हिन्दुस्तान कॉपर लिमिटेड
HINDUSTAN COPPER LIMITED
CIN No. : L27201WB1967GOI028825
भारत सरकार का उपक्रम
A GOVT. OF INDIA ENTERPRISE

पंजीकृत एवं प्रधान कार्यालय
Registered & Head Office
ताम्र भवन TAMRA BHAVAN
1, आशुतोष चौधरी एवेन्यू
1, Ashutosh Chowdhury Avenue,
पो०बॉ०सं० P.B. NO. 10224
कोलकाता KOLKATA - 700 019

No. HCL/SCY/SE/2026

15.05.2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001
BSE Scrip Code: 513599

To,
National Stock Exchange of India Ltd
Exchange Plaza, C-1, Block G
Bandra-Kurla Complex, Bandra (East)
Mumbai 400 051
NSE Symbol: HINDCOPPER

Sub: Audited Financial Statements (Standalone & Consolidated) for the quarter and year ended 31.03.2026 of Hindustan Copper Ltd

Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith Audited Financial Statements (Standalone & Consolidated) for the quarter and year ended 31.03.2026 approved by the Board of Directors in its meeting held on 15.05.2026. The Statutory Auditors' report on Financial Statements is also enclosed.

The Board meeting commenced at 11:00 AM and concluded at 03:45 PM.

The above is submitted for information and record please.

Thanking you,

Yours faithfully,

MRITUNJAY KUMAR DEV
Digitally signed by MRITUNJAY KUMAR DEV
Date: 2026.05.15 15:47:17 +05'30'

(Mritunjay Kumar Dev)
Company Secretary &
Compliance Officer

Encl: As stated

INDEPENDENT AUDITOR'S REPORT ON THE STANDALONE FINANCIAL RESULTS OF HINDUSTAN COPPER LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

To

The Board of Directors,
Hindustan Copper Limited,
Kolkata

Report on the audit of the Standalone Financial Results

1. Opinion

We have audited the Standalone Financial Results ("the Statement") of **Hindustan Copper Limited** (the **"Company"**), for the quarter and year ended 31st March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (" the Listing Regulations"), read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July 2019 and SEBI Circular No. SEBI/HO/DDHS/CIR/2021/0000000638 dated 14th October 2021.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

a) is presented in accordance with the requirements of Regulation 33 of the listing Regulations in this regard, and

b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 ("the act") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for quarter and year ended on 31st March 2026.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other

ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.

3. Emphasis of Matters

We draw attention to the following matters:

a) We draw attention to Note No. 2.5(i) of the accompanying Standalone Financial Statements, wherein revenue is recognized on provisional basis for want of actual parameters and differential sales value recorded only on receipt of actual ASSAY report.

b) We draw attention to Note No. 42(4) of the accompanying Standalone Financial Statements wherein the deeds for leasehold land acquired in respect of Gujarat Copper Project (GCP) as at March 31, 2026 is yet to be executed in favor of the Company;

c) We draw attention to Note No. 42(29) of the accompanying Standalone Financial Statements regarding arbitration order against the company in favor of a vendor and the company filing an appeal in the Commercial Court Jabalpur under Section 34 of the Arbitration and Conciliation Act ,1996 including for a stay which has not yet been granted.

d) We draw attention to Note No. 42(28) of the accompanying Standalone Financial Statements regarding demands of Terminal Tax by Municipal Council Malanjkhand (MCP) pending in AMRCD as well as in Courts including Hon'ble Supreme Court refusing relief in quantum of deposit of the demand before hearing of appeal.

e) We draw attention to Note No. 42(30) of the accompanying Standalone Financial Statements regarding a demand by Water Resources Department, Jharkhand on the basis of revised computation as per order of the Hon'ble High Court of Jharkhand and the company challenging the applicability of the Act in the divisional bench of Hon'ble High Court of Jharkhand.

f) We draw attention to Note No. 42(5) of the accompanying Standalone Financial Statements wherein, trade and other payables and advances are subject to confirmation / reconciliation and consequential adjustment, if any.

Our opinion on the Standalone Financial Results is not modified in respect of the above matter.

4. Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related annual and quarterly Standalone Financial Statements of the Company. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a

P.A. & ASSOCIATES
FRN 013085E
Chartered Accountants

true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our

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opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the Company has adequate internal financial controls with reference to Standalone Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the Results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

5. Other Matters

a. The Company does not have Independent Directors as required by the provisions of the Companies Act, 2013 so as to validly constitute its Audit Committee. As a result, no valid Audit Committee meeting could be held and the Standalone Financial Statements has been approved by the Board of Directors of the Company. Consequent to above, the Company has not complied with the provisions of the Companies Act,2013 w.e.f 3rd November, 2024.

b. The Company does not have Woman Director w.e.f 22nd March, 2025 as required by the provisions of Section 149 of the Companies Act, 2013 read with Rule 3 of the Companies (Appointment and Qualification of Directors) Rules, 2014. Consequent to above, the Company has not complied with the provisions of the Companies Act,2013.

Our opinion on the Standalone Financial Results is not modified in respect of the above matter.

For **P. A. & Associates**
Chartered Accountants
(FRN.313085E)



(CA Haramohan Dash)
Partner
Membership No. 063523

Place : Kolkata
Date : 15-05-2026

UDIN : 26063523CEHGVC8305

A . Financial Results

HINDUSTAN COPPER LIMITED
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CIN : L27201WB1967GOI028825
Phone: 2283-2226, E-mail: investors_cs@hindustancopper.com
Website: www.hindustancopper.com
Statement of Standalone Financial Results for the quarter and year ended 31st March 2026

(₹ in crore except EPS)

