

संधर्भ संख्या ..: बीसीसीएल: सीएस: एफ-**Post-Listing:90(H)**

दिनांक: **04.02.2026**

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

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

**विषय:** भारत कोकिंग कोल लिमिटेड (स्टैंडअलोन) के **31 दिसंबर 2025** को समाप्त तृतीय तिमाही एवं नौ माह की अवधि के लिए अलेखापरीक्षित वित्तीय परिणामों का समाचार-पत्रों में प्रकाशन।

**Sub: Newspaper publication of Unaudited Financial Results of Bharat Coking Coal Limited (Standalone) for the 3rd Quarter and Nine Months ended 31st December 2025.**

हम आज जारी किए गए समाचार-पत्र प्रकाशन की हार्ड कॉपीयाँ संलग्न कर रहे हैं, जो दो अंग्रेजी समाचार-पत्रों—द टाइम्स ऑफ इंडिया (रांची संस्करण एवं कोलकाता संस्करण), द इकोनॉमिक टाइम्स (मुंबई संस्करण एवं नई दिल्ली संस्करण)—तथा एक हिंदी समाचार-पत्र दैनिक भास्कर (धनबाद संस्करण) में प्रकाशित हुई हैं। इनमें भारत कोकिंग कोल लिमिटेड (स्टैंडअलोन) के 31 दिसंबर 2025 को समाप्त तृतीय तिमाही एवं नौ माह की अवधि के लिए अलेखापरीक्षित वित्तीय परिणाम प्रकाशित किए गए हैं।

We are enclosing hard copies of newspaper publication issued on date in two English newspapers namely The Times of India Ranchi Edition & Kolkata Edition, Economic Times Mumbai Edition & New Delhi Edition and one Hindi newspaper i.e. DAINIK BHASKAR Dhanbad Edition publishing Unaudited Financial Results of Bharat Coking Coal Limited (Standalone) for the 3rd Quarter and Nine Months ended 31st December 2025.

This is for your information and record please.

भवदीय /Yours Faithfully,

**भारत कोकिंग कोल लिमिटेड के लिए/  
For Bharat Coking Coal Limited**

(बानी कुमार पारुई/**Bani Kumar Parui**)  
कंपनी सचिव एवं अनुपालन अधिकारी/  
**Company Secretary & Compliance Officer**

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

Regd. Office: Koyla Bhawan, Koyla Nagar, Dhanbad, Jharkhand-826005,

Telephone: 0326-2230190

CIN: U10101JH1972G01000918,

Email: cos.bcccl@india.in; website: www.bccclweb.in

Sl. No.	Particulars	Extract of Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2025 (₹ in Crore)			
		Quarter Ended		Nine-months Ended	
		31.12.2025	30.09.2025	31.12.2024	31.03.2025
		Un-Audited	Un-Audited	Un-Audited	Audited
1.	Revenue from Operations	2,782.80	2,571.60	3,688.23	8,441.82
2.	Net Profit / (Loss) for the period (before tax, exceptional and/or extraordinary items)	(69.10)	(48.06)	514.63	130.24
3.	Net Profit / (Loss) for the period before tax (after exceptional and/or extraordinary items)	(69.10)	(48.06)	514.63	130.24
4.	Net Profit / (Loss) for the period after tax (after exceptional and/or extraordinary items)	(22.88)	(52.99)	424.99	101.00
5.	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after Tax) and Other Comprehensive Income (after Tax))	(8.99)	(98.76)	571.93	36.02
6.	Equity Share Capital [Face value of share ₹10/- each]	4657.00	4657.00	4657.00	4657.00
7.	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year				1805.73
8.	Earnings per Share (EPS) (of ₹10/- each)*	Basic (in ₹): (0.05)	(0.11)	0.91	0.22
	Diluted (in ₹): (0.05)	(0.11)	0.91	0.22	2.52
					2.66

\*EPS is not annualized for the quarter and nine months ended.

## Notes:

- The above are the extracts of the detailed formats of the Financial Results for the Quarter and Nine Months ended December 31, 2025 filed with the Stock Exchanges under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the Quarter and Nine Months ended December 31, 2025 are available on the Stock Exchange websites ([www.seindia.com](http://www.seindia.com)) and Company's website ([www.bccclweb.in](http://www.bccclweb.in) and can also be accessed by scanning the Quick Response Code provided underneath).
- 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 period ended December 31, 2025.
- The Financial Results of the company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ("Ind AS") prescribed under section 133 of the Companies Act, 2013. (For detailed notes refer to the websites mentioned in Note 1 above).



