.31</b>	<b>1.70</b>

#### 8.2.1 Maturity Analysis of Lease Liability on an undiscounted basis (Non-Current and Current):

Particulars	As at 31.03.2024	As at 31.03.2023
Upto 1 Year	0.29	0.52
1-5 Years	1.05	0.35
More than 5 Years	0.40	1.03

8.2.2 Changes in the carrying value of right-of-use assets as at 31.03.2024

Particular	Net Carrying Value at the beginning of the year	Addition during the period	Deletion during the period	Net Carrying Value at the closing of the period	Depreciation/ Amortisation for the period
Land	1.36	0.01		1.15	0.22
Building					
Plant and Equipment	-	-	-	-	-
Furniture and Fixtures	-	-	-	-	-
Vehicles	-	-	-	-	-
Office Equipments	-	-	-	-	-
Railway Sidings	-	-	-	-	-
Rail Corridor	-	-	-	-	-
Intangible Assets	-	-	-	-	-

Changes in the carrying value of right-of-use assets as at 31.03.2023

Particular	Net Carrying Value at the beginning of the year	Addition during the period	Deletion during the period	Net Carrying Value at the closing of the period	Depreciation/ Amortisation for the period
Land	1.04	0.46	0	1.36	0.14
Building	-	-	-	-	-
Plant and Equipment					
Furniture and Fixtures	-	-	-	-	-
Vehicles	-	-	-	-	-
Office Equipments	-	-	-	-	-
Railway Sidings	-	-	-	-	-
Rail Corridor	-	-	-	-	-
Intangible Assets	-	-	-	-	-



## 8.2.3 Amounts recognised in profit or loss

Particulars	As at 31.03.2024	As at 31.03.2023
Depreciation and amortisation expense for right-of-use assets	0.22	0.14
Interest expense on lease liabilities	0.06	0.09
Expense relating to short-term leases	-	-
Gain or loss arising from sale and leaseback transaction	-	-
<b>Total</b>	<b>0.28</b>	<b>0.23</b>

## 8.2.4 Total Cash outflow for Leases disclosed in the cash flow statement

Particulars	As at 31.03.2024	As at 31.03.2023
Payment of finance lease liabilities	0.45	0.16
Cash Outflow relating to short term leases	-	-
<b>TOTAL</b>	<b>0.45</b>	<b>0.16</b>

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 8.3 : TRADE PAYABLES

(₹ in Crore)

	As at 31.03.2024	As at 31.03.2023
<b>Current</b>		
Total outstanding dues of micro, small and medium enterprises	-	-
Total outstanding dues of Creditors other than micro, small and medium enterprises	104.64	145.33
<b>Total</b>	<b>104.64</b>	<b>145.33</b>

#### Trade payables - Total outstanding dues of Micro & Small enterprises

	31.03.2024	31.03.2023
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) Interest due and payable for the period of delay in making payment(which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro , Small and Medium Enterprises Development Act, 2006,	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

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



As at 31.03.2024

Trade Payables aging schedule	Outstanding for following periods from transaction date				
	Less than 1 year	1-2 Years	2-3 years	More than 3 years	Total
i) MSME	92.20	7.45	4.92	0.07	104.64
ii) Others					
iii) Disputed dues -MSME					
iv) Disputed dues -Others					
Unbilled dues					

As at 31.03.2023

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

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 8.4 : OTHER FINANCIAL LIABILITIES

(₹ in Crore)

	As at 31.03.2024	As at 31.03.2023
<b>Non Current</b>		
Security Deposits	73.14	71.67
Others		
<b>Total</b>	<b>73.14</b>	<b>71.67</b>
<b>Current</b>		
Surplus fund from Subsidiaries	-	-
Current Account with	-	-
- Subsidiaries	-	-
- IICM	0.20	0.20
Current maturities of long-term debt	-	-
Unpaid dividends	-	-
Security Deposits	12.01	26.08
Earnest Money	9.34	2.91
Payable for Capital Expenditure	13.37	14.44
Liability for Employee Benefits	44.08	39.22
Others	4.09	5.24
<b>Total</b>	<b>83.09</b>	<b>88.09</b>



# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 9.1 : PROVISIONS

(₹ in Crore)

	As at 31.03.2024	As at 31.03.2023
<b>Non Current</b>		
Employee Benefits		
- Gratuity*		-
- Leave Encashment**		0.72
- Post Retirement Medical Benefits***	4.01	3.87
- Other Employee Benefits	5.12	5.41
Other Provisions		
Site Restoration/Mine Closure	-	-
Stripping Activity Adjustment	-	-
Others	0.01	0.01
<b>Total</b>	<b>9.14</b>	<b>10.01</b>
<b>Current</b>		
Employee Benefits		
- Gratuity*	(5.68)	4.17
- Leave Encashment**	11.26	8.55
- Post Retirement Medical Benefits***	6.32	5.97
- Other Employee Benefits	149.33	216.03
	161.23	234.72
Other Provisions	-	-
Others		
<b>Total</b>	<b>161.23</b>	<b>234.72</b>

**NOTE:**

\* Gratuity Liabilities is netted off to the extent Rs 167.18 Cr.

\*\* Leave Encashment Liabilities is netted off of to the extent Rs 112.92 Cr.

\*\*\* Post Retirement Medical Benefit Liability is netted off to the extent Rs 83.63 Cr

**9.1.1 The details of movement in Provisions (Current and Non-Current)**

The position and movement of various provisions except those relating to Gratuity, Leave encashment and Post-Retirement Medical benefits

As at 31.03.2024	Balance at the beginning of the year	Charged during the year	Utilised/ adjusted during the year	Balance at the end of the year
Other Employee Benefit	221.44	99.85	-166.84	154.45

As at 31.03.2023	Balance at the beginning of the year	Charged during the year	Utilised/ adjusted during the year	Balance at the end of the year
Other Employee Benefit	112.18	167.21	-57.95	221.44



# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 10.1 : OTHER NON CURRENT LIABILITIES

(₹ in Crore)

	As at 31.03.2024	As at 31.03.2023
Shifting & Rehabilitation Fund	-	-
Deferred Income	-	-
Others	0.03	-
<b>Total</b>	<b>0.03</b>	<b>-</b>

### NOTE 10.2 : OTHER CURRENT LIABILITIES

(₹ in Crore)

	As at 31.03.2024	As at 31.03.2023
<b>Statutory Dues:</b>		
Statutory Dues	79.99	80.33
Advance for Coal Import	-	-
Advance from customers / others	7.74	3.23
Cess Equalization Account	-	-
*Others liabilities	40.58	46.67
<b>Total</b>	<b>128.31</b>	<b>130.23</b>

\*

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 - 11.1 : TAX ASSETS/LIABILITIES

(₹ in Crore)

	As at 31.03.2024	As at 31.03.2023
<b>Income Tax Assets</b>		
Balance at the beginning of the year/period	175.70	312.34
Recognised during the period	164.03	154.34
Reversal/refund during the period	-	(290.98)
Balance at the Closing of the period	<u>339.73</u>	<u>175.70</u>
<b>Income Tax Liabilities</b>		
Balance at the beginning of the year/period	82.53	253.80
Recognised during the period	185.93	67.75
Reversal/Adjustment during the period		(239.02)
Balance at the Closing of the period	268.46	82.53
<b>Net income tax asset/(liabilities) at the end</b>	<u>71.27</u>	<u>93.17</u>
	<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
<b>Disclosed as:</b>		
<b>Non Current</b>		
Income Tax Assets (net)	-	-
Income Tax Liabilities (net)	-	-
<b>Current</b>		
Income Tax Assets (net)	71.27	93.17
Income Tax Liabilities (net)	<u>71.27</u>	<u>93.17</u>



# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE - 11.2 : DEFERRED TAX ASSETS/LIABILITIES

(₹ in Crore)

	Balance as on 01.04.2023	Recognised /(reversed) in profit and loss during the year	Recognised in other comprehensive income during the year	Balance as on 31.03.2024
<b>Deferred Tax Assets:(A)</b>				
Provision for Doubtful Advances, Claims and Debts	0.65	0.02		0.67
Employee Benefits	68.05	(38.23)		29.82
Others	0.05	0.01		0.06
<b>TOTAL OF (A)</b>	<b>68.75</b>	<b>(38.20)</b>	<b>-</b>	<b>30.55</b>
<b>Deferred Tax Liability:(B)</b>				
Related to Property, Plant and Equipment and Intangible assets	10.86	2.03		12.89
Others			-	
<b>TOTAL OF (B)</b>	<b>10.86</b>	<b>2.03</b>		<b>12.89</b>
<b>Net Deferred Tax Asset/ (Deferred Tax Liability) (C= A-B)</b>	<b>57.89</b>	<b>(40.23)</b>	<b>-</b>	<b>17.66</b>
Remeasurement of Defined benefit Plan DTL(+)/DTA(-) (D)				
<b>Net Deferred Tax Asset (E=C+D)</b>	<b>57.89</b>	<b>(40.23)</b>		<b>17.66</b>

	As at 31.03.2024	As at 31.03.2023
Disclosed as:		
Deferred Tax Assets	30.55	68.75
Deferred Tax Liability	12.89	10.86
	17.66	57.89

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE - 12.1 : REVENUE FROM OPERATIONS

	(₹ in Crore)	
	For the year ended 31.03.2024	For the year ended 31.03.2023
<b>A.Sales of Services</b>	2,041.36	1,637.76
Less : Statutory Levies	308.67	251.67
Net Sales (A)	<b>1,732.69</b>	<b>1,386.09</b>
<b>B.Other Operating Revenue</b>		
Subsidy for Sand Stowing & Protective Works	-	-
Loading and additional transportation charges	-	-
Less : Statutory Levies (excluding Excise)	-	-
Evacuation Facility Charges	-	-
Less: Statutory Levies	-	-
Revenue from services	-	-
Less: Statutory Levies	-	-
Other Operating Revenue (B)	-	-
<b>Revenue From Operations (A+B)</b>	<b>1,732.69</b>	<b>1,386.09</b>

\* Sales includes services to CIL and Subsidiaries within Group Gross amount Rs 1635.81 Crores (Previous year Rs 1352.58 crores) and levies thereon Rs 248.09 Crores (Previous Year Rs 206.48 crores); Services outside group includes Gross Rs. 405.55 crores (Previous year Rs 285.18 crores) and levies thereon recognised Rs 60.58 Crores (Previous year Rs 45.19 crores).

