

Sec.3.4.

23rd October 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 half year ended 30th September 2026

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 2026.

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

Kala Vaidyanathan

Digitally signed by Kala
Vaidyanathan
Date: 2026.10.23 21:32:00 +05'30'

(V. Kala)
Company Secretary

BHARAT PETROLEUM CORPORATION LIMITED						
Handout highlighting key figures of financial results						
Financial Highlights						
Financial parameters	Unit	2026-27	2025-26	2026-27	2025-26	2025-26
		Jul-Sep	Jul-Sep	Apr-Sep	Apr-Sep	Apr-Mar
Profit before tax	₹ crores	6,686	8,596	1,381	16,752	31,104
Profit after tax	₹ crores	4,993	6,443	1,031	12,566	23,303
Forex Fluctuation gain/(loss)	₹ crores	(397)	(561)	(51)	(541)	(1,644)
Marketing Inventory Gain/(Loss)	₹ crores	(330)	895	2,804	60	842
Interest						
- Interest Expenditure*	₹ crores	659	420	1,074	794	1,634
- Interest Income	₹ crores	270	460	637	850	1,612
Debt Position (Excluding IND AS 116 Liabilities)**	₹ crores	15,246	12,262	15,246	12,262	10,480
Oil Bond Holding including Government Stock(Face Value)	₹ crores	2,826	3,590	2,826	3,590	2,327
GRM (BPCL) [#]	US \$/bbl	32.53	10.78	36.90	7.77	11.74
Operational parameters	Unit	2026-27	2025-26	2026-27	2025-26	2025-26
		Jul-Sep	Jul-Sep	Apr-Sep	Apr-Sep	Apr-Mar
REFINING						
Refinery Throughput	MMT	10.41	9.82	20.56	20.24	41.15
- MR	MMT	4.07	4.17	7.84	8.11	16.11
- KR	MMT	4.22	4.29	8.53	8.80	17.66
- BR	MMT	2.12	1.36	4.19	3.33	7.38
Distillate Yield	%	84.38%	85.12%	84.21%	85.36%	84.54%
High Sulphur as a % of total crude	%	78.00%	74.65%	76.22%	75.50%	76.14%
MARKETING						
Sale of Petroleum Products						
a. Domestic						
- LPG	MMT	1.92	2.35	3.61	4.48	9.14
- MS	MMT	3.04	2.79	6.15	5.66	11.38
- HSD	MMT	5.76	5.16	12.32	11.24	23.35
- SKO	MMT	0.02	0.03	0.05	0.06	0.12
- ATF	MMT	0.57	0.51	1.15	1.05	2.19
- Others	MMT	2.16	1.83	3.81	3.76	8.00
Total Domestic	MMT	13.47	12.67	27.09	26.25	54.18
b. Exports	MMT	0.59	0.36	1.10	0.81	1.54
Total Sales	MMT	14.06	13.03	28.19	27.06	55.72

* Interest expense for Apr-Sep 2026 includes interest of Rs. 408 crore (Apr-Sep 2025: Rs. 377 crore) on lease liability on account of leases under IND AS 116.

** Debt position as on 30th Sept 2026 excludes lease liability of Rs. 11,848 Crore (Rs. 10,942 Crore as on 31st March 2026) on account of implementation of IND AS 116.

The above GRMs are before factoring the impact of Special Additional Excise Duty and Road & Infrastructure Cess, levied w.e.f. 27th March 2026.