

Sec.3.4.1

22<sup>nd</sup> May 2023

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: Disclosure of Related Party Transactions for the half year ended 31.3.2023**

We are enclosing the Disclosure of Related Party Transactions on a consolidated basis in the format specified, for the half year ended 31<sup>st</sup> March 2023 in compliance of provisions of Regulation 23(9) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Thanking You,

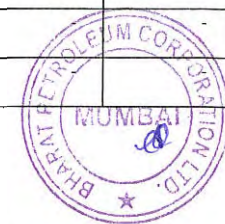
Yours faithfully,  
For Bharat Petroleum Corporation Limited

(V. Kala)  
Company Secretary

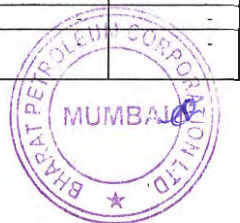
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Consolidated Statement of Related Party Transactions for submission to Stock Exchanges\_for the period October-March 2023

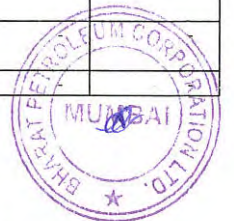
Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee (Rs. in Crores)	Remarks on approval by audit committee	Value of transaction during the reporting period (Rs. in Crores)	In case monies are due to either party as a result of the transaction (Rs. in Crores)	
	Name	Name							Opening balance	Closing balance
1	Bharat Petroleum Corporation Limited	Bharat Stars Services Private Limited	Joint Venture	Sale of goods or services	N.A.	0.73	Reviewed	0.49	-	-
2	Bharat Petroleum Corporation Limited	Bharat Stars Services(Delhi) Private Limited	Joint Venture	Sale of goods or services	N.A.	0.10	Reviewed	0.02	-	-
3	Bharat Petroleum Corporation Limited	BPCL KIAL Fuel Farm Private Limited	Joint Venture	Sale of goods or services	N.A.	5.34	Reviewed	1.42	-	-
4	Bharat Petroleum Corporation Limited	Central UP Gas Limited	Joint Venture	Sale of goods or services	N.A.	3.57	Reviewed	0.91	-	-
5	Bharat Petroleum Corporation Limited	Fino Payments Bank Limited	Associate	Sale of goods or services	N.A.	6.00	Reviewed	1.37	-	-
6	Bharat Petroleum Corporation Limited	GSPL India Gasnet Limited	Associate	Sale of goods or services	N.A.	0.01	Reviewed	0.00	-	-
7	Bharat Petroleum Corporation Limited	GSPL India Transco Limited	Associate	Sale of goods or services	N.A.	0.01	Reviewed	0.00	-	-
8	Bharat Petroleum Corporation Limited	Haridwar Natural Gas Private Limited	Joint Venture	Sale of goods or services	N.A.	0.72	Reviewed	0.11	-	-
9	Bharat Petroleum Corporation Limited	Indraprastha Gas Limited	Associate	Sale of goods or services	N.A.	542.55	Reviewed	275.65	-	-
10	Bharat Petroleum Corporation Limited	Kochi Salem Pipeline Private Limited	Joint Venture	Sale of goods or services	N.A.	2.91	Reviewed	-	-	-
11	Bharat Petroleum Corporation Limited	Maharashtra Natural Gas Limited	Joint Venture	Sale of goods or services	N.A.	0.06	Reviewed	0.05	-	-
12	Bharat Petroleum Corporation Limited	Mumbai Aviation Fuel Farm Facility Private Limited	Joint Venture	Sale of goods or services	N.A.	26.05	Reviewed	3.39	-	-
13	Bharat Petroleum Corporation Limited	Petronet LNG Limited	Associate	Sale of goods or services	N.A.	0.23	Reviewed	0.23	-	-
14	Bharat Petroleum Corporation Limited	Sabarmati Gas Limited	Joint Venture	Sale of goods or services	N.A.	524.81	Reviewed	263.64	-	-
15	Bharat PetroResources Limited	Taas India Pte Ltd	Joint Venture	Sale of goods or services	N.A.	2.49	Reviewed by AC of Subsidiary	1.25	0.65	0.62