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 12.2 : OTHER INCOME

(₹ in Crore)

	For the year ended 31.03.2024	For the year ended 31.03.2023
Interest Income	31.96	7.47
Other non-operating income (net of expenses directly attributable to such income)	-	
Profit on Sale of Assets		0.02
Gain on Foreign exchange Transactions	0.03	0.02
Lease Rent	-	-
Provision written back	-	0.77
Liabilities written back	2.91	
Miscellaneous Income	2.59	4.41
<b>Total</b>	<b>37.49</b>	<b>12.69</b>

#### 12.2.2 Details of provision written back

For loans to body corporate and employees (4.2.1)		
For trade receivables (4.3.1)	-	0.77
For financial deposits and receivables (4.6.1)		
For coal and store inventories (5.1.1 and 5.1.2)		
For other non current deposits and advances (6.1.1)		
For other current deposits and advances (6.2.1)		
<b>Total provision written back during the period/year</b>	<b>-</b>	<b>0.77</b>

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 13.1 : COST OF MATERIALS CONSUMED

(₹ in Crore)

	For the year ended 31.03.2024	For the year ended 31.03.2023
Explosives	-	-
Timber	-	-
Oil & Lubricants	14.11	16.60
HEMM Spares	0.36	0.30
Other Consumable Stores & Spares	17.02	16.19
<b>Total</b>	<b>31.49</b>	<b>33.09</b>



# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 13.2 : CHANGES IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE

	(₹ in Crore)	
	For the year ended 31.03.2024	For the year ended 31.03.2023
Opening Stock of Coal		
Add: Adjustment of opening stock	-	-
Less: Deterioration of Coal	-	-
	<u>-</u>	<u>-</u>
Closing Stock of Coal	-	-
Less: Deterioration of Coal	-	-
	<u>-</u>	<u>-</u>
<b>A Change in Inventory of Coal</b>	-	-
WIP	-	-
Add: Adjustment of Opening Stock	-	-
Less: Provision	-	-
	<u>-</u>	<u>-</u>
WIP	-	-
Less: Provision	-	-
	<u>-</u>	<u>-</u>
<b>B Change in Inventory of workshop</b>	-	-
Press Opening Job		
i) Finished Goods	-	-
ii) Work in Progress	-	-
	<u>-</u>	<u>-</u>
Less: Press Closing Job		
i) Finished Goods	-	-
ii) Work in Progress	-	-
	<u>-</u>	<u>-</u>
<b>C Change in Inventory of Closing Stock of Press Job</b>	-	-
Change in Inventory of Stock in trade (A+B+C) { Decretion / ( Accretion) }	<u>-</u>	<u>-</u>

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 13.3 : EMPLOYEE BENEFITS EXPENSES

(₹ in Crore)

	For the year ended 31.03.2024	For the year ended 31.03.2023
Salary and Wages	498.75	554.48
Contribution to P.F. & Other Funds	122.22	122.87
Staff welfare Expenses	21.94	20.98
<b>Total</b>	<b>642.91</b>	<b>698.33</b>

- 13.3.1 Including allowances, bonus, incentives, performance related pay, overtime pay, sitting fees to independent directors etc.
- 13.3.2 National Coal Wages Agreement (NCWA-XI) for the Non-Executives has been implemented in June 2023, and salary is being paid at a revised rate. Arrear salary has also been paid except disputed cases and some other cases.
- 13.3.3 Disclosures as per Ind AS 19 'Employee Benefits' in respect of provision made towards various employee benefits except those covered under actuarial valuation, are provided in Note 9.1.1.
- 10.3.4 Disclosures as per Ind AS 19 'Employee Benefits' in respect of defined benefit plans and other long term employee benefit plans which are covered under actuarial valuation are disclosed in Note 9.1

### NOTE 13.4 : FINANCE COSTS

(₹ in Crore)

	For the year ended 31.03.2024	For the year ended 31.03.2023
<b>Interest Expenses</b>		
Unwinding of discounts	0.06	0.09
Other Borrowing Costs		
<b>Total</b>	<b>0.06</b>	<b>0.09</b>

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 13.5: Depreciation/Amortization/Impairment

(₹ in Crore)

	For the year ended 31.03.2024	For the year ended 31.03.2023
<b>Depreciation/Amortization/Impairment</b>		
Property , Plant And Equipment (Note 3.1)	27.04	24.36
Capital Work In Progress (Note 3.2)	-	-
Exploration And Evaluation Assets (Note 3.3)	-	-
Intangible Assets (Note 3.4)	6.06	5.66
Intangible Assets Under Development (Note 3.5)	-	-
Less:		
Depreciation on funded assets	1.56	1.41
<b>TOTAL</b>	<b>31.54</b>	<b>28.61</b>

### NOTE 13.7 : CONTRACTUAL EXPENSES

(₹ in Crore)

	For the year ended 31.03.2024	For the year ended 31.03.2023
Transportation Charges :		
Hiring of Plant and Equipments	13.18	7.69
Other Contractual Work	20.71	16.42
Contractual expenses in CMPDI	157.97	118.64
<b>Total</b>	<b>191.86</b>	<b>142.75</b>

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 13.8 : OTHER EXPENSES

(₹ in Crore)

	For the year ended 31.03.2024	For the year ended 31.03.2023
Power Expenses	3.18	3.70
Repairs and Maintenance		
-Building	17.58	14.96
-Plant and Equipment	13.33	12.28
-Others	3.78	4.09
Travelling expenses	21.92	22.24
Training Expenses	1.75	1.75
Telephone & Internet	5.56	3.99
Advertisement & Publicity	1.94	1.56
Freight Charges	-	-
Demurrage	-	-
Security Expenses	24.36	24.89
Service Charges of CIL	-	-
Legal Expenses	0.33	0.32
Consultancy Charges	1.36	1.28
Under Loading Charges	-	-
Loss on Sale/Discard/Surveyed of Assets	-	-
Auditor's Remuneration & Expenses		
- For Audit Fees	0.08	0.09
- For Taxation Matters	0.01	-
- For Other Services		
- For Reimbursement of Exps.	0.34	0.28
Internal & Other Audit Expenses	0.92	0.96
Rehabilitation Charges		
Lease Rent & Hiring Charges	18.65	15.12
Rates & Taxes	1.57	1.24
Insurance	0.50	0.44
Loss on Exchange Rate Variance	0.04	0.05

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



Other Rescue/Safety Expenses		
Siding Maintenance Charges	-	-
R & D expenses	0.04	0.04
Environmental & Tree Plantation Expenses	2.17	2.66
Corporate Social Responsibility expenses	7.66	7.30
Donations, Rewards & Grant	-	0.01
Provisions	1.07	0.04
Write off (Net of Write back of provisions recognized earlier)		
Miscellaneous expenses	11.34	9.67
<b>Total</b>	<b>139.48</b>	<b>128.96</b>

## 13.4.1 Details of provisions

For loans to body corporate and employees (4.2.1)		
For trade receivables (4.3.1)	0.10	
For financial deposits and receivables (4.6.1)		
For coal and store inventories (5.1.1 and 5.1.2)	0.97	0.04
For other non current deposits and advances (6.1.1)		
For other current deposits and advances (6.2.1)		
<b>Total provision during the period/year</b>	<b>1.07</b>	<b>0.04</b>

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### Annexure to CSR Expenses

(₹ in Crore)

For the year ended  
31.03.2024

For the year ended  
31.03.2023

<b>A. Activity wise break-up of CSR Expenses (including excess spent):</b>		
Eradicating hunger, poverty and malnutrition	5.54	4.51
Promoting education, including special education and employment enhancing vocation skills	2.78	3.01
Gender equality and measures for reducing inequalities faced by socially and economically backward groups	0.07	0.07
Environmental sustainability	0.06	0.99
Protection of national heritage, art and culture	-	-
Benefit of armed forces veterans, war widows and their dependents		
Training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports		
Contribution to fund set up by the Central government for socio economic development		
Contribution to incubators or research and development projects		
Contributions to Universities and Research Institutes		
Rural development projects		
Slum area development		
Disaster management, including relief, rehabilitation and reconstruction activities		
Administrative expenses	0.42	0.34
Liability Write back	(0.06)	
<b>Total</b>	<b>8.81</b>	<b>8.92</b>

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



<b>B. CSR required to be spent and CSR Expenditure Break-up</b>		
(a) Amount Required to be spent during the year (2% of Average net profits of the holding and subsidiary companies made during the three immediately preceding financial years under Section 135 of the Companies Act, 2013)	7.66	7.30
(b) Amount approved by the Board to be spent during the year	10.00	10.00
(c) Amount spent during the year on:		
(i) Construction/Acquisition of any asset		
(ii) on purposes other than (i) above	8.81	8.92
<b>Total</b>	<b>8.81</b>	<b>8.92</b>

<b>C. Reconciliation of CSR Expenses recognised and CSR Expenses spent</b>	<b>2023-24</b>	<b>2022-23</b>
CSR Expenses Spent	8.81	8.92
Less: Excess carried forward/(Utilised) during the year	1.15	1.62
Add: Unspent CSR expense on ongoing projects		
Add: Unspent CSR expense on other than ongoing		
Amount recognised in P&L	7.66	7.30

<b>D. Unspent amount Other than ongoing Project [Section 135(5)]</b>	<b>2023-24</b>	<b>2022-23</b>
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)]**

<b>Yearwise Details</b>	<b>Opening Balance</b>	<b>Amount required to be spent during the year</b>	<b>Amount spent during the year</b>	<b>Closing Balance</b>
2021-22		6.61	6.86	0.25
2022-23				
2023-24				
<b>Total</b>				

Refer footnote to Other Advances and Deposits under Other Current Assets

<b>F. Unspent Ongoing Project [Section 135(6)] (year-wise)</b>		<b>2023-24</b>	<b>2022-23</b>
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		

<b>G. Provision for Liability of CSR Expenses</b>	<b>2023-24</b>
Opening Balance	3.16
Addition during the period	1.44
Adjustment during the year	3.16
Closing Balance	1.44

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 14.1 : Tax Expense

(₹ in Crore)

	For the year ended 31.03.2024	For the year ended 31.03.2023
Current Year	189.38	76.00
Earlier Years	-	(14.78)
<b>Total current tax</b>	<b>189.38</b>	<b>61.22</b>
Deferred tax	40.23	9.07
<b>Total</b>	<b>229.61</b>	<b>70.29</b>

(₹ in Crore)

Reconciliation of tax Expenses and the accounting profit	For the year ended 31.03.2024	For the year ended 31.03.2023
<b>Profit Before Tax</b>	732.84	366.95
At incometax rate of 25.168%	184.44	92.35
Less: Tax on exempted Income	13.57	55.57
Add: Tax on non-deductible expenses	58.74	48.29
Adjustment for earlier year tax	-	(14.78)
Income Tax Expenses reported in statement of Profit and Loss	<b>229.61</b>	<b>70.29</b>
Effective income tax rate :	<b>31.33</b>	<b>19.16</b>

# Central Mine Planning & Design Institute Limited

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 15.1 : Other Comprehensive Income

(₹ in Crore)

	For the year ended 31.03.2024	For the year ended 31.03.2023
<b>A (i) Items that will not be reclassified to profit or loss</b>		
Remeasurement of defined benefit plans 15.1.1	(13.73)	25.95
	<b>(13.73)</b>	<b>25.95</b>
<b>(ii) Income tax relating to items that will not be reclassified to profit or loss</b>		
Remeasurement of defined benefit plans	(3.46)	6.53
	<b>(3.46)</b>	<b>6.53</b>
<b>Total (A)</b>	<b>(10.27)</b>	<b>19.42</b>
<b>(B) Items that will be reclassified to profit or loss</b>	-	-
<b>(ii) Income tax relating to items that will be reclassified to profit or loss</b>	-	-
Total (B)	-	-
Total (A+B)	<b>(10.27)</b>	<b>19.42</b>

15.1.1 Represents figure in respect of Gratuity ₹- 6.3 crores (P.Y. ₹- 2.86 crores) and for post retirement medical benefits ₹ -7.43 crores (P.Y. ₹ 28.82crores )



## NOTE 1 : NOTES TO FINANCIAL STATEMENTS

### A. 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, 2024.

### B. Statement of Compliance and Recent Accounting Pronouncements

#### i) Statement of Compliance

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the "Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) read with Section 133 of the Companies Act, 2013 ("the Act"). The Ind ASs issued, notified and made effective till the financial statements are authorized and have been considered for the purpose of preparation of these financial statements.

