R.G.N. Price & Co.

CHARTERED ACCOUNTANTS

'Akshaya Shanti'
1st Floor,
27, Anna Salai,
Chennai - 600002
044-47873795 / 28413633
price@rgnprice.com

25th July 2025

Independent Auditor's Report on Audit of Standalone Financial Results of Chennai Petroleum Corporation Limited for the quarter ended 30th June 2025 pursuant to the Regulation 33 and Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
Chennai Petroleum Corporation Limited
Chennai

1. Opinion

We have audited the accompanying Standalone Financial Results of Chennai Petroleum Corporation Limited ('the Company'), for the quarter ended 30th June 2025 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the Securities Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations') excluding the quantitative information relating to throughput disclosed in Serial No. B in the Statement and disclosure regarding Average Gross Refinery Margin as stated in Note No. 4 to the Statement.

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 and Regulation 52 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 Indian Accounting Standards and other accounting principles generally accepted in India of the net loss and Other Comprehensive Income and other financial information of the Company for the quarter ended 30th June 2025.

2. **Basis of Opinion**

We conducted our audit of the Statement in accordance with the Standards of Auditing ('the SA') 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 Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by the ICAI. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. **Management's Responsibilities for the Statement**

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 Interim Condensed Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net loss and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting", 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 and Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act and safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and 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 Statement that give a true and fair view and are free from material misstatements, whether due to fraud or error.

In preparing the Statement, 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 are also responsible for overseeing the financial reporting process of the Company.

4. Auditor’s Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatements, 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 the 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 this Statement.

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

a. Identify and assess the risks of material misstatements of the Statement, whether due to fraud or error, design and perform audit procedures responsible to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of 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.

b. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company’s internal control.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

d. 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.

e. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

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 be bear on our independence, and where applicable, related safeguards.

5. Other Matters:

a. The Company does not have the minimum number of Independent Directors required in terms of the provisions contained in the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, in the Board of Directors and the Audit Committee as on the date of reporting. The Company also does not have any Woman Director on Board as on the date of reporting. We have been informed that the appointment of requisite number of Independent Directors and Woman Director are in consideration of the Government of India as on the date of reporting.

b. The information relating to the quarter ended 30th June 2024 were audited by the preceding auditors who had rendered their unmodified opinion vide their report dated 25th July 2024.

c. The Statement includes the results for the quarter ended 31st March 2025 being the derived figures between the audited figures in respect of the full financial year and the published audited year-to-date figures up to the third quarter of the current financial year.

Our opinion is not modified in respect of these matters.

For R.G.N. Price & Co.
Chartered Accountants
Firm Registration No. 002785S

VENKATAKRIS
HNAN

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K Venkatakrishnan
Partner
Membership No: 208591
UDIN: 25208591BMOGTW4410

Place: Chennai
Date: 25th July 2025

CHENNAI PETROLEUM CORPORATION LIMITED
(A Government of India Enterprise and Group Company of IOCL)
Regd.Office: 536, Anna Salai, Teynampet, Chennai - 600 018
Website : www.cpcl.co.in ; Email id: sld@cpcl.co.in
Tel: 044-24349833 / 24346807
CIN - L40101TN1965GOI005389

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(₹ in crore)

Sl. No	Particulars	QUARTER ENDED			YEAR ENDED
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Audited	Audited	Audited	Audited
A.	**FINANCIAL**				
I	Revenue from Operations	18683.36	20580.63	20361.17	71049.91
II	Other Income	9.25	12.35	4.11	43.52
III	**Total Income (I+II)**	**18692.61**	**20592.98**	**20365.28**	**71093.43**
IV	**Expenses**				
	a) Cost of materials consumed	14209.04	15458.21	15466.44	55347.69
	b) Purchase of stock-in-trade	31.78	6.13	9.44	206.96
	c) Changes in inventories (Finished goods and work-in-progress) (Increase) / decrease	(83.16)	534.70	483.85	855.62
	d) Excise duty	3871.26	3331.53	3266.19	11693.93
	e) Employee benefits expense	132.34	120.52	107.00	464.68
	f) Finance costs	37.04	65.81	47.68	244.52
	g) Depreciation and Amortisation expense	150.91	149.62	150.27	606.39
	h) Impairment on Property, Plant & Equipment / CWIP	-	-	-	0.32
	i) Other Expenses	423.50	344.75	364.77	1465.22
	Total Expenses (IV)	**18772.71**	**20011.27**	**19895.64**	**70885.33**
V	**Profit / (Loss) before exceptional items and tax (III - IV)**	**(80.10)**	**581.71**	**469.64**	**208.10**
VI	Exceptional items - Income / (Expenses)	-	-	-	-
VII	**Profit / (Loss) before tax (V+VI)**	**(80.10)**	**581.71**	**469.64**	**208.10**
VIII	Tax Expense				
	- Current Tax (including earlier years)	-	(32.57)	122.27	(32.57)
	- Deferred Tax	(23.48)	164.32	4.77	67.14
IX	**Profit / (Loss) for the period (VII - VIII)**	**(56.62)**	**449.96**	**342.60**	**173.53**
X	**Other Comprehensive Income**				
	A(i) Items that will not be reclassified to profit or loss	9.38	(4.76)	(2.29)	(13.24)
	A(ii) Income Tax relating to items that will not be reclassified to profit or loss	(2.75)	2.05	0.62	4.26
	B(i) Items that will be reclassified to profit or loss	-	-	-	-
	B(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-
XI	**Total Comprehensive Income for the period (IX+X)**	**(49.99)**	**447.25**	**340.93**	**164.55**
XII	Paid-up Equity Share Capital (Face value ₹ 10/- each)	148.91	148.91	148.91	148.91
XIII	Other Equity excluding Revaluation Reserves				7789.59
XIV	Earnings Per Share (₹) (not annualised) (Basic and Diluted) (Face value of ₹ 10/- each)	(3.80)	30.22	23.01	11.65
B.	**PHYSICAL**				
	- Crude Throughput (in MMT)	2.981	2.974	2.830	10.454

Also Refer accompanying notes to the Financial Results

FOR IDENTIFICATION ONLY

CHENNAI PETROLEUM CORPORATION LTD. ★ Manali, Chennai-68

Notes to Standalone Financial Results:

1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the respective meetings held on 25th July 2025.
2. The Financial Results have been Audited by the Statutory Auditor as required under regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter ended June 30, 2025 and they have issued unmodified opinion.
3. The Company operates only in one segment, Petroleum Sector. Accordingly, reporting is done on a single segment basis.
4. Average Gross Refining Margin for the period April – June 2025 is US$ 3.22 per bbl (April – June 2024: US$ 6.33 per bbl)
5. Other disclosures as per SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015:

S.No	Particulars	QUARTER ENDED			YEAR ENDED
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Audited	Audited	Audited	Audited
1	**Debt Equity Ratio** [(Non-Current Borrowings+ Current Borrowings)/ Total Equity]	0.50	0.39	0.49	0.39
2	**Debt Service Coverage Ratio (Times)** [Profit after Tax+ Finance Cost (P&L) + Depreciation]/ [Finance Costs (P&L+Capitalised)+ Lease payment& Principal Repayment (Long Term)]	1.65	6.13	0.65	0.90
3	**Interest Service Coverage Ratio (Times)** [Profit Before Tax+ Finance Cost (P&L)+ Depreciation]/ [Finance Costs(P&L)]	2.91	12.11	14.00	4.33
4	**Current Ratio (Times)** [Current Assets / Current Liabilities]	0.99	1.00	1.31	1.00
5	**Long Term Debt to Working Capital(Times)** [Non-Current Borrowings/ (Current Assets - Current Liabilities)]	(2.25)	27.08	0.61	27.08
6	**Bad Debts to Account Receivable Ratio (Times)**	-	-	-	-
7	**Current Liability Ratio (Times)** [Current Liabilities / (Non- Current Liability+Current Liabilities)]	0.88	0.86	0.75	0.86
8	**Total Debts to Total Assets (Times)** [(Non-Current Borrowings+ Current Borrowings)/ Total Assets]	0.22	0.18	0.23	0.18
9	**Trade Receivables Turnover (Times)** [Sales (Net of Discount)] (Net of Excise Duty)/Average Trade Receivable] {Not Annualised for Quarters}	79.12	91.43	52.80	180.42
10	**Inventory Turnover (Times)** Sales (Net of Discount)] (Net of Excise Duty)/Average Inventory {Not Annualised for Quarters}	2.24	2.43	2.35	8.27

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S.No	Particulars	QUARTER ENDED			YEAR ENDED
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Audited	Audited	Audited	Audited
11	**Operating Margin (%)** [(Profit before Exceptional Item and Tax+ Finance Costs (P&L)-Other Income)/ (Revenue from Operations- Excise Duty)]	(0.35%)	3.69%	3.03%	0.69%
12	**Net Profit Margin(%)** [Profit after Tax/ (Revenue from Operations- Excise Duty))	(0.38%)	2.62%	2.02%	0.29%
13	**Bond Redemption Reserve (in Cr)**	-	-	-	-
14	**Capital Redemption Reserve (in Cr)**	1000.00	1000.00	1000.00	1000.00
15	**Net Worth (in Cr)** [Equity Share Capital+ Other Equity (including OCI)]	7888.51	7938.50	8933.89	7938.50
16	**Paid up Debt Capital / Outstanding Debt** (Debentures) excluding Outstanding Redeemable Preference Shares (in Cr)	810.00	810.00	810.00	810.00
17	**Outstanding Redeemable Preference** (50,00,00,000 Non-Convertible Cumulative Redeemable Preference Shares of ₹ 10 each) (in Cr)	500.00	500.00	500.00	500.00

6. Figures of the Quarter ended March 31, 2025 are the balancing figures between the audited figures of the financial year and the published audited year-to-date figures upto the third quarter of the financial year 2024-25.

7. Figures for the previous periods have been re-grouped wherever necessary.

8. The above results are available on the websites of NSE and BSE at www.nseindia.com and www.bseindia.com respectively and on the company's website at www.cpcl.co.in

As per our report of even date
For R.G.N.Price & Co.
Chartered Accountanats
Firm Registration No. 002785S

VENKATAKRISHNAN

K Venkatakrishnan
Partner
Membership No.208591

Place : Chennai
Date: July 25, 2025

For and on behalf of the Board of Directors

ROHIT KUMAR AGRAWALA
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Date: 2025.07.25 13:03:45 +05'30'

CHENNAI PETROLEUM CORPORATION LTD. ★ Manali, Chennai-68

Rohit Kumar Agrawala
Director (Finance)
DIN No:10048961

R.G.N. PRICE & CO. ★ FOR IDENTIFICATION ONLY

R.G.N. Price & Co.

CHARTERED ACCOUNTANTS

'Akshaya Shanti'
1st Floor,
27, Anna Salai,
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044 - 47873795 / 28413633
price@rgnprice.com

25th July 2025

Independent Auditor's Report on Limited review of Consolidated Unaudited Financial Results of Chennai Petroleum Corporation Limited for the quarter ended June 30, 2025 pursuant to the Regulation 33 and Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
Chennai Petroleum Corporation Limited
Chennai

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of Chennai Petroleum Corporation Limited (The Parent) and its Associate and Joint Ventures, and its share of the net profit after tax for the quarter ended 30th June 2025 and Net Loss after tax for the quarter ended 30th June 2025 and total comprehensive income for the quarter ended 30th June 2025 (The Statement), being submitted by the Parent pursuant to the requirement of Regulation 33 and Regulation 52 of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements Regulations (LODR), 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance. with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following joint ventures;
   i) Indian Additives Limited,
   ii) National Aromatics and Petrochemicals Corporation Limited, and

   One Associate viz., Cauvery Basin Refinery and Petrochemicals Limited.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of an independent firm of Chartered Accountants in respect of a joint venture referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. The Statement included the Financial Results of the two joint ventures, viz. Indian Additives Limited whose Financial Results reflect total profit after tax of Rs.32.95 Crores and total comprehensive income of Rs. 32.95 crores, and National Aromatics and Petrochemicals Corporation Limited whose Financial Results reflect total loss after tax of Rs. 0.11 lakhs and total comprehensive loss of Rs. 0.11 lakhs for the quarter ended 30th June 2025, as considered in the consolidated unaudited financial results, have been subjected to limited review by independent firms of Chartered Accountants whose report has been furnished to us by the Management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of that joint venture, is based solely on the review report of the independent firm of Chartered Accountants and the procedures performed by us as stated in paragraph 3 above.

7. The Statement included the results of one Associate whose Financial Results were not subjected to any audit or a limited review. In our opinion and according to the information and explanations given to us by the Management, the Financial Results including Other Financial Information of that Associate are not material.

8. The Company does not have the minimum number of Independent Directors required in terms of the provisions contained in the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, in the Board of Directors and the Audit Committee as on the date of reporting. The Company also does not have any Woman Director on Board as on the date of reporting. We have been informed that the appointment of requisite number of Independent Directors and Woman Director are in consideration of the Government of India as on the date of reporting.

9. The information relating to the quarter ended 30th June 2024; were audited by the preceding auditors who had rendered their unmodified opinion vide their report dated 25th July 2024.

10. The Statement includes the results for the quarter ended 31st March 2025 being the derived figures between the audited figures in respect of the full financial year and the published audited year-to-date figures up to the third quarter of the current financial year.

    Our Conclusion is not modified in respect of the above matters.

For R.G.N. Price & Co.
Chartered Accountants
Firm Registration No. 002785S

VENKATAKR
ISHNAN

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K. Venkatakrishnan
Partner
Membership No: 208591
UDIN:25208591BMOGTX6835

Place: Chennai
Date: 25th July 2025

CHENNAI PETROLEUM CORPORATION LIMITED
(A Government of India Enterprise and Group Company of IOCL)
Regd.Office: 536, Anna Salai, Teynampet, Chennai - 600 018
Website : www.cpcl.co.in ; Email id: sld@cpcl.co.in
Tel: 044-24349833 / 24346807
CIN - L40101TN1965GOI005389

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(₹ in crore)

Sl. No	Particulars	QUARTER ENDED			YEAR ENDED
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Audited	Audited
I	Revenue from Operations	18683.49	20580.65	20361.17	71049.95
II	Other Income	9.25	12.35	4.11	25.24
III	**Total Income (I+II)**	**18692.74**	**20593.00**	**20365.28**	**71075.19**
IV	**Expenses**				
	a) Cost of materials consumed	14209.13	15458.22	15466.44	55347.72
	b) Purchase of stock-in-trade	31.78	6.13	9.44	206.96
	c) Changes in inventories (Finished goods and work-in-progress) (Increase)/decrease	(83.16)	534.70	483.85	855.62
	d) Excise duty	3871.26	3331.53	3266.19	11693.93
	e) Employee benefits expense	132.34	120.52	107.00	464.68
	f) Finance costs	37.04	65.81	47.68	244.52
	g) Depreciation and Amortisation expense	150.91	149.62	150.27	606.39
	h) Impairment on Property, Plant & Equipment / CWIP	-	-	-	0.32
	i) Other Expenses	423.50	344.75	364.77	1465.22
	Total Expenses (IV)	**18772.80**	**20011.28**	**19895.64**	**70885.36**
V	**Profit / (Loss) before exceptional items and tax (III - IV)**	**(80.06)**	**581.72**	**469.64**	**189.83**
VI	Share of Profit / (Loss) of Joint Ventures/Associates	16.48	19.96	14.43	58.83
VII	Exceptional items - Income / (Expenses)	-	-	-	-
VIII	**Profit / (Loss) before tax (V+VI+VII)**	**(63.58)**	**601.68**	**484.07**	**248.66**
IX	Tax Expense				
	- Current Tax (including earlier years)	-	(32.57)	122.27	(32.57)
	- Deferred Tax	(23.48)	164.32	4.77	67.14
X	**Profit / (Loss) for the period (VIII - IX)**	**(40.10)**	**469.93**	**357.03**	**214.09**
XI	**Other Comprehensive Income**				
	A(i) Items that will not be reclassified to profit or loss	9.38	(5.25)	(2.29)	(13.73)
	A(ii) Income Tax relating to items that will not be reclassified to profit or loss	(2.75)	2.17	0.62	4.38
	B(i) Items that will be reclassified to profit or loss	-	-	-	-
	B(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-
XII	**Total Comprehensive Income for the period (X+XI)**	**(33.47)**	**466.85**	**355.36**	**204.74**
XIII	Paid-up Equity Share Capital (Face value ₹ 10/- each)	148.91	148.91	148.91	148.91
XIV	Other Equity excluding Revaluation Reserves				8057.74
XV	Earnings Per Share (₹) (not annualised) (Basic and Diluted) (Face value of ₹ 10/- each)	(2.69)	31.56	23.98	14.38

Also Refer accompanying notes to the Financial Results

FOR IDENTIFICATION ONLY R.G.N. PRICE & CO.