16	Bharat PetroResources Limited	Vankor India Pte Ltd	Joint Venture	Sale of goods or services	N.A.	1.78	Reviewed by AC of Subsidiary	0.90	0.45	0.45
17	Bharat Petroleum Corporation Limited	SHRI ARUN KUMAR SINGH	Key Managerial Personnel	Remuneration	N.A.	1.31	Reviewed	0.89	-	-
18	Bharat Petroleum Corporation Limited	Shri Bhagwati Prasad Saraswat	Key Managerial Personnel	Remuneration	N.A.	0.16	Reviewed	0.08	-	-
19	Bharat Petroleum Corporation Limited	Shri G Krishnakumar	Key Managerial Personnel	Remuneration	N.A.	0.04	Reviewed	0.04	-	-
20	Bharat Petroleum Corporation Limited	Shri Ghanshyam Sher	Key Managerial Personnel	Remuneration	N.A.	0.15	Reviewed	0.08	-	-
21	Bharat Petroleum Corporation Limited	Shri Gopal Krishna Agarwal	Key Managerial Personnel	Remuneration	N.A.	0.13	Reviewed	0.06	-	-
22	Bharat Petroleum Corporation Limited	Shri Harshad P. Shah	Key Managerial Personnel	Remuneration	N.A.	0.04	Reviewed	-	-	-
23	Bharat Petroleum Corporation Limited	Shri Pradeep Vishambhar Agrawal	Key Managerial Personnel	Remuneration	N.A.	0.15	Reviewed	0.08	-	-
24	Bharat Petroleum Corporation Limited	Shri Sanjay Khanna	Key Managerial Personnel	Remuneration	N.A.	0.84	Reviewed	0.46	-	-
25	Bharat Petroleum Corporation Limited	Shri Sukhmal Kumar Jain	Key Managerial Personnel	Remuneration	N.A.	0.42	Reviewed	0.35	-	-
26	Bharat Petroleum Corporation Limited	Shri Vetsa Ramakrishna Gupta	Key Managerial Personnel	Remuneration	N.A.	0.66	Reviewed	0.31	-	-
27	Bharat Petroleum Corporation Limited	Smt Sushma Agarwal	Key Managerial Personnel	Remuneration	N.A.	0.01	Reviewed	0.01	-	-
28	Bharat Petroleum Corporation Limited	Smt. Aiswarya Biswal	Key Managerial Personnel	Remuneration	N.A.	0.16	Reviewed	0.08	-	-



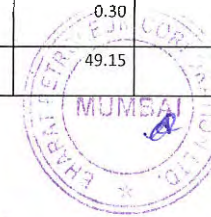
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	Name	Name							Opening balance	Closing balance
29	Bharat Petroleum Corporation Limited	Smt. Kala V	Key Managerial Personnel	Remuneration	N.A.	0.59	Reviewed	0.25	-	-
30	Bharat PetroResources Limited	Shri Kamal Chopra	Key Managerial Personnel	Remuneration	N.A.	0.50	Reviewed by AC of Subsidiary	0.50	-	-
31	Bharat PetroResources Limited	Shri Krishnakant Joshi	Key Managerial Personnel	Remuneration	N.A.	0.35	Reviewed by AC of Subsidiary	0.35	-	-
32	Bharat PetroResources Limited	Shri S Ramesh	Key Managerial Personnel	Remuneration	N.A.	0.72	Reviewed by AC of Subsidiary	0.72	-	-
33	Bharat PetroResources Limited	Smt Barnali Tokhi	Key Managerial Personnel	Remuneration	N.A.	0.07	Reviewed by AC of Subsidiary	0.07	-	-
34	Bharat Petroleum Corporation Limited	Bharat Stars Services Private Limited	Joint Venture	Purchase of goods or services	N.A.	181.81	Reviewed	26.78	-	-
35	Bharat Petroleum Corporation Limited	Bharat Stars Services(Delhi) Private	Joint Venture	Purchase of goods or services	N.A.	16.48	Reviewed	8.02	-	-
36	Bharat Petroleum Corporation Limited	BPCL KIAL Fuel Farm Private Limited	Joint Venture	Purchase of goods or services	N.A.	0.05	Reviewed	0.03	-	-
37	Bharat Petroleum Corporation Limited	Central UP Gas Limited	Joint Venture	Purchase of goods or services	N.A.	251.57	Reviewed	61.14	-	-
38	Bharat Petroleum Corporation Limited	Falcon Oil And Gas B.V.	Joint Venture	Purchase of goods or services	N.A.	4,500.00	Reviewed	1,564.38	-	-
39	Bharat Petroleum Corporation Limited	Fino Paytech Limited	Associate	Purchase of goods or services	N.A.	6.50	Reviewed	2.45	-	-