The accounting policies are applied consistently except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

## Note 2: MATERIAL ACCOUNTING POLICIES

### 2.1 Basis of preparation of Financial statements

The Financial Statements have been prepared under the historical cost convention on accrual basis except certain financial instruments that are measured in terms of relevant Ind AS at amortized costs or fair value at the end of each reporting period.

Historical cost convention is generally based on the fair value of the consideration given in exchange for goods and services.

The functional currency of the Company is determined as the currency of the primary economic environment in which it operates. The Financial Statements are presented in Indian Rupees and all values are 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 recognize 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;
  - I It expects to recognize the asset within twelve months after the reporting period; or
- (d) The asset is cash or a cash equivalent (as defined in Ind AS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.

**A liability is treated as current by the Company when:**

- (a) It expects to settle the liability in its normal operating cycle;
- (b) It holds the liability primarily for the purpose of trading;
  - I 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.

Having regard to the nature of the business being carried out by the Company, the Company has ascertained its operating cycle as twelve months for the purpose of current and non-current classification of assets and liabilities.

### 2.3 Revenue recognition

#### Revenue from contracts with customers

Revenue is principally derived from the sale of related ancillary services, and products. Revenue from sales of products is recognized when control of the products has transferred, being when the products are delivered to the customer. Delivery occurs when the products have been shipped or delivered to the specific location as the case may be, and the risks of loss have been transferred in accordance with the sales contract. The amount of revenue recognized reflects the consideration to which the Company is or expects to be entitled in exchange for those goods or services. Accumulated experience is used to estimate and provide for the variable consideration as per the sales contract, using the most likely method, and revenue is only recognized to the extent that it is highly probable that a significant reversal will not occur. The amount of consideration does not contain a significant financing component as payment terms are less than one year as per the sales contracts.

The company has a number of long-term contracts to supply products to customers in future periods. Generally, revenue is recognized on an invoice basis, as each unit sold is a separate performance obligation, and therefore the right to consideration from a customer corresponds directly with our performance completed to date.

### 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 there is reasonable certainty that grants will be received.

Government grants are recognised in Statement of Profit & Loss on a systematic basis over the periods in which the company recognises the related expenses or costs against which the grants are intended to compensate.



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/assistance that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the company with no future related costs, is recognised in profit or loss of the period in which it becomes receivable.

The Government grants or grants in the nature of promoter's contribution is recognised directly in "Capital Reserve" which forms part of the "Shareholders fund".

## 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

The Company assesses whether a contract contains a lease, at inception of a contract.

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. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether: (i) the contract involves the use of an identified asset (ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Company has the right to direct the use of the asset.

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 remeasuring the carrying amount to reflect any reassessment or lease modifications.

The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates of these leases. Lease liabilities are premeasured with a corresponding adjustment to the related right of use asset if the Company changes its assessment if whether it will exercise an extension or a termination option. Lease liability and ROU asset are separately presented in the Balance Sheet and lease payments are classified as financing cash flows. Lease liability obligations is presented separately under the head "Financial Liabilities".

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

Assets are given on lease either as finance lease or operating lease

**Finance Lease:** A lease is classified as finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset. Initially, asset held under finance lease is recognised in Balance Sheet and presented as a receivable at an amount equal to the net investment in the lease. Finance income is recognised over the lease term, based on a pattern reflecting a constant periodic rate of return on Company's net investment in the lease.

**Operating Lease:** A lease which is not classified as a finance lease is an operating lease. The Company recognises lease payments in case of assets given on operating leases as income on a straight line basis.

### 2.6 Property, Plant and Equipment (PPE) and Depreciation

An item of PPE is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. Cost of land includes expenditures which are directly attributable to the acquisition of the land like, rehabilitation expenses, resettlement cost and compensation in lieu of employment incurred for concerned displaced persons etc.

After recognition, an item of all other Property, plant and equipment are carried at its cost less any accumulated depreciation and any accumulated impairment losses under Cost Model. The cost of an item of property, plant and equipment comprises:

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 the 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.
- (d) Interest on Borrowings utilized to finance the construction of qualifying assets are capitalised as part of cost of the asset until such time that the asset is ready for its intended use.

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 is 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 '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 which are significant in relation to the total cost of an item of property, plant and equipment are recognised in the carrying amount of the item, if it is probable that future economic benefits associated with the item will flow to the company; and the cost of the item can be measured reliably. The carrying amount of those parts that are replaced is derecognised in accordance with the derecognition policy mentioned below.

When major inspection is performed, its cost is recognised in the carrying amount of the item of property, plant and equipment as a replacement if it is probable that future economic benefits associated with the item will flow to the company; and the cost of the item can be measured reliably. Any remaining carrying amount of the cost of the previous inspection (as distinct from physical parts) is derecognised.

An item of Property, plant or equipment is derecognised upon disposal or when no future economic benefits are expected from the continuing 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 (incl. Roads)	: 3-60 years
Telecommunication	: 3-9 years
Railway Sidings	: 15 years
Plant and Equipment	: 1-40 years
Computers and Laptops	: 3 Years
Office equipment	: 3-5 years
Furniture and Fixtures	: 10 years
Vehicles	: 8-10 years

Based on technical evaluation, the management believes that the useful lives given above best represent the period over which the management expects to use the asset. Hence the useful lives of the assets may be different from the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013.

The estimated useful life of the assets is reviewed at the end of each financial year.

The residual value of Property, plant and equipment is considered as 5% of the original cost of the asset except for some items of assets such as other land, site restoration asset, other mining infrastructure, surveyed off assets.

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

Value of "Other Land" includes land acquired under Coal Bearing Area (Acquisition & Development) (CBA) Act, 1957, Land Acquisition Act, 1894, Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement (RFCTLAAR) Act, 2013, Long term transfer of government land etc., which are amortised on the basis of the balance life of the project; and in case of Leasehold land such amortisation is based on lease period or balance life of the project whichever is lower.

Assets that are fully depreciated, and retired from active use are disclosed separately as surveyed off assets at its residual value under Property, Plant Equipment and are tested for impairment.

Capital Expenses incurred by the company on the 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 the 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. Cost includes any directly attributable expenses necessary to make the assets ready for its intended use. After initial recognition, intangible assets are carried at cost less any accumulated recognized and accumulated impairment losses.

Subsequent expenditure is recognized as an increase in the carrying amount of the asset when it is probable that future economic benefits deriving from the cost incurred will flow to the Company and the cost of the item can be measured reliably.

An item of Intangible asset is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from the derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

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.

Expenditure on research is charged to expenditure as and when incurred. Expenditure on development is capitalized only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the Company intends to & has sufficient resources to complete development and to use or sell the asset.

## 2.8 Impairment of Assets (other than Financial Assets)

The Company assesses at the end of each reporting period whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. An asset's recoverable amount is the higher of the asset's or cash-generating unit's value in use and its fair value less costs of disposal, and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or Company's 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 a 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 recognized 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. However, trade receivables that do not contain a significant financing component are measured at transaction price.

#### 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 Company 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 116
- 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 115

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 116

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.

#### 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.

#### 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 Company 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 Fair value measurement of financial instruments

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions.



The Company categorizes assets and liabilities measured at fair value into one of three levels depending on the ability to observe inputs employed for such measurement:

- (a) Level 1: inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
- (b) Level 2: inputs other than quoted prices included within level 1 that are observable either directly or indirectly for the asset or liability.
- l Level 3: inputs for the asset or liability which are not based on observable market data (unobservable inputs).

The Company has an established control framework with respect to the measurement of fair values. This includes a finance team that has overall responsibility for overseeing all significant fair value measurements who regularly review significant unobservable inputs, valuation adjustments and fair value hierarchy under which the valuation should be classified.

## 2.9.7 Cash and 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.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

### **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.

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 the 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 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 comprises 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 an expense immediately in the statement of profit and loss.

### 2.11.3 Other Long Term 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

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 and Other Inventories

The Stock of stores and spares including other inventories are valued at cost calculated on the basis of the weighted average method.

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.

## 2.14 Provisions, Contingent Liabilities and 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 possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of the judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.



## 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 results 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 and :
  - (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 basis

In making the judgement management refers to, and considers the applicability of, the following sources in descending order:

- (a) The requirements in Ind Ass dealing with similar and related issues; and
- (b) The definitions, recognition criteria and measurement concepts for assets, liabilities, income and expenses in the Framework.

In making the judgement, management considers the most recent pronouncements of the International Accounting Standards Board and in the 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 Indian accounting Standard and accounting policies and practices as stated in above paragraph.

The Company operates in the mining sector (a sector where the exploration, evaluation, and development production phases are based on the varied topographical and geo-mining terrain spread over the lease period running over decades and prone to constant changes), the accounting policies whereof have evolved based on specific industry practices supported by research committees and approved by the various regulators owing to its consistent application over the last several decades. In the absence of specific accounting literature, guidance and standards in certain specific areas which are in the process of evolution. The Company continues to strive to develop accounting policies in line with the development of accounting literature and any development therein shall be accounted for prospectively as per the procedure laid down above more particularly in Ind AS 8.

### **2.16.3 Materiality**

Ind AS applies to items which are material. Management uses judgement in deciding whether individual items or group of item are material in the financial statements. Materiality is judged by reference to the nature or magnitude or both of the items. 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.

With effect from 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 Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

The estimates, judgements and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.

The application of accounting policies that require critical judgements and accounting estimates involving complex and subjective judgements and the use of assumptions in these standalone financial statements have been disclosed here in below:

### 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. Company considers individual mines as separate cash generating units for the purpose of test of impairment. The value in use calculation is based on a DCF model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the asset's performance of the CGU being tested. The recoverable amount is sensitive to the discount rate used for the DCF model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes. These estimates are most relevant to other mining infrastructures. The key assumptions used to determine the recoverable amount for the different CGUs, are disclosed and further explained in respective notes.

### 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.

### 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 Intangible asset under development

The Company capitalises intangible asset under development for a project in accordance with the accounting policy. Initial capitalisation of costs is based on management's judgement that technological and economic feasibility is confirmed, usually when a project report is formulated and approved.