		Quarter ended			Year ended	
Sl No	Particulars	31st Mar 2026 (Audited) (Note 2)	31st Dec 25 (Unaudited)	31st Mar 2025 (Audited) (Note 2)	31st Mar 2026 (Audited)	31st Mar 2025 (Audited)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
I.	**Revenue from Operations**	1156.08	687.34	731.40	3077.92	2070.96
II.	**Other Income**	32.68	17.97	46.94	71.75	78.33
III	**Total Income (I+II)**	**1188.76**	**705.31**	**778.34**	**3149.67**	**2149.29**
IV	**Expenses**					
(a)	Cost of Materials Consumed	18.01	14.93	46.71	74.81	114.44
(b)	Changes in Inventories of Finished goods & Work-in-progress	16.22	(44.85)	69.25	(65.63)	(91.81)
(c)	Cost of Stores, Spares & Tools consumed	43.45	32.01	24.11	141.48	98.07
(d)	Employee Benefits Expense	90.99	96.04	80.65	359.40	313.04
(e)	Consumption of Power & Fuel	36.07	36.68	31.10	148.41	141.26
(f)	Finance Costs	0.80	2.03	1.75	4.91	6.93
(g)	Depreciation and Amortisation Expense	67.25	47.94	52.30	200.44	175.56
(h)	Other Expenses	323.76	212.25	212.88	957.37	758.29
	Total expenses	**596.55**	**397.03**	**518.75**	**1821.19**	**1515.78**
V	**Profit/(Loss) before exceptional items & tax (III-IV)**	**592.21**	**308.28**	**259.59**	**1328.48**	**633.51**
VI	**Exceptional items**	-	95.75	-	95.75	-
VII	**Profit/(Loss) before tax (V-VI)**	**592.21**	**212.53**	**259.59**	**1232.73**	**633.51**
VIII	**Tax expense :**					
	(1) Current Tax	184.42	49.66	55.36	342.42	146.52
	(2) Deferred Tax	(36.27)	6.56	13.69	(30.36)	18.46
IX	**Profit/(Loss) for the period from continuing operations (after tax) (VII-VIII)**	**444.06**	**156.31**	**190.54**	**920.67**	**468.53**
X	**Profit /(Loss) for the period from discontinued operations**	-	-	-	-	-
XI	**Tax expense of discontinued operations**	-	-	-	-	-
XII	**Profit /(Loss) for the period from discontinued operations (after tax) (X-XI)**	-	-	-	-	-
XIII	**Profit/(Loss) for the period (IX+XII)**	**444.06**	**156.31**	**190.54**	**920.67**	**468.53**
XIV	**Other Comprehensive Income (OCI)**					
	(i) Items that will not be reclassified to Profit /(Loss)	**(4.98)**	**1.94**	**6.61**	**0.84**	**(0.74)**
	(ii) Income tax relating to Items that will not be reclassified to Profit /(Loss)	**1.28**	**(0.51)**	**(1.66)**	**(0.21)**	**0.19**
	Other Comprehensive Income for the period (net of Tax)	**(3.70)**	**1.43**	**4.95**	**0.63**	**(0.55)**
XV	**Total Comprehensive Income for the Period (XIII+XIV)**	**440.36**	**157.74**	**195.49**	**921.30**	**467.98**
XVI	**Paid-up Equity Share Capital (Face Value ₹ 5/- Per Share)**	483.51	483.51	483.51	483.51	483.51
XVII	**Other Equity excluding Revaluation Reserves as per balance sheet of**	-	-	-	2864.20	2180.79
XVIII	**Earnings per share (EPS) (for continuing operations)**					
	- Basic (₹)	4.59	1.62	1.97	9.52	4.85
	- Diluted (₹)	4.59	1.62	1.97	9.52	4.85
XIX	**Earnings per share (EPS) (for discontinued operations)**					
	- Basic (₹)	-	-	-	-	-
	- Diluted (₹)	-	-	-	-	-
XX	**Earnings per share(EPS) (for continuing and discontinued operations)**					
	- Basic (₹)	4.59	1.62	1.97	9.52	4.85
	- Diluted (₹)	4.59	1.62	1.97	9.52	4.85

1) The above audited Standalone Financial Results of the company for the quarter and year ended March 31, 2026 have been considered & approved by the Board of Directors in its meeting held on 15th May, 2026

2) The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.

3) The Company has manufacturing facilities upto refined copper production & continuous copper wire rods and is primarily engaged in the business of mining and processing of copper ore into copper concentrate, which has been grouped as a single segment in the above disclosures. The said treatment is in accordance with the 'Ind AS 108 -Operating Segments'.

4) The lease deed for land in respect of Gujarat Copper Project (GCP) Jhagadia with gross carrying value is ₹ 48.20 crore is yet to be executed in favor of the company. The company has filed a writ in Hon'ble High Court of Gujarat , Ahmedabad for transfer of the Land which is pending .

5) The company has, during the quarter ended 31.12.2025 has introduced a Post-Retirement Medical Scheme (PRMS) and has made a one-time provision of ₹95.75 crore on the basis of Actuarial Valuation of the scheme done by an Independent Actuary as per the guidelines of Ind AS 19 issued by the Institute of Chartered Accountants of India. Being one time and infrequent in occurrence, the same has been disclosed as exceptional item in the financial statement to ensure company's true performance.

6) Pending notification of all the rules of the Labour Codes, within 31.03.2026, the company is yet to assess the total impact of the same in its accounts and has provided approximately ₹ 1.77 crore as on 31.03.2026 ,provisionally on adhoc basis. However, this estimate is subject to interpretation of certain provisions.The company is in process of carrying out a detail assessment .However ,the company expects no major impact on account of implementation of the New Labour Codes.

7) The Board of Directors has recommended a Final dividend of ₹ 1.86 per equity share on face value of ₹ 5 per share for the year ended 31.03.2026,subject to requisite approvals.

8) Figures for the previous period have been regrouped/rearranged wherever necessary.