40	Bharat Petroleum Corporation Limited	Goa Natural Gas Private Limited	Joint Venture	Purchase of goods or services	N.A.	183.94	Reviewed	2.92	-	-
41	Bharat Petroleum Corporation Limited	Haridwar Natural Gas Private Limited	Joint Venture	Purchase of goods or services	N.A.	32.00	Reviewed	9.14	-	-
42	Bharat Petroleum Corporation Limited	IHB Limited	Joint Venture	Purchase of goods or services	N.A.	-	Reviewed	0.02	-	-
43	Bharat Petroleum Corporation Limited	Indraprastha Gas Limited	Associate	Purchase of goods or services	N.A.	1,279.75	Reviewed	642.96	-	-
44	Bharat Petroleum Corporation Limited	Maharashtra Natural Gas Limited	Joint Venture	Purchase of goods or services	N.A.	1,007.30	Reviewed	177.95	-	-
45	Bharat Petroleum Corporation Limited	Mumbai Aviation Fuel Farm Facility Private Limited	Joint Venture	Purchase of goods or services	N.A.	56.10	Reviewed	31.18	-	-
46	Bharat Petroleum Corporation Limited	Petronet LNG Limited	Associate	Purchase of goods or services	N.A.	15,413.12	Reviewed	4,658.46	-	-
47	Bharat Petroleum Corporation Limited	Sabarmati Gas Limited	Joint Venture	Purchase of goods or services	N.A.	1,772.91	Reviewed	281.43	-	-
48	BPRL Ventures BV.	IBV Brasil Petroleo Ltda.	Joint Venture	Loan	N.A.	-	Reviewed by AC of Subsidiary	-	2,081.09	2,037.28
49	Bharat Petroleum Corporation Limited	Goa Natural Gas Private Limited	Joint Venture	Investment	N.A.	40.00	Reviewed	10.00	-	-
50	Bharat Petroleum Corporation Limited	IHB Limited	Joint Venture	Investment	N.A.	841.00	Reviewed	-	-	-
51	Bharat Petroleum Corporation Limited	Kochi Salem Pipeline Private Limited	Joint Venture	Investment	N.A.	560.64	Reviewed	60.00	-	-
52	BPRL International Singapore Pte Ltd	Urja Bharat Pte Ltd	Joint Venture	Investment	N.A.	190.41	Reviewed by AC of Subsidiary	43.62	-	-
53	BPRL Ventures BV.	IBV Brasil Petroleo Ltda.	Joint Venture	Investment	N.A.	440.93	Reviewed by AC of Subsidiary	400.15	40.78	-
54	BPRL Ventures Mozambique BV	Mozambique LNG 1 Holding Company Ltd	Associate	Investment	N.A.	98.21	Reviewed by AC of Subsidiary	47.16	-	-
55	Bharat Petroleum Corporation Limited	Haridwar Natural Gas Private Limited	Joint Venture	Interest received	N.A.	15.00	Reviewed	0.47	-	-
56	Bharat Petroleum Corporation Limited	Central UP Gas Limited	Joint Venture	Dividend received	N.A.	-	Reviewed	-	-	-
57	Bharat Petroleum Corporation Limited	Delhi Aviation Fuel Facility Private	Joint Venture	Dividend received	N.A.	-	Reviewed	-	-	-
58	Bharat Petroleum Corporation Limited	Fino Paytech Limited	Associate	Dividend received	N.A.	-	Reviewed	-	-	-
59	Bharat Petroleum Corporation Limited	Indraprastha Gas Limited	Associate	Dividend received	N.A.	-	Reviewed	204.75	-	-
60	Bharat Petroleum Corporation Limited	Maharashtra Natural Gas Limited	Joint Venture	Dividend received	N.A.	-	Reviewed	-	-	-
61	Bharat Petroleum Corporation Limited	Petronet LNG Limited	Associate	Dividend received	N.A.	-	Reviewed	131.25	-	-
62	Bharat Petroleum Corporation Limited	Sabarmati Gas Limited	Joint Venture	Dividend received	N.A.	-	Reviewed	59.92	-	-
63	BPRL International Singapore Pte Ltd	Taas India Pte Ltd	Joint Venture	Dividend received	N.A.	414.71	Reviewed by AC of Subsidiary	22.39	-	-



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	Name	Name							Opening balance	Closing balance
