

General information about company

Scrip code*	532522
NSE Symbol*	PETRONET
MSEI Symbol*	NOTLISTED
ISIN*	INE347G01014
Name of company	PETRONET LNG LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	12-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-02-2026
Description of presentation currency	INR
Level of rounding	Crores
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Natural gas business
Start date and time of board meeting	12-02-2026 14:30
End date and time of board meeting	12-02-2026 16:35
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)		
Date of start of reporting period		01-10-2025	01-04-2025		
Date of end of reporting period		31-12-2025	31-12-2025		
Whether results are audited or unaudited		Unaudited	Unaudited		
Nature of report standalone or consolidated		Consolidated	Consolidated		
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.				
1	Income				
	Revenue from operations	11163.83	34052.82		
	Other income	213.55	663.86		
	Total income	11377.38	34716.68		
2	Expenses				
(a)	Cost of materials consumed	9537.85	29374.13		
(b)	Purchases of stock-in-trade	0	0		
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0		
(d)	Employee benefit expense	93.32	217.82		
(e)	Finance costs	55.91	175.84		
(f)	Depreciation, depletion and amortisation expense	214.95	632.69		
(g)	Other Expenses				
1	Impairment Loss (Net of Reversal)	158.53	454.1		
2	Other expenses	175.82	532.59		
	Total other expenses	334.35	986.69		
	Total expenses	10236.38	31387.17		
3	Total profit before exceptional items and tax	1141	3329.51		
4	Exceptional items	0	0		
5	Total profit before tax	1141	3329.51		
6	Tax expense				
7	Current tax	319.09	956.09		
8	Deferred tax	-23.59	-98.4		
9	Total tax expenses	295.5	857.69		
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0		
11	Net Profit Loss for the period from continuing operations	845.5	2471.82		
12	Profit (loss) from discontinued operations before tax	0	0		
13	Tax expense of discontinued operations	0	0		
14	Net profit (loss) from discontinued operation after tax	0	0		
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	24.11	69.97		
16	Total profit (loss) for period	869.61	2541.79		
17	Other comprehensive income net of taxes	-7.72	-7.73		
18	Total Comprehensive Income for the period	861.89	2534.06		
19	Total profit or loss, attributable to				
	Profit or loss, attributable to owners of parent	0	0		
	Total profit or loss, attributable to non-controlling interests	0	0		
20	Total Comprehensive income for the period attributable to				
	Comprehensive income for the period attributable to owners of parent	0	0		

	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0	
21	Details of equity share capital			
	Paid-up equity share capital	1500	1500	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	5.8	16.95	
	Diluted earnings (loss) per share from continuing operations	5.8	16.95	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	5.8	16.95	
	Diluted earnings (loss) per share from continuing and discontinued operations	5.8	16.95	
24	Debt equity ratio	0	0	Textual Information(1)
25	Debt service coverage ratio	0	0	Textual Information(2)
26	Interest service coverage ratio	0	0	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at their respective meetings held on 12th February 2026. The statutory auditors of the Holding company have carried out limited review of the aforesaid results.

2. The Holding Company primarily operates in the business of import and processing of liquefied natural gas. Accordingly there is only one Reportable Segment i.e. Natural Gas Business . Hence no specific disclosure has been made w.r.t. operating segments.

3. Trade receivables as at 31st December 2025 include Use or Pay UoP dues amounting to Rs.1 313.89 crore gross Rs. 498.31 crore net after making a provision of Rs. 815.58 crore . These dues have arisen due to lower capacity utilisation by customers under long-term regasification agreements entered into by the Holding Company. These UoP dues pertain to FY 2022–23 CY 2022 Rs.643.15 crore FY 2023–24 CY 2023 Rs.553.47 crore and FY 2024–25 CY 2024 Rs.117.27 crore. The Board had approved a recovery mechanism for UoP dues relating to CY 2022 and CY 2023 in accordance with agreements reached with customers. As part of this arrangement the Holding Company has obtained bank guarantees from customers to secure the recovery of UoP dues of CY 2022 and is in process of implementing this mechanism with all customers for CY 2023. Bank guarantees pertaining to CY 2023 have been received from majority of the customers. While some customers have not provided balance confirmations for the UoP dues management remains confident of recovery as the amounts are contractually obligated. As a measure of prudence the Holding Company has made a time-based provision of Rs. 815.58 Crore as at 31st December 2025 Rs.469.15 crore as at 31st March 2025 . Pursuant to the relevant provision under long term regasification contracts entered into by the Holding Company with the customers income of Rs 48.96 crore towards UoP charges for CY 2025 arising out of lower capacity utilisation by a customer and being a contractual obligation has been recognised as other operating income in the Statement of Profit and Loss during the quarter and nine months ended 31st December 2025.

4. As per the terms of the Settlement Agreement under the recovery mechanism for Use or Pay UoP dues of CY 2022 and CY 2023 some of the customers have brought LNG quantities upto 31st December 2025 for which revenue has been recognised at the prevailing Regasification Rate. Correspondingly the Holding Company has waived off UoP dues amounting to Rs 78.79 Crore and Rs.107.67 Crore for the quarter and nine months ended 31st December 2025 respectively by charging it to the Statement of Profit and Loss.

5. The Government of India notified four Labour Codes namely - The Code on Wages 2019 The Industrial Relations Code 2020 The Code on Social Security 2020 and The Occupational Safety Health and Working Conditions Code 2020 collectively referred to as the New Labour Codes consolidating 29 existing labour laws. The New Labour Codes have been made effective from November 21 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations arising from these regulatory changes. Accordingly the Holding Company has recognised an estimated incremental impact of Rs.25.44 Crore on account of past service cost under Employees Benefit Expense in the Profit and Loss Account during the quarter and nine months ended December 31 2025 considering best information available. The Holding Company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on the New Labour Codes. Based on same The Holding Company will evaluate impact if any on the measurement of Employee Benefit Expenses and would provide appropriate accounting treatment.

6. Previous year / period figures have been regrouped and rearranged to make them comparable with current period figures.

Textual Information(4)

Other Comprehensive Income

	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement Gain / (Loss) on defined benefit plan	-10.36	-10.36
2	Share of JV	0.03	0.02
	Total Amount of items that will not be reclassified to profit and loss	-10.33	-10.34
2	Income tax relating to items that will not be reclassified to profit or loss	-2.61	-2.61
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	-7.72	-7.73