Place : Kolkata
Date : 15.05.2026

P.A. & ASSOCIATES ★ FRN 313085E ★ Chartered Accountants

For and on behalf of the Board of Directors

Sanjiv Kr Singh

Sanjiv Kumar Singh
CHAIRMAN AND MANAGING DIRECTOR & CEO
(DIN 09548389)

HINDUSTAN COPPER LIMITED
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Website: www.hindustancopper.com

Statement of Standalone Assets and Liabilities as at 31st March 2026

(₹ in crore)

Sl No	Particulars	As at 31st Mar 2026	As at 31st Mar 2025
(1)	(2)	(3)	(4)
		(Audited)	(Audited)
I	**ASSETS**		
1	**NON-CURRENT ASSETS**		
(a)	Property, Plant and Equipment	1889.47	1698.84
(b)	Capital Work In Progress	741.23	766.04
(c)	Other Intangible Assets	32.51	32.50
(d)	Financial Assets		
	(i) Investments	30.54	30.54
	(ii) Others	11.80	11.77
(e)	Deferred Tax Assets (net)	172.93	142.78
(f)	Other Non-Current Assets	127.11	146.76
	Total Non-current Assets	**3005.59**	**2829.23**
2	**CURRENT ASSETS**		
(a)	Inventories	387.27	321.45
(b)	Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	133.22	170.56
	(iii) Cash and cash equivalents	395.85	17.50
	(iv) Bank Balances other than(iii) above	413.79	50.59
	(v) Others	14.37	14.31
(c)	Current Tax Assets (Net)	-	-
(d)	Other current assets	71.09	100.53
	Total Current Assets	**1415.59**	**674.94**
	TOTAL ASSETS	**4421.18**	**3504.17**
II	**EQUITY AND LIABILITIES**		
1	**EQUITY**		
(a)	Equity Share Capital	483.51	483.51
(b)	Other Equity	2864.20	2180.79
	Total Equity	**3347.71**	**2664.30**
	LIABILITIES		
2	**NON-CURRENT LIABILITIES**		
(a)	Financial Liabilities		
	(i) Borrowings	37.49	108.97
	(ii) Lease Liabilities	0.77	0.01
	(iii) Trade Payables		
	(A) Dues to Micro and Small Enterprises	-	-
	(B) Dues to Other than Micro and Small Enterprises	38.38	128.33
	(iv) Other financial liabilities	21.63	81.89
(b)	Provisions	64.52	(28.37)
(c)	Other non-current liabilities	67.71	55.09
	Total Non-current Liabilities	**230.50**	**345.92**
3	**CURRENT LIABILITIES**		
(a)	Financial Liabilities		
	(i) Borrowings	72.42	57.50
	(ii) Lease Liabilities	0.24	0.03
	(iii) Trade Payables		
	(A) Dues to Micro and Small Enterprises	1.14	-
	(B) Dues to Other than Micro and Small Enterprises	193.73	116.01
	(iv) Other financial liabilities	162.52	95.09
(b)	Other current liabilities	255.21	179.20
(c)	Provisions	47.51	28.74
(d)	Current tax liabilities	110.20	17.38
	Total Current Liabilities	**842.97**	**493.95**
	TOTAL EQUITY & LIABILITIES	**4421.18**	**3504.17**

For and on behalf of the Board of Directors

Sanjiv Kr. Singh

Sanjiv Kumar Singh
CHAIRMAN AND MANAGING DIRECTOR & CEO
(DIN 09548389)

P.A. & ASSOCIATES * Chartered Accountants * FRN-326085E

Place : Kolkata
Date : 15.05.2026

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STATEMENT OF STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH ,2026

(₹ in crore)

Particulars	For The Year Ended 31st March 2026 (Audited)	For The Year Ended 31st March 2025 (Audited)
CASH FLOW FROM OPERATING ACTIVITIES :		
PROFIT/ (LOSS) BEFORE TAX	1232.73	633.52
Adjusted for :		
Depreciation	42.89	38.65
Foreign Currency Fluctuation	-	0.15
Provisions charged	75.07	13.99
Provisions written back	(24.06)	(47.71)
Interest expense	4.91	6.93
Amortisation	157.55	136.90
Value of Ore Raised during Mine expansion / construction / development	74.81	114.44
Interest income	(24.44)	(10.71)
Loss / (Profit) on disposal of PPE	0.68	(6.81)
OPERATING PROFIT/ (LOSS) BEFORE WORKING CAPITAL CHANGES	1540.14	879.36
Adjusted for :		
Decrease/ (Increase) in Trade & other Receivables	45.63	(33.78)
Decrease/ (Increase) in Inventories	(75.43)	(91.42)
Decrease/ (Increase) in Current & Non-Current assets	35.86	15.46
Increase/ (Decrease) in Current & Non-Current Liabilities	179.50	(70.38)
CASH GENERATED FROM OPERATIONS	1725.70	699.23
Taxes paid (Net)	(252.13)	(154.92)
NET CASH FROM / (USED IN) OPERATING ACTIVITIES (A)	1473.57	544.31
CASH FLOW FROM INVESTING ACTIVITIES :		
Addition to PPE & CWIP	(127.29)	(178.30)
Sale of PPE	1.97	7.25
Interest received	20.84	10.39
Investment in Subsidiary / Joint Venture	-	(0.07)
Addition to Mining Properties (Mine Development Expenditure)	(329.04)	(241.63)
NET CASH FROM / (USED IN) INVESTING ACTIVITIES (B)	(433.52)	(402.36)
CASH FLOW FROM FINANCING ACTIVITIES		
Non-Current borrowings / (Loans repaid)	(56.55)	(55.93)
Payment of Dividend	(237.89)	(88.97)
Interest paid	(4.91)	(7.38)
NET CASH FROM / (USED IN)FINANCING ACTIVITIES (C)	(299.35)	(152.28)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A + B + C)	740.70	(10.33)
CASH AND CASH EQUIVALENTS - at the beginning of the year	79.52	89.85
CASH AND CASH EQUIVALENTS - at the end of the year (details in Annexure - A)	820.22	89.85

Note:
1. Statement of Cash Flows is prepared using indirect method as per Indian Accounting Standard-7: Statement of Cash Flows.
2. Figures for previous year have been regrouped wherever necessary for uniformity in presentation.