**For Bharat Coking Coal Limited**  
Sd/-Bani Kumar Parui  
Company Secretary & Compliance Officer

Place: Dhanbad  
Date: 04.02.2026

<b>U.T. OF LAKSHADWEEP</b>	
<b>LAKSHADWEEP DEVELOPMENT CORPORATION LIMITED (A GOVT. OF INDIA UNDERTAKING)</b>	
56/2366 (Old No. 102) P.O. Box No. 100, Port Blair, Andaman & Nicobar, Kochi - 682 038	
Tel. No. 0464 2323448 / 2323458	
E-mail: <a href="mailto:ldcl2016@gmail.com">ldcl2016@gmail.com</a> Website: <a href="http://lakshadweep.gov.in">lakshadweep.gov.in</a>	
<b>EMPLOYMENT NOTICE</b>	
Lakshadweep Development Corporation Ltd. is inviting applications for one post of Chief Engineer (Civil) on Deputation basis from Central / State Governments and PSUs engaged in port and marine infrastructure operations from eligible candidates with Diploma or equivalent in Civil or Mechanical Engineering from a recognized University. It requires minimum 10 years experience in civil or mechanical engineering works including at least 10 years experience in the field of Harbour Engineering, Planning or Construction of harbours, marine structures, port terminals and different kinds of port machineries with self attested copies of all certificates should reach the above address on or before 24.02.2026. Preference will be given to eligible and qualified candidates from Lakshadweep.	
Please visit our Website: <a href="http://lakshadweep.gov.in">lakshadweep.gov.in</a> for details.	
02.02.2026	
Sd/- General Manager	

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56/2366 (Old No. 27/1038 B) Parmanu Nagar, Kochi - 682 038	
Tel. No. 0464 2323448 / 2323458	
E-mail: <a href="mailto:ldcl2016@gmail.com">ldcl2016@gmail.com</a> Website: <a href="http://lakshadweep.gov.in">lakshadweep.gov.in</a>	
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Please visit our Website: <a href="http://lakshadweep.gov.in">lakshadweep.gov.in</a> for details.	
02.02.2026	
Sd/- General Manager	

<b>BANGALORE WATER SUPPLY AND SEWERAGE BOARD</b>	
Office of the Chief Engineer (Kaveri-O&M), 8th Flas., Coovers Bhawan, KG Road, Bangalore - 560009	
No. BWSSB/CEK/DAE/M/TE/TA/01/2454/2025/2025-26 Date: 30.01.2026	
<b>INVITATION FOR TENDER</b>	
(Through KPPR Portal Only)	

BWSSB invites tenders in Two Stage Tender System from Eligible Contractors for the work of Replacement of Existing Horizontal Split Case (HSC) pumps in CWSS Stage I and II pumping stations at T K Halli, Harcholli and Tagatuni. Amount: Put to Tender: Rs. 37.95 Lakh.

The Last date and time for Receipt of tenders will be on 05.03.2026 upto 15.00 hrs. The bids will be opened on: 06.03.2026 at 16.00 hrs. The detail regarding the tender & participation in the e-procurement process can be obtained by logging on to [https://kppr.karnataka.gov.in](http://kppr.karnataka.gov.in). For further details contact the below signed office during working hours.

Sd/-  
Chief Engineer (Kaveri-O&M)

**PSPCL** Punjab State Power Corporation Limited

(Regd. Office : PSEB Head Office, The Mall, Patiala-147001)

Corporate Identification Number : U40105PB2010SGC033813

Website : [www.pspcl.in](http://www.pspcl.in) (Contact number 9846117607)

Tender No. : 2026/02/02/2026

By CEMM / UCH/TP, Lohia Mohanlal invites E-tenders for the work of "Providing support at the vital locations/requirements for operation of coal handling plant as per scope of work on Stage-I & II at CHP, GHTP, Lohia Mohanlal".

For detailed NIT & tender specifications please refer to <https://eproc.punjab.gov.in> from 02/02/2026 from 05:00 PM onwards.

Note : Compendium and addendum, if any will be published online at <https://eproc.punjab.gov.in>

GHTP-1625, Dated: 10/01/2025-10/01/2026

PR 140105PB2010SGC033813

Dated: 02/02/2026

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For detailed NIT & tender specifications please refer to <https://eproc.punjab.gov.in> from 02/0

# Grounded 787's fuel control switch lock satisfactory: Govt

Mumbai: Checks carried out on the Boeing 787 Dreamliner grounded in Bengaluru found its fuel control switch lock to be satisfactory, said the ministry of civil aviation on Tuesday, even as another Air India Dreamliner was grounded over technical reasons, this time in Dubai.

The latest grounding involved B787 scheduled to operate an 8:40pm departure from Dubai to Delhi, flight AIC 916, on Feb 2. The aircraft took off on Feb 3 at 5:30pm. It was grounded due to what has been described as "technical reasons". It is not known whether the issue involves a fuel switch lock-related problem. Air India did not comment.

The first grounding occurred on Feb 1 after a malfunction was registered by the crew of B737 (VT-ANX) during



**CLOSE SHAVE:** Wingtips of an Air India and an IndiGo plane struck each other at Mumbai airport on Tuesday evening, while the Air India plane just landed. All passengers are safe. A DGCA team has reached the spot

engine start to operate flight AI-332 from London to Bengaluru. The incident was critical as the fuel control switch lock mechanism has been at the heart of several investigations into the June 22 Air India Ahmedabad fatal crash.

