

EASTERN COALFIELDS LIMITED
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

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SCHEDULE	FOR THE QUARTER ENDED 31.3.11 (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH 2011 (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH 2010 (RS.IN LAKHS)
<u>INCOME:</u>			
Sale	1	195979.84	588259.77
Coal Issued for Other Purpose	2	4764.60	10604.19
Accretion/Decretion(-) in Stock.	3	10382.66	10951.47
Workshop Job for own purpose.	4	1817.60	5847.22
Other Receipts	5	15191.10	32584.76
Total:		228135.80	648247.41
<u>EXPENDITURE</u>			
Consumption of Stores & Spares.	6	17043.86	53956.56
Colly. Consumption per contra(Sch.2)		3211.99	7021.40
Employees Remuneration and Benefits.	7	113908.41	391137.36
Arrear PRP		0.00	0.00
Arrear Superannuation Benefit		0.00	2986.97
Social Overhead.	8	10972.36	35528.87
Power & Fuel.	9	8915.99	37630.30
Repairs.	10	3579.04	8447.84
Contractual Expenses	11	12088.05	41097.72
Miscellaneous Expenses.	12	6877.52	17421.67
Cost of Removal of OB	13	12579.26	16408.17
Interest.	14	0.60	100.87
Depreciation		14509.80	26469.62
Impairment		1322.93	966.03
Provision.	15(a)	-2595.66	-857.71
Write-Off	15(b)	783.51	2261.42
Total:		203197.66	637590.12

PROFIT(+)/LOSS(-) FOR THE YEAR.		24938.14	10657.29	33502.28
Prior Period Adj.	16	0.00	0.00	-162.38
NET PROFIT(+)/LOSS(-).		24938.14	10657.29	33339.90
NET PROFIT AFTER TAX		24938.14	10657.29	33339.90
PROFIT/LOSS UPTO THE PREVIOUS YEAR:		0.00	-823399.74	-856739.64
BALANCE CARRIED TO BALANCE SHEET.		24938.14	-812742.45	-823399.74

Basic & Diluted earnings per share of Rs 1000 each (in Rupees) (Refer note no. 18.6(d) of Schedule 17)	112	48	150
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Accounting Policy and Notes on Account 17

Schedule 1 to 16 form an integral part of the Profit & Loss Account.

Chairman-cum-Managing Director
DIN - 02186695

Director(Finance)
DIN - 03248110

Company Secretary

General Manager(Finance)

This is the Profit and Loss A/c.referred to in our report of even date.

(B.K.Dutta)
Partner
Membership No. 16175
for and on behalf of
Dutta Sarkar & Co.
Chartered Accountants
Firm Regn. No. 303114E

Kolkata,
Dated :The ,2011

EASTERN COALFIELDS LIMITED
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

	SALES		SCHEDULE-1
	FOR THE QUARTER ENDED <u>31.3.11</u> (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH <u>2011</u> (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH <u>2010</u> (RS.IN LAKHS)
COAL - Quantity (In Tonne).	8540703.00	29364538	28826949
Gross Sale Value.(A)	231936.71	713931.86	628120.55
LESS: STATUTORY LEVIES:			
(a) Royalty on Coal	4731.09	17257.87	15507.45
(b) Cess on Coal.	19587.41	79839.65	67489.17
(c) Stowing Excise Duty.	812.63	2936.42	2882.70
(d) Central Excise Duty.	4151.21	4151.21	0.00
(e) Sales Tax:			
i) Central	2350.16	7183.23	5634.44
ii) VAT (Jharkhand)	29.32	214.96	237.24
ii) VAT (W.B)	4295.05	14088.75	13591.79
	6674.53	21486.94	19463.47
Total Levies.(B)	35956.87	125672.09	105342.79
Net Value(A-B)	195979.84	588259.77	522777.76