CHENNAI PETROLEUM CORPORATION LTD. ★ Manali, Chennai-68

Notes to Consolidated Financial Results:

1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the respective meetings held on 25th July 2025.
2. The Financial Results have been reviewed by the Statutory Auditor as required under regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The Company operates only in one segment, Petroleum Sector. Accordingly, reporting is done on a single segment basis.
4. Investments in Joint Ventures and an associate are consolidated as per Equity method.
5. Other disclosures as per SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015:

S.No	Particulars	QUARTER ENDED			YEAR ENDED
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Audited	Audited
1	**Debt Equity Ratio** [(Non-Current Borrowings+ Current Borrowings)/ Total Equity]	0.48	0.38	0.48	0.38
2	**Debt Service Coverage Ratio (Times)** [Profit after Tax+ Finance Cost (P&L) + Depreciation]/ [Finance Costs (P&L+Capitalised)+ Lease payment& Principal Repayment (Long Term)]	1.85	6.31	0.66	0.93
3	**Interest Service Coverage Ratio (Times)** [Profit Before Tax+ Finance Cost (P&L)+ Depreciation]/ [Finance Costs(P&L)]	3.36	12.42	14.30	4.50
4	**Current Ratio (Times)** [Current Assets / Current Liabilities]	0.99	1.00	1.31	1.00
5	**Long Term Debt to Working Capital(Times)** [Non-Current Borrowings/ (Current Assets- Current Liabilities)]	(2.25)	27.08	0.61	27.08
6	**Bad Debts to Account Receivable Ratio (Times)**	-	-	-	-
7	**Current Liability Ratio (Times)** [Current Liabilities/ (Non- Current Liability+Current Liabilities)]	0.88	0.86	0.75	0.86
8	**Total Debts to Total Assets (Times)** [(Non-Current Borrowings+ Current Borrowings)/ Total Assets]	0.21	0.18	0.23	0.18
9	**Trade Receivables Turnover (Times)** [Sales (Net of Discount)] (Net of Excise Duty)/Average Trade Receivable] {Not Annualised for Quarters}	79.12	91.43	52.80	180.42
10	**Inventory Turnover (Times)** Sales (Net of Discount)] (Net of Excise Duty)/Average Inventory {Not Annualised for Quarters}	2.24	2.43	2.35	8.27
11	**Operating Margin (%)** [(Profit before Exceptional Item and Tax+ Finance Costs (P&L)- Other Income)/ (Revenue from Operations- Excise Duty)]	(0.35%)	3.81%	3.03%	0.79%

FOR IDENTIFICATION ONLY

CHENNAI PETROLEUM CORPORATION LTD. Manali, Chennai-68

S.No	Particulars	QUARTER ENDED			YEAR ENDED
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Audited	Audited
12	**Net Profit Margin(%)** [Profit after Tax/ (Revenue from Operations- Excise Duty))	(0.27%)	2.73%	2.10%	0.36%
13	**Bond Redemption Reserve (in Cr)**	-	-	-	-
14	**Capital Redemption Reserve (in Cr)**	1000.00	1000.00	1000.00	1000.00
15	**Net Worth (in Cr)** [Equity Share Capital+ Other Equity (including OCI)]	8173.18	8206.65	9176.28	8206.65
16	**Paid up Debt Capital / Outstanding Debt** (Debentures) excluding Outstanding Redeemable Preference Shares (in Cr)	810.00	810.00	810.00	810.00
17	**Outstanding Redeemable Preference** (50,00,00,000 Non-Convertible Cumulative Redeemable Preference Shares of ₹ 10 each) (in Cr)	500.00	500.00	500.00	500.00

6. Figures of the Quarter ended March 31, 2025 are the balancing figures between the audited figures of the financial year and the published year-to-date figures upto the third quarter of the financial year 2024-25.

7. Figures for the previous periods have been re-grouped wherever necessary.

8. The above results are available on the websites of NSE and BSE at www.nseindia.com and www.bseindia.com respectively and on the company's website at www.cpcl.co.in

For and on behalf of the Board of Directors

ROHIT KUMAR AGRAWALA Digitally signed by ROHIT KUMAR AGRAWALA Date: 2025.07.25 13:04:18 +05'30'

Rohit Kumar Agrawala
Director (Finance)
DIN No:10048961

Place : Chennai
Date: July 25, 2025

CHENNAI PETROLEUM CORPORATION LTD. ★ Manali, Chennai-68

Chennai Petroleum Corporation Limited
(A Govt. of India Enterprise and group company of IOCL)

The Board of Directors of
Chennai Petroleum Corporation Limited

Certification as per Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015 for the quarter April to June 2025

It is to certify that, to the best of our knowledge and belief, the financial results for the quarter April to June 2025 do not contain any false or misleading statement/figures and do not omit any material fact which may make the statements or figures contained therein misleading

Date: 25.07.2025

Rohit Kumar Agrawala
Director (Finance)

H Shankar
Managing Director

सी पी सी एल
CPCL
चेन्नै पेट्रोलियम कॉर्पोरेशन लिमिटेड
(भारत सरकार का उद्यम और आईओसीएल की समूह कंपनी)
Chennai Petroleum Corporation Limited
(A Government of India Enterprise and Group Company of IOCL)

FIN: 25-26 - NCD

25-07-2025

Statement of Deviation / Variation in utilization of funds raised

A. Statement of utilization of issue proceeds:

Name of the Issuer	ISIN	Mode of Fund raising (Public / Private placement)	Type of Instrument	Date of Raising Funds	Amount raised towards full subscription (Rs in Crores)	Fund Utilized (Rs in Crores)	Any Deviation (Yes / No)	If 8 is yes, then specify the purpose for which th efunds were utilized	Remarks, if any
1	2	3	4	5	6	7	8	9	10
CHENNAI PETROLEUM CORPORATION LIMITED	INE178A08029	Private Placement	Non - Convertible Debentures	17-07-2020	810.00	810.00	No	Not Applicable	Not Applicable

B. Statement of Deviation or Variation

Name of listed entity	CHENNAI PETROLEUM CORPORATION LIMITED
Mode of Fund Raising	Private Placement
Type of instrument	Non-Convertible Debentures
Date of Raising Funds	Refer Statement of utilization of issue proceeds "A" above
Amount Raised	Rs. 810 crore (Principal outstanding as on June 30th, 2025)
Report filed for the quarter ended	June 30th, 2025
Is there a Deviation / Variation in use of funds raised ?	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	Not Applicable
If yes, details of the approval so required?	Not Applicable
Date of approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the audit committee after review	Not Applicable
Comments of the auditors, if any	Not Applicable

Objects for which funds have been raised and where there has been a deviation, in the following table:

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter ended according to applicable object (INR Crores and in %)	Remarks, if any
Funding of Capital Expenditure of the Company, including recoupment of expenditure already incurred and financing of normal business activity.	NA	Rs. 810 Crore	NA	Rs. 810 Crore	NA	Funds have been utilized for the purpose for which it was raised and therefore there is no deviation or variation in the use of funds.

Deviation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed.

आई एस ओ 9001:2008, आई एस ओ 14001:2004, बी एस ओ एच एस ए एस 18001:2007 प्रमाणित कम्पनी / An ISO 9001:2008, ISO 14001:2004, BS OHSAS 18001:2007 Certified company
कम्पनी की सी आई एन एल 40101 टी एन 1965 जी ओ आई 005389 / The CIN of the Company is L 40101 TN 1965 GOI 005389
मणली, चेन्नै / Manali, Chennai - 600 068, फोन / Phone : 2594 4000 to 09, वेबसाइट/Website : www.cpcl.co.in
पंजीकृत कार्यालय : 536, अण्णा सालै, तेनाम्पेट, चेन्नै - 600 018 / Regd. Office : 536, Anna Salai, Teynampet, Chennai - 600 018. फोन/Phone : 24349232, 24349833, 24349294, फैक्स/Fax : +91-44-24341753

Security Cover Certificate as per SEBI circular no. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67, dated 19th may 2022; pursuant to the Regulation 54(2) & 54(3) of the SEBI (LODR) for the quarter ended 30th June 2025

Chennai Petroleum Corporation Limited does not have any secured securities as on 30.06.2025. Non-Convertible Debentures issued by the company and outstanding as on 30.06.2025 are Un-secured.

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O
Particulars		Exclusive Charge	Exclusive Charge	Pari- Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Elimination (amount in negative)	(Total C to H)	Related to only those items covered by this certificate				
	Description of asset for which this certificate relate	Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu Charge)	Other assets on which there is pari-Passu charge (excluding items covered in column F)		debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Relating to Column F	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable) Relating to Column F	Total Value(=K+L+M+ N)
		Book Value	Book Value	Yes/ No	Book Value	Book Value								
ASSETS														
Property, Plant and Equipment														
Capital Work-in- Progress														
Right of Use Assets														
Goodwill									NIL Report **					
Intangible Assets														
Intangible Assets under Development														
Investments														
Loans														
Inventories														
Trade Receivables														
Cash and Cash Equivalents														
Bank Balances other than Cash and Cash Equivalents														
Others														
Total														

LIABILITIES									**NIL Report ****					
Debt securities to which this certificate pertains														
Other debt sharing pari-passu charge with above debt														
Other Debt														
Subordinated debt		*not to be filled*												
Borrowings														
Bank														
Debt Securities														
Others														
Trade payables														
Lease Liabilities														
Provisions														
Others														
Total									**NIL Report ****					
Cover on Book Value														
Cover on Market Value[ix]														
		Exclusive Security Cover Ratio			**Pari-Passu Security Cover Ratio**									

** (Non-Convertible Debentures issued by Chennai Petroleum Corporation Limited and outstanding as on 30.06.2025 are Un-secured.)

[i] This column shall include book value of assets having exclusive charge and outstanding book value of debt for which this certificate is issued.
ii This column shall include book value of assets having exclusive charge and outstanding book value of all corresponding debt other than column C.
iii This column shall include debt for which this certificate is issued having any pari passu charge - Mention Yes, else No.
iv This column shall include a) book value of assets having pari-passu charge b) outstanding book value of debt for which this certificate is issued and c). other debt sharing pari- passu charge along with debt for which certificate is issued.
v This column shall include book value of all other assets having pari passu charge and outstanding book value of corresponding debt.
vi This column shall include all those assets which are not charged and shall include all unsecured borrowings including subordinated debt and shall include only those assets which are paid-for.
[vii] In order to match the liability amount with financials, it is necessary to eliminate the debt which has been counted more than once (included under exclusive charge column as also under pari passu). On the assets side, there shall not be elimination as there is no overlap.
[viii] Assets which are considered at Market Value like Land, Building, Residential/ Commercial Real Estate to be stated at Market Value. Other assets having charge to be stated at book value/Carrying Value.
[ix] The market value shall be calculated as per the total value of assets mentioned in Column O.

चेन्नै पेट्रोलियम कॉर्पोरेशन लिमिटेड
(भारत सरकार का उद्यम और आईओसीएल की समूह कंपनी)
Chennai Petroleum Corporation Limited
(A Government of India Enterprise and Group Company of IOCL)
सी पी सी एल
CPCL

CS:01:100/25-26 **27.10.2025**

The Secretary,
BSE Ltd.
Phiroze Jeejeeboy Towers,
25th Floor, Dalal Street,
Mumbai-400 001

National Stock Exchange of India Limited
Exchange Plaza,
5th Floor, Plot No.C/1,
G-Block, Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051

BSE SCRIP CODE: 500110
ISIN: INE178A01016

NSE TRADING SYMBOL: CHENNPETRO

SUB.: OUTCOME OF THE BOARD MEETING

Further to our letter No. CS: 01:100/25-26 dated 17.10.2025 intimating the date of the Board Meeting and pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find attached the Audited Standalone and Consolidated Financial Results for the Quarter and Half Year ended 30.09.2025 duly recommended by the Audit Committee on 27.10.2025 and approved by the Board of Directors of the Company at the Board Meeting held on 27.10.2025.

The following are attached herewith:

1. Audited Standalone and Consolidated Financial Results along with Independent Auditor's Report for the Quarter and Half Year ended 30.09.2025.
2. CEO / CFO Certification as per Regulation 33 of SEBI (LODR) Regulations, 2015 (Standalone & Consolidated).
3. Statement of Related Party Transaction for the period April 2025 to September 2025 as per Regulation 23 (9) of the SEBI (LODR) Regulations, 2015.
4. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc: **Not Applicable**
5. Format for disclosing outstanding default on loans and debt securities: **There is no default in the payment of outstanding Loans / revolving facilities, debt securities.**
6. Statement of Deviation / Variation in Utilization of funds raised in respect of Non-Convertible Debentures as per Regulation 52(7) & 52(7A) of SEBI (LODR) Regulations, 2015 and Security Cover Certificate pursuant to Regulation 54(2) and 54(3) of SEBI (LODR) Regulations, 2015: **Not Applicable as there is no outstanding listed Non-Convertible Debentures as on the reporting date**

The Statutory Auditor of the Company have issued Audit Reports with **Unmodified Opinion** on the Audited Standalone & Consolidated Financial Results for the Quarter and Half Year ended 30.09.2025.

The meeting of the Board of Directors commenced at 09:30 AM and concluded at 11:15 AM.

The above is for your information and dissemination please.

Thanking you,

Yours faithfully,
For ***Chennai Petroleum Corporation Limited***

PARAMESWARAN SHANKAR
Digitally signed by PARAMESWARAN SHANKAR
Date: 2025.10.27 11:17:12 +05'30'

P.SHANKAR
COMPANY SECRETARY

Encl.: a/a

'Akshaya Shanti'
1st Floor, 25 & 27,
Anna Salai,
Chennai - 600 002
044 - 47873795 / 28413633
price@rgnprice.com

Independent Auditor's Report on Audit of Standalone Financial Results of Chennai Petroleum Corporation Limited for the quarter and six months ended September 30, 2025 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
Chennai Petroleum Corporation Limited
Chennai

1. Opinion

We have audited the accompanying Standalone Financial Results of Chennai Petroleum Corporation Limited ('the Company'), for the quarter and six months ended September 30, 2025 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations') excluding the quantitative information relating to crude throughput disclosed in Serial No. B in the Statement, disclosure regarding Average Gross Refinery Margin as stated in Note No. 4 to the Statement and the ratios disclosed in Note No. 5 on a voluntary basis by the Management.

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 Indian Accounting Standards and other accounting principles generally accepted in India of the net loss and Other Comprehensive Income and other financial information of the Company for the quarter and six months ended September 30, 2025.

2. Basis of Opinion

We conducted our audit of the Statement in accordance with the Standards of Auditing ('the SA') 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 Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by the ICAI. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Management's Responsibilities for the Statement

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 Interim Condensed Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net loss and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting", 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 and safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and 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 Statement that give a true and fair view and are free from material misstatements, whether due to fraud or error.

In preparing the Statement, 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 are also responsible for overseeing the financial reporting process of the Company.

4. Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatements, 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 the 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 this Statement.

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

a. Identify and assess the risks of material misstatements of the Statement, whether due to fraud or error, design and perform audit procedures responsible to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of 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.

b. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

d. 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 audit report. However, future events or conditions may cause the Company to cease to continue as a going concern.

e. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

f. Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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 be bear on our independence, and where applicable, related safeguards.

5. Other Matters:

a. The Company does not have the minimum number of Independent Directors, including one Woman Independent Director, required in terms of the provisions contained in the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, in the Board of Directors as on the date of reporting. We have been informed that the appointment of requisite number of Independent Directors, including one Woman Independent Director, are in consideration of the Government of India as on the date of this report.

b. The financial results relating to the quarter and six months ended September 30, 2024 were audited by the preceding auditors who had rendered their unmodified opinion on the same vide their report dated October 22, 2024.

Our opinion is not modified in respect of these matters.