Referring to the London incident, the ministry said the crew observed two occasions that the left engine fuel control switch did not remain

positively latched in the "RUN" position when light vertical pressure was applied.

On a subsequent attempt, the switch latched correctly and remained stable and the crew went on to operate the flight in Bengaluru.

At Bengaluru during the check, "both left and right switches were checked and found satisfactory, with the locking tooth fully seated and

not slipping from RUN to CUT-OFF position," the ministry said. "When full force was applied parallel to the base plate, the switch remained secure. However, applying external force in an incorrect direction caused the switch to move easily from RUN to CUT-OFF due to the angular base plate allowing slip when pressed improperly with finger or thumb." It added, Air India has been advised to circulate Boeing's recommended procedures.

Air safety expert Capt Amit Singh pointed out that even if force is applied in the correct direction, the switch should not move unless it is lifted and then moved.

The ministry statement also said on Boeing's communication, the pull-to-unlock force was checked on the fuel control switch. **TNN**

## Man hacks RMP to death

Burdwan: A 36-year-old man allegedly hacked a rural medical practitioner (RMP) to death inside his chamber in an incident on Tuesday afternoon and later surrendered at the local police station, reports Mohammad Asif.

The victim, Rabi Bhawmick (42) practised in Badampala. Police said the accused — Jiljan Hui — of Amra village — believed that Bhawmick's wrong treatment had led to his grandmother's death. He entered the chamber around 1pm with a sharp weapon and attacked him, killing him on the spot. After the murder, he went to Burdwan PS with the weapon and surrendered.

## Duty relief kicks in, you can shop a bit more while abroad

New Delhi: You can loosen your purse strings a little more abroad. Travellers flying into India will now have enhanced duty-free limit, which for resident Indians has been hiked from Rs 50,000 to Rs 75,000.

What's more, duty-free import of one laptop for passengers above 18 years has now been extended under the new Rules, 2026, which come into effect from Feb 2. No general duty-free allowance is available for passengers entering India through land borders, regardless of nationality.

Jewellery allowance has also been simplified. **TNN**

**GOVERNMENT OF WEST BENGAL**

**West Bengal State Health & Family Welfare Samiti**  
Swasthya Bhawan, Wing-'B', 3<sup>rd</sup> Floor  
GN-29, Sector-V, Bidhannagar  
Kolkata-700 091

**Brief Recruitment Notice**

West Bengal State Health & Family Welfare Samiti will engage personnel for different positions under National Health Mission, Department of Health and Family Welfare, Government of West Bengal. Details of the positions are as follow:

SL. NO	NAME OF THE CONTRACTUAL POSITION	NUMBER OF VACANCY	PLACE OF POSTING
1.	Assistant Engineer-Civil	1	Anywhere in West Bengal
2.	Sub-Assistant Engineer-Civil	3	Anywhere in West Bengal

Eligible candidates should apply online in the prescribed format as given in the Department's website for the mentioned position. Visit [www.wbhealth.gov.in](http://www.wbhealth.gov.in) at the link "Recruitment" for details. Starting date of online application is 2<sup>nd</sup> February, 2026 and the last date of completing the online application is 16<sup>th</sup> February, 2026.

Executive Director  
WB SH & FW Samiti

WB-NAM-2026

**Peacocks spotted at 6k ft:** A pair of peacocks were spotted in a forest of Jagatsukh village at an altitude of 6,000 ft near Manali — the rare sighting triggering concerns about climate change. **TNN**

**INDIAN INSTITUTE OF TECHNOLOGY GANDHINagar**  
Special PhD Admission Drive for Students from 4th Semester to 6th Semester  
Online applications are invited from highly motivated students from SCIENTIFIC/INDIA/INDIAN/ overseas for admission to PhD programme in Biological Engineering - Chemical Engineering - Chemistry - Civil Engineering - Computer Engineering - Electrical Engineering - Electronics and Communication Engineering - Environmental Sciences - Earth Sciences - Materials Engineering - Mechanical Engineering - Metallurgical Engineering - Mining Engineering - Petroleum Engineering - Production Engineering - Textile Engineering.

Application Deadline: 25 March 2026

For more information, visit: <http://iitgn.ac.in/admissions/specialities>

## Change of Name

I. Uday Chand Mallick, 56 Gopal Chandra Mallick, 810 Sarada Apartment, 2nd Floor, 13 North Purba Pahar, Kali Bari Road, 700071, Kolkata-700071, have declared via affidavit no. 16344, dated 2nd Feb 2026, to withdraw the First Class Justice, Magistrate, Alipore Court, Kolkata, the name I. Uday Chand Mallick and Uday Chand Mallick are names of one and the same person i.e. myself. Both names and addresses me for any official processing/formalities as applicable.