EASTERN COALFIELDS LIMITED
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

SCHEDULE-2

COAL ISSUED FOR OTHER PURPOSES

	FOR THE QUARTER ENDED 31.3.11 <u>(RS.IN LAKHS)</u>	FOR THE YEAR ENDED 31ST MARCH 2011 <u>(RS.IN LAKHS)</u>	FOR THE YEAR ENDED 31ST MARCH 2010 <u>(RS.IN LAKHS)</u>
Colliery Consumption of Coal per contra:			
a)Boiler consumption.	3194.79	6985.03	4938.56
b)Workshop etc. consumption.	17.20	36.37	32.53
	3211.99	7021.40	4971.09
Free issue of Coal to Employees per contra (Schedule 8).	1540.27	3559.90	2915.28
Coal issued for Sundry purposes	12.34	22.89	0.61
Total:	4764.60	10604.19	7886.98

EASTERN COALFIELDS LIMITED
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

SCHEDULE-3.

ACCRETION/(DECRETION) IN STOCK

	FOR THE QUARTER ENDED 31.3.11 (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH 2011 (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH 2010 (RS.IN LAKHS)
(a) Closing Stock of coal.	10298.70	44530.29	33266.45
Less: (i) Grade Slippage.	137.54	495.33	123.23
(ii) Handling Charges etc.	-223.36	902.75	964.15
(iii) Prov.for deterioration of coal value	1.86	170.91	169.24
TOTAL (a).	10382.66	42961.30	32009.83
(b) Opening Stock of coal.	0.00	33266.45	20986.18
Less: (i) Grade Slippage.	0.00	123.23	112.24
(ii) Handling Charges etc.	0.00	964.15	958.13
(iii) Prov.for deterioration of coal value	0.00	169.24	232.28
TOTAL(b).	0.00	32009.83	19683.53
Accretion(+)/Decretion(-) [a-b]	10382.66	10951.47	12326.30

EASTERN COALFIELDS LIMITED
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

SCHEDULE-4

WORKSHOP JOB FOR OWN PURPOSE

	FOR THE QUARTER ENDED 31.3.11 (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH 2011 (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH 2010 (RS.IN LAKHS)
a) Workshop Closing job:			
(i) Finished goods.	-181.18	257.77	312.31
(ii) Work-in-Progress	255.54	1144.16	822.59
	74.36	1401.93	1134.90
Less: Provision.	0.84	19.55	18.71
Adjustment.	3.79	9.79	0.00
Total (a):	77.31	1392.17	1116.19
b) Jobs done for and charged to areas and units (as per contra)	1740.29	5571.24	5228.98
c) Less: Workshop Opening Job:			
(i) Finished goods.	0.00	312.31	353.72
(ii) Work-in-Progress	0.00	822.59	960.59
	0.00	1134.90	1314.31
Less: Provision.	0.00	18.71	16.88
	0.00	1116.19	1297.43
TOTAL (a+b-c):	1817.60	5847.22	5047.74

EASTERN COALFIELDS LIMITED
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

OTHER RECEIPTS	FOR THE QUARTER ENDED 31.3.11 (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH 2011 (RS.IN LAKHS)	SCHEDULE-5 FOR THE YEAR ENDED 31ST MARCH 2010 (RS.IN LAKHS)
Stowing Subsidy.	351.34	4175.02	4912.48
Revenue from workshop.	2.88	2.88	12.49
Interest received from:			
a) Investment in Power Bond.	0.39	1.61	1.89
b) Bank Deposit.	1016.99	4005.55	3662.04
c) Others.	9.07	1012.61	3696.96
Discount Received.	2.09	6.67	8.15
Rent Received from outsiders.	14.75	36.20	25.39
Lease Rent.	87.50	350.00	350.00
Recovery of transportation & loading cost	2618.29	8768.45	6992.85
Tender Fees.	15.36	53.68	51.60
Sale of Scrap	36.91	92.25	102.00
Liquidated Damage.	266.01	428.44	370.52
Penalty.	116.85	215.23	110.36
Stowing Lag	1339.41	1339.41	0.00
OCP Reclamation	1899.23	1899.23	0.00
Liability Written Back.	430.28	747.53	785.04
Arrear Salary written back	0.00	0.00	13057.67
Excess amount received over exploration cost for transfer of Block	0.00	0.00	1712.35
Others.	6983.75	9450.00	2687.67
TOTAL:	15191.10	32584.76	34875.53

