

Sec.3.4.

24th January 2026

The Secretary,
BSE Ltd.,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001
BSE Scrip Code: 500547

The Secretary,
National Stock Exchange of India Ltd.,
Exchange Plaza, Plot No C/1, G Block,
Bandra-Kurla Complex, Mumbai 400051
NSE Symbol : BPCL

Dear Sir/Madam,

Sub: Investor handout for unaudited financial results for the quarter and nine months ended 31st December 2025

In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find herewith the investor handout highlighting key figures of unaudited financial results for the quarter and nine months ended 31st December 2025.

The above information is also available on the website of the Company at www.bharatpetroleum.in.

Thanking you,

Yours faithfully,
For Bharat Petroleum Corporation Limited

(V. Kala)
Company Secretary

BHARAT PETROLEUM CORPORATION LIMITED

Handout highlighting key figures of financial results

		Financial Highlights				
Financial parameters	Unit	2025-26	2024-25	2025-26	2024-25	2024-25
		Oct-Dec	Oct-Dec	Apr-Dec	Apr-Dec	Apr-Mar
Profit before tax	₹ crores	10,094	6,176	26,846	13,402	17,664
Profit after tax	₹ crores	7,545	4,649	20,112	10,061	13,275
Forex Fluctuation gain/(loss)	₹ crores	(167)	(273)	(708)	(313)	(358)
- Crude Liability	₹ crores	(168)	(261)	(682)	(296)	(276)
- Other than Crude Liability	₹ crores	1	(12)	(26)	(17)	(82)
Marketing Inventory Gain/(Loss)	₹ crores	(493)	(722)	(433)	(1,428)	(905)
Interest						
- Interest Expenditure*	₹ crores	361	429	1,155	1,342	1,888
- Interest Income	₹ crores	322	369	1,172	996	1,346
Debt Position (Excluding IND AS 116 Liabilities)**	₹ crores	5,293	19,622	5,293	19,622	23,278
Oil Bond Holding including Government Stock(Face Value)	₹ crores	3,590	3,288	3,590	3,288	3,590
GRM (BPCL)	US \$/bbl	13.25	5.60	9.68	5.95	6.82
GRM (Mumbai Refinery)	US \$/bbl	11.41	4.50	8.28	4.14	4.86
GRM (Kochi Refinery)	US \$/bbl	12.70	5.47	9.77	6.24	6.96
GRM (Bina Refinery)	US \$/bbl	18.17	7.78	12.64	8.93	10.50
Operational parameters	Unit	2025-26	2024-25	2025-26	2024-25	2024-25
		Oct-Dec	Oct-Dec	Apr-Dec	Apr-Dec	Apr-Mar
REFINING						
Refinery Throughput	MMT	10.51	9.54	30.75	29.93	40.51
- MR	MMT	4.02	3.58	12.13	11.50	15.58
- KR	MMT	4.49	3.91	13.29	12.70	17.22
- BR	MMT	2.00	2.05	5.33	5.73	7.71
Distillate Yield	%	84.02%	84.86%	84.76%	84.58%	84.33%
High Sulphur as a % of total crude	%	78%	76%	76%	76%	77%
MARKETING						
Sale of Petroleum Products						
a. Domestic						
- LPG	MMT	2.42	2.26	6.90	6.39	8.67
- MS	MMT	2.85	2.72	8.51	8.06	10.75
- HSD	MMT	6.08	6.04	17.32	17.39	23.28
- SKO	MMT	0.03	0.02	0.09	0.09	0.12
- ATF	MMT	0.55	0.48	1.61	1.52	1.97
- Others	MMT	2.13	1.91	5.89	5.53	7.61
Total Domestic	MMT	14.07	13.43	40.32	38.98	52.40
b. Exports	MMT	0.38	0.26	1.19	0.93	1.23
Total Sales	MMT	14.45	13.69	41.51	39.91	53.63

* Interest expense for Apr-Dec 2025 includes interest of Rs. 563 Crore (Apr-Dec 2024: Rs. 559 crore) on lease liability on account of leases under IND AS 116.

** Debt position as on 31st Dec,2025 excludes lease liability of Rs. 10,160 Crore (Rs. 10,039 Crore as on 31st March, 2025) on account of implementation of IND AS 116.