## PRIME COMMERCIAL OPPORTUNITY IN CENTRAL KOLKATA

Approved corporate  
lease invites

Expressions of Interest (EOI)  
for the acquisition of a premium  
office space in  
the city's business hub.

**LOCATION:**  
11, Dr. U. M. Bhattacharya Street,  
Kolkata- 700077

**SIZE:**  
Approx. 14,000 Sq. Ft.

**AMENITIES:**  
Includes 8 dedicated parking spaces.

**KEY HIGHLIGHTS:**  
Superior road front visibility  
and immense commercial potential  
in a high-demand zone.

**CONTACT:**

Serious and qualified buyers are  
invited to submit their  
EOI along with a corporate profile  
within 15 days from the date  
of advertisement to  
[property@k2026@gmail.com](mailto:property@k2026@gmail.com).

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## Done Dhana Dhan... D-Street Does a Jig

The market has been waiting for the trade deal for a few months. Trump raising the ante on multiple occasions added to the nervousness. Deal done, it was time for the bulls to trample fears and bears



WHAT MONEY MANAGERS ARE SAYING ON THE INDIA-US TRADE DEAL

### Marked to Market: Earnings are The Real Deal

What does the trade deal mean for Indian equities?	NEELESH SURANA, CIO, Mirae Asset AMC	TAHER BADSHAH, CIO, Invesco Mutual Fund	NIMESH CHANDAN, CIO, Bajaj Finserv AMC	HARISH KRISHNAN, CIO, Aditya Birla SL AMC	J RENGARAJU, CIO - India Equities, Templeton Global Investments
Is the worst over? Will this be a game changer?	It is structurally positive as it reduces tariff uncertainty and improves export competitiveness. Key beneficiaries include the labour-intensive sectors such as textiles, seafood exports, and gems & jewellery.	In the current global macro and geo-political backdrop, the India-US trade deal does have the potential to provide the real economy a shot in the arm. It helps to end the negative spiral of currency, foreign flows and system liquidity and strengthens the prospect of earnings recovery.	It will improve investor sentiment and lead to an upward rating of the overall equity market.	The deal removes uncertainty surrounding trade and supply chains. This is important for Indian equities because the recent underperformance was driven more by global factors, valuation concerns, currency pressures, paper supply and less by fundamentals. It likely strengthens India's case as a stable, long-term growth market.	A major source of uncertainty for Indian equities has eased. This reset could play a catalyst for renewed FPI flows to India which in turn may help the rupee curb its decline. Positive equity sentiments may narrow India's recent underperformance versus the emerging markets.
Likely equity returns in 2026	The worst appears largely behind us, but this is not a one-off "game changer". Markets are increasingly focused on an earnings revival over the next two years, supported by monetary easing, fiscal support, and a focus on long-term macroeconomic fundamentals. The trade deal reduces downside risks, but returns will depend on earnings delivery and a reversal of heavy selling.	The trade deal provides a good amount of support to current valuations. It could lead to a cyclical recovery which could well continue in the next financial year.	For non-export-focused sectors, the deal does not directly impact earnings. However, it positively influences market sentiment, particularly on the back of this. Could stabilise flows and support the currency.	The worst is likely behind us, but this should not be mistaken for a straight-line rally. We witnessed foreign investor selling due to high valuations, weak currency returns, and global allocation shifts. The return of foreign investor money is likely to be gradual and selective.	The new announcement further boosts our export competitiveness. These trends increase the chances of a balance of payments surplus, help to boost banking system liquidity, improve creditworthiness, and create room for lower interest rates, and in turn support stronger GDP growth.
Where to invest?	We expect 12-15% from Indian equities over the next few years, driven by double-digit earnings growth, more reasonable valuations after 1.5 years of consolidation, falling interest rates, and improving consumption.	Expect market returns to track earnings growth which is likely to be in the vicinity of 12-14% in FY27.	We expect mid-term earnings growth in Nifty 50 companies in FY27. All things remaining same, this is the return that markets can potentially provide in the coming year.	We believe returns over the next 12 months could be better than 2025.	In the medium term, broader index returns are likely to mirror earnings growth. We expect corporate earnings growth to be in line or slightly ahead of expected nominal GDP growth of 10-11%.
Contrarian call	We favour being fully invested in equities, including selective lump-sum deployment. A diversified multi-cap allocation is important to capture the breadth of the economy, as well as the potential for adjusted returns should more attention as global backdrop may continue to remain volatile.	Operate in a barbell format. Flexcap strategies for conservative investors at one end and gradually accumulate smallcaps during the course of 2026 for investors with higher risk appetite.	There may be interest in sectors with high US exposure, such as textiles, chemicals, pharmaceuticals, and auto ancillaries. Our focus will be on sectors such as BFSI, healthcare, and consumer durables.	Core allocation should be in largecaps while the exposure to small- & mid-caps should be selective as opportunities do exist. The dark horse sectors for the year could be IT, BFSI, building materials, chemicals, and consumer durables.	Export-focused companies should lead the recovery, with firms exposed to the US market likely to stabilise, and rebound first under the new trade deal. Midcap and smallcap stocks have lagged over the past year due to tariff uncertainty, may now find support as clarity improves.
	Select small- & mid-cap stocks that deliver superior returns. At a sector level, we prefer less-favoured mass consumer discretionary businesses over richly-valued capital goods.	HFCs and real estate. The upgrade cycle in real estate is firm and many companies have strong and clean balance sheets.	Building materials, which includes cement and related segments.	The return of foreign investor flows alone will not drive the next leg of the market. India's growth drivers over next few years are likely to be domestic capital and corporate investments.	Real estate. Despite weak equity performance in 2025, underlying demand and pricing remain firm, and valuations have turned more attractive.

