

Ref. No.: BCCL: CS:F-436: 31

Dated: 03.02.2026

To,
Listing Department,
Bombay Stock Exchange Limited,
Mumbai-400051
Scrip Code 544678

To
Listing Department,
National Stock Exchange of India Limited
Mumbai-400051
Ref: ISIN – INE05XR01022

Sub: Un-Audited Financial Results of Bharat Coking Coal Limited (Standalone) for the 3rd Quarter / Nine Months ended 31st December 2025

Dear Sir/Madam,

In terms of Regulation 30 read with Regulation 33 of the Listing Regulations 2015, we are enclosing herewith Un-Audited Financial Results of Bharat Coking Coal Limited (Standalone) for the 3rd Quarter / Nine Months ended 31st December 2025.

The Un-Audited financial results were reviewed by the Audit Committee held on date and have been taken on record by the Board of Directors of Bharat Coking Coal Limited at its meeting held on date.

The Board meeting commenced at 12:30 Hrs and concluded at 15:00 Hrs.

Yours Faithfully,

For Bharat Coking Coal Limited

Bani Kumar Parui
Company Secretary & Compliance Officer



Nag & Associates
Chartered Accountants

Head Office:

C/52, Ground Floor,
Baramunda Housing Board Colony (HIG)
Bhubaneshwar, Pin-751 003, Odisha, India
Tele/fax : + 91 – 674 – 2355022
E-mail:nagandassociates@gmail.com

Dhanbad Branch Office:

Gali No. 11, Jai Prakash Nagar,
P.O.:C.M.R.I., Dhanbad, Pin: 826001

Limited Review Report on Unaudited Financial Results of Bharat Coking Coal Limited for the Nine-Months / 3rd Quarter ended 31st December, 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Independent Auditors' Review Report,

To
The Board of Directors,
Bharat Coking Coal Limited
Koyla Bhawan, Koyla Nagar
Dhanbad-826005.

Introduction

1. We have reviewed the accompanying statement (the Statement) of unaudited financial results of **Bharat Coking Coal Limited** (the Company) for the Nine-Months / 3rd Quarter ended 31st December, 2025. This Statement, which is the responsibility of the Company's Management and have been approved by the Board of Directors, and has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Branches also at Kolkata, New Delhi & Hyderabad





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Scope of Review

2. We did not review the financial results of 15 areas/units included in the Statement. The financial results of these areas/units have been reviewed by the independent area/unit auditors whose review reports have been furnished to us, and our conclusion in so far as relates to the amounts and disclosures included in respect of these areas/units, is based on the review reports of such areas/units auditors.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "**Review of Interim Financial Information Performed by the Independent Auditor of the Entity**" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards

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and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Nag & Associates

Chartered Accountants

Firm Registration No:312063E

Place: Dhanbad
Dated: 03.02.2026
UDIN: 26317572SNVZLU7463

Kaushiki Sarkar

(CA Kaushiki Sarkar)
Partner
Membership No.317572



Branches also at Kolkata, New Delhi & Hyderabad

BHARAT COKING COAL LIMITED

(A Miniratna Company)

Regd. Office: Koyla Bhawan, Koyla Nagar, Dhanbad, Jharkhand, India - 826005
CIN: U10101JH1972GOI000918 ; website : www.bccweb.in

Statement of Unaudited Financial Results for the Quarter and Nine-Months Ended December 31, 2025