64	BPRL International Singapore Pte Ltd	Vankor India Pte Ltd	Joint Venture	Dividend received	N.A.	646.44	Reviewed by AC of Subsidiary	34.92	-	-
65	BPRL International Ventures BV	Falcon Oil And Gas B.V.	Joint Venture	Dividend received	N.A.	207.64	Reviewed by AC of Subsidiary	78.95	-	-
66	Bharat Petroleum Corporation Limited	Petronet LNG Limited	Associate	Any other transaction	Advance paid - receivable balance	-	Reviewed	-	102.41	98.30
67	Bharat Petroleum Corporation Limited	Indraprastha Gas Limited	Associate	Any other transaction	Advance Received - payable Balance	-	Reviewed	-	-	0.08
68	Bharat Petroleum Corporation Limited	Kochi Salem Pipeline Private Limited	Joint Venture	Any other transaction	Advance Received - payable Balance	-	Reviewed	-	0.12	0.11
69	Bharat Petroleum Corporation Limited	Maharashtra Natural Gas Limited	Joint Venture	Any other transaction	Advance Received - payable Balance	-	Reviewed	-	-	0.09
70	Bharat Petroleum Corporation Limited	Matrix Bharat Pte Ltd	Joint Venture	Any other transaction	Advance Received - payable Balance	-	Reviewed	-	3.55	3.55
71	Bharat Petroleum Corporation Limited	Fino Paytech Limited	Associate	Any other transaction	Buy Back of Investment	27.46	Reviewed	27.46	-	-
72	Bharat Petroleum Corporation Limited	IHB Limited	Joint Venture	Any other transaction	Capital Commitments (Cash calls for investments)	-	Reviewed	-	-	-
73	Bharat Petroleum Corporation Limited	BPCL Employees Post Retirement Medical Benefits Trust	Post Employee Benefit Fund	Any other transaction	Contribution to Retirement Benefit Funds/ Trusts	-	Reviewed	-	-	-
74	Bharat Petroleum Corporation Limited	BPCL Monthly Ex-Gratia Trust	Post Employee Benefit Fund	Any other transaction	Contribution to Retirement Benefit Funds/ Trusts	430.71	Reviewed	-	-	-
75	Bharat Petroleum Corporation Limited	Gratuity Fund of Bpcl	Post Employee Benefit Fund	Any other transaction	Contribution to Retirement Benefit Funds/ Trusts	-	Reviewed	-	-	-
76	Bharat Petroleum Corporation Limited	Indian Provident Fund of BPCL	Post Employee Benefit Fund	Any other transaction	Contribution to Retirement Benefit Funds/ Trusts	162.82	Reviewed	84.38	-	-
77	Bharat Petroleum Corporation Limited	Pension Fund of BPCL	Post Employee Benefit Fund	Any other transaction	Contribution to Retirement Benefit Funds/ Trusts	10.66	Reviewed	5.04	-	-
78	Bharat Petroleum Corporation Limited	Goa Natural Gas Private Limited	Joint Venture	Any other transaction	Guarantee Balance - ISSUED	-	Reviewed	-	752.00	752.00
79	Bharat Petroleum Corporation Limited	Mumbai Aviation Fuel Farm Facility Private Limited	Joint Venture	Any other transaction	Guarantee Balance - ISSUED	-	Reviewed	-	1.50	1.50
80	Bharat Petroleum Corporation Limited	Indraprastha Gas Limited	Associate	Any other transaction	Guarantee Balance - RECEIVED	-	Reviewed	-	41.12	41.12
81	Bharat Petroleum Corporation Limited	Sabarmati Gas Limited	Joint Venture	Any other transaction	Guarantee Balance - RECEIVED	-	Reviewed	-	49.09	49.09
82	Bharat Petroleum Corporation Limited	Delhi Aviation Fuel Facility Private Limited	Joint Venture	Any other transaction	Lease Rentals and other charges- Expense	0.12	Reviewed	-	-	-
83	Bharat Petroleum Corporation Limited	GSPL India Gasnet Limited	Associate	Any other transaction	Lease Rentals and other charges- Expense	5.80	Reviewed	0.11	-	-