For and on behalf of the Board of Directors

Sanjiv Kr. Singh

Sanjiv Kumar Singh
CHAIRMAN AND MANAGING DIRECTOR & CEO
(DIN 09548389)

P. A. & ASSOCIATES * FRN 308SF * Chartered Accountants

Place : Kolkata
Dated : 15.05.2026

ANNEXURE - A

(₹ in crore)

CASH AND CASH EQUIVALENTS - at beginning of the year	01/04/2025	01/04/2024
i) Current Financial Assets - Cash & Cash Equivalents	17.50	71.62
ii) Current Financial Assets - Bank Balance other than above (excluding Unpaid Dividend ₹ 0.31 crore)	50.24	2.42
iii) Current Financial Assets - Investments	-	-
iv) Non-current Financial Assets - Others	11.77	15.81
	79.52	89.85

CASH AND CASH EQUIVALENTS - at the end of the year	31/03/2026	31/03/2025
i) Current Financial Assets - Cash & Cash Equivalents	395.85	71.62
ii) Current Financial Assets - Bank Balance other than above (excluding Unpaid Dividend ₹ 0.30 crore)	412.57	2.42
iii) Current Financial Assets - Investments	-	-
iv) Non-current Financial Assets - Others	11.80	15.81
	820.22	89.85

P. A. & ASSOCIATES
FRN 130851
Chartered Accountants

E. Statement on impact of audit qualifications-Standalone Financial Statements

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Website: www.hindustancopper.com

Other Information - Integrated Filing (Financial) - For the quarter and year ended 31st March 2026
(In accordance with the SEBI Circular No. SEBI/HO/CFD - Pod-2/CIR/P/2024/185 dated December 31, 2024)

Declaration in respect of Unmodified Opinion on Audited Financial Results of Hindustan Copper Limited of Standalone Financial Statements for the Financial Year ended 31st March 2026

1. Name of the Company	: HINDUSTAN COPPER LIMITED
2. Financial statements for the period ended	: 31st March 2026
3. Type of Audit observation	: Unmodified
4. Frequency of observation	: N.A.

Sanjiv Kumar Singh
Chairman and Managing Director & CEO
(DIN 09548389)

RVN Vishweshwar
Director (Finance) & CFO
(DIN 09518994)

For P.A. & Associates
Chartered Accountants
FRN: 313085E

CA Haramohan Dash
Partner
Membership No : 063523

Place : Kolkata
Dated : 15.05.2026

P.A. & ASSOCIATES * FRN-313085E * Chartered Accountants

INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL RESULTS OF HINDUSTAN COPPER LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

To

The Board of Directors,
Hindustan Copper Limited,
Kolkata

Report on the audit of the Consolidated Financial Results

1. Opinion

We have audited the Consolidated Financial Results ("the Statement") of **Hindustan Copper Limited** (the **"Company"**), for the quarter and year ended 31st March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (" the Listing Regulations"), read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July 2019 and SEBI Circular No. SEBI/HO/DDHS/CIR/2021/0000000638 dated 14th October 2021.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report of the other auditors on the audit of financial statements of subsidiary company and joint venture company, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act,2013 (the "Act") and other accounting principles generally accepted in India, of the Consolidated Total Comprehensive Income (Comprising of Consolidated Net Profit After Tax & Other Comprehensive Income) and Other Financial Information of the Company, for the quarter & year ended 31th March, 2026.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further, described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company and its Joint Venture Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other

P.A. & ASSOCIATES FRN 313085E Chartered Accountants

ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

3. Emphasis of Matters

We draw attention to the following matters:

a) We draw attention to Note No. 2.6(i) of the accompanying Consolidated Financial Statements, wherein revenue is recognized on provisional basis for want of actual parameters and differential sales value recorded only on receipt of actual ASSAY report.

b) We draw attention to Note No. 42(4) of the accompanying Consolidated Financial Statements wherein the deeds for leasehold land acquired in respect of Gujarat Copper Project (GCP) as at March 31, 2026 is yet to be executed in favor of the Company;

c) We draw attention to Note No. 42(29) of the accompanying Consolidated Financial Statements regarding arbitration order against the company in favor of a vendor and the company filing an appeal in the Commercial Court Jabalpur under Section 34 of the Arbitration and Conciliation Act ,1996 including for a stay which has not yet been granted.

d) We draw attention to Note No. 42(28) of the accompanying Consolidated Financial Statements regarding demands of Terminal Tax by Municipal Council Malanjkhand (MCP) pending in AMRCD as well as in Courts including Hon'ble Supreme Court refusing relief in quantum of deposit of the demand before hearing of appeal.

e) We draw attention to Note No. 42(30) of the accompanying Consolidated Financial Statements regarding a demand by Water Resources Department, Jharkhand on the basis of revised computation as per order of the Hon'ble High Court of Jharkhand and the company challenging the applicability of the Act in the divisional bench of Hon'ble High Court of Jharkhand.

f) We draw attention to Note No. 42(5) of the accompanying Standalone Financial Statements wherein, trade and other payables and advances are subject to confirmation / reconciliation and consequential adjustment, if any.

Our opinion on the Consolidated Financial Results is not modified in respect of the above matter.

4. Management's Responsibilities for the Consolidated Financial Results

These consolidated financial results have been prepared on the basis of the consolidated financial statements for the Quarter and Year ended 31st March, 2026. The Board of Directors of the company is responsible for the preparation and presentation of this Statement that give a true and fair view of the consolidated total comprehensive income (comprising of consolidated net profit after tax and other comprehensive income) and other financial information of the Company and its joint venture Company in accordance with the recognition and measurement

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principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the company and its Joint Venture Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and its Joint Venture Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Results by the Directors of the Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the Company and its Joint Venture Company are responsible for assessing the ability of the Company and its Joint Venture Company to continue a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Boards of Directors of the Company and the joint venture Company are responsible for overseeing the financial reporting process of the Company and its joint venture Company.

5. Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion whether the company and joint venture company has adequate internal financial controls with reference to Consolidated Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the Company and its joint venture company to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entitles Included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings,

P.A. & ASSOCIATES ★ FRN 313088E ★ Chartered Accountants

including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

6. Other Matters

a. The Company does not have Independent Directors as required by the provisions of the Companies Act, 2013 so as to validly constitute its Audit Committee. As a result, no valid Audit Committee meeting could be held and the Consolidated Financial Statements has been approved by the Board of Directors of the Company. Consequent to above, the Company has not complied with the provisions of the Companies Act,2013 w.e.f 3rd November, 2024.

b. The Company does not have Woman Director w.e.f 22nd March, 2025 as required by the provisions of Section 149 of the Companies Act, 2013 read with Rule 3 of the Companies (Appointment and Qualification of Directors) Rules, 2014. Consequent to above, the Company has not complied with the provisions of the Companies Act,2013.

c. We did not audit the financial statements / financial information of one Subsidiary company namely Chhattisgarh Copper Limited whose financial statements / financial information reflect total assets of Rs. 8.70 Lakhs as at March 31, 2026, Group's share of total revenue of Rs. Nil for the period from 1st April 2025 to 31st March 2026 and Group's share of total loss of Rs. 0.98 Lakh for the period from 1st April 2025 to 31st March 2026 and net cash outflows amounting to Rs. 0.92 lakh for the year ended on, as considered in the Consolidated Financial Statements. This financial statements / financial information of subsidiary company has been audited by other auditor and whose report has been furnished to us and our opinion on the Consolidated Financial Statements, in so far as it relates to amount and disclosures included in respect of this subsidiary company, is based solely on the report of such other auditor and the procedures performed by us are as stated in paragraph above.

d. The Consolidated Financial Statements reflect the audited financial statements for the year ended March 31, 2026 of one jointly controlled entity namely Khanij Bidesh India Limited, whose financial statements reflect loss of Rs. 211.60 lakhs for the period from 1st April 2025 to 31st March 2026, as considered in the Consolidated Financial Statements. These financial statements of joint venture company have been audited by other auditor and whose report has been furnished to us and our opinion on the Consolidated Financial Statements, in so far

P.A. & ASSOCIATES
FRN 313085E
Chartered Accountants

as it relates to amount and disclosures included in respect of this jointly controlled entity, is based solely on the report of such other auditor and the procedures performed by us are as stated in paragraph above.

e. The consolidated financial results include the results for the quarter ended 31st March, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

f. The consolidated financial results dealt with by this report have been prepared for the express purpose of filing with stock exchange. These results are based on and should be read with the audited Consolidated Financial Statements of the Company for the year ended 31st March, 2026, on which we have issued an unmodified audit opinion vide our report dated 15th May, 2026

Our opinion on the Consolidated Financial Results is not modified in respect of the above matter.

For **P. A. & Associates**
Chartered Accountants
(FRN.313085E)



(CA Haramohan Dash)
Partner
Membership No. 063523

Place : Kolkata
Date : 15-05-2026

UDIN : 26063523FPXGYY8966

HINDUSTAN COPPER LIMITED
(A GOVT. OF INDIA ENTERPRISE)
Regd. Office : 'Tamra Bhavan', 1, Ashutosh Chowdhury Avenue, Kolkata - 700 019.
CIN : L27201WB1967GOI028825
Statement of Consolidated Audited Financial Results for the quarter and year ended 31st March 2026

(₹ in crore except EPS)

		Quarter Ended			Year Ended	
Sl No	Particulars	31st Mar 2026 (Audited) (Note 2)	31st Dec 2025 (Unaudited)	31st Mar 2025 (Audited) (Note 2)	31st Mar 2026 (Audited)	31st Mar 2025 (Audited)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
I	**Revenue from Operations**	1156.08	687.34	731.40	3077.92	2070.96
II	**Other Income**	32.68	17.97	45.88	71.75	77.27
III	**Total Income (I+II)**	**1188.76**	**705.31**	**777.28**	**3149.67**	**2148.23**
IV	**Expenses**					
(a)	Cost of Materials Consumed	18.01	14.93	46.71	74.81	114.44
(b)	Changes in Inventories of Finished goods & Work-in-progress	16.22	(44.85)	69.25	(65.63)	(91.81)
(c)	Cost of Stores, Spares & Tools consumed	43.45	32.01	24.11	141.48	98.07
(d)	Employee Benefits Expense	90.99	96.04	80.65	359.40	313.04
(e)	Consumption of Power & Fuel	36.07	36.68	31.10	148.41	141.26
(f)	Finance Costs	0.80	2.03	1.75	4.91	6.93
(g)	Depreciation and Amortisation Expense	67.25	47.94	52.30	200.44	175.56
(h)	Other Expenses	323.76	212.26	212.88	957.38	758.34
	Total expenses	**596.55**	**397.04**	**518.75**	**1821.20**	**1515.83**
V	**Profit/(Loss) before exceptional items & tax (III-IV)**	**592.21**	**308.27**	**258.53**	**1328.47**	**632.40**
VI	Exceptional items-	-	95.75	-	95.75	-
VII	**Profit/(Loss) before tax (V-VI)**	**592.21**	**212.52**	**258.53**	**1232.72**	**632.40**
VIII	**Tax expense :**					
	(1) Current Tax	184.42	49.66	55.36	342.42	146.52
	(2) Deferred Tax	(36.27)	6.56	13.69	(30.36)	18.46
IX	**Profit/(Loss) for the period from continuing operations (after tax) (VII-VIII)**	**444.06**	**156.30**	**189.48**	**920.66**	**467.42**
	Attributable to Owners of the Company	**444.06**	**156.30**	**189.49**	**920.66**	**467.43**
	Non Controlling Interest	-	-	**(0.01)**	-	**(0.01)**
X	**Profit /(Loss) for the period from discontinued operations**	-	-	-	-	-
XI	**Tax expense of discontinued operations**	-	-	-	-	-
XII	**Profit /(Loss) for the period from discontinued operations (after tax) (X-XI)**	-	-	-	-	-
XIII	**Profit/(Loss) for the period (IX+XII)**	**444.06**	**156.30**	**189.48**	**920.66**	**467.42**
XIV	**Share of Profit/(Loss) of Joint venture/ Associate**	**0.21**	**(0.07)**	**(2.31)**	**(2.12)**	**(2.31)**
XV	**Net Profit /(Loss) for the period after tax & Share of profit/(Loss) of JV/Associate (XIII+XIV)**	**444.27**	**156.23**	**187.17**	**918.54**	**465.11**
	Attributable to Owners of the Company	**444.27**	**156.23**	**187.18**	**918.54**	**465.12**
	Non Controlling Interest	-	-	**(0.01)**	-	**(0.01)**
XVI	**Other Comprehensive Income (OCI)**					
	(i) Items that will not be reclassified to Profit /(Loss)	**(4.98)**	**1.94**	**6.61**	**0.84**	**(0.74)**
	(ii) Income tax relating to Items that will not be reclassified to Profit /(Loss)	**1.28**	**(0.51)**	**(1.66)**	**(0.21)**	**0.19**
	Other Comprehensive Income for the period (net of Tax)	**(3.70)**	**1.43**	**4.95**	**0.63**	**(0.55)**
XVII	**Total Comprehensive Income for the Period (XV+XVI)**	**440.57**	**157.66**	**192.12**	**919.17**	**464.56**
	Attributable to Owners of the Company	**440.57**	**157.66**	**192.13**	**919.17**	**464.57**
	Non Controlling Interest	-	-	**(0.01)**	-	**(0.01)**
XVIII	**Paid-up Equity Share Capital (Face Value ₹ 5/- Per Share)**	483.51	483.51	483.51	483.51	483.51
XIX	**Other Equity excluding Revaluation Reserves as per balance sheet of previous**	-	-	-	2858.68	2177.40
XX	**Earnings per share (EPS) (for continuing operations)**					
	- Basic (₹)	4.59	1.62	1.94	9.50	4.81
	- Diluted (₹)	4.59	1.62	1.94	9.50	4.81
XXI	**Earnings per share (EPS) (for discontinued operations)**					
	- Basic (₹)	-	-	-	-	-
	- Diluted (₹)	-	-	-	-	-
XXII	**Earnings per share(EPS) (for continuing and discontinued operations)**					
	- Basic (₹)	4.59	1.62	1.94	9.50	4.81
	- Diluted (₹)	4.59	1.62	1.94	9.50	4.81