S.L. No:	Particulars	Quarter Ended			Nine-months Ended		Year Ended 31.03.2025 Audited
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
Revenue from Operations							
(a)	Sales	2,584.77	2,386.41	3,466.59	7,845.06	9,835.27	13,083.26
(b)	Other Operating Revenue	198.03	185.19	221.64	596.76	699.15	719.29
(I)	Revenue from Operations (a+b)	2,782.80	2,571.60	3,688.23	8,441.82	10,534.42	13,802.55
(II)	Other Income	70.44	470.29	68.63	722.93	313.14	599.08
(III)	Total Income (I+II)	2,853.24	3,041.89	3,756.86	9,164.75	10,847.56	14,401.63
(IV)	Expenses :						
(a)	Cost of Materials Consumed	136.69	125.79	152.41	409.42	459.77	640.92
(b)	Changes in inventories of finished goods/work in progress	(174.46)	166.32	(150.74)	(70.77)	(274.24)	(562.58)
(c)	Employee Benefits Expense	1,533.47	1,484.80	1,443.47	4,599.15	4,779.81	6,542.37
(d)	Finance Costs	46.36	33.84	16.52	106.41	48.71	72.49
(e)	Depreciation/Amortization/ Impairment expenses	126.90	100.87	103.58	327.44	320.82	580.68
(f)	Stripping Activity Adjustment	(312.91)	(265.19)	123.09	(898.37)	(379.24)	(772.30)
(g)	Contractual Expense	1,024.40	997.14	1,074.43	3,083.23	2,906.75	4,311.51
(h)	Other Expenses	541.89	446.38	479.47	1,478.00	1,346.51	1,885.65
	Total Expenses (a to h)	2,922.34	3,089.95	3,242.23	9,034.51	9,208.89	12,698.74
(V)	Profit/(Loss) before tax (III-IV)	(69.10)	(48.06)	514.63	130.24	1,638.67	1,702.89
(VI)	Tax Expenses						
	Current Tax	(43.38)	(19.34)	139.88	-	329.80	290.03
	Deferred Tax	(2.84)	24.27	(50.24)	29.24	135.18	172.67
(VII)	Profit/(Loss) for the period (V-VI)	(22.88)	(52.99)	424.99	101.00	1,173.69	1,240.19
(VIII)	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	18.55	(61.16)	196.35	(86.84)	(50.48)	(73.17)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	4.66	(15.39)	49.41	(21.86)	(12.71)	(18.42)
	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	-	-	-	-	-	-
	Total Other Comprehensive Income	13.89	(45.77)	146.94	(64.98)	(37.77)	(54.75)
(IX)	Total Comprehensive Income for the period (Comprising Profit / (Loss) and Other Comprehensive Income for the period) (VII+VIII)	(8.99)	(98.76)	571.93	36.02	1,135.92	1,185.44
(X)	Profit attributable to:						
	Owners of the company	(22.88)	(52.99)	424.99	101.00	1,173.69	1,240.19
	Non-controlling interest	-	-	-	-	-	-
(XI)	Other Comprehensive Income attributable to:						
	Owners of the company	13.89	(45.77)	146.94	(64.98)	(37.77)	(54.75)
	Non-controlling interest	-	-	-	-	-	-
(XII)	Total Comprehensive Income attributable to:						
	Owners of the company	(8.99)	(98.76)	571.93	36.02	1,135.92	1,185.44
	Non-controlling interest	-	-	-	-	-	-
(XIII)	Earning Per Share (EPS) (face Value of ₹ 10/- each) (not annualised)						
	a) Basic (in ₹)	(0.05)	(0.11)	0.91	0.22	2.52	2.66
	b) Diluted (in ₹)	(0.05)	(0.11)	0.91	0.22	2.52	2.66
(XIV)	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	4,657.00	4,657.00	4,657.00	4,657.00	4,657.00	4,657.00



Notes to the Unaudited Financial Results:

1. The above financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their meetings held on February 03, 2026. As required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, the Statutory Auditor has reviewed the above financial results for the quarter and nine-months ended December 31, 2025.
2. Subsequent to the reporting date, the Company was listed on Stock Exchanges on January 19, 2026. The listing involved the issuance of 46.57 crore ordinary shares which is 10 percent of the Paid-up Equity Share Capital.
3. The company's main business is Coal mining and related services. All activities of the company revolve around the main business. As such, there are no separate reportable segments for the company.
4. The Production and Offtake of Raw Coal (in quantitative terms) are as under:

S.I. No:	Particulars	Quarter Ended			Nine-months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
(i)	Production (in Million Tonne)	8.90	6.71	9.97	24.65	29.06	40.50
(ii)	Offtake (in Million Tonne)	8.78	8.11	9.76	25.83	28.38	38.26

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



Karshiki Smruti

Date: 03.02.2026
Place: Dhanbad

(M K Agarwal)
Chairman cum Managing
Director, CEO &
Director (Finance)
DIN- 10947182

(M S Raju)
G.M. (Finance) I/C & CFO

For and on behalf of the Board of Directors

(Sanjay Kumar Singh)
Director (Technical) OP
DIN- 08535373

(B.K. Parui)
Company Secretary