EASTERN COALFIELDS LIMITED
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

SCHEDULE-6

CONSUMPTION OF STORES

	FOR THE QUARTER ENDED 31.3.11 <u>(RS.IN LAKHS)</u>	FOR THE YEAR ENDED 31ST MARCH 2011 <u>(RS.IN LAKHS)</u>	FOR THE YEAR ENDED 31ST MARCH 2010 <u>(RS.IN LAKHS)</u>
Explosives	2170.74	7988.58	6793.71
Timber	122.85	479.47	551.00
POL	4656.33	16469.20	14946.30
Consumable Stores & Spares:			
HEMM	4994.70	14145.23	12751.07
Others.	5109.74	14912.40	14089.59
Sub-Total:	17054.36	53994.88	49131.67
Less: Transferred to:			
a) Social Overhead.	9.98	34.69	24.84
b) Miscellaneous.	0.44	2.03	10.82
c) Power & Fuel.	0.08	1.60	0.28
	<u>10.50</u>	<u>38.32</u>	<u>35.94</u>
TOTAL:	17043.86	53956.56	49095.73
Indigenous.	16689.34	53105.68	48129.75
Imported.	312.45	850.88	965.98

EASTERN COALFIELDS LIMITED
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

EMPLOYEES REMUNERATION AND BENEFITS.

SCHEDULE-7

	FOR THE QUARTER ENDED 31.3.11 (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH 2011 (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH 2010 (RS.IN LAKHS)
Salaries & Wages.	68789.68	243350.20	221670.47
Performance Related Pay (PRP)	4855.00	5755.00	2997.00
Superannuation Benefit	528.68	1628.68	1744.33
Overtime:			
a) Normal.	917.72	3489.18	3117.59
b) Sunday Production.	3535.67	10420.93	9726.78
c) Sunday Maintenance.	1803.68	7190.84	6658.63
	6257.07	21100.95	19503.00
Incentive	31.84	68.01	41.35
Leave Encashment	5488.08	14626.02	5674.82
Fall Back Wages	135.35	387.38	365.65
Contribution to PF(As per Annex.I)	7805.36	31863.66	30365.76
C.M.Bonus.	3915.47	13238.69	13557.03
PPLB - Non-executive.	2534.93	14760.90	9012.32
LTC/LLTC	793.85	2262.37	2519.40
Gratuity.	14019.38	48418.92	34645.05
Workmen Compensation	78.28	159.13	128.78
Life Cover Scheme	165.80	420.05	445.35
Fatal Mine Accident Benefit	142.94	541.05	712.61
Voluntary Retirement Scheme.	124.54	1326.46	1924.43
Other Allowances	753.89	1973.03	1651.84
Sub-Total:	116420.14	401880.50	346959.19
Less: Transferred to:			
a) Social Overhead.	2510.87	10727.77	10501.65
b) Power & Fuel.	0.86	15.37	22.99
	2511.73	10743.14	10524.64
Total:	113908.41	391137.36	336434.55

EASTERN COALFIELDS LIMITED
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

CONTRIBUTION TO PROVIDENT AND OTHER FUNDS

SCHEDULE-7
ANNEXURE I.

	FOR THE QUARTER ENDED 31.3.11 (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH 2011 (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH 2010 (RS.IN LAKHS)
Coal Mines Provident Fund	6789.00	28822.94	27948.43
Coal Mines Family Pension Fund	1016.36	3040.72	2417.33
Total:	7805.36	31863.66	30365.76