84	Bharat Petroleum Corporation Limited	Bharat Stars Services(Delhi) Private Limited	Joint Venture	Any other transaction	Lease Rentals- Income	1.30	Reviewed	0.19	-	-
85	Bharat Petroleum Corporation Limited	Fino Payments Bank Limited	Associate	Any other transaction	Lease Rentals- Income	0.50	Reviewed	0.15	-	-



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	Name	Name							Opening balance	Closing balance
86	Bharat Petroleum Corporation Limited	Kochi Salem Pipeline Private Limited	Joint Venture	Any other transaction	Lease Rentals- Income	0.14	Reviewed	0.00	-	-
87	Bharat Petroleum Corporation Limited	Haridwar Natural Gas Private Limited	Joint Venture	Any other transaction	Loan Receivable	15.00	Reviewed	-	13.13	11.25
88	Bharat Petroleum Corporation Limited	Bharat Stars Services Private Limited	Joint Venture	Any other transaction	Management Contracts	3.82	Reviewed	1.96	-	-
89	Bharat Petroleum Corporation Limited	Central UP Gas Limited	Joint Venture	Any other transaction	Management Contracts	0.86	Reviewed	0.46	-	-
90	Bharat Petroleum Corporation Limited	Delhi Aviation Fuel Facility Private	Joint Venture	Any other transaction	Management Contracts	0.72	Reviewed	0.27	-	-
91	Bharat Petroleum Corporation Limited	Goa Natural Gas Private Limited	Joint Venture	Any other transaction	Management Contracts	1.13	Reviewed	0.58	-	-
92	Bharat Petroleum Corporation Limited	Haridwar Natural Gas Private Limited	Joint Venture	Any other transaction	Management Contracts	2.11	Reviewed	0.73	-	-
93	Bharat Petroleum Corporation Limited	IHB Limited	Joint Venture	Any other transaction	Management Contracts	0.68	Reviewed	0.42	-	-
94	Bharat Petroleum Corporation Limited	Indraprastha Gas Limited	Associate	Any other transaction	Management Contracts	2.61	Reviewed	1.35	-	-
95	Bharat Petroleum Corporation Limited	Kochi Salem Pipeline Private Limited	Joint Venture	Any other transaction	Management Contracts	2.02	Reviewed	0.80	-	-
96	Bharat Petroleum Corporation Limited	Maharashtra Natural Gas Limited	Joint Venture	Any other transaction	Management Contracts	0.94	Reviewed	0.47	-	-
97	Bharat Petroleum Corporation Limited	Mumbai Aviation Fuel Farm Facility Private Limited	Joint Venture	Any other transaction	Management Contracts	0.85	Reviewed	0.47	-	-
98	Bharat Petroleum Corporation Limited	Ratnagiri Refinery & Petrochemicals Limited	Joint Venture	Any other transaction	Management Contracts	0.21	Reviewed	0.21	-	-
99	Bharat Petroleum Corporation Limited	Sabarnati Gas Limited	Joint Venture	Any other transaction	Management Contracts	1.03	Reviewed	0.55	-	-
100	Bharat PetroResources Limited	Urja Bharat Pte Ltd	Joint Venture	Any other transaction	Management Contracts	0.34	Reviewed by AC of Subsidiary	0.18	0.63	0.81
101	Bharat Petroleum Corporation Limited	Bharat Renewable Energy Limited	Joint Venture	Any other transaction	Outstanding Advance against Equity	-	Reviewed	-	0.54	0.54
102	Bharat Petroleum Corporation Limited	Haridwar Natural Gas Private Limited	Joint Venture	Any other transaction	Outstanding Advance against Equity	43.58	Reviewed	-	-	21.38
103	Bharat Petroleum Corporation Limited	Kochi Salem Pipeline Private Limited	Joint Venture	Any other transaction	Outstanding Advance against Equity	-	Reviewed	-	20.00	10.64