For R.G.N. Price & Co.
Chartered Accountants
Firm Registration No. 002785S

ADITYA KUMAR SRINIVAS

Digitally signed by ADITYA KUMAR SRINIVAS
Date: 2025.10.27 10:25:10 +05'30'

Aditya Kumar S
Partner
Membership No. 232444
UDIN: 25232444BMOVVJ2846

Place: Chennai
Date: 27th October 2025

CHENNAI PETROLEUM CORPORATION LIMITED
(A Government of India Enterprise and Group Company of IOCL)
Regd.Office: 536, Anna Salai, Teynampet, Chennai - 600 018
Website : www.cpcl.co.in ; Email id: sld@cpcl.co.in
Tel: 044-24349833 / 24346807
CIN - L40101TN1965GOI005389

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2025

(₹ in crore)

Sl. No	Particulars	QUARTER ENDED			SIX MONTHS ENDED		YEAR ENDED
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Audited	Audited	Audited	Audited	Audited	Audited
A.	**FINANCIAL**						
I	Revenue from Operations	20033.62	18683.36	14424.86	38716.98	34786.03	71049.91
II	Other Income	35.47	9.25	22.67	44.72	26.78	43.52
III	**Total Income (I+II)**	**20069.09**	**18692.61**	**14447.53**	**38761.70**	**34812.81**	**71093.43**
IV	**Expenses**						
	a) Cost of materials consumed	14572.26	14209.04	11638.58	28781.30	27105.02	55347.69
	b) Purchase of stock-in-trade	-	31.78	147.78	31.78	157.22	206.96
	c) Changes in inventories (Finished goods and work-in-progress) (Increase) / decrease	(50.04)	(83.16)	468.95	(133.20)	952.80	855.62
	d) Excise duty	3706.28	3871.26	2338.32	7577.54	5604.51	11693.93
	e) Employee benefits expense	139.58	132.34	115.88	271.92	222.88	464.68
	f) Finance costs	33.96	37.04	51.87	71.00	99.55	244.52
	g) Depreciation and Amortisation expense	151.71	150.91	153.48	302.62	303.75	606.39
	h) Impairment on Property, Plant & Equipment / CWIP	-	-	0.32	-	0.32	0.32
	i) Other Expenses	521.05	423.50	389.72	944.55	754.49	1465.22
	Total Expenses (IV)	**19074.80**	**18772.71**	**15304.90**	**37847.51**	**35200.54**	**70885.33**
V	**Profit / (Loss) before exceptional items and tax (III - IV)**	**994.29**	**(80.10)**	**(857.37)**	**914.19**	**(387.73)**	**208.10**
VI	Exceptional items - Income / (Expenses)	-	-	-	-	-	-
VII	**Profit / (Loss) before tax (V+VI)**	**994.29**	**(80.10)**	**(857.37)**	**914.19**	**(387.73)**	**208.10**
VIII	Tax Expense						
	- Current Tax (including earlier years)	185.76	-	(122.27)	185.76	-	(32.57)
	- Deferred Tax	76.98	(23.48)	(105.61)	53.50	(100.84)	67.14
IX	**Profit / (Loss) for the period (VII - VIII)**	**731.55**	**(56.62)**	**(629.49)**	**674.93**	**(286.89)**	**173.53**
X	**Other Comprehensive Income**						
	A(i) Items that will not be reclassified to profit or loss	10.60	9.38	(8.03)	19.98	(10.32)	(13.24)
	A(ii) Income Tax relating to items that will not be reclassified to profit or loss	(2.48)	(2.75)	2.14	(5.23)	2.76	4.26
	B(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	B(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XI	**Total Comprehensive Income for the period (IX+X)**	**739.67**	**(49.99)**	**(635.38)**	**689.68**	**(294.45)**	**164.55**
XII	Paid-up Equity Share Capital (Face value ₹ 10/- each)	148.91	148.91	148.91	148.91	148.91	148.91
XIII	Other Equity excluding Revaluation Reserves						7789.59
XIV	Earnings Per Share (₹) (not annualised) (Basic and Diluted) (Face value of ₹ 10/- each)	49.13	(3.80)	(42.27)	45.32	(19.27)	11.65
B.	**PHYSICAL**						
	- Crude Throughput (in MMT)	3.013	2.981	2.098	5.994	4.928	10.454

Also Refer accompanying notes to the Financial Results

	Statement of Standalone Assets and Liabilities		
			(₹ in crore)
	Particulars	**As at 30.09.2025**	**As at 31.03.2025**
		Audited	**Audited**
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, plant and equipment	7095.38	7289.10
	(b) Capital work-in-progress	283.93	208.04
	(c) Intangible assets	36.09	35.88
	(d) Financial assets		
	(i) Investments		
	- Equity Investment in Joint Ventures and Associates	11.84	11.84
	- Other Investments	84.86	0.11
	(ii) Loans	150.24	140.68
	(iii) Other Financial Assets	0.65	0.63
	(e) Income tax assets (Net)	16.22	57.45
	(f) Other non-current assets	178.00	161.43
	Sub Total - Non-Current Assets	**7857.21**	**7905.16**
2	**Current assets**		
	(a) Inventories	5115.86	6493.10
	(b) Financial Assets		
	(i) Trade receivables	1252.98	194.75
	(ii) Cash and cash equivalents	0.07	183.97
	(iii) Bank balances other than (ii) above	199.30	191.32
	(iv) Loans	26.62	25.50
	(v) Other Financial Assets	222.93	132.74
	(c) Other current assets	321.98	350.20
	Sub Total - Current Assets	**7139.74**	**7571.58**
3	Assets included in disposal group held for transfer	**1288.81**	**1320.10**
	Total Assets	**16285.76**	**16796.84**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share capital	148.91	148.91
	(b) Other Equity	8404.81	7789.59
	Sub Total - Equity	**8553.72**	**7938.50**
	LIABILITIES		
2	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	164.00	158.12
	(ia) Lease liabilities	6.28	8.95
	(ii) Other financial liabilities	5.89	6.22
	(b) Provisions	11.82	12.46
	(c) Deferred Tax Liabilities (Net)	934.95	881.45
	(d) Other non current liabilities	201.21	210.42
	Sub Total - Non-Current Liabilities	**1324.15**	**1277.62**
3	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	1756.17	2942.32
	(ia) Lease liabilities	6.71	8.04
	(ii) Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	7.91	10.33
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	2056.31	3153.98
	(iii) Other financial liabilities	511.10	473.94
	(b) Other current liabilities	1542.00	463.93
	(c) Provisions	517.08	513.20
	Sub Total - Current Liabilities	**6397.28**	**7565.74**
4	Liability included in disposal group held for transfer	10.61	14.98
	Total Equity and Liabilities	**16285.76**	**16796.84**

	Statement of Standalone Cash Flows			
				(₹ in crore)
	Particulars	SIX MONTHS ENDED		YEAR ENDED
		30.09.2025	30.09.2024	31.03.2025
		Audited	Audited	Audited
A	**Cash Flow from Operating Activities**			
1	**Profit Before Tax**	914.19	(387.73)	208.10
2	**Adjustments for :**			
	Depreciation of property, plant and equipment / CWIP	300.58	302.43	602.95
	Impairment losses / (gain) on property, plant and equipment / CWIP	-	-	0.32
	Amortisation and impairment of intangible assets	2.04	1.64	3.44
	Loss/(gain) on disposal of property, plant and equipments (net)	9.17	17.22	21.96
	Amortisation of Government Grants	(9.14)	(3.73)	(8.39)
	Provision for Stores (net)	5.37	(1.22)	0.72
	Provision for Probable Contingencies (net)	4.00	6.59	12.08
	Unclaimed / Unspent liabilities written back	-	-	(0.56)
	Finance income	(14.73)	(8.50)	(17.42)
	Finance costs	71.00	99.55	244.52
	Dividend Income	(29.23)	(18.28)	(18.28)
3	**Operating Profit before Working Capital Changes (1+2)**	1253.25	7.97	1049.44
4	**Change in Working Capital:** (Excluding Cash & Cash equivalents)			
	Trade Receivables & Other receivables	(1104.82)	(369.71)	202.06
	Inventories	1377.24	1164.62	1337.09
	Trade and Other Payables	23.46	(2839.18)	(1223.83)
	Provisions	(6.13)	5.87	(20.65)
	Change in Working Capital	289.75	(2038.40)	294.67
5	**Cash Generated From Operations (3+4)**	1543.00	(2030.43)	1344.11
6	**Less : Taxes paid**	149.76	123.74	(8.26)
7	**Net Cash Flow from Operating Activities (5-6)**	1393.24	(2154.17)	1352.37
B	**Cash Flow from Investing Activities:**			
	Proceeds from sale of Property, plant and equipment / Transfer of Assets	3.13	0.23	0.30
	Purchase of Property, plant and equipment & Intangible Assets & CWIP/ Assets held for transfer*	(263.85)	(356.94)	(685.49)
	Finance income	14.73	8.50	17.42
	Dividend Income	29.23	18.28	18.28
	Net Cash Generated/(Used) in Investing Activities:	(216.76)	(329.93)	(649.49)
C	**Net Cash Flow From Financing Activities:**			
	Proceeds from Long-Term Borrowings	-	181.36	370.40
	Repayments of Long-Term Borrowings (Including lease liabilities)	(1337.67)	(804.90)	(838.29)
	Proceeds from/(Repayments of) Short-Term Borrowings (Including lease liabilities)	196.53	4125.81	1002.94
	Interest paid	(144.78)	(199.08)	(235.12)
	Dividends paid	(74.46)	(819.01)	(819.01)
	Net Cash Generated/(Used) from Financing Activities:	(1360.38)	2484.18	(519.08)
D	**Net Change in Cash & cash equivalents (A+B+C)**	(183.90)	0.08	183.80
E - 1	Closing Cash & cash equivalents	0.07	0.25	183.97
E - 2	Opening Cash & cash equivalents	183.97	0.17	0.17
	NET CHANGE IN CASH & CASH EQUIVALENTS (E 1- E 2)	(183.90)	0.08	183.80

Statement of Cash Flows is prepared using Indirect method as per Indian Accounting Standard-7 Statement of cash flows

*Includes investments Rs. 84.75 Cr in share warrants of CBRPL through Assets held for transfer

Notes to Standalone Financial Results:

1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the respective meetings held on 27th October 2025
2. The Financial Results have been subjected to audit as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended 30th September, 2025 and they have issued unmodified opinion.
3. The Company operates only in one segment, Petroleum Sector. Accordingy, reporting is done on a single segment basis.
4. Average Gross Refining Margin for the period April – Sep' 2025 is US$ 6.17 per bbl (April – Sep '2024: US$ 2.93 per bbl)
5. Non convertable redeemable Debentures outstanding of ₹810 crore were redeemed in July 2025 and there are no other listed NCD outstanding as on reporting date. Accordingly, the provisions of Regulation 52 of the SEBI (LODR) are not applicable. Further, few key financial ratios have been disclosed for better analysis of the financial results.

S.No	Particulars	THREE MONTHS ENDED			SIX MONTHS ENDED		YEAR ENDED
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Audited	Audited	Audited	Audited	Audited	Audited
1	Debt Equity Ratio [{Non-Current Borrowings+ Current Borrowings)/ Total Equity]	0.22	0.50	0.81	0.22	0.81	0.39
2	Current Ratio (Times) [Current Assets/ (Current Liabilities-Current Borrowings)]	1.54	0.99	2.71	1.54	2.71	1.00
3	Total Debts to Total Assets (Times) [(Non-Current Borrowings+ Current Borrowings)/ Total Assets]	0.12	0.22	0.35	0.12	0.35	0.18

6. Figures for the previous periods have been re-grouped wherever necessary.
7. The above results are available on the websites of NSE and BSE at www.nseindia.com and www.bseindia.com respectively and on the Company's website at www.cpcl.co.in

As per our report of even date
For R.G.N.Price & Co.
Chartered Accountants
Firm Registration No. 0027855

ADITYA KUMAR SRINIVAS
Digitally signed by ADITYA KUMAR SRINIVAS
Date: 2025.10.27 10:22:45 +05'30'

S Aditya Kumar
Partner
Membership No.232444

Place: Chennai
Date: October 27, 2025

For and on behalf of the Board of Directors

ROHIT KUMAR AGRAWALA
Digitally signed by ROHIT KUMAR AGRAWALA
Date: 2025.10.27 10:08:26 +05'30'

Rohit Kumar Agrawala
Director (Finance)
DIN No:10048961

R.G.N. Price & Co.
CHARTERED ACCOUNTANTS

'Akshaya Shanti'
1st Floor, 25 & 27,
Anna Salai,
Chennai - 600 002
044 - 47873795 / 28413633
price@rgnprice.com

Independent Auditor's Report on Audit of Consolidated Financial Results of Chennai Petroleum Corporation Limited for the quarter and six months ended September 30, 2025 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors,
Chennai Petroleum Corporation Limited,
Chennai

1. Opinion

We have audited the accompanying Consolidated Financial Results of Chennai Petroleum Corporation Limited ('the Company' , 'the Parent'), its Joint Ventures and an Associate for the quarter and six months ended September 30, 2025 ('the Statement'), being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations') excluding the ratios disclosed in Note No. 5 on a voluntary basis by the Management.

The Statement includes the unaudited results of the following joint ventures;

i) Indian Additives Limited,

ii) National Aromatics and Petrochemicals Corporation Limited, and

One Associate viz., Cauvery Basin Refinery and Petrochemicals Limited.

In our opinion and to the best of our information and according to the explanations given to us, read with the 'Other Matter' paragraph, is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net loss and Other Comprehensive Income and other financial information of the Parent and its Joint Ventures and an Associate for the quarter and six months ended September 30, 2025.

2. Basis of Opinion

We conducted our audit of the Statement in accordance with the Standards of Auditing ('the SA') 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 Statement section of our report. We are independent of the Parent, its Joint Ventures and an Associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by the ICAI. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Management's Responsibilities for the Statement

This Statement which is the responsibility of the Parent Company's Management and approved by the Board of Directors, has been prepared on the basis of Interim Condensed Consolidated Financial Statements. The Parent Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Parent, its Joint Ventures and Associate in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting", 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 respective Managements and Board of Directors of the Parent, its Joint Ventures and Associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act and safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and 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 Statement that give a true and fair view and are free from material misstatements, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Management and Board of Directors of the Parent Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Parent, its Joint Ventures and Associate are responsible for assessing the Parent and its Joint Ventures and Associate'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 respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Parent and its Joint Ventures and Associate are responsible for overseeing the financial reporting process of the Parent and of its Joint Ventures and Associate.

4. Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatements, 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 the 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 this Statement.

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

a. Identify and assess the risks of material misstatements of the Statement, whether due to fraud or error, design and perform audit procedures responsible to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of 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.

b. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

d. 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 ability of the Parent, and its Joint Ventures and an Associate 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 audit report. However, future events or conditions may cause the Parent, and its Joint Ventures and an Associate to cease to continue as a going concern.

e. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

f. Obtain sufficient appropriate audit evidence regarding the financial results and other financial information of the Parent, and its Joint Ventures and Associate to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been considered based on the financial results and other information certified by the management, management remains responsible for the same. We remain solely responsible for our audit opinion.

g. Perform procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

We communicate with those charged with governance of the Parent Company and such other entities included in the Statement of which we are the independent auditors 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 be bear on our independence, and where applicable, related safeguards.

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

5. **Other Matters**

a. The Statement also includes the share of net profit after tax and total comprehensive income of Rs. 16.87 crores and Rs. 33.35 crores of two Joint Ventures and the share of net profit after tax and total comprehensive income of Rs. 0.18 crores and Rs. 0.18 crores of an Associate, for the quarter and six months ended September 30, 2025 respectively, as considered in the Statement, whose financial results including other financial information have not been audited. The consideration of the above results in the Consolidated Financial Results for the quarter and six months ended September 30, 2025 are not material to the Statement.

b. The Company does not have the minimum number of Independent Directors, including one Woman Independent Director, required in terms of the provisions contained in the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, in the Board of Directors as on the date of reporting. We have been informed that the appointment of requisite number of Independent Directors, including one Woman Independent Director, are in consideration of the Government of India as on the date of this report.

c. The information relating to the quarter and six months ended September 30, 2024 were audited by the preceding auditors who had rendered their unmodified opinion vide their report dated October 22, 2024.

Our opinion is not modified in respect of these matters.