The India-US trade deal marks a turning point for equities by removing a major source of tariff uncertainty, and lifting investor sentiment, according to top money managers. They said the worst of the market stress may have peaked for now, but the trade agreement is unlikely to be a game-changer, and returns will ultimately hinge on an earnings revival. Most fund managers expect equity returns in 2026 to broadly track corporate earnings—about 12-15%. They favour diversified portfolios, export-oriented sectors and selective opportunities in mid- and small-caps.

— Prashant Mahesh

**NEIGHBOURS' ENVY** Textiles, auto parts back in the race • IT gains from easing of geopolitical tensions • Shrimp & specialty chemicals to get a boost, too

## Export-linked Sectors Get Back Edge, Stocks Scorch the Charts

Ruchita Sonawane

**Mumbai:** Export-linked sectors such as textiles, auto component makers, information technology and shrimp companies led the rally on Dalal Street on Tuesday after US President Donald Trump gave a thumbs up on India's exports to US from 50%.

A look at how some of the sectors stand to benefit:



Textiles were the standout gainers, with several stocks hitting the highest tradeable limit of 10-15% as revenues from US exports and lost ground when tariffs were imposed," said Sunny Agarwal, head of fundamental research, SBI Securities.

"The reduced tariffs have made India's textile sector competitive with neighbouring countries. Agarwal said earnings growth should begin normalising, paving the way for a marginal valuation re-rating. Se-

veral textile stocks had corrected 30-50% during the tariff period, making valuations more attractive, though a rally from here may be moderate.

"Even if the 10% rate will be reduced, the additional cost against no tariff regime, if it is a lesser challenge, and India seems to be positioned better than other countries," said Prerna Jhunjhunwala, VP, Equity Research Analyst, BNP Paribas.

She believes Arvind, Kitex, Indo Count and Welspun among textile stock picks get the steep correction they

had witnessed recently.

**INFORMATION TECHNOLOGY** The Nifty IT Index rose 1.4%, with all constituents except TCS and Wipro up.

"The 10% rate will contribute to the additional cost against no tariff regime, if it is a lesser challenge, and India seems to be positioned better than other countries," said Prerna Jhunjhunwala, VP, Equity Research Analyst, BNP Paribas.

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RELIEF FOR JIGNESH SHAH, EX-SEBI OFFICIALS

## PMLA Court Closes ED Probe in MCX-SX Case

HC grants ED right to reopen case if CBI's closure is ever overturned by a higher court

Rashmi Rajput

Mumbai: In a relief to Jignesh Shah and erstwhile members of the Securities & Exchange Board of India (Sebi), a special court under the Prevention of Money Laundering Act (PMLA) in Mumbai has ordered the closure of the Enforcement Directorate's (ED) money-laundering case arising from the MCX-SX matter, holding that the proceedings cannot survive even if a court of a sub-appealing scheduled officer

Additional sessions Judge RS Rose, designated as special judge under PMLA, allowed ED's application and accepted the closure report.

The ED probe stemmed from a CBI case registered in 2016 following a parliamentary inquiry initiated in 2014 into the functioning of MCX-SX. The preliminary enquiry was subsequently converted into an FIR, naming MCX promoter Jignesh Shah, then Sebi officials, Muralidhar Rao Visakh, Mohit and Rajesh Gupta, former members of the executive director JN Gupta. Gupta had served a two-year term from July 2009 and was in charge of key departments including market regulation, surveillance, derivatives and new products at Sebi.

In 2016, ED arrested Shah in the said case on allegations of cheating and suppression of material facts to obtain an extension from Sebi for MCX-SX to continue operations as a private stock exchange, allegedly in violation of regulatory norms.

The agency had argued that the extension of MCX-SX, entered into buyback arrangements with a nationalised bank in violation of the Secu-



rties Contracts (Regulation) Act, 1956 and the Securities & Exchange Board of India (Prohibition) (Manner of Increasing and Maintaining Public Shareholding in Recognised Stock Exchanges) Regulations, 2006. According to CBI, Shah, in connivance with Sebi officials, deliberately suppressed these arrangements while giving a false reason of recognition to operate in the currency derivatives segment and fraudulently sought the extension in 2009.