**NOTE – 16: ADDITIONAL NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH, 2024.**

**1. Fair Value Measurement**

**(a) Financial Instruments by Category**

(₹ in Crore)

	31 <sup>st</sup> March 2024		31 <sup>st</sup> March 2023	
	FVTPL	Amortised cost	FVTPL	Amortised cost
<b>Financial Assets</b>				-
Investments :		-		-
Secured Bonds		-		-
Loans		0.34		0.06
Deposits & receivable		125.53		95.63
Trade receivables		984.37		822.40
Cash & cash equivalents		266.87		379.97
Other Bank Balances		330.00		90.00
				-
<b>Financial Liabilities</b>				-
Borrowings		-		-
Trade payables		104.64		145.33
Security Deposit and Earnest money		94.49		100.66
Other Liabilities		63.05		60.80

**(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.

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



(₹ in Crore)

Financial assets and liabilities measured at fair value	31 <sup>st</sup> March 2024		31 <sup>st</sup> March 2023	
	Level I	Level III	Level I	Level III
<b>Financial Assets at FVTPL</b>				
Investments :	-	-	-	-
Mutual Fund/ICD	-	-	-	-
<b>Financial Liabilities</b>				
If any item	-	-	-	-

(₹ in Crore)

Financial assets and liabilities measured at amortised cost for which fair values are disclosed.	31 <sup>st</sup> March 2024		31 <sup>st</sup> March 2023	
	Level I	Level III	Level I	Level III
<b>Financial Assets at FVTPL</b>				
Investments :				
Preference Shares				
- Equity Component				
- Debt Component				
- Other Investments		-		-
Loans		0.34		0.06
Deposits & receivable		125.53		95.63
Trade receivables		984.37		822.40
Cash & cash equivalents		266.87		379.97
Other Bank Balances		330.00		90.00
<b>Financial Liabilities</b>				
Borrowings		-		-
Trade payables		104.64		145.33
Security Deposit and Earnest money		94.49		100.66
Other Liabilities		63.05		60.80

**Level 1:** hierarchy includes financial instruments measured using quoted prices. This includes Mutual fund which is valued using closing Net Asset Value (NAV) as at the reporting date.

**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 investments, security deposits and other liabilities included in level 3.

Provision for expected credit loss: The Group provides for expected credit risk loss for doubtful/ credit impaired assets, by lifetime expected credit losses (Simplified approach). Refer Note - 4.3, Trade Receivables

### (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 amortized 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 amortized cost.

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

## 2. FINANCIAL RISK MANAGEMENT

### 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.

**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)

	31.03.2024	31.03.2023
Equity Share capital	142.80	142.80
Preference share capital	NIL	NIL
Long term debt	NIL	NIL

**3. Employee Benefits: Recognition and Measurement (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. 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 Year 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, their spouses and fully financially dependent Divyang child(ren) suffering from not less than 40% of any disability in Company hospital/empanelled 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, spouse and dependent Divyang child (ren) taken together jointly or severally is Rs 25 lakhs except for specified diseases with no upper limit. The Scheme is funded through trust for group, maintained with Life Insurance Corporation of India . 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/empanelled 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 and spouse taken together jointly or severally is Rs 8 lakhs except for specified diseases with no upper limit. The maximum amount reimbursable during the entire life of Divyang child would be ₹ 2.5 lakh. The Scheme is funded through trust for group, maintained with Life Insurance Corporation of India . The liability for the scheme is recognized 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 Variable 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 the social security scheme, the Group has a Life Cover Scheme known as "Life Cover Scheme of Coal India Limited" (LCS) which covers all the executive and non-executive cadre employees. In case of death in service, an amount of Rs 1,56,250/- is paid to the nominees under the scheme w.e.f 01.10.2017. The expected cost of the benefits is recognized 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)**

Coal India Limited (CIL) has taken group insurance scheme from United India Insurance Company Limited to cover the executives of the CIL Group 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 CIL.

#### **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.10000/- and Rs.15000/- 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 31.03.2024 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	Incremental Liability during the Year	Closing Actuarial Liability as on 31.03.2024
Gratuity	162.86	(7.86)	155.00	6.50	161.50
Leave Executive	81.02	3.60	84.62	10.16	94.78
Leave Non-Executive	20.00	4.00	24.00	5.40	29.40
Settlement Allowance Executives	3.95	(0.10)	3.85	0.09	3.94
Settlement Allowance Non-executives	0.50	(0.06)	0.44	(0.02)	0.42
Leave Travel Concession	1.78	0.68	2.46	(0.01)	2.45
Medical Benefits Executives	88.09	(25.97)	62.12	4.40	66.52
Medical Benefits Non-Executives	26.66	(0.46)	26.20	1.24	27.44
<b>Total</b>	<b>384.86</b>	<b>(26.17)</b>	<b>358.69</b>	<b>27.76</b>	<b>386.45</b>

(iii) Disclosure as per Actuary's Certificate

**ACTUARIAL VALUATION OF GRATUITY LIABILITY AS AT 31.03.2024  
CERTIFICATES AS PER IND AS 19 (2015)**

**Table 1 :**

(₹ In Crores)

<b>31.03.2023</b>	<b>A. Profit &amp; Loss (P&amp;L)</b>	<b>31.03.2024</b>
4.90	Current service cost	4.46
-	Past service cost - plan amendments	6.17
-	Curtailement cost / (credit)	0.00
-	Settlement cost / (credit)	0.00
4.90	Service cost	10.64
2.07	Net interest on net defined benefit liability / (asset)	(0.65)
-	Immediate recognition of (gains)/losses – other long term employee benefit plans	-
6.97	Cost recognised in P&L	9.99

(₹ In Crores)

<b>31.03.2023</b>	<b>B: Other Comprehensive Income ( OCI )</b>	<b>31.03.2024</b>
11.00	Actuarial (gain)/loss due to DBO experience	1.57
(7.44)	Actuarial (gain)/loss due to DBO assumption changes	4.85
3.56	Actuarial (gain)/loss arising during period	6.42
(0.70)	Return on plan assets (greater)/less than discount rate	(0.13)
2.86	<b>Actuarial (gains)/ losses recognized in OCI</b>	6.30

(₹ in Crores)

<b>31.03.2023</b>	<b>C : Defined Benefit Cost</b>	<b>31.03.2024</b>
4.90	Service cost	10.64
2.07	Net interest on net defined benefit liability / (asset)	(0.65)
2.86	Actuarial (gains)/ losses recognized in OCI	6.30
-	Immediate recognition of (gains)/losses – other long term employee benefit plans	-
9.83	Defined Benefit Cost	16.28

<b>31.03.2022</b>	<b>D: Assumptions as at</b>	<b>31.03.2023</b>
6.80%	Discount Rate	7.30%
Executive: 9% Non-Executive: 6.25%	Rate of salary increase	Executive: 9% Non-Executive: 6.25%

**Table 2:**

(₹ in Crores)

31.03.2023	A: Development of Net Balance Sheet Position	31.03.2024
(155.00)	Defined benefit obligation (DBO)	(161.50)
150.83	Fair value of plan assets (FVA)	167.18
(4.17)	Funded status [surplus/(deficit)]	5.68
-	Effect of Asset ceiling	-
(4.17)	Net defined benefit asset/ (liability)	5.68

(₹ in Crores)

31.03.2023	B: Reconciliation of Net Balance Sheet Position	31.03.2024
(66.51)	Net defined benefit asset/ (liability) at end of prior period	(4.17)
(4.90)	Service cost	(10.64)
(2.07)	Net interest on net defined benefit liability/ (asset)	0.65
(2.86)	Amount recognised in OCI	(6.30)
72.17	<b>Employer contributions</b>	26.14
-	Benefit paid directly by the Company	-
-	Acquisitions credit/ (cost)	-
-	Divestitures	-
-	Cost of termination benefits	-
(4.17)	Net defined benefit asset/ (liability) at end of current period	5.68

(₹ in Crores)

31.03.2023	C: Assumptions as at:	31.03.2024
7.30%	Discount Rate	7.00%
Executive: 9%	Rate of salary increase	Executive: 9%
Non Executive:6.25%		Non-Executive:6.25%

**Table 3:**

(₹ In Crores)

31.03.2023	A:Change in Defined Benefit Obligation DBO)	31.03.2024
162.86	DBO at end of prior period	155.00
4.90	Current service cost	4.46
10.17	Interest cost on the DBO	10.54
-	Curtailment (credit)/ cost	-
-	Settlement (credit)/ cost	-
-	Past service cost - plan amendments	6.17

-	Acquisitions (credit)/ cost	0.00
11.00	Actuarial (gain)/loss - experience	1.57
-	Actuarial (gain)/loss - demographic assumptions	-
(7.44)	Actuarial (gain)/loss - financial assumptions	4.86
-	Benefits paid directly by the Company	-
(26.49)	Benefits paid from plan assets	(21.10)
155.00	DBO at end of period	161.50

(₹ In Crores)

31.03.2023	B: Change in Fair Value of Assets	31.03.2024
96.35	Fair value of assets at end of prior period	150.83
-	Acquisition adjustment	-
8.10	Interest income on plan assets	11.18
72.17	Employer contributions	26.14
0.70	Return on plan assets greater/(lesser) than discount rate	0.13
(26.49)	Benefits paid	(21.10)
150.83	Fair Value of assets at the end of current period	167.18

**Table 4: Additional Disclosure Information**

(₹ in Crores)

A. Expected benefit payments for the year ending	
March 31, 2025	25.12
March 31, 2026	17.62
March 31, 2027	13.20
March 31, 2028	11.44
March 31, 2029	10.79
March 31, 2030 to March 31, 2034	39.26
Beyond 10 years	318.86
B. Expected employer contributions for the period ending 31 March 2025	
	4.95
C. Weighted average duration of defined benefit obligation	
	11 years
D. Accrued Benefit Obligation at 31 March 2024	
	112.99
E. Plan Asset Information as at 31 March 2024	
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%
Total	100.00%
<b>F. Current and Non-Current Liability Breakup as at 31 March 2024</b>	
Current Liability	24.29
Non-Current Liability	137.21
Liability as at 31 March 2024	161.50

**Table 5: Sensitivity Analysis**

**Disclosure Item**

<b>DBO on base assumptions as at 31 March 2024</b>	<b>161.50</b>
<b>Discount Rate</b>	
Discount Rate as at 31 March 2024	7.00%
Effect on DBO due to 0.5% increase in discount rate	(7.93)
Percentage Impact	(5%)
Effect on DBO due to 0.5% decrease in discount rate	8.75
Percentage Impact	5%

<b>Salary Escalation Rate</b>	<b>Increase</b>
Salary Escalation Rate as at 31st March 2024	Executive: 9% Non-Executive : 6.25%
Effect on DBO due to 0.5% increase in salary escalation rate	3.47
Percentage Impact	2%
Effect on DBO due to 0.5% decrease in salary escalation rate	(3.77)
Percentage Impact	(2)%

**ACTUARIAL VALUATION OF LEAVE BENEFIT SCHEME AS AT 31.03.2024  
CERTIFICATES AS PER IND AS 19 (2015)**

**Table 1 :**

(₹ In Crores)

31.03.2023	<b>A. Profit &amp; Loss (P&amp;L)</b>	31.03.2024
16.41	Current service cost	17.52
-	Past service cost - plan amendments	3.63
-	Curtailment cost / (credit)	-
-	Settlement cost / (credit)	-
16.41	Service cost	21.15
(0.14)	Net interest on net defined benefit liability / (asset)	(0.34)
5.39	Immediate recognition of (gains)/losses – other long term employee benefit plans	8.94
21.67	Cost recognised in P&L	29.75

(₹ In Crores)