For R.G.N. Price & Co.
Chartered Accountants
Firm Registration No. 002785S

ADITYA KUMAR SRINIVAS

Digitally signed by ADITYA KUMAR SRINIVAS
Date: 2025.10.27 10:25:50 +05'30'

Aditya Kumar S
Partner
Membership No. 232444
UDIN: 25232444BMOVVK9519

Place: Chennai
Date: 27th October 2025

CHENNAI PETROLEUM CORPORATION LIMITED
(A Government of India Enterprise and Group Company of IOCL)
Regd.Office: 536, Anna Salai, Teynampet, Chennai - 600 018
Website : www.cpcl.co.in ; Email id: sld@cpcl.co.in
Tel: 044-24349833 / 24346807
CIN - L40101TN1965GOI005389

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2025

(₹ in crore)

Sl. No	Particulars	QUARTER ENDED			SIX MONTHS ENDED		YEAR ENDED
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited	Audited
I	Revenue from Operations	20033.62	18683.49	14424.72	38717.11	34786.06	71049.95
II	Other Income	6.24	9.25	4.39	15.49	8.50	25.24
III	**Total Income (I+II)**	**20039.86**	**18692.74**	**14429.11**	**38732.60**	**34794.56**	**71075.19**
IV	**Expenses**						
	a) Cost of materials consumed	14572.26	14209.13	11638.48	28781.39	27105.04	55347.72
	b) Purchase of stock-in-trade	-	31.78	147.78	31.78	157.22	206.96
	c) Changes in inventories (Finished goods and work-in-progress) (Increase)/decrease	(50.04)	(83.16)	468.95	(133.20)	952.80	855.62
	d) Excise duty	3706.28	3871.26	2338.32	7577.54	5604.51	11693.93
	e) Employee benefits expense	139.58	132.34	115.88	271.92	222.88	464.68
	f) Finance costs	33.96	37.04	51.87	71.00	99.55	244.52
	g) Depreciation and Amortisation expense	151.71	150.91	153.48	302.62	303.75	606.39
	h) Impairment on Property, Plant & Equipment / CWIP	-	-	0.32	-	0.32	0.32
	i) Other Expenses	521.05	423.50	389.72	944.55	754.49	1465.22
	Total Expenses (IV)	**19074.80**	**18772.80**	**15304.80**	**37847.60**	**35200.56**	**70885.36**
V	**Profit / (Loss) before exceptional items and tax (III - IV)**	**965.06**	**(80.06)**	**(875.69)**	**885.00**	**(406.00)**	**189.83**
VI	Share of Profit / (Loss) of Joint Ventures/Associates	16.87	16.48	14.12	33.53	28.55	58.83
VII	Exceptional items - Income / (Expenses)	-	-	-	-	-	-
VIII	**Profit / (Loss) before tax (V+VI+VII)**	**981.93**	**(63.58)**	**(861.57)**	**918.53**	**(377.45)**	**248.66**
IX	Tax Expense						
	- Current Tax (including earlier years)	185.76	-	(122.27)	185.76	-	(32.57)
	- Deferred Tax	76.98	(23.48)	(105.61)	53.50	(100.84)	67.14
X	**Profit / (Loss) for the period (VIII - IX)**	**719.19**	**(40.10)**	**(633.69)**	**679.27**	**(276.61)**	**214.09**
XI	**Other Comprehensive Income**						
	A(i) Items that will not be reclassified to profit or loss	10.60	9.38	(8.03)	19.98	(10.32)	(13.73)
	A(ii) Income Tax relating to items that will not be reclassified to profit or loss	(2.48)	(2.75)	2.14	(5.23)	2.76	4.38
	B(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	B(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XII	**Total Comprehensive Income for the period (X+XI)**	**727.31**	**(33.47)**	**(639.58)**	**694.02**	**(284.17)**	**204.74**
XIII	Paid-up Equity Share Capital (Face value ₹ 10/- each)	148.91	148.91	148.91	148.91	148.91	148.91
XIV	Other Equity excluding Revaluation Reserves						8057.74
XV	Earnings Per Share (₹) (not annualised) (Basic and Diluted) (Face value of ₹ 10/- each)	48.30	(2.69)	(42.56)	45.62	(18.58)	14.38

Also Refer accompanying notes to the Financial Results

	Statement of Consolidated Assets and Liabilities		
			(₹ in crore)
	Particulars	**As at 30.09.2025 Audited**	**As at 31.03.2025 Audited**
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipment	7095.38	7289.10
	(b) Capital work-in-progress	283.93	208.04
	(c) Intangible assets	36.09	35.88
	(d) Financial assets		
	(i) Investments		
	- Equity Investment in Joint Ventures and Associates	284.33	279.99
	- Other Investments	84.86	0.11
	(ii) Loans	150.24	140.68
	(iii) Other Financial Assets	0.65	0.63
	(e) Income tax assets (Net)	16.22	57.45
	(f) Other non-current assets	178.00	161.43
	Sub Total - Non-Current Assets	**8129.70**	**8173.31**
2	**Current assets**		
	(a) Inventories	5115.86	6493.10
	(b) Financial assets		
	(i) Trade receivables	1252.98	194.75
	(ii) Cash and cash equivalents	0.07	183.97
	(iii) Bank balances other than (ii) above	199.30	191.32
	(iv) Loans	26.62	25.50
	(v) Other Financial Assets	222.93	132.74
	(c) Other current assets	321.98	350.20
	Sub Total - Current Assets	**7139.74**	**7571.58**
3	Assets included in disposal group held for transfer	1288.81	1320.10
	Total Assets	**16558.25**	**17064.99**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share capital	148.91	148.91
	(b) Other Equity	8677.30	8057.74
	Sub Total - Equity	**8826.21**	**8206.65**
	LIABILITIES		
2	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	164.00	158.12
	(ia) Lease liabilities	6.28	8.95
	(ii) Other financial liabilities	5.89	6.22
	(b) Provisions	11.82	12.46
	(c) Deferred Tax Liabilities (Net)	934.95	881.45
	(d) Other non current liabilities	201.21	210.42
	Sub Total - Non-Current Liabilities	**1324.15**	**1277.62**
3	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	1756.17	2942.32
	(ia) Lease liabilities	6.71	8.04
	(ii) Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	7.91	10.33
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	2056.31	3153.98
	(iii) Other financial liabilities	511.10	473.94
	(b) Other current liabilities	1542.00	463.93
	(c) Provisions	517.08	513.20
	Sub Total - Current Liabilities	**6397.28**	**7565.74**
4	Liability included in disposal group held for transfer	10.61	14.98
	Total Equity and Liabilities	**16558.25**	**17064.99**

	Statement of Consolidated Cash Flows			
				(₹ in crore)
	Particulars	**SIX MONTHS ENDED**		**YEAR ENDED**
		30.09.2025	**30.09.2024**	**31.03.2025**
		Audited	**Audited**	**Audited**
A	**Cash Flow from Operating Activities**			
1	**Profit Before Tax**	918.53	(377.45)	248.66
2	**Adjustments for :**			
	Depreciation of property, plant and equipment / CWIP	300.58	302.43	602.95
	Impairment losses / (gain) on property, plant and equipment / CWIP	-	-	0.32
	Amortisation and impairment of intangible assets	2.04	1.64	3.44
	Loss/(gain) on disposal of property, plant and equipments (net)	9.17	17.22	21.96
	Amortisation of Government Grants	(9.14)	(3.73)	(8.39)
	Provision for Stores (net)	5.37	(1.22)	0.72
	Provision for Probable Contingencies (net)	4.00	6.59	12.08
	Unclaimed / Unspent liabilities written back	-	-	(0.56)
	Finance income	(14.73)	(8.50)	(17.42)
	Finance costs	71.00	99.55	244.52
	Share of Joint Ventures	(33.53)	(28.55)	(58.83)
3	**Operating Profit before Working Capital Changes (1+2)**	1253.29	7.98	1049.45
4	**Change in Working Capital:**			
	(Excluding Cash & Cash equivalents)			
	Trade Receivables & Other receivables	(1104.82)	(369.72)	202.06
	Inventories	1377.20	1164.62	1337.08
	Trade and Other Payables	23.46	(2839.18)	(1223.83)
	Provisions	(6.13)	5.87	(20.65)
	Change in Working Capital	289.71	(2038.41)	294.66
5	**Cash Generated From Operations (3+4)**	1543.00	(2030.43)	1344.11
6	**Less : Taxes paid**	149.76	123.74	(8.26)
7	**Net Cash Flow from Operating Activities (5-6)**	1393.24	(2154.17)	1352.37
B	**Cash Flow from Investing Activities:**			
	Proceeds from sale of Property, plant and equipment / Transfer of Assets	3.13	0.23	0.30
	Purchase of Property, plant and equipment & Intangible Assets & CWIP/ Assets held for transfer*	(263.85)	(356.94)	(685.49)
	Finance Income	14.73	8.50	17.42
	Dividend Income	29.23	18.28	18.28
	Net Cash Generated/(Used) in Investing Activities:	(216.76)	(329.93)	(649.49)
C	**Net Cash Flow From Financing Activities:**			
	Proceeds from Long-Term Borrowings	0.00	181.36	370.40
	Repayments of Long-Term Borrowings (Including lease liabilities)	(1337.67)	(804.90)	(838.29)
	Proceeds from/(Repayments of) Short-Term Borrowings (Including lease liabilities)	196.53	4125.81	1002.94
	Interest paid	(144.78)	(199.08)	(235.12)
	Dividends paid	(74.46)	(819.01)	(819.01)
	Net Cash Generated/(Used) from Financing Activities:	(1360.38)	2484.18	(519.08)
D	**Net Change in Cash & cash equivalents (A+B+C)**	(183.90)	0.08	183.80
E - 1	Closing Cash & cash equivalents	0.07	0.25	183.97
E - 2	Opening Cash & cash equivalents	183.97	0.17	0.17
	NET CHANGE IN CASH & CASH EQUIVALENTS (E 1- E 2)	(183.90)	0.08	183.80

Statement of Cash Flows is prepared using Indirect method as per Indian Accounting Standard-7 Statement of cash flows

*Includes investments Rs. 84.75 Cr in share warrants of CBRPL through Assets held for transfer

Notes to Consolidated Financial Results:

1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the respective meetings held on 27th October 2025
2. The Financial Results have been subjected to audit as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended 30th September, 2025 and they have issued unmodified opinion.
3. The Company operates only in one segment, Petroleum Sector. Accordingy, reporting is done on a single segment basis.
4. Investments in Joint Ventures and an Associate are consolidated as per Equity method.
5. Non convertable redeemable Debentures outstanding of ₹810 crore were redeemed in July 2025 and there are no other listed NCD outstanding as on reporting date. Accordingly, the provisions of Regulation 52 of the SEBI (LODR) are not applicable. Further, few key financial ratios have been disclosed for better analysis of the financial results.

S.No	Particulars	THREE MONTHS ENDED			SIX MONTHS ENDED		YEAR ENDED
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited	Audited
1	Debt Equity Ratio [{Non-Current Borrowings+ Current Borrowings)/ Total Equity]	0.22	0.48	0.79	0.22	0.79	0.38
2	Current Ratio (Times) [Current Assets/ (Current Liabilities-Current Borrowings)]	1.54	0.99	2.71	1.54	2.71	1.00
3	Total Debts to Total Assets (Times) [(Non-Current Borrowings+ Current Borrowings)/ Total Assets]	0.12	0.21	0.34	0.12	0.34	0.18

6. Figures for the previous periods have been re-grouped wherever necessary.
7. The above results are available on the websites of NSE and BSE at www.nseindia.com and www.bseindia.com respectively and on the company's website at www.cpcl.co.in

As per our report of even date
For R.G.N.Price & Co.
Chartered Accountants
Firm Registration No. 0027855

ADITYA KUMAR SRINIVAS
Digitally signed by ADITYA KUMAR SRINIVAS
Date: 2025.10.27 10:23:07 +05'30'

S Aditya Kumar
Partner
Membership No.232444
Place: Chennai
Date: October 27, 2025

For and on behalf of the Board of Directors

ROHIT KUMAR AGRAWALA
Digitally signed by ROHIT KUMAR AGRAWALA
Date: 2025.10.27 10:08:51 +05'30'

Rohit Kumar Agrawala
Director (Finance)
DIN No:10048961

Chennai Petroleum Corporation Limited

(A Govt. of India Enterprise and Group company of IOCL)

The Board of Directors of
Chennai Petroleum Corporation Limited

Certification as per Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015 for the quarter and six months ended September 30, 2025

It is to certify that, to the best of our .knowledge and belief, the financial results (Standalone and Consolidated) for the quarter and six months ended September 30, 2025 do not contain any false or misleading statement/figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Date: 27.10.2025

Rohit Kumar Agrawala
Director (Finance)

H Shankar
Managing Director

Related Party Disclosures on a consolidated basis in compliance with Ind-AS 24 for the period ended Sep'25 are given below:

1.Relationship with Entities

A. Details of Holding Company

1) Indian Oil Corporation Limited (IOCL)

The following transactions were carried out with Holding Company in the ordinary course of business:

(₹ in Crore)

Particulars	30-09-2025	31-03-2025
• Sale of Product and Services	**36834.48**	67303.44
• Dividend on Preference Shares	**15.94**	33.25
• EDP Maintenance Expenses	**1.99**	3.99
• Finance Cost - Unwinding of finance cost	**0.19**	0.39
• Other Operating Income	**6.57**	31.61
• Purchase of Raw Material	**202.84**	628.47
• Purchase of Stock-in-Trade	**31.78**	206.96
• Purchase of Stores & Spares etc.,	**2.10**	7.23
• Canalising commission	**4.65**	8.05
• Vessel hiring charges	**16.34**	35.23
• Terminalling and Facilitation Charges	**4.19**	3.13
• Rental Expenditure	**1.56**	1.50
• Purchase of RLNG	**1317.88**	2974.91
• Revenue Advances	**4.34**	0.06
• Outstanding Receivables	**1178.15**	113.90
• Other Liabilities - Land given on lease	**21.17**	13.09
• Other Non - current Assets - Land given on lease	**87.95**	82.40
• Outstanding payables		
Trade Payables	**1358.13**	2428.54
Preference Shares (at face value)	**-**	500.00

B.Details of Joint Ventures

i) Indian Additives Limited (₹ in Crore)

Particulars	30-09-2025	31-03-2025
• Investment	**11.83**	11.83
• Dividend received	**29.23**	18.28
• Sale of Water	**0.08**	0.05
• Outstanding Receivable/(Payable)	**0.01**	0.01

ii) National Aromatics & Petrochemicals Corp. Limited (₹ in Crore)

Particulars	30-09-2025	31-03-2025
• Investments in Joint Venture Entities/ Associates*	**0.03**	0.03
• Claims recoverable	**22.66**	22.66

* The Investment has been fully provided for diminution in value

iii) Cauvery Basin Refinery and Petrochemicals Limited (₹ in Crore)

Particulars	30-09-2025	31-03-2025
• Investments - Equity share capital	**0.01**	0.01
• Investments - Share warrants	**84.74**	-

C.Entities Over which KMP has significant influence

i) CPCL Educational Trust (₹ in Crore)

Particulars	30-09-2025	31-03-2025
• CSR Expenses	**-**	9.09
• Claims recoverable	**0.72**	0.72

D. Government related entities where significant transactions are carried out:

Apart from transactions reported above, the company has transactions with other Government related entities, which includes but not limited to the following:

Name of Government: Government of India (Central and State Government)

Nature of Transactions:

• Sale of Product and Services

• Purchase of Product

• Purchase of Raw Materials

• Handling and Freight Charges, etc.

These transactions are conducted in the ordinary course of the Company's business on terms comparable to those with other entities that are not Government-related

2) Key Managerial Personnel

A. Whole Time Directors / Company Secretary

1) Shri H. Shankar (MD - w.e.f 02.04.2025)
2) Shri Rohit Kumar Agrawala
3) Shri P.Kannan
4) Shri P.Shankar

B. Independent / Part time Non-Executive Directors (Government / IOCL/ NICO Nominee)

1) Shri Arvinder Singh Sahney (Non - Executive Chairman)
2) Shri M Annadurai
3) Shri Deepak Srivastava
4) Shri K Inder Jeet
5) Shri Ravi Kumar Rungta
6) Shri Dr. C. K. Shivanna
7) Shri Manoj Kumar Pandey (w.e.f 16.05.2025)
8) Shri Mohammad Bagher Dakhili
9) Shri Babak Bagherpour

C) Details relating to the parties referred to in Item No.2A & 2B above :

For the period ended 30-Sep-2025 (₹ in Crore)

Details of Key Managerial Personnel	Short-Term Employee Benefits	Post Employment Benefits	Other Long Term Benefits	Termination Benefits	Total Remuneration	Sitting Fee #	Outstanding loans/advance receivables
A. Whole Time Directors / Company Secretary							
	-						
1) Shri H.Shankar	0.35	0.07	0.01	-	0.43	-	0.24
2) Shri Rohit Kumar Agrawala	0.30	0.06	-	-	0.36	-	-
3) Shri P.Kannan	0.38	0.07	-	-	0.45	-	0.03
4) Shri P.Shankar	0.26	0.06	0.05	-	0.36	-	0.01
B. Independent / Government Nominee Directors#							
1) Shri. Ravi Kumar Rungta	-	-	-	-	-	0.02	-
2) Shri. C.K Shivanna	-	-	-	-	-	0.01	-
3) Shri. Manoj Kumar Pandey	-	-	-	-	-	0.004	-
TOTAL	**1.30**	**0.25**	**0.06**	**-**	**1.60**	**0.03**	**0.28**

Sitting fees paid to Independent Directors

For the Year ended 31-Mar-2025 (₹ in Crore)

Details of Key Managerial Personnel	Short-Term Employee Benefits	Post Employment Benefits	Other Long Term Benefits	Termination Benefits	Total Remuneration	Sitting Fee#	Outstanding loans/advance receivables
A. Whole Time Directors / Company Secretary							
1) Shri Arvind Kumar	0.41	0.03	-	-	0.44	-	-
2) Shri H.Shankar	0.83	0.12	0.09		1.04		0.26
3) Shri Rohit Kumar Agrawala	0.51	0.11	-		0.62		-
4) Shri P.Kannan	0.82	0.12	-		0.94		0.04
5) Shri P.Shankar	0.79	0.12	0.09		1.00		0.01
B. Independent / Government Nominee Directors#							
1) Shri. Ravi Kumar Rungta	-	-	-	-	-	0.04	-
2) Shri. C.K Shivanna	-	-	-	-	-	0.04	-
TOTAL	**3.36**	**0.50**	**0.18**	**-**	**4.04**	**0.08**	**0.31**

Sitting fees paid to Independent Directors

1. This does not include the impact of provision made on actuarial valuation of retirement benefit/long term Schemes and provision made during the period towards Post Retirement Benefits as the same are not separately ascertainable for individual directors

2. Remuneration and Loan balances for KMP is reported for the period of tenure as KMP.

3) Trusts

Transactions with Post Employment Benefit Plans managed through separate trust (₹ in Crore)

Sl. No	Name of the Trust	Post Employment Benefit Plan	30-Sep-2025		31-Mar-2025	
			Contribution by Employer	Outstanding Payable	Contribution by Employer	Outstanding Payable
A	CPCL Employees Provident Fund	Provident Fund	11.97	1.98	25.26	2.11
B	CPCL Employees Superannuation Benefit Fund	Pension Scheme	6.13	-	9.12	-
C	CPCL Employees Group Gratuity Trust	Gratuity	-	-	-	-
D	Post Retirement Medical Benefit Trust	PRMB	5.33	-	-	-

For and on behalf of Board of Directors

ROHIT KUMAR AGRAWALA
Digitally signed by ROHIT KUMAR AGRAWALA
Date: 2025.10.27 10:12:42 +05'30'

Place: Chennai
Date : October 27, 2025

Rohit Kumar Agrawala
Director (Finance)
DIN NO:10048961

Q3

चेन्नै पेट्रोलियम कॉर्पोरेशन लिमिटेड
(भारत सरकार का उद्यम और आईओसीएल की समूह कंपनी)
Chennai Petroleum Corporation Limited
(A Government of India Enterprise and Group Company of IOCL)

CS:01:100/25-26 **24.01.2026**

The Secretary,
BSE Ltd.
Phiroze Jeejeeboy Towers,
25th Floor, Dalal Street,
Mumbai-400 001

National Stock Exchange of India Limited
Exchange Plaza,
5th Floor, Plot No.C/1,
G-Block, Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051

BSE SCRIP CODE: 500110
ISIN: INE178A01016

NSE TRADING SYMBOL: CHENNPETRO

SUB.: OUTCOME OF THE BOARD MEETING

Further to our letter No. CS: 01:100/25-26 dated 16.01.2026 intimating the date of the Board Meeting and pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find attached the Audited Standalone and Consolidated Financial Results for the Quarter and Nine Months ended 31.12.2025 duly recommended by the Audit Committee on 24.01.2026 and approved by the Board of Directors of the Company at the Board Meeting held on 24.01.2026.

