



**CHENNAI PETROLEUM CORPORATION LIMITED**  
 (A Government of India Enterprise and Group Company of IOCL)  
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**STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2024**

(₹ in crore)

Sl. No	Particulars	THREE MONTHS ENDED			SIX MONTHS ENDED		YEAR ENDED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Audited	Audited	Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations	14424.72	20361.17	20009.78	34786.06	37995.65	79272.54
II	Other Income	4.39	4.11	2.35	8.50	4.50	10.47
III	<b>Total Income (I+II)</b>	<b>14429.11</b>	<b>20365.28</b>	<b>20012.13</b>	<b>34794.56</b>	<b>38000.15</b>	<b>79283.01</b>
IV	<b>Expenses</b>						
	a) Cost of materials consumed	11638.48	15466.44	15397.84	27105.04	28257.77	60402.61
	b) Purchase of stock-in-trade	147.78	9.44	9.00	157.22	247.05	481.77
	c) Changes in inventories (Finished goods and work-in-progress) (Increase)/decrease	468.95	483.85	(1165.25)	952.80	(899.04)	(831.68)
	d) Excise duty	2338.32	3266.19	3465.14	5604.51	6706.01	12886.81
	e) Employee benefits expense	115.88	107.00	135.76	222.88	281.07	546.71
	f) Finance costs	51.87	47.68	65.14	99.55	122.37	223.28
	g) Depreciation and Amortisation expense	153.48	150.27	156.55	303.75	303.85	605.63
	h) Impairment on Property, Plant & Equipment / CWIP	0.32	-	-	0.32	-	-
	i) Other Expenses	389.72	364.77	362.85	754.49	648.48	1310.72
	<b>Total Expenses (IV)</b>	<b>15304.80</b>	<b>19895.64</b>	<b>18427.03</b>	<b>35200.56</b>	<b>35667.56</b>	<b>75625.85</b>
V	<b>Profit / (Loss) before exceptional items and tax (III - IV)</b>	<b>(875.69)</b>	<b>469.64</b>	<b>1585.10</b>	<b>(406.00)</b>	<b>2332.59</b>	<b>3657.16</b>
VI	Share of Profit / (Loss) of Joint Ventures/Associates	14.12	14.43	7.61	28.55	15.74	36.53
VII	Exceptional items - Income / (Expenses)	-	-	-	-	-	-
VIII	<b>Profit / (Loss) before tax (V+VI+VII)</b>	<b>(861.57)</b>	<b>484.07</b>	<b>1592.71</b>	<b>(377.45)</b>	<b>2348.33</b>	<b>3693.69</b>
IX	Tax Expense						
	- Current Tax (including earlier years)	(122.27)	122.27	378.09	0.00	568.01	898.89
	- Deferred Tax	(105.61)	4.77	19.21	(100.84)	28.41	49.73
X	<b>Profit / (Loss) for the period (VIII - IX)</b>	<b>(633.69)</b>	<b>357.03</b>	<b>1195.41</b>	<b>(276.61)</b>	<b>1751.91</b>	<b>2745.07</b>
XI	<b>Other Comprehensive Income</b>						
	A(i) Items that will not be reclassified to profit or loss	(8.03)	(2.29)	-	(10.32)	-	3.81
	A(ii) Income Tax relating to items that will not be reclassified to profit or loss	2.14	0.62	-	2.76	-	(0.98)
	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>(639.58)</b>	<b>355.36</b>	<b>1195.41</b>	<b>(284.17)</b>	<b>1751.91</b>	<b>2747.90</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						8672.01
XV	Earnings Per Share (₹) (not annualised) (Basic and Diluted) (Face value of ₹ 10/- each)	(42.56)	23.98	80.28	(18.58)	117.65	184.34

Also Refer accompanying notes to the Financial Results

SIGNED FOR IDENTIFICATION  
BY  
  
G. M. KAPADIA & CO.