EASTERN COALFIELDS LIMITED
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

SCHEDULE-8

SOCIAL OVERHEAD

	FOR THE QUARTER ENDED 31.3.11 <u>(RS.IN LAKHS)</u>	FOR THE YEAR ENDED 31ST MARCH 2011 <u>(RS.IN LAKHS)</u>	FOR THE YEAR ENDED 31ST MARCH 2010 <u>(RS.IN LAKHS)</u>
Salary,Wages and Allowances (From Sch - 7).	2510.87	10727.77	10501.65
Free issue of Coal to Employees.	1540.27	3559.90	2915.28
Medical Facilities:			
a)Medical Reimbursement.			
i) Within the Company.	399.09	1283.15	1142.23
ii)Outside the Company.	341.85	767.51	686.87
b)Medicine.	139.04	343.73	376.01
c)Diet Expenses.	27.59	86.86	79.03
	907.57	2481.25	2284.14
Post Retirement Medical Benefit	274.14	285.96	52.07
Grants to:			
a)Schools & Institutions.	148.92	504.11	495.13
b)Sports,Recreation.	23.93	46.35	55.72
	172.85	550.46	550.85
Canteen Upkeep.	2.44	8.08	7.00
House Rent.	581.80	2371.13	2539.81
Power(From Schedule - 9)	2383.59	9169.51	7490.28
Repair and Maintenance:			
a) Township.	1369.56	2550.52	2676.90
b) Other Welfare Buildings.	45.59	129.82	164.45
c) Plant & Machinery.	28.02	40.27	35.98
d) Others.	37.26	86.81	85.14
	1480.43	2807.42	2962.47
Maintenance of Vehicles:			
a) Petrol & Diesel.	44.61	468.85	449.36
b) Repairs(From Schedule - 10)	8.85	29.36	46.60
c) Road Tax.	0.37	7.96	5.33
d) Insurance.	1.88	6.65	7.78
	55.71	512.82	509.07
Consumption of Stores & Spares(from Schedule - 6)	9.98	34.69	24.84
Training Expenses:			
a) Within Company.	10.65	22.11	11.85
b) Outside Company.	61.96	204.25	178.81
	72.61	226.36	190.66
Depreciation	156.80	618.74	612.05
Community Development.	150.25	429.71	249.32
CSR Expenses	44.69	44.69	0.00
Environmental Expenditure:			
a) Tree Plantation.	4.77	41.71	54.97
b) Others.	52.54	99.01	227.80
	57.31	140.72	282.77
Family Planning Expenses.	3.70	4.02	1.97
Uniform and/or Sticking Charges	27.16	49.80	54.79
Hiring charges of bus/Ambulance/School Bus.	121.93	438.23	428.87
Other Benefits.	498.40	1522.18	1254.90
Sub-Total:	11052.50	35983.44	32912.79
Less: Recoveries:			
a) House Rent.	12.52	51.75	45.46
b) Electricity.	49.92	292.32	216.07
c) Hospital Charges.	11.70	46.77	37.10
d) Hire Charges.	0.27	0.73	0.92
e) School Bus.	5.65	58.08	57.49
f) Others.	0.08	80.14	454.57
	80.14	492.75	357.82
TOTAL:	10972.36	35528.87	32554.97

EASTERN COALFIELDS LIMITED
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

SCHEDULE-9

POWER AND FUEL

	FOR THE QUARTER ENDED 31.3.11 <u>(RS.IN LAKHS)</u>	FOR THE YEAR ENDED 31ST MARCH 2011 <u>(RS.IN LAKHS)</u>	FOR THE YEAR ENDED 31ST MARCH 2010 <u>(RS.IN LAKHS)</u>
Purchased.	11298.10	46780.68	37943.89
Power Generation:			
Salaries,Wages & Allowances(From Schedule - 7).	0.86	15.37	22.99
Consumption of Stores(From Schedule - 6).	0.08	1.60	0.28
Depreciation.	0.54	2.16	2.16
	_____ 1.48 _____	_____ 19.13 _____	_____ 25.43 _____
Sub-Total:	11299.58	46799.81	37969.32
Less: Transferred to:			
a) Social Overhead.	2383.59	9169.51	7490.28
Total:	8915.99	37630.30	30479.04

