

Hindustan Petroleum Corporation Limited (HPCL)

Combined Standalone Statement of Profit & Loss — FY 2021-22 to FY 2025-26
■ Crore

Particulars	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
INCOME					
Sale of Products (including Excise Duty)	3,72,641.60	4,64,683.79	4,59,815.32	4,64,246.96	4,76,411.29
Other Operating Revenue	1,255.14	1,508.56	1,822.19	2,098.69	2,131.76
Revenue from Operations	3,73,896.74	4,66,192.35	4,61,637.51	4,66,345.65	4,78,543.05
Other Income	2,969.68	2,069.14	2,382.15	2,416.44	2,690.96
Total Income	3,76,866.42	4,68,261.49	4,64,019.66	4,68,762.09	4,81,234.01
EXPENSES					
Cost of Materials Consumed	68,690.29	1,23,096.43	1,26,816.04	1,46,163.68	1,46,387.84
Purchases of Stock-in-Trade	2,53,954.95	3,02,430.45	2,63,293.25	2,47,491.19	2,42,014.67
Changes in Inventories	(629.57)	1,491.89	(2,716.21)	946.86	(3,201.93)
Excise Duty	24,213.81	25,789.36	28,112.63	32,617.51	37,094.66
Employee Benefits Expense	2,982.45	2,962.81	3,422.39	3,335.45	3,307.83
Finance Costs	972.73	2,131.85	2,515.67	3,310.91	3,149.46
Depreciation, Amortisation & Impairment	3,969.11	4,329.97	5,552.36	6,090.01	7,124.83
Other Expenses	14,508.95	17,943.64	17,870.40	19,185.01	22,449.39
Total Expenses	3,68,662.72	4,80,176.40	4,44,866.53	4,59,140.62	4,58,326.75
Profit/(Loss) Before Exceptional Items & Tax	8,203.70	(11,914.91)	19,153.13	9,621.47	22,907.26
Exceptional Items	—	—	—	—	—
Profit/(Loss) Before Tax	8,203.70	(11,914.91)	19,153.13	9,621.47	22,907.26
Current Tax	1,510.00	—	814.36	1,770.87	5,294.10
Deferred Tax	498.09	(2,894.77)	3,910.30	589.90	452.20
Short/(Excess) Provision – Earlier Years	(187.02)	(46.11)	(265.36)	(104.16)	(14.27
Total Tax Expense	1,821.07	(2,940.88)	4,459.30	2,256.61	5,732.03
Profit/(Loss) for the Year (PAT)	6,382.63	(8,974.03)	14,693.83	7,364.86	17,175.23
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income (net of tax)	300.51	(142.28)	753.33	(93.54)	82.90
Total Comprehensive Income	6,683.14	(9,116.31)	15,447.16	7,271.32	17,258.13
Basic & Diluted EPS (■)	44.94	(63.26)	69.06	34.61	80.72

Note: Figures are presented as the combined standalone comparative series extracted from the supplied HPCL annual reports. Amounts are in ■ crore.