1) The above audited Consolidated Financial Results of the company for the quarter and year ended March 31,2026 have been been considered & approved by the Board of Directors in its meeting held on 15th May, 2026.

2) The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.

3) The Company has manufacturing facilities of vertical copper production and is primarily engaged in the business of mining and processing of copper ore into Metal -In Concentrate,which has been grouped as a single segment in the above disclosures. The said treatment is in accordance with the 'Ind AS 108 - Operating Segments'.

4) The lease deed for land in respect of Gujarat Copper Project (GCP) Jhagadia with gross carrying value is ₹ 48.20 crore is yet to be executed in favor of the company. The company has filed a case in Hon'ble High Court of Gujarat , Ahmedabad for transfer of the Land which is pending .

5) The above consolidated financial results for the quarter and year ended March 31, 2026 include financial results of holding company , one subsidiary company named Chhattisgarh Copper Limited (CCL) and a Joint Venture Company (JVC) named Khanij Bidesh India Limited (KABIL) which was formed on 08.08.2019 among National Aluminium Company (NALCO) , Hindustan Copper Limited (HCL) and Mineral Exploration Corporation Limited (MECL) to identify , explore, acquire, develop, process primarily strategic minerals overseas for supply to India for meeting domestic requirements and for sale to any other country for commercial use. HCL presently holds 30% equity in JVC.

6) The company has, during the quarter ended 31.12.2025 has introduced a Post-Retirement Medical Scheme (PRMS) and has made a one-time provision of ₹95.75 crore on the basis of Actuarial Valuation of the scheme done by an Independent Actuary as per the guidelines of Ind AS 19 issued by the Institute of Chartered Accountants of India. Being one time and infrequent in occurrence, the same has been disclosed as exceptional item in the financial statement to ensure company's true performance.

7) Pending notification of all the rules of the Labour Codes, within 31.03.2026, the company is yet to assess the total impact of the same in its accounts and has provided approximately ₹ 1.77 crore as on 31.03.2026 ,provisionally on adhoc basis . However, this estimate is subject to interpretation of certain provisions.The company is in process of carrying out a detail assessment .However ,the company expects no major impact on account of implementation of the New Labour Codes.

8) The Board of Directors has recommended a Final dividend of ₹ 1.86 per equity share on face value of ₹ 5 per share for the year ended 31.03.2026,subject to requisite approvals.

9) Figures for the previous period have been regrouped/rearranged wherever necessary.

P.A. & ASSOCIATES ★ FRN-3085E ★ Chartered Accountants

Place : Kolkata
Date : 15.05.2026

For and on behalf of the Board of Directors
Sanjiv Kr. Singh
Sanjiv Kumar Singh
CHAIRMAN AND MANAGING DIRECTOR & CEO
(DIN 09548389)

HINDUSTAN COPPER LIMITED
(A GOVT. OF INDIA ENTERPRISE)
Regd. Office : 'Tamra Bhavan', 1, Ashutosh Chowdhury Avenue, Kolkata - 700 019.
CIN: L27201WB1967GOI028825
Statement of Consolidated Assets and Liabilities as at 31st March 2026

(₹ in crore)

