

BHARAT COKING COAL LIMITED

BALANCE SHEET AS AT 31ST MARCH, 2009

(Rs. In Lakhs)

		As at <u>31ST MARCH, 2009</u>		As at <u>31ST MARCH, 2008</u>
I. SOURCES OF FUNDS :				
Shareholder's Fund:				
Share Capital	A	211800.00		211800.00
Reserve & Surplus	B	<u> </u>	211800.00	<u> </u> 211800.00
Loan Funds:				
Secured	C	11826.70		15473.09
Unsecured	D	<u>108329.98</u>		<u>108329.98</u>
		<u>120156.68</u>		<u>123803.07</u>
		<u>331956.68</u>		<u>335603.07</u>
II. APPLICATION OF FUNDS :				
A. Fixed Assets:				
Gross Block	E	391474.55		385584.42
Less Depreciation & Impairment		<u>278133.99</u>		<u>273093.98</u>
Net Block		<u>113340.56</u>		<u>112490.44</u>
B. Capital Work-in-Progress (Net off provisions)		<u>9138.47</u>	122479.03	<u>5407.66</u> 117898.10
Investments	F		9699.20	11084.80
Current Assets, Loans & Advances:				
Inventories	G	70725.53		57352.91
Sundry Debtors	H	18682.50		5144.03
Cash & Bank Balances	I	91088.72		77289.22
Loans & Advances	J	<u>22070.92</u>		<u>17978.53</u>
		<u>202567.67</u>		<u>157764.69</u>
Current Liabilities & Provisions	k	<u>834296.43</u>		<u>644605.02</u>
Net Current Assets		-631728.76		486840.33
Profit & Loss Account		<u>831507.21</u>		<u>693460.50</u>
		<u>331956.68</u>		<u>335603.07</u>

The Schedules referred to above form an integral part of the Balance Sheet.

(K.N.Mukhopadhyay)	(J.P.Bhagat)	(P.G.Nandy)	(T.K.Lahiry)
Company Secretary	CFM (CA & T)	Director (Finance)	Chairman-cum-Managing Director

Place : This is the Balance Sheet referred to in our Report of even date.

Date :

For Kedia Agarwal & Associates
Chartered Accountants

Place :

Date : (S.Sharma)

Partner

BHARAT COKING COAL LIMITED

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2009

(Rs.in Lakhs)

	Schedules	For the year ended 31st March,2009	For the year ended 31st March,2008
INCOME :			
Sale of Coal,Coke etc	1	339913.20	295478.02
Coal issued for other purposes per contra	2	75532.07	68588.15
Other Receipts	3	69167.31	27937.55
Accretion in Stock	4	11857.14	4962.42
		<u>496469.72</u>	<u>396966.14</u>
EXPENDITURE :			
Internal consumption of Coal,Coke per contra		73232.72	66071.28
Employees Remuneration & Benefits	5	276118.98	189216.38
Impact of Arrear Adhoc/IR Exe & Non EX.		0.00	32346.06
Impact of Arrear Salary & Wages(Exe & Non Exe)		83895.16	0.00
Consumption of Stores & Spare Parts	6	37548.98	33015.80
Power & Fuel	7	23414.38	23346.63
Repairs(Purchased)	8	5623.64	4944.75

Contractual Expenditure	9	29475.38	23682.51
Social Overhead(includes Free issue of Coal)	10	30550.41	25688.67
Interest	11	7842.76	9347.20
Depreciation		16005.93	17550.04
Impairment of Assets		296.24	330.53
Provisions	12	273.70	170.25
Other Expenditure	13	43322.43	28747.14
Total Expenditure		627600.71	454457.24
Add/Less : OBR Adjustment		5214.94	-3321.77
Net Total Expenditure		632815.65	451135.47
Profit/Loss(-) for the year		-136345.93	-54169.33
Fringe Benefit Tax & Other Tax		-347.83	-345.03
Prior period Adjustment	14	-1352.95	13885.56
Waiver of Apex Interest		0.00	49290.15
		-138046.71	8661.35
Loss (-) brought forward from last year Account		-693460.50	-702121.85
Loss (-) Carried forward to Balance Sheet		-831507.21	-693460.50

Accounting policies & Notes on Accounts 15

The Schedules referred to above form an integral part of the Profit & Loss Account

(K.N.Mukhopadhyay)	(J.P.Bhagat)	(P.G.Nandy)	(T.K.Lahiry)
Company Secretary	CFM (CA & T)	Director (Finance)	Chairman-cum-Managing Director

This is the Profit & Loss Account referred to in our Report of even date.

Place :

Date :

Place :

Date :

For Kedia Agarwal & Associates
Chartered Accountants

(S.Sharma)
Partner