104	Bharat Petroleum Corporation Limited	Bharat Stars Services Private Limited	Joint Venture	Any other transaction	Outstanding Payables	-	Reviewed	-	4.33	1.65
105	Bharat Petroleum Corporation Limited	Bharat Stars Services(Delhi) Private Limited	Joint Venture	Any other transaction	Outstanding Payables	-	Reviewed	-	0.18	0.91
106	Bharat Petroleum Corporation Limited	BPCL Employees Post Retirement Medical Benefits Trust	Post Employee Benefit Fund	Any other transaction	Outstanding Payables	-	Reviewed	-	205.56	45.59
107	Bharat Petroleum Corporation Limited	BPCL Monthly Ex-Gratia Trust	Post Employee Benefit Fund	Any other transaction	Outstanding Payables	-	Reviewed	-	19.78	297.68
108	Bharat Petroleum Corporation Limited	Central UP Gas Limited	Joint Venture	Any other transaction	Outstanding Payables	-	Reviewed	-	7.06	5.90
109	Bharat Petroleum Corporation Limited	Fino Paytech Limited	Associate	Any other transaction	Outstanding Payables	-	Reviewed	-	2.03	0.31
110	Bharat Petroleum Corporation Limited	Goa Natural Gas Private Limited	Joint Venture	Any other transaction	Outstanding Payables	-	Reviewed	-	0.20	0.32
111	Bharat Petroleum Corporation Limited	Gratuity Fund of Bpcl	Post Employee Benefit Fund	Any other transaction	Outstanding Payables	-	Reviewed	-	1.62	17.34
112	Bharat Petroleum Corporation Limited	GSPL India Transco Limited	Associate	Any other transaction	Outstanding Payables	-	Reviewed	-	0.15	0.18
113	Bharat Petroleum Corporation Limited	Haridwar Natural Gas Private Limited	Joint Venture	Any other transaction	Outstanding Payables	-	Reviewed	-	0.68	0.93
114	Bharat Petroleum Corporation Limited	IHB Limited	Joint Venture	Any other transaction	Outstanding Payables	-	Reviewed	-	-	0.09
115	Bharat Petroleum Corporation Limited	Indian Provident Fund of BPCL	Post Employee Benefit Fund	Any other transaction	Outstanding Payables	-	Reviewed	-	13.26	13.68
116	Bharat Petroleum Corporation Limited	Indraprastha Gas Limited	Associate	Any other transaction	Outstanding Payables	-	Reviewed	-	48.71	57.30
117	Bharat Petroleum Corporation Limited	Kochi Salem Pipeline Private Limited	Joint Venture	Any other transaction	Outstanding Payables	-	Reviewed	-	-	0.00
118	Bharat Petroleum Corporation Limited	Maharashtra Natural Gas Limited	Joint Venture	Any other transaction	Outstanding Payables	-	Reviewed	-	20.33	15.93
119	Bharat Petroleum Corporation Limited	Mumbai Aviation Fuel Farm Facility Private Limited	Joint Venture	Any other transaction	Outstanding Payables	-	Reviewed	-	0.30	0.01
120	Bharat Petroleum Corporation Limited	Pension Fund of BPCL	Post Employee Benefit Fund	Any other transaction	Outstanding Payables	-	Reviewed	-	49.15	9.51



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	Name	Name							Opening balance	Closing balance
121	Bharat Petroleum Corporation Limited	Petronet LNG Limited	Associate	Any other transaction	Outstanding Payables	-	Reviewed	-	394.85	452.21
122	Bharat Petroleum Corporation Limited	Sabarmati Gas Limited	Joint Venture	Any other transaction	Outstanding Payables	-	Reviewed	-	29.41	36.98
123	Bharat Petroleum Corporation Limited	Bharat Stars Services Private Limited	Joint Venture	Any other transaction	Outstanding receivables	-	Reviewed	-	0.23	1.07
124	Bharat Petroleum Corporation Limited	Bharat Stars Services(Delhi) Private Limited	Joint Venture	Any other transaction	Outstanding receivables	-	Reviewed	-	0.02	0.20