Sl No	Particulars	As at 31st Mar 2026	As at 31st Mar 2025
(1)	(2)	(3)	(4)
		(Audited)	(Audited)
I	**ASSETS**		
1	**NON-CURRENT ASSETS**		
(a)	Property, Plant and Equipment	1889.48	1698.85
(b)	Capital Work In Progress	741.23	766.04
(c)	Other Intangible Assets	32.51	32.50
(d)	Financial Assets		
	(i) Investments	24.95	27.07
	(ii) Others	11.80	11.77
(e)	Deferred Tax Assets (net)	172.93	142.78
(f)	Other Non-Current Assets	127.11	146.76
	Total Non-current Assets	**3000.01**	**2825.77**
2	**CURRENT ASSETS**		
(a)	Inventories	387.27	321.45
(b)	Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	133.22	170.56
	(iii) Cash and cash equivalents	395.86	17.52
	(iv) Bank Balances other than above	413.79	50.59
	(v) Others	14.37	14.31
(c)	Current Tax Assets (Net)	-	-
(d)	Other current assets	71.16	100.60
	Total Current Assets	**1415.67**	**675.03**
	TOTAL ASSETS	**4415.68**	**3500.80**
II	**EQUITY AND LIABILITIES**		
1	**EQUITY**		
(a)	Equity Share Capital	483.51	483.51
(b)	Other Equity	2858.68	2177.40
	Equity Attributable to the Owners of the Company	**3342.19**	**2660.91**
(c)	Equity Share Capital	0.19	0.19
(d)	Other Equity	(0.18)	(0.18)
	Non Controlling Interest	**0.01**	**0.01**
	Total Equity	**3342.20**	**2660.92**
	LIABILITIES		
2	**NON-CURRENT LIABILITIES**		
(a)	Financial Liabilities		
	(i) Borrowings	37.49	108.97
	(ii) Lease Liabilities	0.77	0.01
	(iii) Trade Payables		
	(A) Dues to Micro and Small Enterprises	-	-
	(B) Dues to Other than Micro and Small Enterprises	38.38	128.33
	(iv) Other financial liabilities	21.63	81.89
(b)	Provisions	64.52	(28.37)
(c)	Other non-current liabilities	67.71	55.09
	Total Non-current Liabilities	**230.50**	**345.92**
3	**CURRENT LIABILITIES**		
(a)	Financial Liabilities		
	(i) Borrowings	72.42	57.50
	(ii) Lease Liabilities	0.24	0.03
	(iii) Trade Payables		
	(A) Dues to Micro and Small Enterprises	1.14	-
	(B) Dues to Other than Micro and Small Enterprises	193.73	116.01
	(iv) Other financial liabilities	162.52	95.09
(b)	Other current liabilities	255.21	179.20
(c)	Provisions	47.52	28.74
(d)	Current tax liabilities	110.20	17.38
	Total Current Liabilities	**842.98**	**493.95**
	TOTAL EQUITY & LIABILITIES	**4415.68**	**3500.80**

Place : Kolkata
Date : 15.05.2026

P. A. & ASSOCIATES ★ Chartered Accountants ★ FRN 313085E

For and on behalf of the Board of Directors

Sanjiv Kr. Singh

Sanjiv Kumar Singh
CHAIRMAN AND MANAGING DIRECTOR & CEO
(DIN 09548389)

HINDUSTAN COPPER LIMITED

(A GOVT. OF INDIA ENTERPRISE)

Regd. Office : 'Tamra Bhavan' 1, Ashutosh Chowdhury Avenue, Kolkata - 700 019.

CIN :L27201WB1967GOI028825

Phone: 2283-2226, E-mail: investors_cs@hindustancopper.com

Website: www.hindustancopper.com

STATEMENT OF CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH ,2026

(₹ in crore)

	For The Year Ended	
	31st March 2026 (Audited)	31st March 2025 (Audited)
CASH FLOW FROM OPERATING ACTIVITIES :		
PROFIT/ (LOSS) BEFORE TAX	1232.72	632.40
Adjusted for :		
Depreciation	42.90	38.66
Foreign Currency Fluctuation	-	0.15
Provisions charged	75.07	13.99
Provisions written back	(24.06)	(46.64)
Interest expense	4.91	6.93
Amortisation	157.55	136.90
Value of Ore Raised during Mine expansion / construction / developme	74.81	114.44
Interest income	(24.44)	(10.71)
Loss / (Profit) on disposal of PPE	0.68	(6.81)
OPERATING PROFIT/ (LOSS) BEFORE WORKING CAPITAL CHANGES	1540.14	879.32
Adjusted for :		
Decrease/ (Increase) in Trade Receivables	45.63	(33.78)
Decrease/ (Increase) in Inventories	(75.43)	(91.42)
Decrease/ (Increase) in Current & Non-Current assets	35.85	15.45
Increase/ (Decrease) in Current & Non-Current Liabilities	179.50	(70.41)
CASH GENERATED FROM OPERATIONS	1725.69	699.14
Taxes paid (Net)	(252.13)	(154.92)
NET CASH FROM / (USED IN) OPERATING ACTIVITIES (A)	1473.56	544.22
CASH FLOW FROM INVESTING ACTIVITIES :		
Addition to PPE & CWIP	(127.29)	(178.30)
Sale of PPE	1.97	7.25
Interest received	20.84	10.39
Investment in Subsidiary / Joint Venture	-	0.03
Addition to Mining Properties (Mine Development Expenditure)	(329.04)	(241.63)
NET CASH FROM / (USED IN) INVESTING ACTIVITIES (B)	(433.52)	(402.26)
CASH FLOW FROM FINANCING ACTIVITIES		
Non-Current borrowings / (Loans repaid)	(56.55)	(55.93)
Dividends paid	(237.89)	(88.97)
Interest paid	(4.91)	(7.37)
NET CASH FROM / (USED IN) FINANCING ACTIVITIES (C)	(299.35)	(152.28)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	740.69	(10.32)
CASH AND CASH EQUIVALENTS - at the beginning of the year	79.54	89.86
CASH AND CASH EQUIVALENTS - at the end of the year (details in Annexure - A)	820.23	79.54

Note:

1. Statement of Cash Flows is prepared using indirect method as per Indian Accounting Standard-7: Statement of Cash Flows.
2. Figures for previous year have been regrouped wherever necessary for uniformity in presentation.

Place : Kolkata
Dated : 15.05.2026

P.A. & ASSOCIATES Chartered Accountants FRN 313085E

For and on behalf of the Board of Directors

Sanjiv Kr. Singh

Sanjiv Kumar Singh
Chairman & Managing Director & CEO
(DIN 09548389)

ANNEXURE - A

(₹ in crore)

CASH AND CASH EQUIVALENTS - at beginning of the year	01/04/2025	01/04/2024
i) Current Financial Assets - Cash & Cash Equivalents	17.52	71.63
ii) Current Financial Assets - Bank Balance other than above (excluding Unpaid Dividend ₹ 0.31 crore)	50.24	2.42
iii) Current Financial Assets - Investments	-	-
iv) Non-current Financial Assets - Others	11.77	15.82
	79.54	89.86

CASH AND CASH EQUIVALENTS - at the end of the year	31/03/2026	31/03/2025
i) Current Financial Assets - Cash & Cash Equivalents	395.86	17.52
ii) Current Financial Assets - Bank Balance other than above (excluding Unpaid Dividend ₹ 0.30 crore)	412.57	50.24
iii) Current Financial Assets - Investments	-	-
iv) Non-current Financial Assets - Others	11.80	11.77
	-	-
	820.23	79.54