The following are attached herewith:

1. Audited Standalone and Consolidated Financial Results along with Independent Auditor's Report for the Quarter and Nine Months ended 31.12.2025.
2. CEO / CFO Certification as per Regulation 33 of SEBI (LODR) Regulations, 2015 (Standalone & Consolidated).
3. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc: **Not Applicable**
4. Format for disclosing outstanding default on loans and debt securities: **There is no default in the payment of outstanding Loans / revolving facilities, debt securities.**
5. Statement of Deviation / Variation in Utilization of funds raised in respect of Non-Convertible Debentures as per Regulation 52(7) & 52(7A) of SEBI (LODR) Regulations, 2015 and Security Cover Certificate pursuant to Regulation 54(2) and 54(3) of SEBI (LODR) Regulations, 2015: **Not Applicable as there is no outstanding listed Non-Convertible Debentures as on the reporting date**

The Statutory Auditor of the Company have issued Audit Reports with **Unmodified Opinion** on the Audited Standalone & Consolidated Financial Results for the Quarter and Nine Months ended 31.12.2025.

The meeting of the Board of Directors commenced at 18:00 hrs and concluded at 19:20 hrs.

The above is for your information and dissemination please.

Thanking you,

Yours faithfully,
For ***Chennai Petroleum Corporation Limited***

PARAMESWARAN SHANKAR
Digitally signed by PARAMESWARAN SHANKAR
Date: 2026.01.24 19:18:08 +05'30'

P.SHANKAR
COMPANY SECRETARY

Encl.: a/a

R.G.N. Price & Co.

CHARTERED ACCOUNTANTS

'Akshaya Shanti'
1st Floor,
27, Anna Salai,
Chennai - 600002
044-47873795 / 28413633
price@rgnprice.com

24th January 2026

Independent Auditor's Report on Audit of Standalone Financial Results of Chennai Petroleum Corporation Limited for the quarter and nine months ended December 31, 2025 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
Chennai Petroleum Corporation Limited
Chennai

1. Opinion

We have audited the accompanying Standalone Financial Results of Chennai Petroleum Corporation Limited ('the Company'), for the quarter and nine months ended December 31, 2025 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations') excluding the quantitative information relating to crude throughput disclosed in Serial No. B in the Statement, disclosure regarding Gross Refinery Margin as stated in Note No. 4 to the Statement.

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 Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and Other Comprehensive Income and other financial information of the Company for the quarter and nine months ended December 31, 2025.

R.G.N. PRICE & CO. * Chartered Accountants *

2. Basis of Opinion

We conducted our audit of the Statement in accordance with the Standards of Auditing ('the SA') 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 Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by the ICAI. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Management's Responsibilities for the Statement

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 Interim Condensed Standalone Financial Results. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a 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 Standard 34, "Interim Financial Reporting", 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 and safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and 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 Statement that give a true and fair view and are free from material misstatements, whether due to fraud or error.

In preparing the Statement, 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 are also responsible for overseeing the financial reporting process of the Company.

R.G.N. PRICE & CO. * Chartered Accountants *

4. Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatements, 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 the 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 this Statement.

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

a. Identify and assess the risks of material misstatements of the Statement, whether due to fraud or error, design and perform audit procedures responsible to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of 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.

b. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

d. 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 audit report. However, future events or conditions may cause the Company to cease to continue as a going concern.

e. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

f. Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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.

R.G.N. PRICE & CO. * Chartered Accountants *

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 be bear on our independence, and where applicable, related safeguards.

5. Other Matters:

The Company does not have the minimum number of Independent Directors, including one Woman Independent Director, required in terms of the provisions contained in the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, in the Board of Directors as on the date of reporting. We have been informed that the appointment of requisite number of Independent Directors, including one Woman Independent Director, are in consideration of the Government of India as on the date of this report.

Our opinion is not modified in respect of this matter.

For R.G.N. Price & Co.
Chartered Accountants
Firm Registration No. 002785S

R.G.N. PRICE & CO. * Chartered Accountants *

K.Venkatakrishnan
Partner
Membership No.208591
UDIN: 26208591FZXLLW1318

Place: Chennai
Date: 24th January 2026

CHENNAI PETROLEUM CORPORATION LIMITED
(A Government of India Enterprise and Group Company of IOCL)
Regd.Office: 536, Anna Salai, Teynampet, Chennai - 600 018
Website : www.cpcl.co.in ; Email id: sld@cpcl.co.in
Tel: 044-24349833 / 24346807
CIN - L40101TN1965GOI005389

STATEMENT OF AUDITED STANDALONE 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	31.12.2024	31.03.2025
		Audited	Audited	Audited	Audited	Audited	Audited
A.	**FINANCIAL**						
I	Revenue from Operations	19438.39	20033.62	15683.25	58155.37	50469.28	71049.91
II	Other Income	29.01	35.47	4.39	73.73	31.17	43.52
III	**Total Income (I+II)**	**19467.40**	**20069.09**	**15687.64**	**58229.10**	**50500.45**	**71093.43**
IV	**Expenses**						
	a) Cost of materials consumed	13293.90	14572.26	12784.46	42075.20	39889.48	55347.69
	b) Purchase of stock-in-trade	-	-	43.61	31.78	200.83	206.96
	c) Changes in inventories (Finished goods and work-in-progress) (Increase) / decrease	316.04	(50.04)	(631.88)	182.84	320.92	855.62
	d) Excise duty	3755.22	3706.28	2757.89	11332.76	8362.40	11693.93
	e) Employee benefits expense	173.10	139.58	121.28	445.02	344.16	464.68
	f) Finance costs	32.65	33.96	79.16	103.65	178.71	244.52
	g) Depreciation and Amortisation expense	157.28	151.71	153.02	459.90	456.77	606.39
	h) Impairment on Property, Plant & Equipment / CWIP	-	-	-	-	0.32	0.32
	i) Other Expenses	422.18	521.05	365.98	1366.73	1120.47	1465.22
	Total Expenses (IV)	**18150.37**	**19074.80**	**15673.52**	**55997.88**	**50874.06**	**70885.33**
V	**Profit / (Loss) before exceptional items and tax (III - IV)**	**1317.03**	**994.29**	**14.12**	**2231.22**	**(373.61)**	**208.10**
VI	Exceptional items - Income / (Expenses)	-	-	-	-	-	-
VII	**Profit / (Loss) before tax (V+VI)**	**1317.03**	**994.29**	**14.12**	**2231.22**	**(373.61)**	**208.10**
VIII	Tax Expense						
	- Current Tax (including earlier years)	347.78	185.76	-	533.54	-	(32.57)
	- Deferred Tax	(17.97)	76.98	3.66	35.53	(97.18)	67.14
IX	**Profit / (Loss) for the period (VII - VIII)**	**987.22**	**731.55**	**10.46**	**1662.15**	**(276.43)**	**173.53**
X	**Other Comprehensive Income**						
	A(i) Items that will not be reclassified to profit or loss	5.12	10.60	1.84	25.10	(8.48)	(13.24)
	A(ii) Income Tax relating to items that will not be reclassified to profit or loss	(1.21)	(2.48)	(0.55)	(6.44)	2.21	4.26
	B(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	B(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XI	**Total Comprehensive Income for the period (IX+X)**	**991.13**	**739.67**	**11.75**	**1680.81**	**(282.70)**	**164.55**
XII	Paid-up Equity Share Capital (Face value ₹ 10/- each)	148.91	148.91	148.91	148.91	148.91	148.91
XIII	Other Equity excluding Revaluation Reserves				-	-	7789.59
XIV	Earnings Per Share (₹) (not annualised) (Basic and Diluted) (Face value of ₹ 10/- each)	66.30	49.13	0.70	111.62	(18.56)	11.65
B.	**PHYSICAL**						
	- Crude Throughput (in MMT)	2.786	3.013	2.552	8.780	7.480	10.454

Also Refer accompanying notes to the Financial Results

CHENNAI PETROLEUM CORPORATION LIMITED TEYNAMPET, CHENNAI 600 018. 536, ANNA SALAI

Notes to Standalone Financial Results:

1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the respective meetings held on 24th January 2026.
2. The Financial Results have been subjected to audit as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and Nine months ended 31st December, 2025 and they have issued unmodified opinion.
3. The Company operates only in one segment, Petroleum Sector. Accordingly, reporting is done on a single segment basis.
4. Average Gross Refining Margin for the period April – Dec' 2025 is US$ 7.72 per bbl (April – Dec '2024: US$ 3.40 per bbl)
5. Figures for the previous periods have been re-grouped wherever necessary.
6. The above results are available on the websites of NSE and BSE at www.nseindia.com and www.bseindia.com respectively and on the Company's website at www.cpcl.co.in

As per our report of even date
For R.G.N.Price & Co.
Chartered Accountants
Firm Registration No. 0027855

K Venkatakrishnan
Partner
Membership No.208591

FOR IDENTIFICATION ONLY R.G.N. PRICE & CO.

For and on behalf of the Board of Directors

CHENNAI PETROLEUM CORPORATION LIMITED TEYNAMPET. CHENNAI 600 018. 536, ANNA SALAI

Rohit Kumar Agrawala
Director (Finance)
DIN No:10048961

Place: Chennai
Date: January 24, 2026

R.G.N. Price & Co.

CHARTERED ACCOUNTANTS

'Akshaya Shanti'
1st Floor,
27, Anna Salai,
Chennai - 600002
044- 47873795 / 28413633
price@rgnprice.com

24th January 2026

Independent Auditor's Report on Audit of Consolidated Financial Results of Chennai Petroleum Corporation Limited for the quarter and nine months ended December 31, 2025 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,

The Board of Directors,
Chennai Petroleum Corporation Limited,
Chennai

1. Opinion

We have audited the accompanying Consolidated Financial Results of Chennai Petroleum Corporation Limited ('the Company' , 'the Parent'), its Joint Ventures and an Associate for the quarter and nine months ended December 31, 2025 ('the Statement'), being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations')

The Statement includes the unaudited results of the following joint ventures;

i) Indian Additives Limited,
ii) National Aromatics and Petrochemicals Corporation Limited, and
One Associate viz., Cauvery Basin Refinery and Petrochemicals Limited.

In our opinion and to the best of our information and according to the explanations given to us, read with the 'Other Matter' paragraph, is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated Net Profit and Other Comprehensive Income and other financial information of the Parent and its Joint Ventures and an Associate for the quarter and nine months ended December 31, 2025.

2. Basis of Opinion

We conducted our audit of the Statement in accordance with the Standards of Auditing ('the SA') 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 Statement section of our report. We are independent of the Parent, its Joint Ventures and an Associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by the ICAI. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Management's Responsibilities for the Statement

This Statement which is the responsibility of the Parent Company's Management and approved by the Board of Directors, has been prepared on the basis of Interim Condensed Consolidated Financial Results. The Parent Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Parent, its Joint Ventures and Associate in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting", 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 respective Managements and Board of Directors of the Parent, its Joint Ventures and Associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act and safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and 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 Statement that give a true and fair view and are free from material misstatements, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Management and Board of Directors of the Parent Company, as aforesaid.

R.G.N. PRICE & CO. * Chartered Accountants *

In preparing the Statement, the Board of Directors of the Parent, its Joint Ventures and Associate are responsible for assessing the Parent and its Joint Ventures and Associate'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 respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Parent and its Joint Ventures and Associate are responsible for overseeing the financial reporting process of the Parent and of its Joint Ventures and Associate.

4. Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatements, 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 the 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 this Statement.

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

a. Identify and assess the risks of material misstatements of the Statement, whether due to fraud or error, design and perform audit procedures responsible to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of 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.

b. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

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d. 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 ability of the Parent, and its Joint Ventures and an Associate 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 audit report. However, future events or conditions may cause the Parent, and its Joint Ventures and an Associate to cease to continue as a going concern.

e. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

f. Obtain sufficient appropriate audit evidence regarding the financial results and other financial information of the Parent, and its Joint Ventures and Associate to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been considered based on the financial results and other information certified by the management, management remains responsible for the same. We remain solely responsible for our audit opinion.

g. Perform procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

We communicate with those charged with governance of the Parent Company and such other entities included in the Statement of which we are the independent auditors 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 be bear on our independence, and where applicable, related safeguards.

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

R.G.N. PRICE & CO. Chartered Accountants

5. Other Matters

a. The Statement also includes the Financial Results of two Joint Ventures, whose Financial Results reflect total net profit after tax of Rs. 28.28 crores and total comprehensive income of Rs. 28.28 crores, and the Financial Results of an Associate, whose Financial Results reflect total net profit after tax of Rs.0.88 crores and total comprehensive income of Rs. 0.88 crores, for the quarter and nine months ended December 31, 2025 respectively, as considered in the Statement, whose financial results including other financial information have not been audited. The consideration of the above results in the Consolidated Financial Results for the quarter and nine months ended December 31, 2025 are not material to the Statement.

b. The Company does not have the minimum number of Independent Directors, including one Woman Independent Director, required in terms of the provisions contained in the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, in the Board of Directors as on the date of reporting. We have been informed that the appointment of requisite number of Independent Directors, including one Woman Independent Director, are in consideration of the Government of India as on the date of this report.

Our opinion is not modified in respect of these matters.