31.03.2023	<b>B: Other Comprehensive Income ( OCI )</b>	31.03.2024
12.18	Actuarial (gain)/loss due to DBO experience	4.61
(6.50)	Actuarial (gain)/loss due to DBO assumption changes	4.37
5.68	Actuarial (gain)/loss arising during period	8.97
(0.29)	Return on plan assets (greater)/less than discount rate	(0.03)
-	Actuarial (gains)/ losses recognized in OCI	-

(₹ In

(₹ In Crores)

31.03.2023	<b>C: Defined Benefit Cost</b>	31.03.2024
16.41	Service cost	21.15
(0.14)	Net interest on net defined benefit liability / (asset)	-0.34
-	Actuarial (gains)/ losses recognized in OCI	-
5.39	Immediate recognition of (gains)/losses – other long term employee benefit plans	8.94
21.67	Defined Benefit Cost	29.75

31.03.2022	<b>D: Assumptions as at</b>	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 2:**

(₹ In Crores)

31.03.2023	A: Development of Net Balance Sheet Position	31.03.2024
(108.63)	Defined benefit obligation (DBO)	(124.18)
99.35	Fair value of plan assets (FVA)	112.92
(9.27)	Funded status [surplus/(deficit)]	(11.26)
-	Effect of Asset ceiling	-
(9.27)	Net defined benefit asset/ (liability)	(11.26)

(₹ In Crores)

31.03.2023	B: Reconciliation of Net Balance Sheet Position	31.03.2024
(8.27)	Net defined benefit asset/ (liability) at end of prior period	(9.27)
(16.41)	Service cost	(21.15)
0.14	Net interest on net defined benefit liability/ (asset)	0.34
(5.39)	Actuarial (losses)/ gains	(8.94)
20.66	Employer contributions	27.76
-	Benefit paid directly by the Company	-
-	Acquisitions credit/ (cost)	-
-	Divestitures	-
-	Cost of termination benefits	-
(9.27)	Net defined benefit asset/ (liability) at end of current period	(11.26)

31.03.2023	C: Assumptions as at:	31.03.2024
7.30%	Discount Rate	7.00%
Executive: 9% Non Executive: 6.25%	Rate of salary increase	Executive: 9% Non-Executive: 6.25%

**Table 3:**

(₹ In Crores)

31.03.2023	A: Change in Defined Benefit Obligation (DBO)	31.03.2024
101.02	DBO at end of prior period	108.63
16.42	Current service cost	17.52
6.17	Interest cost on the DBO	7.14
-	Curtailement (credit)/ cost	-
-	Settlement (credit)/ cost	-
-	Past service cost - plan amendments	3.63

-	Acquisitions (credit)/ cost	-
12.18	Actuarial (gain)/loss - experience	4.61
-	Actuarial (gain)/loss - demographic assumptions	-
(6.50)	Actuarial (gain)/loss - financial assumptions	4.36
-	Benefits paid directly by the Company	-
(20.66)	Benefits paid from plan assets	(21.71)
108.63	DBO at end of period	124.18

(₹ In Crores)

31.03.2023	B:Change in Fair Value of Assets	31.03.2024
92.75	Fair value of assets at end of prior period	99.39
-	Acquisition adjustment	-
6.31	Interest income on plan assets	7.47
20.66	Employer contributions	27.74
0.29	Return on plan assets greater/(lesser) than discount rate	0.03
(20.66)	Benefits paid	(21.71)
99.35	Fair Value of assets at the end of current period	112.92

**Table 4: Additional Disclosure Information**

(₹ in Crores)

A. Expected benefit payments for the year ending	
March 31, 2025	13.11
March 31, 2026	12.72
March 31, 2027	7.38
March 31, 2028	9.94
March 31, 2029	7.73
March 31, 2030 to March 31, 2034	30.21
Beyond 10 years	302.22
B. Expected employer contributions for the period ending 31 March 2025	
	19.38
C. Weighted average duration of defined benefit obligation	
	13 years
D. Accrued Benefit Obligation at 31 March 2024	
	60.00
E. Plan Asset Information as at 31 March 2024	
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%

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



Cash (including Special Deposits)	0.00%
Schemes of insurance - conventional products	100.00%
Schemes of insurance - ULIP products	0.00%
Other	0.00%
Total	100.00%
<b>F. Current and Non-Current Liability Breakup as at 31 March 2024</b>	
Current Liability	12.67
Non-Current Liability	111.50
Liability as at 31 March 2024	124.18

**Table 5: Sensitivity Analysis**

(₹ In Crores)

**Disclosure Item**

<b>DBO on base assumptions as at 31 March 2024</b>	124.18
<b>Discount Rate</b>	
Discount Rate as at 31 March 2024	7.00%
Effect on DBO due to 0.5% increase in discount rate	7.13
Percentage Impact	(6%)
Effect on DBO due to 0.5% decrease in discount rate	7.92
Percentage Impact	6%

<b>Salary Escalation Rate</b>	<b>Increase</b>
Salary Escalation Rate as at 31st March 2024	Executive: 9% Non - Executive : 6.25%
Effect on DBO due to 0.5% increase in salary escalation rate	7.78
Percentage Impact	6%
Effect on DBO due to 0.5% decrease in salary escalation rate	(7.08)
Percentage Impact	(6)%

**ACTUARIAL VALUATION OF POST RETIREMENT MEDICAL BENEFIT AS AT 31.03.2024**

**CERTIFICATES AS PER IND AS 19 (2015)**

**Table 1:**

(₹ In Crores)

<b>31.03.2023</b>	<b>A. Profit &amp; Loss (P&amp;L)</b>	<b>31.03.2024</b>
1.37	Current service cost	1.65
-	Past service cost - plan amendments	-
-	Curtailement cost / (credit)	-
-	Settlement cost / (credit)	-

1.37	Service cost	1.65
2.77	Net interest on net defined benefit liability / (asset)	0.39
-	Immediate recognition of (gains)/losses – other long term employee benefit plans	-
4.14	Cost recognised in P&L	2.04

(₹ In Crores)

31.03.2023	B: Other Comprehensive Income ( OCI )	31.03.2024
(24.26)	Actuarial (gain)/loss due to DBO experience	4.02
(4.70)	Actuarial (gain)/loss due to DBO assumption changes	2.83
(28.96)	Actuarial (gain)/loss arising during period	6.86
0.14	Return on plan assets (greater)/less than discount rate	0.58
(28.82)	<b>Actuarial (gains)/ losses recognized in OCI</b>	7.43

(₹ In Crores)

31.03.2023	C: Defined Benefit Cost	31.03.2024
1.37	Service cost	1.65
2.77	Net interest on net defined benefit liability / (asset)	0.39
(28.82)	Actuarial (gains)/ losses recognized in OCI	7.43
-	Immediate recognition of (gains)/losses – other long term employee benefit plans	-
(24.68)	<b>Defined Benefit Cost</b>	9.47

31.03.2022	D: Assumptions as at:	31.03.2023
6.85%	Discount Rate	7.30%
0.00%	Medical Inflation Rate	0.00%

**Table 2:**

(₹ In Crores)

31.03.2023	A: Development of Net Balance Sheet Position	31.03.2024
(88.32)	Defined benefit obligation (DBO)	(93.96)
78.48	Fair value of plan assets (FVA)	83.63
(9.84)	Funded status [surplus/(deficit)]	(10.33)
-	Effect of Asset ceiling	-
(9.84)	Net defined benefit asset/ (liability)	-

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(A subsidiary of Coal India Limited)



(₹ In Crores)

31.03.2023	<b>B: Reconciliation of Net Balance Sheet Position</b>	31.03.2024
(46.89)	Net defined benefit asset/ (liability) at end of prior period	(9.84)
(1.37)	Service cost	(1.65)
(2.77)	Net interest on net defined benefit liability/ (asset)	(0.39)
28.82	Amount recognised in OCI	(7.43)
12.37	<b>Employer contributions</b>	8.99
-	Benefit paid directly by the Company	-
-	Acquisitions credit/ (cost)	-
-	Divestitures	-
-	Cost of termination benefits	-
(9.84)	Net defined benefit asset/ (liability) at end of current period	(10.33)

31.03.2023	<b>C: Assumptions as at:</b>	31.03.2024
7.30%	Discount Rate	7.00%
0.00%	Medical Inflation Rate	0.00%

**Table 3:**

(₹ In Crores)

31.03.2023	<b>A: Change in Defined Benefit Obligation (DBO)</b>	31.03.2024
114.75	DBO at end of prior period	88.32
1.37	Current service cost	1.65
7.58	Interest cost on the DBO	6.12
-	Curtailement (credit)/ cost	-
-	Settlement (credit)/ cost	-
-	Past service cost - plan amendments	-
-	Acquisitions (credit)/ cost	-
(24.26)	Actuarial (gain)/loss - experience	4.02
-	Actuarial (gain)/loss - demographic assumptions	-
(4.70)	Actuarial (gain)/loss - financial assumptions	2.84
-	Benefits paid directly by the Company	-
(6.42)	Benefits paid from plan assets	(8.99)
88.32	DBO at end of current period	93.96

(₹ In Crores)

31.03.2023	B: Change in Fair Value of Assets	31.03.2024
67.86	Fair value of assets at end of prior period	78.48
-	Acquisition adjustment	-
4.81	Interest income on plan assets	5.73
12.37	Employer contributions	8.99
(0.14)	Return on plan assets greater/(lesser) than discount rate	(0.58)
(6.42)	Benefits paid	(8.99)
78.48	Fair Value of assets at the end of current period	83.63

**Table 4: Additional Disclosure Information**

(₹ in Crores)

A. Expected benefit payments for the year ending	
March 31, 2025	6.54
March 31, 2026	6.93
March 31, 2027	7.17
March 31, 2028	7.29
March 31, 2029	7.42
March 31, 2030 to March 31, 2034	37.60
Beyond 10 years	159.73
Weighted average duration of defined benefit obligation	11 years
Accrued Benefit Obligation at 31 March 2024	93.96

**Table 5: Sensitivity Analysis**

**Disclosure Item**

<b>DBO on base assumptions as at 31 March 2024</b>	93.96
Discount Rate	
Discount Rate as at 31 March 2024	7%
Effect on DBO due to 0.5% increase in discount rate	(4.64)
Percentage Impact	(5)%
Effect on DBO due to 0.5% decrease in discount rate	5.10
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)

SI 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

(₹ in Crore)

SI No.	Particulars	Central Government	State Government and other localities	CPSE	Others	Total
1	Opening as on 01.04.2023	191.39			11.00	202.39
2	Addition during the period	2.03			-	2.03
3	Claims settled during the period	-			-	-
	a. From opening balance	1.19			6.83	8.02
	b. Out of addition during the period ended	-			-	-
	c. Total claims settled during the period ended (a+b)	1.19			6.83	8.02
4	Closing as on 31.03.2024	192.23			4.17	196.40

**Contingent Liability**

(₹ in Crore)

Sl. No.	Particulars	Amount as on 31.03.2024	Amount as on 31.03.2023
1	<b>Central Government</b> <b>Income Tax</b> Central Excise Clean Energy Cess Central Sales Tax Service Tax Others(Please Specify) Sub-Total	123.20   69.03  192.23	122.36   69.03  191.39
2	<b>State Government and Local Authorities</b> Royalty Environment Clearance Sales Tax/VAT Entry Tax Electricity Duty MADA Others(Please Specify) Sub-Total		
3	<b>Central Public Sector Enterprises</b> Arbitration Proceedings Suit against the company under litigation Others(Please Specify) Sub-Total		
4	<b>Others: (If any)</b> Miscellaneous Sub-Total	4.17 4.17	11.00 11.00
	<b>Grand Total</b>	<b>196.40</b>	<b>202.39</b>

No interest is expected in the settlement of cases under Contingent Liabilities except where the management has an adverse view.

