



# 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,  
25<sup>th</sup> Floor, Dalal Street,  
Mumbai-400 001

National Stock Exchange of India Limited  
Exchange Plaza,  
5<sup>th</sup> 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**

Encl.: a/a

**P.SHANKAR**  
COMPANY SECRETARY

24<sup>th</sup> 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:

- 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 net profit and Other Comprehensive Income and other financial information of the Company 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 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.



#### **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 responsive 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 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



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



Place: Chennai  
Date: 24<sup>th</sup> 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
<b>A.</b>	<b>FINANCIAL</b>						
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	<b>Total Income (I+II)</b>	<b>19467.40</b>	<b>20069.09</b>	<b>15687.64</b>	<b>58229.10</b>	<b>50500.45</b>	<b>71093.43</b>
IV	<b>Expenses</b>						
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
	<b>Total Expenses (IV)</b>	<b>18150.37</b>	<b>19074.80</b>	<b>15673.52</b>	<b>55997.88</b>	<b>50874.06</b>	<b>70885.33</b>
V	<b>Profit / (Loss) before exceptional items and tax (III - IV)</b>	<b>1317.03</b>	<b>994.29</b>	<b>14.12</b>	<b>2231.22</b>	<b>(373.61)</b>	<b>208.10</b>
VI	Exceptional items - Income / (Expenses)	-	-	-	-	-	-
VII	<b>Profit / (Loss) before tax (V+VI)</b>	<b>1317.03</b>	<b>994.29</b>	<b>14.12</b>	<b>2231.22</b>	<b>(373.61)</b>	<b>208.10</b>
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	<b>Profit / (Loss) for the period (VII - VIII)</b>	<b>987.22</b>	<b>731.55</b>	<b>10.46</b>	<b>1662.15</b>	<b>(276.43)</b>	<b>173.53</b>
X	<b>Other Comprehensive Income</b>						
	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	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>991.13</b>	<b>739.67</b>	<b>11.75</b>	<b>1680.81</b>	<b>(282.70)</b>	<b>164.55</b>
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>B.</b>	<b>PHYSICAL</b>						
	- Crude Throughput ( in MMT)	2.786	3.013	2.552	8.780	7.480	10.454

Also Refer accompanying notes to the Financial Results



**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](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com) respectively and on the Company's website at [www.cpcl.co.in](http://www.cpcl.co.in)

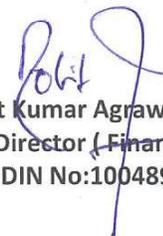
As per our report of even date  
For R.G.N.Price & Co.  
Chartered Accountants  
Firm Registration No. 0027855



K Venkatakrishnan  
Partner  
Membership No.208591



For and on behalf of the Board of Directors



Rohit Kumar Agrawala  
Director (Finance)  
DIN No:10048961

Place: Chennai  
Date: January 24, 2026

24<sup>th</sup> 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.



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 responsive 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 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 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 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



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



Place: Chennai  
Date: 24<sup>th</sup> 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	<b>Total Income (I+II)</b>	<b>19467.40</b>	<b>20039.86</b>	<b>15687.64</b>	<b>58200.00</b>	<b>50482.20</b>	<b>71075.19</b>
IV	<b>Expenses</b>						
	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
	<b>Total Expenses (IV)</b>	<b>18150.37</b>	<b>19074.80</b>	<b>15673.52</b>	<b>55997.97</b>	<b>50874.08</b>	<b>70885.36</b>
V	<b>Profit / (Loss) before exceptional items and tax (III - IV)</b>	<b>1317.03</b>	<b>965.06</b>	<b>14.12</b>	<b>2202.03</b>	<b>(391.88)</b>	<b>189.83</b>
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	<b>Profit / (Loss) before tax (V+VI+VII)</b>	<b>1331.40</b>	<b>981.93</b>	<b>24.44</b>	<b>2249.92</b>	<b>(353.01)</b>	<b>248.66</b>
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	<b>Profit / (Loss) for the period (VIII - IX)</b>	<b>1001.59</b>	<b>719.19</b>	<b>20.78</b>	<b>1680.85</b>	<b>(255.83)</b>	<b>214.09</b>
XI	<b>Other Comprehensive Income</b>						
	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	<b>Total Comprehensive Income for the period (X+XI)</b>	<b>1005.50</b>	<b>727.31</b>	<b>22.07</b>	<b>1699.51</b>	<b>(262.10)</b>	<b>204.74</b>
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

Also Refer accompanying notes to the Financial Results



**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](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com) respectively and on the Company's website at [www.cpcl.co.in](http://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

Place: Chennai  
Date: January 24, 2026



For and on behalf of the Board of Directors



Rohit Kumar Agrawala  
Director (Finance)  
DIN No:10048961

## Chennai Petroleum Corporation Limited

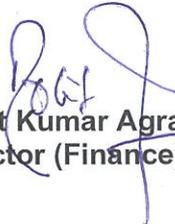
(A Govt. of India Enterprise and Group company of IOCL)

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 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