For R.G.N. Price & Co.
Chartered Accountants
Firm Registration No. 002785S

R.G.N. PRICE & CO. * Chartered Accountants

K. Venkatakrishnan
Partner
Membership No. 208591
UDIN: 26208591ARBCII6669

Place: Chennai
Date: 24th January 2026

CHENNAI PETROLEUM CORPORATION LIMITED
(A Government of India Enterprise and Group Company of IOCL)
Regd.Office: 536, Anna Salai, Teynampet, Chennai - 600 018
Website : www.cpcl.co.in ; Email id: sld@cpcl.co.in
Tel: 044-24349833 / 24346807
CIN - L40101TN1965GOI005389

STATEMENT OF AUDITED CONSOLIDATED 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	31.12.2024	31.03.2025
		Audited	Audited	Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations	19438.39	20033.62	15683.25	58155.50	50469.31	71049.95
II	Other Income	29.01	6.24	4.39	44.50	12.89	25.24
III	**Total Income (I+II)**	**19467.40**	**20039.86**	**15687.64**	**58200.00**	**50482.20**	**71075.19**
IV	**Expenses**						
	a) Cost of materials consumed	13293.90	14572.26	12784.46	42075.29	39889.50	55347.72
	b) Purchase of stock-in-trade	-	-	43.61	31.78	200.83	206.96
	c) Changes in inventories (Finished goods and work-in-progress) (Increase)/decrease	316.04	(50.04)	(631.88)	182.84	320.92	855.62
	d) Excise duty	3755.22	3706.28	2757.89	11332.76	8362.40	11693.93
	e) Employee benefits expense	173.10	139.58	121.28	445.02	344.16	464.68
	f) Finance costs	32.65	33.96	79.16	103.65	178.71	244.52
	g) Depreciation and Amortisation expense	157.28	151.71	153.02	459.90	456.77	606.39
	h) Impairment on Property, Plant & Equipment / CWIP	-	-	-	-	0.32	0.32
	i) Other Expenses	422.18	521.05	365.98	1366.73	1120.47	1465.22
	Total Expenses (IV)	**18150.37**	**19074.80**	**15673.52**	**55997.97**	**50874.08**	**70885.36**
V	**Profit / (Loss) before exceptional items and tax (III - IV)**	**1317.03**	**965.06**	**14.12**	**2202.03**	**(391.88)**	**189.83**
VI	Share of Profit / (Loss) of Joint Ventures/Associates	14.37	16.87	10.32	47.89	38.87	58.83
VII	Exceptional items - Income / (Expenses)	-	-	-	-	-	-
VIII	**Profit / (Loss) before tax (V+VI+VII)**	**1331.40**	**981.93**	**24.44**	**2249.92**	**(353.01)**	**248.66**
IX	Tax Expense						
	- Current Tax (including earlier years)	347.78	185.76	-	533.54	-	(32.57)
	- Deferred Tax	(17.97)	76.98	3.66	35.53	(97.18)	67.14
X	**Profit / (Loss) for the period (VIII - IX)**	**1001.59**	**719.19**	**20.78**	**1680.85**	**(255.83)**	**214.09**
XI	**Other Comprehensive Income**						
	A(i) Items that will not be reclassified to profit or loss	5.12	10.60	1.84	25.10	(8.48)	(13.73)
	A(ii) Income Tax relating to items that will not be reclassified to profit or loss	(1.21)	(2.48)	(0.55)	(6.44)	2.21	4.38
	B(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	B(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XII	**Total Comprehensive Income for the period (X+XI)**	**1005.50**	**727.31**	**22.07**	**1699.51**	**(262.10)**	**204.74**
XIII	Paid-up Equity Share Capital (Face value ₹ 10/- each)	148.91	148.91	148.91	148.91	148.91	148.91
XIV	Other Equity excluding Revaluation Reserves				-	-	8057.74
XV	Earnings Per Share (₹) (not annualised) (Basic and Diluted) (Face value of ₹ 10/- each)	67.26	48.30	1.40	112.88	(17.18)	14.38

lso Refer accompanying notes to the Financial Results

CHENNAI PETROLEUM CORPORATION LIMITED
TEYNAMPET, CHENNAI 600 018.
536, ANNA SALAI

Notes to Consolidated Financial Results:

1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the respective meetings held on 24th January 2026.

2. The Financial Results have been subjected to audit as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and Nine months ended 31st December, 2025 and they have issued unmodified opinion.

3. The Company operates only in one segment, Petroleum Sector. Accordingly, reporting is done on a single segment basis.

4. Investments in Joint Ventures and an Associate are consolidated as per Equity method.

5. Figures for the previous periods have been re-grouped wherever necessary.

6. The above results are available on the websites of NSE and BSE at www.nseindia.com and www.bseindia.com respectively and on the Company's website at www.cpcl.co.in

As per our report of even date
For R.G.N.Price & Co.
Chartered Accountants
Firm Registration No. 0027855

For and on behalf of the Board of Directors

K Venkatakrishnan
Partner
Membership No.208591

FOR IDENTIFICATION ONLY
R.G.N. PRICE & CO.

CHENNAI PETROLEUM CORPORATION LIMITED
TEYNAMPET, CHENNAI 600 018.
536, ANNA SALAI

Rohit Kumar Agrawala
Director (Finance)
DIN No:10048961

Place: Chennai
Date: January 24, 2026

Chennai Petroleum Corporation Limited

(A Govt. of India Enterprise and Group company of IOCL)

The Board of Directors of
Chennai Petroleum Corporation Limited

Certification as per Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015 for the quarter and nine months ended December 31, 2025

It is to certify that, to the best of our knowledge and belief, the financial results (Standalone and Consolidated) for the quarter and nine months ended December 31, 2025 do not contain any false or misleading statement/figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Date: 24.01.2026

Rohit Kumar Agrawala
Director (Finance)

H Shankar
Managing Director

चेन्नै पेट्रोलियम कॉर्पोरेशन लिमिटेड
(भारत सरकार का उद्यम और आईओसीएल की समूह कंपनी)
Chennai Petroleum Corporation Limited
(A Government of India Enterprise and Group Company of IOCL)
सी पी सी एल
CPCL

CS:01:100/26-27 **24.04.2026**

The Secretary,
BSE Ltd.
Phiroze Jeejeeboy Towers,
25th Floor, Dalal Street,
Mumbai-400 001

National Stock Exchange of India Limited
Exchange Plaza,
5th Floor, Plot No.C/1,
G-Block, Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051

BSE SCRIP CODE: 500110
ISIN: INE178A01016

NSE TRADING SYMBOL: CHENNPETRO

SUB.: INTEGRATED FILING (FINANCIALS) FOR THE QUARTER AND YEAR ENDED 31.03.2026

Further to our letter of even No. CS: 01:100 dated 13.04.2026 intimating the date of the Board Meeting and pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find attached the Audited Financial Results (Standalone & Consolidated) for the **quarter and year ended 31st March, 2026** duly recommended by the Audit Committee on 24.04.2026 and approved by the Board of Directors of the Company at the Board Meeting held on 24.04.2026.

The following are attached herewith:

1. Approved Audited Standalone and Consolidated Financial Results along with Independent Auditor's Report for the Quarter and Year ended 31.03.2026.
2. CEO / CFO Certification as per Regulation 33 of SEBI (LODR) Regulations, 2015 (Standalone & Consolidated).
3. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc: **Not Applicable**
4. Format for disclosing outstanding default on loans and debt securities: **There is no default in the payment of outstanding Loans / revolving facilities, debt securities.**
5. Statement of Deviation / Variation in Utilization of funds raised in respect of Non-Convertible Debentures as per Regulation 52(7) & 52(7A) of SEBI (LODR) Regulations, 2015 and Security Cover Certificate pursuant to Regulation 54(2) and 54(3) of SEBI (LODR) Regulations, 2015: **Not Applicable as there is no outstanding listed Non-Convertible Debentures as on the reporting dates**
6. Statement of Related Party Transaction for the period April 2025 to March 2026 as per Regulation 23 (9) of the SEBI (LODR) Regulations, 2015.

The Statutory Auditors of the Company have issued Audit Reports with **Unmodified Opinion** on the Standalone and Consolidated Financial Statements for F.Y 2025-26.

Further, the Board of Directors have recommended preference dividend of 6.65% on the Outstanding Preference Shares up to the date of redemption i.e September 23, 2025, amounting to Rs.15.94 Cr. for the year 2025-26.

The Board of Directors of the Company have recommended an **Equity Dividend (Final) of 540% for Financial Year 2025-26 i.e, Rs. 54 /- per equity share of face value Rs. 10/- each on the paid-up share capital**, subject to the approval of shareholders at ensuing Annual general meeting of the company. The final dividend would be paid within 30 days from the date of declaration at the AGM. This is in addition to the interim equity dividend of ₹ 8.00 per equity share declared by the company during the FY 2025-26. The record date for payment of final dividend would be intimated in due course.

The meeting of the Board of Directors commenced at 11:00 Hours and concluded at 13:05 Hours.

The above is for your information and dissemination please.

Thanking you,

Yours faithfully,
For ***Chennai Petroleum Corporation Limited***

PARAMESWARAN SHANKAR
Digitally signed by PARAMESWARAN SHANKAR

P.SHANKAR
COMPANY SECRETARY

Encl.: a/a

'Akshaya Shanti'
1st Floor,
27, Anna Salai,
Chennai - 600002
044-47873795 / 28413633
price@rgnprice.com

Date: 24th April 2026

Independent Auditor's Report on Audit of Standalone Financial Results of Chennai Petroleum Corporation Limited for the quarter and year ended March 31, 2026 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
Chennai Petroleum Corporation Limited
Chennai

1. Opinion

We have audited the accompanying Standalone Financial Results of Chennai Petroleum Corporation Limited ('the Company'), for the quarter and year ended March 31, 2026 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations') excluding the quantitative information relating to throughput disclosed in Serial No. B in the Statement, disclosure regarding Average Gross Refinery Margin as stated in Note No. 7 to the Statement and the ratios disclosed in Note No. 8 on a voluntary basis by the Management.

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 Indian Accounting Standards and other accounting principles generally accepted in India of the net profit for the quarter and year ended March 31, 2026 and Other Comprehensive Income and other financial information of the Company for the quarter and year ended March 31, 2026.

2. Basis of Opinion

We conducted our audit of the Statement in accordance with the Standards of Auditing ('the SA') 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 Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by the ICAI. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Management's Responsibilities for the Statement

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 standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a 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 Standard 34, "Interim Financial Reporting", 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 and safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and 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 Statement that give a true and fair view and are free from material misstatements, whether due to fraud or error.

In preparing the Statement, 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 are also responsible for overseeing the financial reporting process of the Company.

4. Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatements, 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 the 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 this Statement.

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

a. Identify and assess the risks of material misstatements of the Statement, whether due to fraud or error, design and perform audit procedures responsible to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of 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.

b. Obtain an understanding of internal controls 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 on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

d. 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.

e. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

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 be bear on our independence, and where applicable, related safeguards.

5. Other Matters:

The Company did not have the minimum number of Independent Directors including one Woman Independent Director required in terms of the provisions contained in the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, throughout the reporting financial year in respect of the composition of its Board of Directors.

Further, the requirement of having two – third of Independent Directors on the Audit Committee and Nomination & Remuneration Committee was not complied with from March 29, 2026, till the date of reporting. We are informed that the appointment of Independent Directors including One Woman Independent Director are in consideration of the Government of India as on the date of reporting.

Our opinion is not modified in respect of the above matters.

For R.G.N. Price & Co.,
Chartered Accountants
FRN: 002785S

VENKATAKRISHNAN

Digitally signed by VENKATAKRISHNAN
DN: c=IN, o=PERSONAL, title=2570,
2.5.4.20=4d629f63c36382a908029d1e8cd3e3a927cea804c3b7f819e618d57267e7f737, postalCode=600011,
st=Tamil Nadu,
serialNumber=c5af0d177e5f6c7ebf5d024d7d1a4b70d71e75528f872475cd80e34dcf0c67b6,
cn=VENKATAKRISHNAN
Date: 2026.04.24 12:52:18 +05'30'

K Venkatakrishnan
Partner
Membership No.: 208591
UDIN: 26208591RXICNH4596

Place: Chennai
Date: 24th April 2026

CHENNAI PETROLEUM CORPORATION LIMITED
(A Government of India Enterprise and Group Company of IOCL)
Regd.Office: 536, Anna Salai, Teynampet, Chennai - 600 018
Website : www.cpcl.co.in ; Email id: sld@cpcl.co.in
Tel: 044-24349833 / 24346807
CIN - L40101TN1965GOI005389

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(₹ in crore)

Sl. No	Particulars	QUARTER ENDED			YEAR ENDED	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Audited	Audited	Audited	Audited
A.	**FINANCIAL**					
I	Revenue from Operations	20455.29	19438.39	20580.63	78610.66	71049.91
II	Other Income	20.85	29.01	12.35	94.58	43.52
III	**Total Income (I+II)**	**20476.14**	**19467.40**	**20592.98**	**78705.24**	**71093.43**
IV	**Expenses**					
	a) Cost of materials consumed	14803.34	13293.90	15458.21	56878.54	55347.69
	b) Purchase of stock-in-trade	26.88	-	6.13	58.66	206.96
	c) Changes in inventories (Finished goods and work-in-progress) (Increase) / decrease	(831.08)	316.04	534.70	(648.24)	855.62
	d) Excise duty	3637.97	3755.22	3331.53	14970.73	11693.93
	e) Employee benefits expense	147.40	173.10	120.52	592.42	464.68
	f) Finance costs	16.42	32.65	65.81	120.07	244.52
	g) Depreciation and Amortisation expense	150.07	157.28	149.62	609.97	606.39
	h) Impairment on Property, Plant & Equipment / CWIP	-	-	-	-	0.32
	i) Other Expenses	634.74	422.18	344.75	2001.47	1465.22
	Total Expenses (IV)	**18585.74**	**18150.37**	**20011.27**	**74583.62**	**70885.33**
V	**Profit / (Loss) before exceptional items and tax (III - IV)**	**1890.40**	**1317.03**	**581.71**	**4121.62**	**208.10**
VI	Exceptional items - Income / (Expenses)	-	-	-	-	-
VII	**Profit / (Loss) before tax (V+VI)**	**1890.40**	**1317.03**	**581.71**	**4121.62**	**208.10**
VIII	Tax Expense					
	- Current Tax (including earlier years)	467.87	347.78	(32.57)	1001.41	(32.57)
	- Deferred Tax	22.83	(17.97)	164.32	58.36	67.14
IX	**Profit / (Loss) for the period (VII - VIII)**	**1399.70**	**987.22**	**449.96**	**3061.85**	**173.53**
X	**Other Comprehensive Income**					
	A(i) Items that will not be reclassified to profit or loss	(32.46)	5.12	(4.76)	(7.36)	(13.24)
	A(ii) Income Tax relating to items that will not be reclassified to profit or loss	8.33	(1.21)	2.05	1.89	4.26
	B(i) Items that will be reclassified to profit or loss	(1.70)	-	-	(1.70)	-
	B(ii) Income Tax relating to items that will be reclassified to profit or loss	0.43	-	-	0.43	-
XI	**Total Comprehensive Income for the period (IX+X)**	**1374.30**	**991.13**	**447.25**	**3055.11**	**164.55**
XII	Paid-up Equity Share Capital (Face value ₹ 10/- each)	148.91	148.91	148.91	148.91	148.91
XIII	Other Equity excluding Revaluation Reserves				10651.11	7789.59
XIV	Earnings Per Share (₹) (not annualised) (Basic and Diluted) (Face value of ₹ 10/- each)	94.00	66.30	30.22	205.62	11.65
B.	**PHYSICAL**					
	- Crude Throughput (in MMT)	2.930	2.786	2.974	11.710	10.454

Also Refer accompanying notes to the Financial Results

CHENNAI PETROLEUM CORPORATION LIMITED TEYNAMPET CHENNAI 600 018 536 ANNA SALAI

	Statement of Standalone Assets and Liabilities		
			(₹ in crore)
	Particulars	As at 31.03.2026 Audited	As at 31.03.2025 Audited
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, plant and equipment	7137.55	7289.10
	(b) Capital work-in-progress	345.51	208.04
	(c) Investment property	10.63	-
	(d) Intangible assets	34.12	35.88
	(e) Financial assets		
	(i) Investments		
	- Equity Investment in Joint Ventures and Associates	11.84	11.84
	- Other Investments	84.86	0.11
	(ii) Loans	156.67	140.68
	(iii) Other Financial Assets	1.01	0.63
	(f) Income tax assets (Net)	25.84	57.45
	(g) Other non-current assets	189.45	161.43
	Sub Total - Non-Current Assets	**7997.48**	**7905.16**
2	**Current assets**		
	(a) Inventories	8148.58	6493.10
	(b) Financial Assets		
	(i) Investments	85.41	-
	(ii) Trade receivables	235.04	194.75
	(iii) Cash and cash equivalents	905.04	183.97
	(iv) Bank balances other than (ii) above	351.73	191.32
	(v) Loans	23.63	25.50
	(vi) Other Financial Assets	203.02	132.74
	(c) Other current assets	302.31	350.20
	Sub Total - Current Assets	**10254.76**	**7571.58**
3	Assets included in disposal group held for transfer	**1473.19**	**1320.10**
	Total Assets	**19725.43**	**16796.84**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share capital	148.91	148.91
	(b) Other Equity	10651.11	7789.59
	Sub Total - Equity	**10800.02**	**7938.50**
	LIABILITIES		
2	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	324.84	158.12
	(ia) Lease liabilities	5.98	8.95
	(ii) Other financial liabilities	6.08	6.22
	(b) Provisions	11.49	12.46
	(c) Deferred Tax Liabilities (Net)	939.38	881.45
	(d) Other non current liabilities	411.40	210.42
	Sub Total - Non-Current Liabilities	**1699.17**	**1277.62**
3	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	1626.34	2942.32
	(ia) Lease liabilities	7.00	8.04
	(ii) Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	7.42	10.33
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	3882.16	3153.98
	(iii) Other financial liabilities	696.69	473.94
	(b) Other current liabilities	449.77	463.93
	(c) Provisions	521.43	513.20
	Sub Total - Current Liabilities	**7190.81**	**7565.74**
4	Liability included in disposal group held for transfer	35.43	14.98
	Total Equity and Liabilities	**19725.43**	**16796.84**