Similar allegations were levelled against Financial Technologies India, which sold 7.18 crore shares to IPCI in a buyback arrangement entered into a buyback arrangement assuring returns, leading to an alleged wrongful gain of over ₹2 crore.

However, after nearly nine years of investigation, CBI filed a closure report in November 2023, which was accepted by the CBI special committee of enquiry. The ED subsequently informed that it had not filed any appeal against the acceptance of the closure report.

Relying on the Supreme Court's ruling in Vijay Madanlal Choudhary vs Union of India, the PMLA court observed that the money-laundering law cannot continue once the predicate offence itself has been closed. The court therefore held that continuation of the ECR was not maintainable and ordered its closure while granting liberty to the ED to reopen the investigation if the closure of the predicate offence is subsequently set aside.

## HC Grants Interim Relief on GST Levy on Corp Guarantees

Court questions retrospective GST levy issued before Rule 28(2) amendment

Rashmi Rajput

Mumbai: The Punjab and Haryana High Court has granted interim relief in a case challenging the levy of goods & services tax (GST) on corporate guarantees issued before its enforcement. He submitted that any attempt to levy GST for earlier periods would be beyond the jurisdiction of the court and exceed its authority. Panacea Biotech had moved the high court seeking relief. The petitioner was represented by Abhishek A Rustogi, advocate along with Akashay Goyal, while the Union of India was represented by Ajay Kalra, senior counsel.

The court directed the parties to file a written statement on whether GST can be levied on corporate guarantees issued prior to the amendment to Rule 28(2) of the CGST Rules, which was introduced

pursuant to recommendations of the GST Council and provides for a deemed valuation mechanism capped at 1% of the guaranteed amount. Appearings for the petitioner,

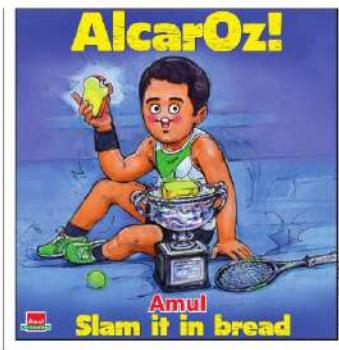
Rastogi, argued that the amendment to Rule 28(2) is purely prospective and cannot be applied retrospectively to corporate guarantees issued before its enforcement. He submitted that any attempt to levy GST for earlier periods would be beyond the jurisdiction of the court and exceed its authority.

He further pointed out that in the present case, tax authorities had sought to value the alleged services at 2.5%, significantly higher than the 1% cap later proposed by the GST Council. Such an approach, he contended, was arbitrary and discriminatory, as it did not take into account the fact that it sought to tax transactions involving no consideration and because it imposed a valuation higher than what the GST framework now recognises as appropriate.

The court also took note of a similar matter pending before Acme CleanTech Solutions, in which notice had already been issued and interim relief granted.

Issuing notice of motion, the bench directed that no coercive action shall be taken against Panacea Biotech in the event a final assessment order is passed or a demand is raised.

The court adjourned the matter to May 5, granting time to the Union of India to file its response.



## Pidilite Q3 Net Up 12%

Our Bureau

Mumbai: Pidilite Industries' consolidated net profit rose 12% year-on-year to ₹624 crore in the December quarter, aided by a 10% growth in net sales while net earnings before interest, tax, depreciation and amortisation (EBITDA) margins saw a slight improvement. Bottom line was in line with estimates.

Pidilite's its shares closed at ₹427.80in BSE, up 1%.

The chemical maker's underlying net profit grew 13.5% after

the quarter while consolidated net sales grew 10.2% on year-to ₹5,699 crore. Consolidated EBITDA rose 12% on year-to ₹941 crore while consolidated EBITDA

### PREMIER INDORE LAND PARCEL: OPEN FOR OUTRIGHT SALE OR JV WITH NATIONAL BRANDS.

Landowner at Indore (MP) having land parcel of 25 acres with big frontage on AB Road bypass situated between Phoenix Citadel Mall and Hotel Sheraton seek outright buyer or joint venture partner of national repute for developing 35 Lac sq ft of residential cum commercial space.

Send brief profile at Indorestead@gmail.com or Call 98260 49549

**Bharat Coking Coal Limited (A Mini Ratna Company)**  
Regd. Office: Koyla Bhawan, Koyla Nagar, Dhanbad, Jharkhand-826005,  
Telephone: 0326-2230190  
CIN: U10101JH1972G0000918,  
Email: cos.bcccl@caicindia.in website: www.bccclweb.in

Extract of Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2025 (₹ in Crore)