EASTERN COALFIELDS LIMITED
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

	REPAIRS		SCHEDULE-10	
	FOR THE QUARTER ENDED 31.3.11 (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH 2011 (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH 2010 (RS.IN LAKHS)	
Factory & Office Building.	79.68	140.13	203.53	
Plant & Machinery:				
a) Outside Agency.	2290.89	5171.91	5271.33	
b) Workshop Debit (Gross).	1740.29	5571.24	5228.98	
	4031.18	10743.15	10500.31	
Major Repairs of Equipments.	64.04	64.04	99.69	
Office Equipment & Furniture.	12.53	30.49	26.45	
Vehicles.	100.44	198.79	146.29	
Others.	30.63	165.51	194.09	
	4318.50	11342.11	11170.36	
Less: Transfer to:				
Social Overhead.	8.85	29.36	46.60	
Miscellaneous Expenses	13.32	39.71	37.79	
Stock of Stores (Out of W/Shop Debit)	708.36	2798.04	2695.82	
P & M (Out of W/Shop Debit)	8.93	27.16	108.60	2888.81
Total:	3579.04	8447.84	8281.55	

EASTERN COALFIELDS LIMITED
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

SCHEDULE-11

CONTRACTUAL EXPENSES

	FOR THE QUARTER ENDED 31.3.11 (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH 2011 (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH 2010 (RS.IN LAKHS)
Transport Charges:			
Sand	944.34	3275.84	3555.03
Coal & Coke	3887.00	13726.88	12108.91
Stores	22.30	69.67	93.16
Others	311.29	1207.87	1161.34
Other Contractual Works.	6923.12	22817.46	17281.79
Total:	12088.05	41097.72	34200.23

EASTERN COALFIELDS LIMITED
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

SCHEDULE-12

MISCELLANEOUS EXPENSES

	FOR THE QUARTER ENDED 31.3.11 (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH 2011 (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH 2010 (RS.IN LAKHS)
Travelling:			
a) In Country.	287.21	921.33	852.00
b) Outside Country.	6.77	33.77	11.79
	293.98	955.10	863.79
Printing & Stationery	90.72	281.00	245.85
Postage.	5.54	14.13	15.70
Telephone.	26.50	94.67	78.06
Advertisement & Publicity:			
i) Advertisement for:			
a) Tender.	55.73	177.27	103.28
b) Others.	3.04	3.73	1.51
ii) Publicity.	0.07	0.23	0.13
	58.84	181.23	104.92
Freight Charges	0.71	1.61	4.97
Demurrage	-15.08	122.30	268.80
Donation.	14.46	27.27	2.88
Security Expense.	1014.24	4791.18	5465.20
Hire Charges:			
a) Computer.	87.84	309.75	267.14
b) Cars & Jeeps	145.74	541.84	512.94
c) Others.	188.81	303.54	240.27
	422.39	1155.13	1020.35
Maintenance of Cars & Jeeps:			
i) Petrol & Diesel.	212.61	719.38	583.59
ii) Repairs(From Schedule - 10)	13.32	39.71	37.79
iii) Stores and Spares(From Schedule - 6)	0.44	2.03	10.82
iv) Road Tax.	33.13	61.85	55.03
v) Insurance.	4.45	11.19	9.04
	263.95	834.16	696.27
Legal Expenses	28.44	104.65	76.35
Bank charges	11.67	35.27	37.13
Consultancy Chrgs.	5.73	133.91	153.49
Maintenance Service	1500.96	3549.91	2082.01
Office Contingent	32.89	89.48	81.36
Underloading / Overloading charges.	185.38	584.51	970.38
Loss on Sale/Discard of Assets.	0.00	0.00	2.82
Auditors Remuneration:			
As Auditor	9.72	17.01	11.66
Travelling & out of Pocket Expenses	4.42	7.87	4.76
Audit Fees on other capacity	2.97	3.57	1.45
Internal Audit Fees.	-4.63	16.72	15.27
Royalty & Cess	50.79	193.70	172.67
Rates & Taxes	2162.79	2232.48	110.32
Service Tax (Others)	415.83	583.30	765.61
Rent	1.59	3.88	4.99
Surface Rent	30.03	30.48	8.20
Dead Rent	0.93	7.14	67.19
Insurance	0.40	1.67	4.22
Compensation:			
a) Land/Crops	2.93	7.02	11.25
b) Others	0.22	0.55	5.65
OCP Reclamation	-105.00	0.00	791.71
Cost of Stowing Lag	-235.78	0.00	724.00
Others.	598.99	1360.77	1146.84
TOTAL:	6877.52	17421.67	16016.12