CHENNAI PETROLEUM CORPORATION LIMITED TEYNAMPET CHENNAI 600 018 536, ANNA SALAI

	Statement of Standalone Cash Flows		
			(₹ in crore)
	Particulars	YEAR ENDED	
		31.03.2026	31.03.2025
		Audited	Audited
A	**Cash Flow from Operating Activities**		
1	**Profit Before Tax**	4121.62	208.10
2	**Adjustments for :**		
	Depreciation of property, plant and equipment / CWIP	605.72	602.95
	Impairment losses / (gain) on property, plant and equipment / CWIP	-	0.32
	Amortisation and impairment of intangible assets	4.25	3.44
	Loss/(gain) on disposal of property, plant and equipments (net)	15.19	21.96
	Amortisation of Government Grants	(18.27)	(8.39)
	Provision for Stores (net)	5.88	0.72
	Provision for Probable Contingencies (net)	7.96	12.08
	Loss/(Profit) on sale of Investments (net)	(0.14)	-
	Unclaimed / Unspent liabilities written back	(5.82)	(0.56)
	Finance Income	(27.88)	(17.42)
	Finance costs	120.07	244.52
	Dividend Income	(29.23)	(18.28)
3	**Operating Profit before Working Capital Changes (1+2)**	4799.35	1049.44
4	**Change in Working Capital:** (Excluding Cash & Cash equivalents)		
	Trade Receivables & Other receivables	(211.59)	202.06
	Inventories	(1661.36)	1337.09
	Trade and Other Payables	987.17	(1223.83)
	Provisions	(0.70)	(20.65)
	Change in Working Capital	(886.48)	294.67
5	**Cash Generated From Operations (3+4)**	3912.87	1344.11
6	**Less : Taxes paid (Net)**	967.91	(8.26)
7	**Net Cash Flow from Operating Activities (5-6)**	2944.96	1352.37
B	**Cash Flow from Investing Activities:**		
	Proceeds from sale of Property, plant and equipment / Transfer of Assets	3.15	0.30
	Purchase of Property, plant and equipment & Intangible Assets & CWIP/ Assets held for transfer	(903.06)	(685.49)
	Finance income	27.49	17.42
	Dividend Income	29.23	18.28
	Purchase of Investments	(86.72)	-
	Proceeds from sale of Investments	0.14	-
	Net Cash Generated/(Used) in Investing Activities:	(929.77)	(649.49)
C	**Net Cash Flow From Financing Activities:**		
	Proceeds from Long-Term Borrowings	393.97	370.40
	Repayments of Long-Term Borrowings (Including lease liabilities)	(1343.73)	(838.29)
	Proceeds from/(Repayments of) Short-Term Borrowings (Including lease liabilities)	68.98	1002.94
	Interest paid	(219.75)	(235.12)
	Dividends paid	(193.59)	(819.01)
	Net Cash Generated/(Used) from Financing Activities:	(1294.12)	(519.08)
D	**Net Change in Cash & cash equivalents (A+B+C)**	721.07	183.80
E - 1	Closing Cash & cash equivalents	905.04	183.97
E - 2	Opening Cash & cash equivalents	183.97	0.17
	NET CHANGE IN CASH & CASH EQUIVALENTS (E 1- E 2)	721.07	183.80

1. Statement of Cash Flows is prepared using Indirect method as per Indian Accounting Standard-7 Statement of cash flows

2. The Statement of Cash Flows does not include investment in CBRPL amounting to ₹ 84.75 Crore acquired during the year, being a non-cash transaction arising from the conversion of assets previously classified as "held for transfer", in accordance with Ind AS 7.

CHENNAI PETROLEUM CORPORATION LIMITED
TEYNAMPET
CHENNAI
600 018
536, ANNA SALAI

Notes to Standalone Financial Results:

1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the respective meetings held on 24th April 2026.
2. The Financial Results have been subjected to audit as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended 31st March, 2026 and they have issued unmodified opinion.
3. The Company hereby declares that the Auditors have issued Audit Report for Standalone Financial Statements with unmodified opinion for the year ended 31st March 2026.
4. The Audited Accounts are subject to supplementary audit by the Comptroller and Auditor General of India under section 143(6) (a) of Companies Act, 2013.
5. The Board of Directors has recommended a preference dividend at the rate of 6.65% on the outstanding preference shares up to the date of their redemption on September 23, 2025, amounting to ₹ 15.94 Crore for the year, and a final equity dividend of ₹ 54.00 per equity share (Face value of ₹ 10.00 per share) , subject to the approval of the members of the Company in Annual General Meeting. This is in addition to the interim equity dividend of ₹ 8.00 per equity share declared by the company during the year.
6. The Company operates only in one segment, Petroleum Sector. Accordingly, reporting is done on a single segment basis.
7. Average Gross Refining Margin for the period April – Mar' 2026 is US$ 9.28 per bbl (April – Mar '2025: US$ 4.22 per bbl)
8. Non convertible redeemable Debentures outstanding of ₹ 810 crore were redeemed in July 2025 and there are no other listed NCD outstanding as on reporting date. Accordingly, the provisions of Regulation 52 of the SEBI (LODR) are not applicable. Further, few key financial ratios have been disclosed for better analysis of the financial results.

S.No	Particulars	THREE MONTHS ENDED			YEAR ENDED	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Audited	Audited	Audited	Audited
1	Debt Equity Ratio [{Non-Current Borrowings+ Current Borrowings)/ Total Equity]	0.18	0.27	0.39	0.18	0.39
2	Current Ratio (Times) [Current Assets/ (Current Liabilities-Current Borrowings)]	1.43	1.20	1.00	1.43	1.00
3	Total Debts to Total Assets (Times) [(Non-Current Borrowings+ Current Borrowings)/ Total Assets]	0.10	0.14	0.18	0.10	0.18

9. Figures for the previous periods have been re-grouped wherever necessary.
10. The above results are available on the websites of NSE and BSE at www.nseindia.com and www.bseindia.com respectively and on the Company's website at www.cpcl.co.in

As per our report of even date

For R.G.N.Price & Co.
Chartered Accountants
Firm Registration No. 0027855

VENKATAKRISHNAN

K Venkatakrishnan
Partner
Membership No.208591

Place: Chennai
Date: April 24, 2026

For and on behalf of the Board of Directors

ROHIT KUMAR AGRAWALA

Digitally signed by ROHIT KUMAR AGRAWALA
Date: 2026.04.24 12:08:29 +05'30'

Rohit Kumar Agrawala
Director (Finance)
DIN No:10048961

R.G.N. Price & Co.
CHARTERED ACCOUNTANTS

'Akshaya Shanti'
1st Floor,
27, Anna Salai,
Chennai - 600002
044 - 47873795 / 28413633
price@rgnprice.com

Date: 24th April 2026

Independent Auditor's Report on Audit of Consolidated Financial Results of Chennai Petroleum Corporation Limited for the quarter and year ended March 31, 2026 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
Chennai Petroleum Corporation Limited
Chennai

1. Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **M/s. Chennai Petroleum Corporation Limited** (hereinafter referred as 'the Parent', 'the Company'), and its Joint Ventures and Associate for the quarter and year ended March 31, 2026 ('the Statement'), being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations'), excluding the ratios disclosed in Note No. 8 on a voluntary basis by the Management.

In our opinion and to the best of our information and according to the explanations given to us, and based on consideration of the reports of other auditors on standalone financial statements and other financial information of Joint Ventures and Associate, the aforesaid Statement:

a. Includes the annual standalone financial results of Joint Ventures viz., M/s. Indian Additives Limited and M/s. National Aromatics and Petrochemicals Corporation Limited and Associate company i.e., Cauvery Basin Refinery and Petrochemicals Limited.

b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit for the quarter and year ended March 31, 2026 and Other Comprehensive Income and other financial information of the Company for the quarter and year ended March 31, 2026.

2. Basis of Opinion

We conducted our audit of the Statement in accordance with the Standards of Auditing ('the SA') 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 Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by the ICAI. We believe that the audit evidence we have obtained by us and other auditors in terms of their report referred to in 'Other Matters' section below, is sufficient and appropriate to provide a basis for our opinion.

3. Parent Company Management's Responsibilities for the Statement

This Statement, which is the responsibility of the Parent Company's Management and approved by the Board of Directors, has been prepared on the basis of Consolidated Financial Statements.

The Parent Company's Board of Directors is responsible for the preparation and presentation of the Statement that give a true and fair view of the consolidated net profit and consolidated total comprehensive income and other financial information of the Parent, and its Joint Ventures and Associate, in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting", 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 Management and Board of Directors of the Parent and, its Joint Ventures and Associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act and safeguarding the assets of the Parent, its Joint Ventures and Associate and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and 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 Statement that give a true and fair view and are free from material misstatements, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Management and Directors of the Parent Company, as aforesaid.

In preparing the Statement, the respective managements and Board of Directors of the Parent, and its Joint Ventures and Associate are responsible for assessing the ability of the Parent, and its Joint Ventures and Associate to continue as 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 the entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Parent and its Joint Ventures and Associate are responsible for overseeing the financial reporting process of the Parent and of its Joint Ventures and Associate.

4. Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatements, 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 the 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 this Statement.

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

a. Identify and assess the risks of material misstatements of the Statement, whether due to fraud or error, design and perform audit procedures responsible to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of 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.

b. Obtain an understanding of internal controls 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 an opinion through a separate report the complete set of consolidated financial statements on whether the Parent, and its Joint Ventures and Associate have adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

d. Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

e. 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 ability of the Parent, and its Joint Ventures and Associate to continue as a going concern. If we conclude that a material uncertainty exits, we are required to draw attention in our auditor's report to the related disclosures in the Statement 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 Parent, and its Joint Ventures and Associate to cease to continue as a going concern.

f. Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of Listing Regulations to the extent applicable.

g. Obtain sufficient appropriate audit evidence regarding the financial results and other financial information of the Parent and Its Joint Ventures and Associate to express an opinion the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are independent auditors. For other entities included in the Statement, 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.

h. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

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 be bear on our independence, and where applicable, related safeguards.

5. Other Matters:

a. The consolidated financial statements include the share of net profit of Rs. 69.56 Crores and total comprehensive income of Rs. 69.76 Crores for the year ended March 31, 2026, as considered in the consolidated financial statements, in respect of two Joint Ventures, whose financial statements / financial information have not been audited by us. These financial statements / financial information have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these Joint Ventures, and our report in terms of Section 143(3) of the Act, in so far as it relates to the aforesaid two Joint Ventures, is based solely on the reports of the other auditors.

b. Apart from the above, the consolidated financial statements include the share of net profit of Rs. 0.46 and total comprehensive income of Rs. 0.46 for the year ended March 31, 2026, as considered in the consolidated financial statements, in respect of the Associate, whose financial statements / financial information have not been audited by us. These financial statements / financial information have been audited by other auditor whose report have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the Associate, and our report in terms of Section 143(3) of the Act, in so far as it relates to the aforesaid Associate, is based solely on the report of the other auditor.

c. In one of the Joint Venture, which is not material to the consolidated financial statements, the auditor's report contains a qualified opinion which is reproduced herewith, "We draw attention to Note 9 in the financial statements, which indicates that the promoters have found the project to be unviable and hence have decided not to proceed further. The Company had 355 acres of land at Kosapur and other villages allotted by the Government of Tamil Nadu (GoTN). The Promoters found that the Project has become unviable and hence decided not to proceed further. As such the Company is considered as not a going concern. The Company received orders from Government of Tamil Nadu dated 16th November 2018 for resumption of 355 acres of land and consequently the land has been resumed by the Government of Tamilnadu and a claim has been lodged with the Government for a sum of Rs.17,37,59,928/- as per the terms in the Agreement dated 23rd September 1994 with GoTN. The Management has finalized the realizable value of the assets and accordingly the Accounts for the year ended 31st March 2026 have been drawn. As stated in Note 9, these events and conditions include that a material uncertainty exits that may cast significant doubt on the Company's ability to continue as a going concern as per SA 570 – Going Concern. Our opinion is qualified in respect of this matter."

   We have assessed that the above qualified opinion of the auditor of the Joint Venture does not have any impact in the consolidated financial statements of the Company as the same has already been fully provided for.

d. The Parent Company did not have the minimum number of Independent Directors including one Woman Independent Director required in terms of the provisions contained in the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, during the reporting financial year in respect of the composition of its Board of Directors.

   Further, the requirement of having two – third of Independent Directors on the Audit Committee and Nomination & Remuneration Committee was not complied with from March 29, 2026, till the date of reporting. We are informed that the appointment of Independent Directors including One Woman Independent Director are in consideration of the Government of India as on the date of reporting.

Our opinion is not modified in respect of above matters.

For R.G.N. Price & Co.,
Chartered Accountants
FRN: 002785S

VENKATAKRISHNAN

Digitally signed by VENKATAKRISHNAN
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2.5.4.20=4d629f63c36382a908029d1e8cd3e3a927cea804c3b7f819e618d57267e7f737, postalCode=600011, st=Tamil Nadu,
serialNumber=c5af0d177e5f6c7ebf5d024d7d1a4b70d71e75528f872475cd80e34dcf0c67b6, cn=VENKATAKRISHNAN
Date: 2026.04.24 12:52:58 +05'30'

K Venkatakrishnan
Partner
Membership No.: 208591
UDIN: 26208591KKMPIR1802

Place: Chennai
Date: April 24, 2026

CHENNAI PETROLEUM CORPORATION LIMITED
(A Government of India Enterprise and Group Company of IOCL)
Regd.Office: 536, Anna Salai, Teynampet, Chennai - 600 018
Website : www.cpcl.co.in ; Email id: sld@cpcl.co.in
Tel: 044-24349833 / 24346807
CIN - L40101TN1965GOI005389

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(₹ in crore)

Sl. No	Particulars	QUARTER ENDED			YEAR ENDED	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Audited	Audited	Audited	Audited
I	Revenue from Operations	20455.29	19438.39	20580.65	78610.79	71049.95
II	Other Income	20.85	29.01	12.35	65.35	25.24
III	**Total Income (I+II)**	**20476.14**	**19467.40**	**20593.00**	**78676.14**	**71075.19**
IV	**Expenses**					
	a) Cost of materials consumed	14803.32	13293.90	15458.22	56878.61	55347.72
	b) Purchase of stock-in-trade	26.88	0.00	6.13	58.66	206.96
	c) Changes in inventories (Finished goods and work-in-progress) (Increase)/decrease	(831.08)	316.04	534.70	(648.24)	855.62
	d) Excise duty	3637.97	3755.22	3331.53	14970.73	11693.93
	e) Employee benefits expense	147.40	173.10	120.52	592.42	464.68
	f) Finance costs	16.42	32.65	65.81	120.07	244.52
	g) Depreciation and Amortisation expense	150.07	157.28	149.62	609.97	606.39
	h) Impairment on Property, Plant & Equipment / CWIP	-	-	-	-	0.32
	i) Other Expenses	634.74	422.18	344.75	2001.47	1465.22
	Total Expenses (IV)	**18585.72**	**18150.37**	**20011.28**	**74583.69**	**70885.36**
V	**Profit / (Loss) before exceptional items and tax (III - IV)**	**1890.42**	**1317.03**	**581.72**	**4092.45**	**189.83**
VI	Share of Profit / (Loss) of Joint Ventures/Associates	22.13	14.37	19.96	70.02	58.83
VII	Exceptional items - Income / (Expenses)	-	-	-	-	-
VIII	**Profit / (Loss) before tax (V+VI+VII)**	**1912.55**	**1331.40**	**601.68**	**4162.47**	**248.66**
IX	Tax Expense					
	- Current Tax (including earlier years)	467.87	347.78	(32.57)	1001.41	(32.57)
	- Deferred Tax	22.83	(17.97)	164.32	58.36	67.14
X	**Profit / (Loss) for the period (VIII - IX)**	**1421.85**	**1001.59**	**469.93**	**3102.70**	**214.09**
XI	**Other Comprehensive Income**					
	A(i) Items that will not be reclassified to profit or loss	(32.20)	5.12	(5.25)	(7.10)	(13.73)
	A(ii) Income Tax relating to items that will not be reclassified to profit or loss	8.26	(1.21)	2.17	1.82	4.38
	B(i) Items that will be reclassified to profit or loss	(1.70)	-	-	(1.70)	-
	B(ii) Income Tax relating to items that will be reclassified to profit or loss	0.43	-	-	0.43	-
XII	**Total Comprehensive Income for the period (X+XI)**	**1396.64**	**1005.50**	**466.85**	**3096.15**	**204.74**
XIII	Paid-up Equity Share Capital (Face value ₹ 10/- each)	148.91	148.91	148.91	148.91	148.91
XIV	Other Equity excluding Revaluation Reserves				10960.30	8057.74
XV	Earnings Per Share (₹) (not annualised) (Basic and Diluted) (Face value of ₹ 10/- each)	95.48	67.26	31.56	208.36	14.38

Also Refer accompanying notes to the Financial Results

CHENNAI PETROLEUM CORPORATION LIMITED TEYNAMPET CHENNAI 600 018 536, ANNA SALAI

Statement of Consolidated Assets and Liabilities

(₹ in crore)