125	Bharat Petroleum Corporation Limited	BPCL KIAL Fuel Farm Private Limited	Joint Venture	Any other transaction	Outstanding receivables	-	Reviewed	-	2.49	0.68
126	Bharat Petroleum Corporation Limited	Central UP Gas Limited	Joint Venture	Any other transaction	Outstanding receivables	-	Reviewed	-	4.92	1.04
127	Bharat Petroleum Corporation Limited	Delhi Aviation Fuel Facility Private	Joint Venture	Any other transaction	Outstanding receivables	-	Reviewed	-	0.03	0.08
128	Bharat Petroleum Corporation Limited	Fino Payments Bank Limited	Associate	Any other transaction	Outstanding receivables	-	Reviewed	-	1.21	0.77
129	Bharat Petroleum Corporation Limited	Fino Paytech Limited	Associate	Any other transaction	Outstanding receivables	-	Reviewed	-	16.57	-
130	Bharat Petroleum Corporation Limited	Goa Natural Gas Private Limited	Joint Venture	Any other transaction	Outstanding receivables	-	Reviewed	-	1.50	2.06
131	Bharat Petroleum Corporation Limited	GSPL India Gasnet Limited	Associate	Any other transaction	Outstanding receivables	-	Reviewed	-	4.00	4.00
132	Bharat Petroleum Corporation Limited	Haridwar Natural Gas Private Limited	Joint Venture	Any other transaction	Outstanding receivables	-	Reviewed	-	3.24	3.88
133	Bharat Petroleum Corporation Limited	IHB Limited	Joint Venture	Any other transaction	Outstanding receivables	-	Reviewed	-	0.14	0.21
134	Bharat Petroleum Corporation Limited	Indraprastha Gas Limited	Associate	Any other transaction	Outstanding receivables	-	Reviewed	-	107.13	174.24
135	Bharat Petroleum Corporation Limited	Kochi Salem Pipeline Private Limited	Joint Venture	Any other transaction	Outstanding receivables	-	Reviewed	-	0.07	0.27
136	Bharat Petroleum Corporation Limited	Maharashtra Natural Gas Limited	Joint Venture	Any other transaction	Outstanding receivables	-	Reviewed	-	22.54	0.17
137	Bharat Petroleum Corporation Limited	Matrix Bharat Pte Ltd	Joint Venture	Any other transaction	Outstanding receivables	-	Reviewed	-	14.27	14.39
138	Bharat Petroleum Corporation Limited	Mumbai Aviation Fuel Farm Facility Private Limited	Joint Venture	Any other transaction	Outstanding receivables	-	Reviewed	-	0.60	0.80
139	Bharat Petroleum Corporation Limited	Petronet LNG Limited	Associate	Any other transaction	Outstanding receivables	-	Reviewed	-	84.38	0.00
140	Bharat Petroleum Corporation Limited	Ratnagiri Refinery & Petrochemicals Limited	Joint Venture	Any other transaction	Outstanding receivables	-	Reviewed	-	-	0.09
141	Bharat Petroleum Corporation Limited	Sabarmati Gas Limited	Joint Venture	Any other transaction	Outstanding receivables	-	Reviewed	-	65.26	81.16
142	Bharat Petroleum Corporation Limited	Bharat Renewable Energy Limited	Joint Venture	Any other transaction	Provision for doubtful debts	-	Reviewed	-	0.54	0.11
143	Bharat Petroleum Corporation Limited	Indraprastha Gas Limited	Associate	Any other transaction	Refundable Deposit Given	0.09	Reviewed	0.00	-	-
144	Bharat Petroleum Corporation Limited	Haridwar Natural Gas Private Limited	Joint Venture	Any other transaction	Repayment of loan	15.00	Reviewed	1.88	-	-
145	Bharat Petroleum Corporation Limited	Indraprastha Gas Limited	Associate	Any other transaction	Share of Profit/(loss)	0.15	Reviewed	0.15	-	-