EASTERN COALFIELDS LIMITED
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

OVERBURDEN REMOVAL ADJUSTMENT

SCHEDULE - 13

	FOR THE QUARTER ENDED <u>31.3.11</u> (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH <u>2011</u> (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH <u>2010</u> (RS.IN LAKHS)
Expenditure charged to Coal	20308.35	60045.28	49613.22
Add/Less : Ratio Variance	9912.04	14850.66	18492.30
Less : Expenditure during the year	17641.13	58487.77	51070.37
TOTAL	12579.26	16408.17	17035.15

EASTERN COALFIELDS LIMITED
 SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

SCHEDULE-14

	INTEREST FOR THE QUARTER ENDED <u>31.3.11</u> (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH <u>2011</u> (RS.IN LAKHS)	FOR THE YEAR ENDED 31ST MARCH <u>2010</u> (RS.IN LAKHS)
On Others.	0.60	100.87	1.06
Total:	0.60	100.87	1.06

EASTERN COALFIELDS LIMITED
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

SCHEDULE-15

PROVISIONS/WRITE-OFF.

	FOR THE YEAR ENDED 31ST MARCH 2011 <u>(RS.IN LAKHS)</u>		FOR THE YEAR ENDED 31ST MARCH 2010 <u>(RS.IN LAKHS)</u>	
a) Provision for:				
Doubtful Debts	-4078.41	4739.50	2387.53	
Doubtful Advances	0.00	0.04	209.13	
Loss/Obsolescence of Stores.	4.70	82.23	10.52	
Loss of Assets.	5.16	9.47	144.71	
Other Current Assets.	81.08	81.08	0.76	
Sub-Total:	-3987.47	4912.32	2752.65	
Less: Provision written back for :				
Debtors	-1506.24	5604.44	3820.39	
Advance	116.57	116.66	8.81	
Stores	36.50	36.57	50.33	
Loss of Assets.	-38.64	12.36	228.22	
Other Current Assets	<u>0.00</u>	<u>-1391.81</u> <u>0.00</u>	<u>5770.03</u> <u>0.00</u>	4107.75
Total: (a)	-2595.66	-857.71	-1355.10	
b) Write-Off of :				
Bad Debts	783.51	2261.42	196.31	
Bank balance (Inoperative)	<u>0.00</u>	<u>783.51</u> <u>0.00</u>	<u>2261.42</u> <u>0.12</u>	196.43
Total: (b)	783.51	2261.42	196.43	

EASTERN COALFIELDS LIMITED
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2011

SCHEDULE-16

PRIOR PERIOD ADJUSTMENTS.

	FOR THE QUARTER ENDED 31.3.11 <u>(RS.IN LAKHS)</u>	FOR THE YEAR ENDED 31ST MARCH 2011 <u>(RS.IN LAKHS)</u>	FOR THE YEAR ENDED 31ST MARCH 2010 <u>(RS.IN LAKHS)</u>
DEBIT:			
PPLB / PPLR	0.00	0.00	0.00
Consumption of Stores & Spares.	0.00	0.00	-113.85
Repairs - Others	0.00	0.00	5.62
Workmen & Staff Welfare Expenses	0.00	0.00	44.31
Contractual Expenses.	0.00	0.00	25.20
Miscellaneous Expenses.	0.00	0.00	9.95
Depreciation	0.00	0.00	343.00
Total Debit	0.00	0.00	314.23
CREDIT:			
Salary , Wages & Allowance	0.00	0.00	10.38
d) Contribution to P.F.	0.00	0.00	29.36
e) Pension & Gratuity	0.00	0.00	5.78
	0.00	0.00	45.52
Other Receipt	0.00	0.00	-9.61
Total Credit	0.00	0.00	35.91
Net Credit (+)/Debit(-)	0.00	0.00	-278.32