P. A. & ASSOCIATES
FRN 003085E
Chartered Accountants

E. Statement on impact of audit qualifications-Consolidated Financial Statements

HINDUSTAN COPPER LIMITED
(A GOVT. OF INDIA ENTERPRISE)
Regd. Office : 'Tamra Bhavan', 1, Ashutosh Chowdhury Avenue, Kolkata - 700 019.
CIN : L27201WB1967GOI028825
Phone: 2283-2226, E-mail: investors_cs@hindustancopper.com
Website: www.hindustancopper.com

Other Information - Integrated Filing (Financial) - For the quarter and year ended 31st March 2026

(In accordance with the SEBI Circular No. SEBI/HO/CFD - Pod-2/CIR/P/2024/185 dated December 31, 2024)

Declaration in respect of Unmodified Opinion on Audited Financial Results of Hindustan Copper Limited of Consolidated Financial Statements for the Financial Year ended 31st March 2026

1. Name of the Company	: HINDUSTAN COPPER LIMITED
2. Financial statements for the period ended	: 31st March 2026
3. Type of Audit observation	: Unmodified
4. Frequency of observation	: N.A.

Sanjiv Kumar Singh
Chairman and Managing Director & CEO
(DIN 09548389)

RVN Vishweshwar
Director (Finance) & CFO
(DIN 09518994)

For P.A. & Associates
Chartered Accountants
FRN: 313085E

CA Haramohan Dash
Partner
Membership No : 063523

P.A. & ASSOCIATES * FRN-313085E * Chartered Accountants

Place : Kolkata
Dated : 15.05.2026

B: Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.

HINDUSTAN COPPER LIMITED
(A GOVT. OF INDIA ENTERPRISE)
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Website: www.hindustancopper.com
Other Information - Integrated Filing (Financial) - For the quarter and year ended 31st March 2026

(In Accordance with the SEBI Circular No. SEBI/HO/CFD - Pod-2/CIR/P/2024/185 dated December 31, 2024)

Sl.No	Requirement	
	Statement on Deviation/ Variation in utilisation of funds raised	
	Mode of Raising Fund	Nil
	Date of Raising Fund	Nil
	Amount Raised	Nil
	Report filed for Quarter ended	Nil
	Monitoring Agency	Not Applicable
	Monitoring Agency Name, if applicable	Not Applicable
	Is there a Deviation/Variation in use of funds raised	No

For and on behalf of the Board of Directors

Sanjiv Kr. Singh

Sanjiv Kumar Singh
CHAIRMAN AND MANAGING DIRECTOR & CEO
(DIN 09548389)

P. A. & ASSOCIATES
FRN 313085E
Chartered Accountants

C: Disclosure of Outstanding Default on Loans and debt Securities

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Website: www.hindustancopper.com
Other Information - Integrated Filing (Financial) - For the quarter and year ended 31st March 2026

(In Accordance with the SEBI Circular No. SEBI/HO/CFD - Pod-2/CIR/P/2024/185 dated December 31, 2024)

Sl.No	Particulars	(₹ in crore)
1	Loans/revolving facitilies like cash credit from banks/financial institutions	
A	Total amount outstanding as on date	Nil
B	Of the total amount outstanding,amount of default as on date	Nil
2	Unlisted debt securities i.e NCDs and NCRPS	
A	Total amount outstanding as on date	Nil
B	Of the total amount outstanding,amount of default as on date	Nil
3	Total financial indebtedness of the listed entity including short-term and long-term debt	Nil

For and on behalf of the Board of Directors

Sanjiv Kr. Singh

Sanjiv Kumar Singh
CHAIRMAN AND MANAGING DIRECTOR & CEO
(DIN 09548389)

P.A. & ASSOCIATES * Chartered Accountants * FRN-[illegible]085E

D: Related Party Disclosure of the Half Year ended 3st Mar 2026

HINDUSTAN COPPER LIMITED
(A GOVT. OF INDIA ENTERPRISE)
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Phone: 2283-2226, E-mail: investors_cs@hindustancopper.com
Website: www.hindustancopper.com
Other Information - Integrated Filing (Financial) - For the quarter and year ended 31st March 2026
(In Accordance with the SEBI Circular No. SEBI/HO/CFD - Pod-2/CIR/P/2024/185 dated December 31, 2024)

Sl. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary		(₹ in crore)	(₹ in crore)	Opening balance(₹ in crore)	Closing balance (₹ in crore)
1	Hindustan Copper Limited	AAACH7409R	Chhattisgarh Copper Limited	AAHCC5872G	Subsidiary	Equity Investment by	-	-	-	-
2			Khanij Bidesh Limited	AAHCK7548M	Joint Venture	Equity Investment by	-	-	-	-
3			Sri Sanjiv Kumar Singh Director (Mining) w.e.f 26.03.2022 to 20.03.2025 & CMD w.e.f 21.03.2025	ACCPS6222Q	Key management personnel of the entity	Managerial Remuneration	-	0.62	-	
			Dr. Sanjeev Kumar Sinha Director (Operation) w.e.f 09.03.2025 & additionat charge of Director (Mining) w.e.f.28.03.2025	ASSPS6115L	Key management personnel of the entity	Managerial Remuneration	-	0.28		
4			Sri RVN VISHWESWAR,Director (Finance) w.e.f 29.07.2025	ADAPS1096H	Key management personnel of the entity	Managerial Remuneration	-	0.37		
5			Sri Ghanshyam Sharma, Ex- Director (Finance) upto 31.05.2025	AHMPS0452P	Key management personnel of the entity	Managerial Remuneration	-	0.18		
15			Shri Avinash janardan Bhide upto 31.03.2026	ABLPB0764E	Other related party	Independent Director - Sitting Fees	-	0.03	-	-
Total							-	**1.48**	-	-

Note : Post employment benefits are actuarially determined on overall basis and hence not separately provided

For and on behalf of the Board of Directors

Sanjiv Kr. Singh

Sanjiv Kumar Singh
CHAIRMAN AND MANAGING DIRECTOR & CEO
(DIN 09548389)

P. A. & ASSOCIATES
FRN-303085E
Chartered Accountants