**b) Commitments (Ind AS-37)**

Estimated amount of contracts remaining to be executed on capital account not provided for others is ₹ 14.99 Crores (₹ 6.77 Crores).

Other Commitments amounts to ₹ 299.23 Crores (₹ 167.49 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



(₹ in Crore)

**d) Earnings per share (IndAS 33)**

Sl. No.	Particulars	For the year ended 31.03.2024	For the year ended 31.03.2023
i)	Net profit after tax in Rupees (Crores) attributable to Equity Share Holders	503.23	296.66
ii)	Weighted Average no. of Equity Shares Outstanding	1428000	1428000
iii)	Basic and Diluted Earnings per Share in Rupees (Face value Rs.1000/- per share)	3524.02	2077.45

**e) 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 Fund and 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
Manoj Kumar Gupta	Part Time Official Director	22.02.2023 to 27.12.2023
R N Jha	Director Technical	30.01.2019 to 31.08.2023
Satendra Kumar Gomasta	Director Technical	25.02.2020 to 30.09.2023
Shankar Nagachari	Director Technical	02.09.2022
Satish Jha	Director Technical	01.09.2023
Ajay Kumar	Director Technical	26.10.2022
P.K Prasad	Chief Financial Officer	01.04.2021 to 31.08.2023
Ujjal Chatterjee	Chief Financial Officer	01.09.2023 to 31.10.2023
Abhishek Mundhra	Company Secretary	18.02.2016
Ajitesh Kumar	Part Time Official Director	27.12.2023
Achyut Ghatak	Director(Technical)	01.10.2023
S.B. Tiwari	Chief Financial Officer	01.11.2023

iv) Remuneration of Key Managerial Personnel

(₹ in Crore)

Sl. No.	Particulars	For the year ended 31.03.2024	For the year ended 31.03.2023
i)	Short Term Employee Benefits		
a)	Payment to Chairman cum Managing Directors, Whole Time Directors, Chief Financial Officer and Company Secretary	4.27	2.85
b)	Sitting Fees to Independent Directors	0	0.05
ii)	Post-Employment Benefits	0.76	0.56
iii)	Other Long Term Benefits	4.56	2.43
iv)	Termination Benefits	-	-
v)	Share Based Payments	-	-
	<b>TOTAL</b>	<b>9.59</b>	<b>5.89</b>

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.



## Balances Outstanding with Key Managerial Personnel

(₹ in Crore)

Sl. No.	Particulars	As on 31.03.2024	As on 31.03.2023
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. Further there is no loans to related parties (Directors, Key Managerial Persons and others).

### 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

## 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	Rehabilitation 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

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



## Transactions with Related Parties for the Year Ended 31.03.2024

(₹ in Crore)

Name of Related Parties	Loan to Related Parties	Loan from Related Parties	Apex Charges	Rehabilitation 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)								126.28		102.25
Bharat Coking Coal Limited (BCCL)								89.09		53.07
Central Coalfields Limited (CCL)								237.02		127.56
Western Coalfields Limited (WCL)								225.35		68.85
South Eastern Coalfields Limited (SECL)								550.97		324.87
Northern Coalfields Limited (NCL)								197.96		29.47
Mahanadi Coalfields Limited (MCL)								191.32		77.96
Coal India Limited (CIL)								17.81	60.58	21.61

**f) Current Assets, Loans and Advances etc.**

The value on realisation on current assets, loans and advances in the ordinary course of business would not be less than the amount at which they are stated in the Balance sheet.

**g) Balance Confirmations**

The Company has a procedure for obtaining periodic confirmation of balances from banks. There are no unconfirmed balances in respect of bank accounts and borrowings from banks & financial institutions. With regard to other parties, reconciliations are made and the balance confirmation letters/emails are also sent on a periodic basis. Some of such balances are subject to confirmation/reconciliation. Adjustments, if any will be accounted for on confirmation/reconciliation of the same, and are not anticipated to materially affect the results.

**h) Segment Reporting**

The Company's main business is consultancy services. All activities of the company revolve around the main business. As such, there are no separate reportable segments for the company.

**i) Disaggregated revenue information:-**

(₹ in Crore)

	For the Year ended 31.03.2024	For the Year ended 31.03.2023
<b>Types of goods or service</b>		
- Coal		
- Others	1732.69	1386.09
<b>Total revenue from contracts with customers</b>	1732.69	1386.09
<b>Types of customers</b>		
- Power sector	20.27	43.53
- Non-Power Sector	1712.43	1342.56
- Others or services (CMPDIL)	-	
<b>Total revenue from contracts with customers</b>	1732.69	1386.09
<b>Types of contract</b>		
- FSA		
- E Auction		
- Others	1732.69	1386.09
<b>Total revenue from contracts with customers</b>	1732.69	1386.09
<b>Total Revenue</b>	1732.69	1386.09
<b>CIL Groups</b>	1387.72	1146.10
<b>Outsider</b>	344.97	239.99
<b>Timing of goods or service</b>		
- Goods transferred at a point in time	856.00	
- Goods transferred over time		
- Service transferred at a point in time	876.69	394.14
- Service transferred over time		991.95
<b>Total revenue from contracts with customers</b>	1732.69	1386.09



## (j) Ratios

### a) Current Ratio

For the year ended 31.03.2024	For the year ended 31.03.2023	Variance
3.96	2.67	1.29

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 31.03.2024	For the year ended 31.03.2023	Variance
35.83%	26.81%	9.02%

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 31.03.2024	For the year ended 31.03.2023	Variance
1.91	1.69	0.22

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 31.03.2024	For the year ended 31.03.2023	Variance
1.23	1.39	(0.16)

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 31.03.2024	For the year ended 31.03.2023	Variance
29.04%	21.40%	7.64%

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 31.03.2024	For the year ended 31.03.2023	Variance
43.93%	29.61%	14.32%

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

## (k) 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 6.80% & 7.30 % has been used as lessee's incremental borrowing rate.

Lease liability commitment regarding operating lease as on 31.03.2024, discounted using above lessee's incremental borrowing rate were ₹1.56 Crore whereas lease liability as on 31.03.2024 recognised in the Balance sheet is ₹1.31 Crore.

## (l) Updation in Accounting Policy:

Updation in accounting policy has been done in line with updation done by Coal India Limited, which is in accordance with Amendment in IndAS notified by Ministry of Corporate Affairs made effective from 01st April,2022 or voluntary. These changes has been done for better understanding and better presentation of Financial Statement of Company.



SI No	OLD POLICY	NEW POLICY	CHANGE	IMPACT/ REMARKS
1.	NIL	<p><b>B. <u>Statement of Compliance and Recent Accounting Pronouncements</u></b></p> <p><b>ii) Statement of Compliance</b></p> <p>These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the "Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) read with Section 133 of the Companies Act, 2013 ("the Act"). The Ind ASs issued, notified and made effective till the financial statements are authorized and have been considered for the purpose of preparation of these financial statements.</p> <p>The accounting policies are applied consistently except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.</p> <p><b>iii) Application of new and revised standards:</b></p> <p>Effective April 01, 2022, the Company has adopted the amendments vide Companies (Indian Accounting Standard) Amendment Rules, 2022 notifying amendment to existing Ind AS. These amendments to the extent relevant to the Company's operation were relating to Ind AS 16 "Property, Plant and Equipment" which clarifies that excess of net sale proceeds of items produced over the cost of testing, if any, shall not be recognised in the profit or loss but deducted from the directly attributable costs considered as part of the cost of an item of property, plant, and equipment and Ind AS 37 "Provisions, Contingent Liabilities and Contingent Assets" which specifies that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts</p>	<p>i) Statement of Compliance and Recent accounting Pronouncement</p> <p>ii) Application of new and revised standards</p> <p>Both the paras are new addition which highlights about the compliance to the statutory requirements of policy and highlights the application of new and revised standards and the impact.</p>	NIL IMPACT

SI No	OLD POLICY	NEW POLICY	CHANGE	IMPACT/ REMARKS
		<p>(an example would be the allocation of the depreciation charge for an item of property, plant and equipment used in fulfilling the contract).</p> <p>There were other amendments in various standards including Ind AS 101 "First-time Adoption of Indian Accounting Standards", Ind AS 103 "Business Combinations", Ind AS 109 "Financial Instruments", and Ind AS 41 "Agriculture" which have not been listed herein above since these are not relevant to the Company.</p> <p>Revision in these standards did not have any material impact on the profit/loss and earnings per share for the year.</p>		
2.	<p>Note-2 Significant Accounting Policy</p> <p><b><u>2.1 Basis of preparation</u></b></p> <p>The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under under the section 133 of Companies Act, 2013 ("The Act") (Indian Accounting Standards) Rules, 2015.</p> <p>The financial statements have been prepared on historical cost basis of measurement, except for</p> <ul style="list-style-type: none"> <li>➤ Certain financial assets and liabilities measured at fair value.</li> <li>➤ Defined benefit plans- plan assets measured at fair value;</li> <li>➤ Inventories at Cost or NRV whichever is lower.</li> </ul>	<p>Note-2 Material Accounting Policy</p> <p><b>2.1 Basis of preparation</b></p> <p>The Financial Statements have been prepared under the historical cost convention on accrual basis except certain financial instruments that are measured in terms of relevant Ind AS at amortized costs or fair value at the end of each reporting period.</p> <p>Historical cost convention is generally based on the fair value of the consideration given in exchange for goods and services.</p>	<p>Compliance to the Companies Act,2013 para underlined in old policy column removed from here and added in statement of compliance at point no-1 and para related to the historical cost convention has been changed. It is in conformity with the INDAS.</p>	<p>There is no financial impact during the current year or in the following year.</p>



