

Hindustan Petroleum Corporation Limited (HPCL)

Combined Standalone Balance Sheet — 31 March 2022 to 31 March 2026
Amounts in ₹ crore

Particulars	31.03.2022	31.03.2023	31.03.2024	31.03.2025	31.03.2026
ASSETS					
Property, Plant and Equipment	56,311.32	66,761.22	77,712.95	80,280.86	94,616.22
Capital Work-in-Progress	26,557.41	22,509.17	16,649.23	17,740.48	7,420.07
Intangible Assets	822.27	777.38	1,085.81	1,106.86	1,279.57
Intangible Assets Under Development	208.57	293.64	29.54	31.99	1.24
Investment in Subsidiaries, JVs and Associates	11,916.64	15,331.29	18,791.87	19,324.89	19,592.52
Other Non-current Investments	655.56	710.53	1,703.50	1,657.43	2,008.20
Non-current Loans	1,040.89	977.81	1,201.41	5,148.94	9,023.10
Other Non-current Financial Assets	144.98	192.36	295.44	458.20	957.99
Other Non-current Assets	2,991.22	3,287.15	3,828.65	2,995.65	2,640.72
Total Non-current Assets	1,00,648.86	1,10,840.55	1,21,298.40	1,28,745.30	1,37,539.63
Inventories	35,345.61	29,343.95	33,966.46	38,145.66	39,408.53
Current Investments	5,371.52	5,168.89	5,182.70	3,252.49	3,106.84
Trade Receivables	6,331.80	6,817.19	9,321.13	11,796.02	7,400.04
Cash and Cash Equivalents	107.22	384.93	159.07	80.13	57.61
Bank Balances other than Cash Equivalents	23.74	153.64	193.28	86.65	44.47
Current Loans	244.98	160.74	107.94	118.50	99.04
Other Current Financial Assets	1,519.06	1,057.42	2,572.28	2,755.00	5,015.44
Other Current Assets	507.75	507.23	942.02	1,206.34	1,191.55
Assets held for Sale/Disposal	60.51	50.49	23.39	9.22	6.99
Total Current Assets	49,512.19	43,644.48	52,468.27	57,450.01	56,330.51
TOTAL ASSETS	1,50,161.05	1,54,485.03	1,73,766.67	1,86,195.31	1,93,870.14
EQUITY AND LIABILITIES					
Equity Share Capital	1,418.94	1,418.94	1,418.94	2,128.21	2,128.21
Other Equity	37,258.10	26,294.49	39,610.83	43,830.09	57,718.88
TOTAL EQUITY	38,677.04	27,713.43	41,029.77	45,958.30	59,847.09
Non-current Borrowings	31,226.98	46,402.99	35,505.44	31,667.23	32,245.73
Non-current Lease Liabilities	3,037.66	3,156.41	3,630.32	3,870.96	4,508.19
Other Non-current Financial Liabilities	349.73	0.30	0.32	0.35	0.38
Non-current Provisions	44.97	43.83	82.50	203.24	204.20
Deferred Tax Liabilities (Net)	5,978.27	3,011.00	6,989.91	7,757.14	8,237.79
Other Non-current Liabilities	445.16	706.18	806.42	874.46	1,037.16
Total Non-current Liabilities	41,082.77	53,320.71	47,014.91	44,373.38	46,233.45
Current Borrowings	11,965.93	18,114.23	24,748.25	31,656.14	15,352.93
Current Lease Liabilities	360.01	331.47	235.52	253.42	552.27
Trade Payables – Micro and Small Enterprises	401.46	464.54	782.97	857.59	934.52
Trade Payables – Other Creditors	26,046.44	22,387.82	26,419.39	28,812.49	30,091.23
Other Current Financial Liabilities	22,446.65	23,892.27	23,262.53	24,287.98	28,750.80
Other Current Liabilities	6,426.38	5,560.90	6,795.76	6,400.52	7,803.53
Current Provisions	2,486.94	2,653.50	3,385.01	3,401.11	3,665.08
Current Tax Liabilities (Net)	267.43	46.16	92.56	194.38	639.24
Total Current Liabilities	70,401.24	73,450.89	85,721.99	95,863.63	87,789.60
TOTAL EQUITY AND LIABILITIES	1,50,161.05	1,54,485.03	1,73,766.67	1,86,195.31	1,93,870.14

Source note: Compiled from the supplied HPCL annual reports. Standalone year-end balances are shown; amounts are in ₹ crore. Line labels are shortened in places for comparison.