



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

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**

Encl.: a/a

P.SHANKAR
COMPANY SECRETARY

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.

Head Office: Simpson's Building, 861, Anna Salai, Chennai - 600002

Branches : Mumbai | Bengaluru | Kochi | Kollam | Kozhikode

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 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:

- 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

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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 - L40101TN1965GO1005389



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	As at
		30.09.2025	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. Accordingly, 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 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			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

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**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

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KUMAR AGRAWALA
Date: 2025.10.27 10:08:26
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**Rohit Kumar Agrawala
Director (Finance)
DIN No:10048961**

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.

Head Office: Simpson's Building, 861, Anna Salai, Chennai - 600002

Branches : Mumbai | Bengaluru | Kochi | Kollam | Kozhikode

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 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 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 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**

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Date: 2025.10.27
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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	As at
		30.09.2025	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	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. Accordingly, reporting is done on a single segment basis.
4. Investments in Joint Ventures and an Associate are consolidated as per Equity method.
5. 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			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

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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

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AGRAWALA
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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

CHENNAI PETROLEUM CORPORATION LIMITED

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

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Date: 2025.10.27 10:12:42 +0530'

Rohit Kumar Agrawala
Director (Finance)
DIN NO:10048961

Place: Chennai
Date : October 27, 2025