	Particulars	As at 31.03.2026 Audited	As at 31.03.2025 Audited
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipment	7137.55	7289.10
	(b) Capital work-in-progress	345.51	208.04
	(c) Investment property	10.63	0.00
	(d) Intangible assets	34.12	35.88
	(e) Financial assets		
	(i) Investments		
	- Equity Investment in Joint Ventures and Associates	321.03	279.99
	- Other Investments	84.86	0.11
	(ii) Loans	156.67	140.68
	(iii) Other Financial Assets	1.01	0.63
	(f) Income tax assets (Net)	25.84	57.45
	(g) Other non-current assets	189.45	161.43
	Sub Total - Non-Current Assets	**8306.67**	**8173.31**
2	**Current assets**		
	(a) Inventories	8148.58	6493.10
	(b) Financial assets		
	(i) Investments	85.41	-
	(ii) Trade receivables	235.04	194.75
	(iii) Cash and cash equivalents	905.04	183.97
	(iv) Bank balances other than (ii) above	351.73	191.32
	(v) Loans	23.63	25.50
	(vi) Other Financial Assets	203.02	132.74
	(c) Other current assets	302.31	350.20
	Sub Total - Current Assets	**10254.76**	**7571.58**
3	Assets included in disposal group held for transfer	1473.19	1320.10
	Total Assets	**20034.62**	**17064.99**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share capital	148.91	148.91
	(b) Other Equity	10960.30	8057.74
	Sub Total - Equity	**11109.21**	**8206.65**
	LIABILITIES		
2	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	324.84	158.12
	(ia) Lease liabilities	5.98	8.95
	(ii) Other financial liabilities	6.08	6.22
	(b) Provisions	11.49	12.46
	(c) Deferred Tax Liabilities (Net)	939.38	881.45
	(d) Other non current liabilities	411.40	210.42
	Sub Total - Non-Current Liabilities	**1699.17**	**1277.62**
3	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	1626.34	2942.32
	(ia) Lease liabilities	7.00	8.04
	(ii) Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	7.42	10.33
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	3882.16	3153.98
	(iii) Other financial liabilities	696.69	473.94
	(b) Other current liabilities	449.77	463.93
	(c) Provisions	521.43	513.20
	Sub Total - Current Liabilities	**7190.81**	**7565.74**
4	Liability included in disposal group held for transfer	35.43	14.98
	Total Equity and Liabilities	**20034.62**	**17064.99**

CHENNAI PETROLEUM CORPORATION LIMITED TEYNAMPET CHENNAI 600 018 536, ANNA SALAI

Statement of Consolidated Cash Flows			
			(₹ in crore)
	Particulars	YEAR ENDED	
		31.03.2026 Audited	31.03.2025 Audited
A	**Cash Flow from Operating Activities**		
1	**Profit Before Tax**	4162.47	248.66
2	**Adjustments for :**		
	Depreciation of property, plant and equipment / CWIP	605.72	602.95
	Impairment losses / (gain) on property, plant and equipment / CWIP	-	0.32
	Amortisation and impairment of intangible assets	4.25	3.44
	Loss/(gain) on disposal of property, plant and equipments (net)	15.19	21.96
	Amortisation of Government Grants	(18.27)	(8.39)
	Provision for Stores (net)	5.88	0.72
	Loss/(Profit) on sale of Investments (net)	(0.14)	0.00
	Provision for Probable Contingencies (net)	7.96	12.08
	Unclaimed / Unspent liabilities written back	(5.82)	(0.56)
	Finance income	(27.88)	(17.42)
	Finance costs	120.07	244.52
	Share of Joint Ventures	(70.02)	(58.83)
3	**Operating Profit before Working Capital Changes (1+2)**	4799.41	1049.45
4	**Change in Working Capital:** (Excluding Cash & Cash equivalents)		
	Trade Receivables & Other receivables	(211.65)	202.06
	Inventories	(1661.36)	1337.08
	Trade and Other Payables	987.17	(1223.83)
	Provisions	(0.70)	(20.65)
	Change in Working Capital	(886.54)	294.66
5	**Cash Generated From Operations (3+4)**	3912.87	1344.11
6	**Less : Taxes paid**	967.91	(8.26)
7	**Net Cash Flow from Operating Activities (5-6)**	2944.96	1352.37
B	**Cash Flow from Investing Activities:**		
	Proceeds from sale of Property, plant and equipment / Transfer of Assets	3.15	0.30
	Purchase of Property, plant and equipment & Intangible Assets & CWIP/ Assets held for transfer*	(903.06)	(685.49)
	Finance Income	27.49	17.42
	Dividend Income	29.23	18.28
	Investments	(86.72)	-
	Proceeds from sale of financial instruments	0.14	-
	Net Cash Generated/(Used) in Investing Activities:	(929.77)	(649.49)
C	**Net Cash Flow From Financing Activities:**		
	Proceeds from Long-Term Borrowings	393.97	370.40
	Repayments of Long-Term Borrowings (Including lease liabilities)	(1343.73)	(838.29)
	Proceeds from/(Repayments of) Short-Term Borrowings (Including lease liabilities)	68.98	1002.94
	Interest paid	(219.75)	(235.12)
	Dividends paid	(193.59)	(819.01)
	Net Cash Generated/(Used) from Financing Activities:	(1294.12)	(519.08)
D	**Net Change in Cash & cash equivalents (A+B+C)**	721.07	183.80
E - 1	Closing Cash & cash equivalents	905.04	183.97
E - 2	Opening Cash & cash equivalents	183.97	0.17
	NET CHANGE IN CASH & CASH EQUIVALENTS (E 1- E 2)	721.07	183.80

1. Statement of Cash Flows is prepared using Indirect method as per Indian Accounting Standard-7 Statement of cash flows

2. The Statement of Cash Flows does not include investment in CBRPL amounting to ₹ 84.75 Crore acquired during the year, being a non-cash transaction arising from the conversion of assets previously classified as "held for transfer", in accordance with Ind AS 7.

CHENNAI PETROLEUM CORPORATION LIMITED TEYNAMPET CHENNAI 600 018 536, ANNA SALAI

Notes to Consolidated Financial Results:

1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the respective meetings held on 24th April 2026.
2. The Financial Results have been subjected to audit as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended 31st March, 2026 and they have issued unmodified opinion.
3. The Parent Company hereby declares that the Auditors have issued Audit Report for consolidated financial statements with unmodified opinion for the year ended 31st March 2026.
4. The Audited Accounts are subject to supplementary audit by the Comptroller and Auditor General of India under section 143(6) (a) of Companies Act, 2013.
5. The Board of Directors has recommended a preference dividend at the rate of 6.65% on the outstanding preference shares up to the date of their redemption on September 23, 2025, amounting to ₹ 15.94 Crore for the year, and a final equity dividend of ₹ 54.00 per equity share (Face value of ₹ 10.00 per share) , subject to the approval of the members of the Company in Annual General Meeting. This is in addition to the interim equity dividend of ₹ 8.00 per equity share declared by the company during the year.
6. The Company operates only in one segment, Petroleum Sector. Accordingy, reporting is done on a single segment basis.
7. Investments in Joint Ventures and an Associate are consolidated as per Equity method.
8. Non convertible redeemable Debentures outstanding of ₹ 810 crore were redeemed in July 2025 and there are no other listed NCD outstanding as on reporting date. Accordingly, the provisions of Regulation 52 of the SEBI (LODR) are not applicable. Further, few key financial ratios have been disclosed for better analysis of the financial results.

S.No	Particulars	THREE MONTHS ENDED			YEAR ENDED	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Audited	Audited	Audited	Audited
1	Debt Equity Ratio [{Non-Current Borrowings+ Current Borrowings)/ Total Equity]	0.18	0.26	0.38	0.18	0.38
2	Current Ratio (Times) [Current Assets/ (Current Liabilities-Current Borrowings)]	1.43	1.20	1.00	1.43	1.00
3	Total Debts to Total Assets (Times) [(Non-Current Borrowings+ Current Borrowings)/ Total Assets]	0.10	0.14	0.18	0.10	0.18

9. Figures for the previous periods have been re-grouped wherever necessary.
10. The above results are available on the websites of NSE and BSE at www.nseindia.com and www.bseindia.com respectively and on the company's website at www.cpcl.co.in

As per our report of even date

For R.G.N.Price & Co.
Chartered Accountants
Firm Registration No. 0027855

VENKATAKRISHNAN

K Venkatakrishnan
Partner
Membership No.208591

Place: Chennai

Date: April 24, 2026

For and on behalf of the Board of Directors

ROHIT KUMAR AGRAWALA

Digitally signed by ROHIT KUMAR AGRAWALA
Date: 2026.04.24 12:10:54 +05'30'

Rohit Kumar Agrawala
Director (Finance)
DIN No:10048961

Chennai Petroleum Corporation Limited
(A Govt. of India Enterprise and Group Company of IOCL)

The Board of Directors of
Chennai Petroleum Corporation Limited

Certification as per Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015 for the quarter and year ended 31st March 2026

It is to certify that, to the best of our knowledge and belief, the financial results for the quarter and year ended 31st March 2026 do not contain any false or misleading statement/figures and do not omit any material fact which may make the statements or figures contained therein misleading

Dated: April 24, 2026

Rohit Kumar Agrawala
Director (Finance)

H. Shankar
Managing Director

CHENNAI PETROLEUM CORPORATION LIMITED

Related party Disclosures on consolidated basis in compliance with IND-AS 24 for the period ended Mar'26 are given below:

1. Relationship with Entities

A. Details of Holding Company

1) Indian Oil Corporation Limited (IOCL)

The following transactions were carried out with Holding Company in the ordinary course of business:

(₹ in Crore)

Particulars	31-Mar-2026	31-Mar-2025
• Sale of Products/ Crude and Services	73834.52	67303.44
• Dividend on Preference Shares	15.94	33.25
• EDP Maintenance	3.99	3.99
• Other Operating Income	21.40	31.61
• Purchase of Raw Material	446.16	628.47
• Purchase of Stock-in-Trade	58.39	206.96
• Purchase of products - Retail Outlet	0.30	-
• Purchase of Stores & Spares	5.02	7.23
• Canalising commission	9.30	8.05
• Vessel hiring charges	23.77	35.23
• Terminalling and Facilitation Charges	3.72	3.13
• Rental Expenditure	2.87	1.50
• Subscription Expenses	0.79	0.70
• Training Expenses	0.06	0.00
• Purchase of RLNG	2590.39	2974.91
• Purchase of PPE	18.56	-
• Finance Cost - Unwinding of finance cost	0.38	0.39
• Capital Advances	0.92	-
• Revenue Advances	0.18	0.06
• Outstanding Receivables	152.75	113.90
• Other Liabilities - Land given on lease	12.67	13.09
• Other Non - current Assets - Land given on lease	93.49	82.40
• Outstanding payables		
Trade Payables	2462.40	2428.54
Preference Shares (at face value)	-	500.00

B. Details of Joint Ventures / Associates

i) Indian Additives Limited (₹ in Crore)

Particulars	31-Mar-2026	31-Mar-2025
• Investment	11.83	11.83
• Sale of Water	0.25	0.05
• Training income	0.01	0.00
• Dividend received	29.23	18.28
• Outstanding Receivables	0.07	0.01

ii) National Aromatics & Petrochemicals Corp. Limited (₹ in Crore)

Particulars	31-Mar-2026	31-Mar-2025
• Investments in Joint Venture Entities/ Associates	0.03	0.03
• Claims recoverable	22.66	22.66

The Investment & claims recoverable has been fully impaired (Note - 4)

iii) Cauvery Basin Refinery and Petrochemicals Limited (₹ in Crore)

Particulars	31-Mar-2026	31-Mar-2025
• Investments in Joint Venture Entities/ Associates	0.01	0.01
• Investments - Share warrants	84.75	-

C. Entities Over which KMP has significant influence

i) CPCL Educational Trust (₹ in Crore)

Particulars	31-Mar-2026	31-Mar-2025
• CSR Expenses	-	9.09
• Claims recoverable	0.72	0.72

D. Government related entities where significant transactions are carried out:

Apart from transactions reported above, the company has transactions with other Government related entities, which includes but not limited to the following:

Name of Government: Government of India (Central and State Government)

Nature of Transactions:

- Sale of Product and Services
- Purchase of Product
- Purchase of Raw Materials
- Handling and Freight Charges, etc.
- Borrowings

These transactions are conducted in the ordinary course of the Company's business on terms comparable to those with other entities that are not Government-related

CHENNAI PETROLEUM CORPORATION LIMITED TEYNAMPET CHENNAI 600 018 536, ANNA SALAI

2) Key Managerial Personnel

A. Whole Time Directors / Company Secretary

1) Shri H. Shankar
2) Shri Rohit Kumar Agrawala
3) Shri P.Kannan
4) Shri S.G.Venkatesh (w.e.f 05.01.2026)
5) Shri P.Shankar

B. Independent / Part time Non-Executive Directors (Government / IOCL/ NICO Nominee)

1) Shri Arvinder Singh Sahney (Non - Executive Chairman)
2) Shri Babak Bagherpour
3) Shri Mohammad Bagher Dakhili
4) Shri Deepak Srivastava
5) Shri K Inder Jeet
6) Shri Manoj Kumar Pandey (w.e.f 16.05.2025)
7) Shri M Annadurai (upto 31.03.2026)
8) Shri Dr. C. K. Shivanna (upto 28.03.2026)
9) Shri Ravi Kumar Rungta (upto 28.03.2026)

C) Details relating to the parties referred to in Item No.2A & 2B above :

For the Year ended 31-Mar-2026 (₹ in Crore)

Details of Key Managerial Personnel	Short-Term Employee Benefits	Post Employment Benefits	Other Long Term Benefits	Termination Benefits	Total Remuneration	Outstanding loans/advance receivables
A. Whole Time Directors / Company Secretary						
1) Shri H.Shankar	0.61	0.13	0.03		0.77	0.22
2) Shri Rohit Kumar Agrawala	0.53	0.12	-		0.65	0.10
3) Shri P.Kannan	0.70	0.13	-		0.83	0.01
4) Shri S.G.Venkatesh	0.14	0.03	-		0.17	0.24
5) Shri P.Shankar	0.54	0.13	0.09		0.76	-
B. Independent / Government Nominee Directors#						
1) Shri. Ravi Kumar Rungta	0.07	-	-	-	0.07	
2) Shri. C.K Shivanna	0.06	-	-	-	0.06	
3) Shri Manoj Kumar Pandey	0.05				0.05	
TOTAL	**2.69**	**0.54**	**0.12**	-	**3.35**	**0.57**

Sitting fees paid to Independent Directors

For the Year ended 31-Mar-2025 (₹ in Crore)

Details of Key Managerial Personnel	Short-Term Employee Benefits	Post Employment Benefits	Other Long Term Benefits	Termination Benefits	Total Remuneration	Outstanding loans/advance receivables
A. Whole Time Directors / Company Secretary						
1) Shri Arvind Kumar	0.41	0.03	-	-	0.44	-
2) Shri H.Shankar	0.83	0.12	0.09		1.04	0.26
3) Shri Rohit Kumar Agrawala	0.51	0.11	-		0.62	-
4) Shri P.Kannan	0.82	0.12	-		0.94	0.04
5) Shri P.Shankar	0.79	0.12	0.09		1.00	0.01
B. Independent / Government Nominee Directors#						
1) Shri. Ravi Kumar Rungta	0.04	-	-	-	0.04	-
2) Shri. C.K Shivanna	0.04	-	-	-	0.04	-
TOTAL	**3.44**	**0.50**	**0.18**	-	**4.12**	**0.31**

Sitting fees paid to Independent Directors

1. This does not include the impact of provision made on actuarial valuation of retirement benefit/long term Schemes and provision made during the period towards Post Retirement Benefits as the same are not separately ascertainable for individual directors

2. Remuneration and Loan balances for KMP is reported for the period of tenure as KMP.

3. The number of Independant Directors and Women Independant Directors were less than the minimum number of Independent Directors required in terms of the provisions of the Listing Agreement and the Companies Act, 2013. However , the Independent directors are adequately represented in statutory committees like Audit committee ,Stakeholders Committee except for Nomination and Remuneration committee. The Company has represented to the administrative ministry for appointment of requisite number of Independent Directors in the Board at regular intervals.

3) Trusts

Transactions with Post Employment Benefit Plans managed through separate trust (₹ in Crore)

Sl. No	Name of the Trust	Post Employment Benefit Plan	31-Mar-2026		31-Mar-2025	
			Contribution by Employer	Outstanding Payable	Contribution by Employer	Outstanding Payable
A	CPCL Employees Provident Fund	Provident Fund	24.20	2.11	25.26	2.11
B	CPCL Employees Superannuation Benefit Fund	Pension Scheme	8.72	0.44	9.12	-
C	CPCL Employees Group Gratuity Trust	Gratuity	-	-	-	-
D	Post Retirement Medical Benefit Trust	PRMB	9.83	-	-	-

For and on behalf of Board of Directors

ROHIT KUMAR AGRAWALA

Digitally signed by ROHIT KUMAR AGRAWALA

Rohit Kumar Agrawala
Director (Fiannce)
DIN No: 10048961

Place : Chennai
Date : April 24, 2026

CHENNAI PETROLEUM CORPORATION LIMITED TEYNAMPET CHENNAI 600 018 536, ANNA SALAI