SI No	OLD POLICY	NEW POLICY	CHANGE	IMPACT/ REMARKS
3.	<p><b>2.1.1 Rounding of amounts</b></p> <p>Amounts in these financial statements have, unless otherwise indicated, have been rounded off to the 'rupees in crore' up to two decimal points</p>	<p>The functional currency of the Company is determined as the currency of the primary economic environment in which it operates. The Financial Statements are presented in Indian Rupees and all values are rounded off to the 'rupees in crore' up to two decimal points.</p>	<p>Here the Para of 2.12 Foreign Currency regarding functional currency underlined in new policy column has been added. It is in conformity with the INDAS.</p>	<p>There is no financial impact.</p>
4.	<p><b>2.2 Current and non-current Classification</b></p>	<p>Having regard to the nature of the business being carried out by the Company, the Company has ascertained its operating cycle as twelve months for the purpose of current and non-current classification of assets and liabilities.</p>	<p>New para underlined in new policy column at end of existing policy has been added, regarding operating cycle. It is in conformity with the INDAS.</p>	<p>There is no financial impact.</p>
5.	<p><b>2.3 Revenue recognition</b></p> <p><b>Revenue from contracts with customers</b></p> <p>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.</p> <p>The principles in Ind AS 115 are applied using the following five steps:</p> <p><b>Step 1 : Identifying the contract:</b></p>	<p><b>2.3 Revenue recognition</b></p> <p><b>Revenue from contracts with customers</b></p> <p>Revenue is principally derived from the sale of related ancillary services, and products. Revenue from sales of products is recognized when control of the products has transferred, being when the products are delivered to the customer. Delivery occurs when the products have been shipped or delivered to the specific location as the case may be, and the risks of loss have been transferred in accordance with the sales contract. The amount of revenue recognized reflects the consideration to which the Company is or expects to be entitled in exchange for those goods or services. Accumulated experience is used to estimate and provide for the variable consideration as per the sales contract, using the most likely method, and revenue is only recognized to the extent that it is highly probable that a significant reversal will not occur. The amount of consideration does not contain a significant financing component as payment terms are less than one year as per the sales contracts.</p> <p>The company has a number of long-term contracts to supply products to customers in future periods. Generally, revenue is recognized on an invoice basis, as each</p>	<p>Step wise detail of Revenue Recognition has been removed. Simplified Para underlined in new policy column for revenue recognition has been introduced.</p>	<p>There is no financial Impact from this change</p>

SI No	OLD POLICY	NEW POLICY	CHANGE	IMPACT/ REMARKS
	<p>The Company account for a contract with a customer only when all of the following criteria are met:</p> <p>a) the parties to the contract have approved the contract and are committed to perform their respective obligations;</p> <p>b) the Company can identify each party's rights regarding the goods or services to be transferred;</p> <p>c) the Company can identify the payment terms for the goods or services to be transferred;</p> <p>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</p> <p>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.</p>	<p>unit sold is a separate performance obligation, and therefore the right to consideration from a customer corresponds directly with our performance completed to date.</p>		



SI No	OLD POLICY	NEW POLICY	CHANGE	IMPACT/ REMARKS
	<p><b>Combination of contracts</b></p> <p>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:</p> <p>a) the contracts are negotiated as a package with a single commercial objective;</p> <p>b) the amount of consideration to be paid in one contract depends on the price or performance of the other contract; or</p> <p>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.</p> <p><b>Contract modification</b></p> <p>The Company account for a contract modification as a separate contract if both of the following conditions are present:</p> <p>a) the scope of the contract increases because of the addition of promised goods or services that are distinct and</p> <p>b) the price of the contract increases by an amount of consideration that reflects the company's stand-alone selling prices of the</p>			

SI No	OLD POLICY	NEW POLICY	CHANGE	IMPACT/ REMARKS
	<p>additional promised goods or services and any appropriate adjustments to that price to reflect the circumstances of the particular contract.</p> <p><b>Step 2 : Identifying performance obligations:</b></p> <p>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:</p> <p>a) a good or service (or a bundle of goods or services) that is distinct; or</p> <p>b) a series of distinct goods or services that are substantially the same and that have the same pattern of transfer to the customer.</p> <p><b>Step 3 : Determining the transaction price</b></p> <p>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.</p>			



SI No	OLD POLICY	NEW POLICY	CHANGE	IMPACT/ REMARKS
	<p>When determining the transaction price, a Company consider the effects of all of the following:</p> <ul style="list-style-type: none"> <li>-Variable consideration;</li> <li>-Constraining estimates of variable consideration;</li> <li>-The existence of significant financing component;</li> <li>-Non – cash consideration;</li> <li>-Consideration payable to a customer.</li> </ul> <p>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.</p> <p>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.</p> <p>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.</p>			

SI No	OLD POLICY	NEW POLICY	CHANGE	IMPACT/ REMARKS
	<p>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.</p> <p>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.</p> <p>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.</p>			



SI No	OLD POLICY	NEW POLICY	CHANGE	IMPACT/ REMARKS
	<p><b>Step 4 : Allocating the transaction price:</b></p> <p>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.</p> <p>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.</p> <p><b>Step 5 : Recognizing revenue:</b></p> <p>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.</p> <p>The Company transfers control of a good or service over time and, therefore, satisfies a performance obligation and recognizes</p>			

SI No	OLD POLICY	NEW POLICY	CHANGE	IMPACT/ REMARKS
	<p>revenue over time, if one of the following criteria is met:</p> <p>a) the customer simultaneously receives and consumes the benefits provided by the company's performance as the Company performs;</p> <p>b) the Company's performance creates or enhances an asset that the customer controls as the asset is created or enhanced;</p> <p>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.</p> <p>For each performance obligation satisfied over time, the Company recognizes revenue over time by measuring the progress towards complete satisfaction of that performance obligation.</p> <p>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.</p>			



SI No	OLD POLICY	NEW POLICY	CHANGE	IMPACT/REMARKS
	<p>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.</p> <p>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.</p> <p>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</p>			

SI No	OLD POLICY	NEW POLICY	CHANGE	IMPACT/ REMARKS
	<p>estimates of variable consideration that are constrained that is allocated to that performance obligation.</p> <p>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:</p> <ul style="list-style-type: none"> <li>a) the Company has a present right to payment for the good or service;</li> <li>b) the customer has legal title to the good or service;</li> <li>c) the Company has transferred physical possession of the good or service;</li> <li>d) the customer has the significant risks and rewards of ownership of the good or service;</li> <li>e) the customer has accepted the good or service.</li> </ul> <p>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</p>			



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	<p>the relationship between the company's performance and the customer's payment. The Company present any unconditional rights to consideration separately as a receivable.</p> <p><b>Contract assets:</b></p> <p>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.</p> <p><b>Trade receivables:</b></p> <p>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).</p> <p><b>Contract liabilities:</b></p> <p>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</p>			

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	<p>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.</p> <p><b>Interest</b> Interest income is recognised using the Effective Interest Method.</p> <p><b>Dividend</b> Dividend income from investments is recognised when the rights to receive payment is established.</p> <p><b>Other Claims</b> Other claims (including interest on delayed realization from customers) are accounted for, when there is certainty of realisation and can be measured reliably.</p>			
6.	<b>2.4 Grants from Government</b>	The Government grants or grants in the nature of promoter's contribution is recognised directly in "Capital Reserve" which forms part of the "Shareholders fund".	New Para underlined in new policy column has been added regarding Government Grant or Grant in the nature of Promoters contribution. It is in conformity with INDAS.	Since there is no such grants or grants in the nature of Promoters contribution, hence no financial impact.
7.	<b>2.5 Leases</b> A contract is, or contains, a lease if the contract conveys the right to control the use of an	<b>2.5 Leases</b> 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.	In case the company is lessee, the right to control the use of an identified assets has been made more clear through inclusion of	There is no financial impact.



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	<p>identified asset for a period of time in exchange for consideration.</p> <p><b>2.5.1 Company as a lessee</b></p> <p>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.</p> <p>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 remeasuring the carrying amount to reflect any reassessment or lease modifications.</p> <p>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.</p> <p>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</p>	<p><b>2.5.1 Company as a lessee</b></p> <p>The Company assesses whether a contract contains a lease, at inception of a contract. 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. <b>To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:</b></p> <p><b>(i) the contract involves the use of an identified asset (ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Company has the right to direct the use of the asset.</b></p> <p>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.</p> <p>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 remeasuring the carrying amount to reflect any reassessment or lease modifications.</p> <p>The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates of these leases. Lease liabilities are premeasured with a corresponding adjustment to the related right of use asset if the Company changes its assessment if whether it will exercise an extension or a termination option. Lease liability and ROU asset are separately presented in the Balance Sheet and lease payments are classified as financing cash flows. Lease liability obligations is presented separately under the head "Financial Liabilities".</p>		

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	<p>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.</p> <p><b>2.5.2 Company as a lessor</b></p> <p>All leases are either an operating lease or a finance lease.</p> <p>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</p> <p><b>Operating leases-</b> 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.</p> <p><b>Finance leases-</b> 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</p>	<p>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.</p> <p>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.</p> <p><b>2.5.2 Company as a lessor</b></p> <p>Assets are given on lease either as finance lease or operating lease</p> <p><b>Finance Lease:</b> A lease is classified as finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset. Initially, asset held under finance lease is recognised in Balance Sheet and presented as a receivable at an amount equal to the net investment in the lease. Finance income is recognised over the lease term, based on a pattern reflecting a constant periodic rate of return on Company's net investment in the lease.</p> <p><b>Operating Lease:</b> A lease which is not classified as a finance lease is an operating lease. The Company recognises lease payments in case of assets given on operating leases as income on a straight line basis.</p>		



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	<p>implicit in the lease to measure the net investment in the lease.</p> <p>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.</p>			
8.	<p><b>2.6 Property, Plant and Equipment (PPE)</b></p> <p>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.</p>	<p><b>2.6 Property, Plant and Equipment (PPE) &amp; Depreciation</b></p> <p>An item of PPE is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.</p> <p>PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. Cost of land includes expenditures 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.</p> <p>(d) Interest on Borrowings utilized to finance the construction of qualifying assets are capitalised as part of cost of the asset until such time that the asset is ready for its intended use.</p>	<p>A para for capitalization of Rehabilitation expenses in case of Land acquisition is added which is underlined in new policy column. In most of the cases these transaction occurs in production subsidiary, hence no impact.</p> <p>A para for capitalization of Interest on Borrowing has been added.</p> <p>It is in conformity with INDAS.</p>	No Financial Impact.
9.	<p><b>2.7 Intangible Assets</b></p> <p>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,</p>	<p><b>2.7 Intangible Assets</b></p> <p>Intangible assets acquired separately are measured on initial recognition at cost. Cost includes any directly attributable expenses necessary to make the assets ready for its intended use. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.</p>	<p>Three para has been (underlined in the New policy Column) added :</p> <p>1) Recognition of subsequent expenditure in intangible assets.</p> <p>2) Derecognition of Intangible assets and treatment of Profit/Loss.</p>	No Financial Impact.

