

Sec.3.4.

31st October 2025

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 half year ended 30th September 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 half year ended 30th September 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
		Jul-Sep	Jul-Sep	Apr-Sep	Apr-Sep	Apr-Mar
Profit before tax	₹ crores	8,596	3,194	16,752	7,226	17,664
Profit after tax	₹ crores	6,443	2,397	12,566	5,412	13,275
Forex Fluctuation gain/(loss)	₹ crores	(561)	(37)	(541)	(40)	(358)
- Crude Liability	₹ crores	(546)	(38)	(513)	(35)	(276)
- Other than Crude Liability	₹ crores	(15)	1	(28)	(5)	(82)
Marketing Inventory Gain/(Loss)	₹ crores	895	(1,113)	60	(706)	(905)
Interest						
- Interest Expenditure*	₹ crores	420	470	794	913	1,888
- Interest Income	₹ crores	460	346	850	627	1,346
Debt Position (Excluding IND AS 116 Liabilities)**	₹ crores	12,262	21,529	12,262	21,529	23,278
Oil Bond Holding including Government Stock(Face Value)	₹ crores	3,590	3,361	3,590	3,361	3,590
GRM (BPCL)	US \$/bbl	10.78	4.41	7.77	6.12	6.82
GRM (Mumbai Refinery)	US \$/bbl	9.03	3.37	6.68	3.98	4.86
GRM (Kochi Refinery)	US \$/bbl	10.85	4.74	8.23	6.59	6.96
GRM (Bina Refinery)	US \$/bbl	15.93	6.05	9.19	9.57	10.50

* Interest expense for Apr-Sep 2025 includes interest of Rs. 377 crore (Apr-Sep 2024: Rs. 370 crore) on lease liability on account of leases under IND AS 116.

** Debt position as on 30th Sep,2025 excludes lease liability of Rs. 9,893 Crore (Rs. 10,039 Crore as on 31st March, 2025) on account of implementation of IND AS 116.