Sl. No.	Particulars	Quarter Ended		Nine-months Ended		Year Ended	
		31.12.2025	30.09.2025	31.12.2024	31.12.2025		
		Un-Audited	Un-Audited	Un-Audited	Un-Audited		
1.	Revenue from Operations	2,782.80	2,571.60	3,688.23	8,441.82	10,534.42	13,802.55
2.	Net Profit / (Loss) for the period (before tax, exceptional and/or extraordinary items)	(69.10)	(48.06)	514.63	130.24	1,638.67	1,702.89
3.	Net Profit / (Loss) for the period before tax (after exceptional and/or extraordinary items)	(69.10)	(48.06)	514.63	130.24	1,638.67	1,702.89
4.	Net Profit / (Loss) for the period after tax (after exceptional and/or extraordinary items)	(22.88)	(52.99)	424.99	101.00	1,173.69	1,240.19
5.	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after Tax) and Other Comprehensive Income (after Tax)]	(8.99)	(98.76)	571.93	36.02	1,135.92	1,185.44
6.	Equity Share Capital [Face value of share ₹10/- each]	4657.00	4657.00	4657.00	4657.00	4657.00	4657.00
7.	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year						1805.73
8.	Earnings per Share (EPS) (of ₹10/- each)*	Basic (in ₹): (0.05)	(0.11)	0.91	0.22	2.52	2.66
		Diluted (in ₹): (0.05)	(0.11)	0.91	0.22	2.52	2.66

\*EPS is not annualized for the quarter and nine months ended.

Notes:

- The above are the extracts of the detailed formats of the Financial Results for the Quarter and Nine Months ended December 31, 2025 filed with the Stock Exchanges under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the Quarter and Nine Months ended December 31, 2025 are available on the Stock Exchange websites ([www.nsindia.com](http://www.nsindia.com)) and Company's website ([www.bccclweb.in](http://www.bccclweb.in)) and can also be accessed by scanning the Quick Response Code provided underneath.
- 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 period ended December 31, 2025.
- The Financial Results of the company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ("Ind AS") prescribed under section 133 of the Companies Act, 2013. (For detailed notes refer to the websites mentioned in Note 1 above).

Place: Dhanbad  
Date: 04.02.2026

For Bharat Coking Coal Limited  
Sd/-Bani Kumar Parul  
Company Secretary & Compliance Officer

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# सावजानक सूचना

पंजी. कार्यालय: पी.एस.डी.बी. मुख्य कार्यालय, द माल, पटियाला-147001)  
कॉर्पोरेट पहचान संख्या: U40109PB2010SGC033813, वेबसाइट: [www.pspcl.in](http://www.pspcl.in)  
कॉन्टॅक्ट नंबर 96461-17607  
टेंडर पृष्ठाताछ संख्या 83/CHP/OP-326/GHTP/2025-26  
दिनांक 02/02/2026

Dy.CE/MM-II/GHTP, लेहरा मोहब्बत, CHP, GHTP, लेहरा मोहब्बत में स्टेज-1 और II पर काम के दावरे के अनुसार कॉल हैंडलिंग प्लॉट के संचालन के लिए महत्वपूर्ण स्थानों/उपकरणों पर समायत प्रदान करने के काम के लिए हैं टेंडर आमंत्रित करता है।  
विस्तृत NIT और टेंडर स्पेसिफिकेशन्स के लिए कृपया 02/02/2026 को शाम 05:00 बजे से <https://eproc.punjab.gov.in> देखें।  
नोट: यदि कोई शुद्धिपत्र और परीक्षण होगा, तो वह केवल <https://eproc.punjab.gov.in> पर अंकतात्त्वन प्रकाशित किया जाएगा।  
1079/12/2025-26/7816 GHTP-18/26

आम जनता को यह सूचित किया जाता है कि रांची कैंसर केरेय फाउंडेशन को रांची कैंसर हॉस्पिटल एंड रिसर्च सेंटर (आर.सी.एच.आर.सी) के मौजूदा कैप्स में प्रस्तावित रोगी आवास केन्द्र के निर्माण के लिए राज्य स्तरीय पर्यावरण प्रभाव आकलन प्राधिकरण (रा.स्ट.प्रा.) झारखंड से पर्यावरण स्वीकृति (ईसी) मिल गया है। यह कैप्स प्लॉट नंबर ५८०, मुकुहुट रोड, मौजा - कदमा, कांके, जिला - रांची, झारखंड ८३४००६ पर स्थित है, जिसका फाइल नं.: ईसी/रा.स्ट.प्रा. /२०२५-२६/३९७५/२०२५ और तारीख: २८/०१/२०२६ है। इस पर्यावरण स्वीकृति की प्रति (सार्वजनिक सूचना), झारखंड की आधिकारिक वेबसाइट पर भी उपलब्ध है।



**भारत कोकिंग कोल लिमिटेड (एक मिनी रत्न कंपनी)**  
पंजीकृत कार्यालय: कोयला भवन, कोयला नगर, धनबाद, झारखंड-826005  
टेलीफोन: 0326-2230190 | CIN: U10101JH1972GO1000918  
ईमेल: [cos.bcccl@coalindia.in](mailto:cos.bcccl@coalindia.in), वेबसाइट: [www.bcclweb.in](http://www.bcclweb.in)