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	<p>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.</p> <p>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</p>	<p>Subsequent expenditure is recognized as an increase in the carrying amount of the asset when it is probable that future economic benefits deriving from the cost incurred will flow to the Company and the cost of the item can be measured reliably.</p> <p>An item of Intangible asset is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from the derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.</p> <p>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.</p>	<p>3)Treatment of expenditure in case of research &amp; development.</p> <p>All this forms part of Ind AS and it has been added for better clarity. It is in conformity with INDAS.</p>	



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	<p>intangible assets with finite lives is recognised in the statement of profit or loss.</p> <p>An intangible asset with an indefinite useful life is not amortised but is tested for impairment at each reporting date.</p> <p>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</p>	<p>An intangible asset with an indefinite useful life is not amortised but is tested for impairment at each reporting date.</p> <p>Expenditure on research is charged to expenditure as and when incurred. Expenditure on development is capitalized only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the Company intends to &amp; has sufficient resources to complete development and to use or sell the asset.</p>		
10.	<p><b>2.9.1 Financial assets</b></p> <p><b>2.9.1 Initial recognition and measurement</b></p> <p>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.</p>	<p><b>2.9.1 Financial assets</b></p> <p><b>2.9.1 Initial recognition and measurement</b></p> <p>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. However, trade receivables that do not contain a significant financing component are measured at transaction price.</p>	<p>Few Lines (underlined in New Policy column) has been added at end regarding adoption of transaction price in case of trade receivables since there is no financing component.</p> <p>It has been added in the policy for better understanding. It is in conformity with INDAS.</p>	<p>There is no financial impact.</p>

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11.	<p><b>2.9.3.3 Financial liabilities at fair value through profit or loss</b></p> <p>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.</p> <p>Gains or losses on liabilities held for trading are recognised in the profit or loss.</p> <p>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</p>	<p><b>2.9.3.3 Financial liabilities at fair value through profit or loss</b></p> <p>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.</p> <p>Gains or losses on liabilities held for trading are recognised in the profit or loss.</p>	<p>Last para of old policy (underlined in old policy column) has been removed, since the essence of the policy is clear from the above para only.</p>	<p>no financial impact.</p>



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	<p>changes in own credit risk are recognized in OCI. These gains/ loss are not subsequently transferred to P&amp;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.</p>			
12.	<p><b>2.16.3.5 Fair value measurement of financial instruments</b></p> <p>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</p>	<p><b>2.9.6 Fair value measurement of financial instruments</b></p> <p>Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions.</p> <p>The Company categorizes assets and liabilities measured at fair value into one of three levels depending on the ability to observe inputs employed for such measurement:</p> <p>(a) Level 1: inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.</p> <p>(b) Level 2: inputs other than quoted prices included within level 1 that are observable either directly or indirectly for the asset or liability.</p> <p>(c) Level 3: inputs for the asset or liability which are not based on observable market data (unobservable inputs).</p> <p>The Company has an established control framework with respect to the measurement of fair values. This includes a finance team that has overall responsibility for overseeing</p>	<p>Order of this policy has been changed in the new policy. It has been brought above. The method of three levels for measuring fair value was already being followed &amp; included in the table of financial assets &amp; financial liabilities. It was brought in the policy part for better clarity. It is in conformity with INDAS.</p>	<p>There is no financial impact.</p>

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		<p>all significant fair value measurements who regularly review significant unobservable inputs, valuation adjustments and fair value hierarchy under which the valuation should be classified.</p>		
13.	<p><b>2.10 Taxation</b> Income tax expense represents the sum of the tax currently payable and deferred tax.</p> <p>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.</p> <p>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</p>	<p><b>2.10 Taxation</b> Income tax expense represents the sum of the tax currently payable and deferred tax.</p> <p>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.</p> <p>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.</p> <p>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</p>	<p>A Para has been added (underlined in new policy column) at the end regarding offset of deferred income tax assets &amp; deferred income tax liability when there is legally enforceable right for offset of Current Tax assets &amp; liability. It has been for better understanding of the provision. It is in conformity with INDAS.</p>	<p>There is no financial impact.</p>



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	<p>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.</p> <p>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.</p> <p>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</p>	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>Deferred income tax assets and liabilities are offset when there is a legally</p>		

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	<p>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.</p> <p>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.</p> <p>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.</p> <p>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</p>	<p>enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.</p>		



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	combination, the tax effect is included in the accounting for the business combination.			
14.	<p><b>2.12 Foreign Currency</b></p> <p>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.</p> <p>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.</p> <p>Non-monetary items denominated in foreign currency are valued at the exchange rates prevailing on the date of transactions.</p>	<p><b>2.12 Foreign Currency</b></p> <p>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.</p> <p>Non-monetary items denominated in foreign currency are valued at the exchange rates prevailing on the date of transactions</p>	<p>One para (underlined in the old policy column) for functional currency has been shifted to the heading Rounding off of Amount at Pt 2.1.1</p>	<p>There is no financial impact.</p>

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15.	<p><b>2.13.1 Stores &amp; Spares</b></p> <p>The Stock of stores &amp; spare parts (which also includes loose tools) at central &amp; 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 &amp; 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.</p> <p>Provisions are made at the rate of 100% for unserviceable, damaged and obsolete stores and spares and at the rate of 50% for stores &amp; spares not moved for 5 years.</p> <p><b>2.13.2 Other Inventories</b></p> <p>However, Stock of stationery are not considered in inventory considering their value not being significant.</p>	<p><b>2.13 Inventories</b></p> <p><b>2.13.1 Stores, Spares and Other Inventories</b></p> <p>The Stock of stores and spares including other inventories are valued at cost calculated on the basis of the weighted average method.</p> <p>Provisions are made at the rate of 100% for unserviceable, damaged and obsolete stores and spares and at the rate of 50% for stores &amp; spares not moved for 5 years.</p>	<p>Earlier stock of Stationery, Medicine and other Consumables was not being taken in stock as per policy of the company. But as per revised policy it has to be taken in Stock.</p> <p>Para for other Inventories (underlined in old policy column) has been removed. It is in conformity with INDAS.</p>	<p>There is no material Impact.</p>
16.	<p><b>2.14 Provisions, Contingent Liabilities &amp; Contingent Assets</b></p> <p>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</p>	<p><b>2.14 Provisions, Contingent Liabilities and Contingent Assets</b></p> <p>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.</p>	<p>New Para (underlined in new policy column) has been added regarding contingent assets. It is in conformity with INDAS.</p>	<p>Since there is no contingent assets hence no financial Impact.</p>



SI No	OLD POLICY	NEW POLICY	CHANGE	IMPACT/ REMARKS
	<p>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.</p> <p>All provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate.</p> <p>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.</p> <p>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.</p>	<p>All provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate.</p> <p>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.</p> <p>Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of the judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.</p>		

SI No	OLD POLICY	NEW POLICY	CHANGE	IMPACT/REMARKS
17.	<p><b>2.16.2 Formulation of Accounting Policies</b></p> <p>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.</p>	<p><b>2.16.2 Formulation of Accounting Policies</b></p> <p>In making the judgement, management considers the most recent pronouncements of the International Accounting Standards Board and in the 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 Indian accounting Standard and accounting policies and practices as stated in above paragraph.</p>	<p>Few lines (highlighted in new policy column) has been added to refer to the Indian accounting standard and practices for better understanding.</p>	<p>There is no financial Impact.</p>
18.	<p><b>2.16.3.1 Estimates and assumptions</b></p> <p>The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the company.</p>	<p><b>2.16.3.1 Estimates and assumptions</b></p> <p>The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.</p> <p>The estimates, judgements and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis.</p>	<p>Three new para (underlined in the new policy column) have been added for better assessment of estimate that, refers to the historical experience, other factor, revision in the estimate and assumption that requires critical judgments for estimates. It is in conformity with INDAS.</p>	<p>There is no financial Impact.</p>



SI No	OLD POLICY	NEW POLICY	CHANGE	IMPACT/REMARKS
	Such changes are reflected in the assumptions when they occur.	Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.  The application of accounting policies that require critical judgements and accounting estimates involving complex and subjective judgements and the use of assumptions in these standalone financial statements have been disclosed here in below:		
19.	NIL	<b>2.16.3.5 Intangible asset under development</b>  The Company capitalises intangible asset under development for a project in accordance with the accounting policy. Initial capitalisation of costs is based on management's judgement that technological and economic feasibility is confirmed, usually when a project report is formulated and approved.	New para (underlined in the new policy column) has been added for Intangible assets under development. It is in conformity with INDAS.	There is no financial Impact.

Table below highlights the changes by Ministry of Corporate Affairs in Indian Accounting standards and its impact on the company.

SI No	Change in INDAS	CHANGE	IMPACT
01	IndAS 16 Property Plant and Equipment	<b><u>Accounting for Proceeds before Intended Use.</u></b>  Excess of net sale proceeds of items produced over the cost of testing, if any, shall not be recognised in the profit or loss but deducted from the directly attributable costs considered as part of the cost of an item of property, plant, and equipment	There is no financial impact of this change.
02	IndAS 37 Provisions, Contingent Liabilities and Contingent Assets	<b><u>Determining costs to fulfill a Contract</u></b>  'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts (an example would be the allocation of the depreciation charge for an item of property, plant and equipment used in fulfilling the contract).	There is no financial impact of this change.

SI No	Change in INDAS	CHANGE	IMPACT
03	IndAS 103 Business Combination	Reference to Conceptual Framework for Financial Reporting	Not relevant to the company hence no financial impact.
04	IndAS 101 First Time Adoption of Indian Accounting Standards	Subsidiary as first time adopter of IndAS	Not relevant to the company hence no financial impact.
05	IndAS 109 Financial Instruments	Fees in '10 percent' test for derecognition of financial liabilities	Not relevant to the company hence no financial impact.
06	IndAS 41, Agriculture	Taxation in Fair Value Measurement	Not relevant to the company hence no financial impact.
07	IndAS 01, Presentation of Financial Statements	This amendment requires that the entities to disclose their material accounting policies rather than the significant accounting policies	The same has been duly incorporated in the Accounting Policy
08	IndAS 08, Accounting Policies, Changes in Accounting Estimates & Errors	This amendment introduced a definition of accounting estimate	The same has been duly incorporated in the Accounting Policy
09	IndAS 12, Income Taxes	This amendment narrowed a scope of the initial recognition exemption so that it does not apply to transactions that give rise to equal and offsetting temporary differences.	This amendment doesn't have any impact in the financial statements.

## (m) (A) Misc. Information

Material Accounting Policies and Notes to these Consolidated Financial Statements are intended to serve as a means of informative disclosure and a guide for better understanding the consolidated position of the group. Recognizing this purpose, the Company has disclosed only such Policies and Notes from individual financial statements, which fairly present the needed disclosure.

### (B) Others

- i. No proceedings have been initiated or pending against the company on the date of the Balance Sheet for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988.
- ii. Based on the information to the extent available with the Company, there were no transactions with the companies struck off under section 248 of the Companies Act, 2013.
- iii. Previous year/period's figures have been restated, regrouped and rearranged wherever considered necessary.
- iv. Note-1 and 2 represents Corporate Information and Material Accounting Policies respectively, note 3 to 11 form part of the Balance Sheet as at 31st March, 2024 and 12 to 15 form part of Statement of Profit & Loss for the period ended on that date. Note – 16 represents Additional Notes to the Financial Statements.

# Central Mine Planning & Design Institute Limited

(A subsidiary of Coal India Limited)



v. The Financial Statement, have been approved by the Board of Directors of the company in their meeting dated.

Signature to Note 1 to 16.

**Sd/-**  
**(A. Mundhra)**  
Company Secretary

**Sd/-**  
**(S B Tiwari)**  
CFO

**Sd/-**  
**(S.Nagachari)**  
Director  
DIN-09729657

**Sd/-**  
**(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

**Sd/-**  
**( CA Anil Jain)**  
Partner  
Membership No. : 079005  
UDIN : 24079005BKGUAX2993

Date : 25<sup>th</sup> April 2024  
Place: Ranchi



## Central Mine Planning & Design Institute Limited

(A Subsidiary of Coal India Limited)  
A Mini Ratna Company (Cat-I)

AN ISO 9001:2015 Certified  
Gondwana Place, Kanke Road,  
Ranchi - 834 008  
[www.cmpdi.co.in](http://www.cmpdi.co.in)  
CIN : U14292JH1975GOI001223

