

**BHARAT COKING COAL LIMITED**  
**PROFIT AND LOSS ACCOUNT FOR THE HALF YEAR ENDING ON 30TH SEPT, 2008**

(Rs. in lakhs)

	Schedules	For the half year ending 30th Sept, 2008	30th Sept, 2007
<b>INCOME :</b>			
Sales of Coal, Coke, etc.	1	165518.62	140641.89
Coal, Coke issued for oth purposes per contra	2	38826.39	31701.59
Other Receipts	3	29705.27	11152.56
Accretion in Stock	4	0.00	0.00
		234050.28	183496.04
<b>EXPENDITURE :</b>			
Internal Consump. of Coal, Coke per contra		37666.31 +	30496.06
Employees Remuneration And Benefits	5	100782.64 +	92889.57
Decretion in Stock		9841.17 +	12114.14
Consumption of Stores & Spare Parts	6	15499.68	14672.82
Power & Fuel	7	11483.36	11225.52
Repairs (Purchased)	8	2193.59	2021.21
Contractual Expenditure	9	13511.28	9870.92
Social Overhead (Incl Free Issue of coal)	10	12668.48	11824.35
Interest	11	3720.01 +	4487.93
Depreciation		6951.71 +	7109.01
Impairment of Assets		98.19 +	173.70
Provisions	12	108.01 +	365.47
Other Expenditure	13	16588.31	12480.58
		231112.74	209731.28
Add/Less : OBR Adjustment		831.81	1634.51
		231944.55	211365.79
Profit(+)/Loss(-) for the year		2105.73	-27869.75
Fringe Benefit Tax		-160.60 +	-152.96
Prior Period Adjustment	14	-378.28 +	3266.50
		1566.85	-24756.21
Loss(-) b/f from last year A/c		-693460.50	-679177.29
Add, tran. prov. as per Rev. AS 15		0.00	-703933.50
		-691893.65	-703933.50
Accounting Policies & Notes on Accounts	15		

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

(K.N. Mukhopadhyay)

Company Secretary

Place: Kolkata

Date: 03.01.2009.

(B.L. Chotalia)

Gen. Manager (IA&CA)

(P.G. Nandy)

Director (Finance)

(T.K. Lahiry)

Chairman / Managing Director

This is the Profit And Loss Account Referred to in our Report of even date.

For Kedia Agarwal & Associates  
Chartered Accountants

Place: Calcutta

Date: 09/10/2009.

(S.K. Kedia)

Partner

M. No 52471



BHARAT COKING COAL LIMITED  
BALANCE SHEET AS AT 30TH SEPT, 2008

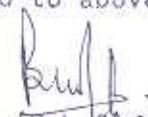
(Rs. in lakhs)

I. SOURCES OF FUNDS :	Schedules	As at 30th Sept, 2008	As at 30th sept, 2007
Shareholders' Fund :			
Share Capital	A	211800.00	211800.00
Reserves & Surplus	B	-----	-----
		211800.00	211800.00
Loan funds :			
Secured	C	19350.71	20779.35
Unsecured	D	108329.98	157620.13
		-----	-----
		127680.69	178399.48
		-----	-----
		339480.69	390199.48
		=====	=====
II. APPLICATION OF FUNDS:			
A. Fixed Assets :			
Gross Block	E	385053.20	385887.32
Less : Depreciation & Impairment		276393.39	267678.19
Net Block		-----	-----
		108659.81	118209.13
B. Capital Work-in-Progress (net off provisions)	E	6269.30	4856.40
		-----	-----
		114929.11	123065.53
Investments	F	11084.80	12470.40
Current Assets, Loans & Advances:			
Inventories	G	49174.71	41555.56
Sundry Debtors	H	3748.95	4332.56
Cash & Bank Balance	I	94363.52	78801.89
Loans & Advances	J	18848.87	19362.81
		-----	-----
		166136.05	144052.82
Current Liabilities & Provisions	K	644562.92	607275.53
		-----	-----
Net Currents Assets		-478426.87	-463222.71
MISC EXP (To the extent not yet w/off)		0.00	13952.76
Profit & Loss Account		691893.65	703933.50
		-----	-----
		339480.69	390199.48
		=====	=====

Accounting Policies & Notes on Accounts 15

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

  
(K.N. Mukhopadhyay)  
Company Secretary

  
(B.L. Chotalia)  
Gen. Manager (IA&CA)

  
(P.G. Nandy)  
Director (Finance)

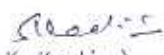
  
(I.K. Lahiry)  
Chairman-cum-Managing Director

Place: Kolkata  
Date: 03.01.2009.

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

For Kedia Agarwal & Associates  
Chartered Accountants

Place: Giridih  
Date: 03/01/2009.

  
(S.K. Kedia)  
Partner  
M.C.No. 52471.