31 दिसंबर, 2025 को समाप्त तिमाही और नौ महीनों के लिए अनआॉडिटेड वित्तीय परिणामों का सार (₹ करोड़ में)

क्र. सं.	विवरण	तिमाही समाप्त			नौ महीने समाप्त		वर्ष समाप्त
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	
		अनआॉडिटेड	अनआॉडिटेड	अनआॉडिटेड	अनआॉडिटेड	अनआॉडिटेड	आॉडिटेड
1	ऑपरेशन्स से रेवेन्यू	2,782.80	2,571.60	3,688.23	8,441.82	10,534.42	13,802.55
2	अवधि के लिए नेट प्रॉफिट (नुकसान) (टैक्स, असाधारण और/या असाधारण मर्दों से पहले)	(69.10)	(48.06)	514.63	130.24	1,638.67	1,702.89
3	टैक्स से पहले अवधि के लिए नेट प्रॉफिट/ (नुकसान) (असाधारण और/या असाधारण मर्दों के बाद)	(69.10)	(48.06)	514.63	130.24	1,638.67	1,702.89
4	टैक्स के बाद अवधि के लिए नेट प्रॉफिट (नुकसान) (असाधारण और/या असाधारण मर्दों के बाद)	(22.88)	(52.99)	424.99	101.00	1,173.69	1,240.19
5	अवधि के लिए कुल व्यापक आय [अवधि के लिए लाभ/(नुकसान) (टैक्स के बाद) और अन्य व्यापक आय (टैक्स के बाद) शामिल]	(8.99)	(98.76)	571.93	36.02	1,135.92	1,185.44
6	इक्विटी शेयर कैपिटल [शेयर का अंकित मूल्य 10/- प्रत्येक]	4657.00	4657.00	4657.00	4657.00	4657.00	4657.00
7	पिछले वर्ष की आॉडिटेड बैलेंस शीट में दिखाए गए रिजर्व (पुनर्मूल्यांकन रिजर्व को छोड़कर)						1805.73
8	प्रति शेयर आय (EPS) (10/- प्रत्येक पर)*						
	बेसिक (₹ में):	(0.05)	(0.11)	0.91	0.22	2.52	2.66
	डाइल्यूटेड (₹ में):	(0.05)	(0.11)	0.91	0.22	2.52	2.66

\*EPS को तिमाही और नौ महीने की अवधि के लिए सालाना नहीं किया गया है।

नोट्स:

- ऊपर दिए गए अंश 31 दिसंबर, 2025 को समाप्त तिमाही और नौ महीनों के वित्तीय परिणामों के विस्तृत फॉर्मेट के हैं, जिन्हें सिक्योरिटीज एंड एक्सचेंज बोर्ड ऑफ इंडिया (लिस्टिंग ऑफिलोगेशन्स एंड डिस्क्लोजर रिकायर्मेंट्स) रेगुलेशन 33 के तहत स्टॉक एक्सचेंजों में फाइल किया गया है। 31 दिसंबर, 2025 को समाप्त तिमाही और नौ महीनों के वित्तीय परिणामों का पूरा फॉर्मेट स्टॉक एक्सचेंज की वेबसाइटों ([www.nseindia.com](http://www.nseindia.com) / [www.bseindia.com](http://www.bseindia.com)) और कंपनी की वेबसाइट [www.bcclweb.in](http://www.bcclweb.in) पर उपलब्ध है और इसे नीचे दिए गए क्रिक रिस्पॉन्स कोड को स्कैन करके भी एक्सेस किया जा सकता है।
- उपरोक्त वित्तीय परिणामों की आॉडिट समिति द्वारा समीक्षा की गई और सिफारिश की गई और उसके बाद 03 फरवरी, 2026 को हुई अपनी बैठकों में निदेशक मंडल द्वारा अनुमोदित किया गया। सिक्योरिटीज एंड एक्सचेंज बोर्ड ऑफ इंडिया (लिस्टिंग ऑफिलोगेशन्स एंड डिस्क्लोजर रिकायर्मेंट्स) रेगुलेशन 33 के तहत, जैसा कि संशोधित किया गया है, वैधानिक आॉडिटर ने 31 दिसंबर, 2025 को समाप्त अवधि के लिए उपरोक्त वित्तीय परिणामों की समीक्षा की है।
- कंपनी के वित्तीय परिणाम कंपनी अधिनियम, 2013 के तहत निर्धारित कंपनी (भारतीय लेखा मानक) नियम, 2015 ('इंड एस') के अनुसार तैयार किए गए हैं। (विस्तृत नोट्स के लिए ऊपर नोट 1 में उल्लिखित वेबसाइट देखें।)

भारत कोकिंग कोल लिमिटेड के लिए



स्थान: धनबाद  
दिनांक: 04.02.2026

हो/- बनी कुमार पर्सी  
कंपनी सचिव और अनुपालन अधिकारी

दैनिक गांकर, धनबाद 04.02.2026