

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	07-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	24-10-2025	
Description of presentation currency	INR	
Level of rounding	Crores	
Reporting Type	Quarterly	
Reporting Quarter	Second quarter	
Nature of report standalone or consolidated	Standalone	
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	07-11-2025 12:30	
End date and time of board meeting	07-11-2025 15:00	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	23-03-2023	
Indicate Company website link for updated RPT policy of the Company	https://www.petronetlng.in/documents/d/pertonetlng/rpt_policy_13042023	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	The Company has not defaulted on loans and the company has no debt securities

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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
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	11009.13	22888.99
	Other income	237.12	479.45
	Total income	11246.25	23368.44
2	Expenses		
(a)	Cost of materials consumed	9449.39	19836.28
(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	59.88	123.42
(e)	Finance costs	60.94	119.93
(f)	Depreciation, depletion and amortisation expense	210.79	417.74
(g)	Other Expenses		
1	Impairment Loss (Net of Reversal)	157.17	295.57
2	Other expenses	225.42	356.73
	Total other expenses	382.59	652.3
	Total expenses	10163.59	21149.67
3	Total profit before exceptional items and tax	1082.66	2218.77
4	Exceptional items	0	0
5	Total profit before tax	1082.66	2218.77
6	Tax expense		
7	Current tax	322	637
8	Deferred tax	-45.09	-74.56
9	Total tax expenses	276.91	562.44
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	805.75	1656.33
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	0	0
16	Total profit (loss) for period	805.75	1656.33
17	Other comprehensive income net of taxes	0	0
18	Total Comprehensive Income for the period	805.75	1656.33
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
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	5.37	11.04
	Diluted earnings (loss) per share from continuing operations	5.37	11.04
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	5.37	11.04

	Diluted earnings (loss) per share from continuing and discontinued operations	5.37	11.04	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block	
Textual Information(4)	1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 07th November 2025. The statutory auditors of the company have carried out limited review of the aforesaid results. 2. The 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 30th September 2025 include Use or Pay UoP dues amounting to Rs.1 392.68 crore gross Rs. 656.84 crore net after making a provision of Rs. 735.84 crore . These dues have arisen due to lower capacity utilisation by customers under long term regasification agreements entered into by the Company. These UoP dues pertain to FY 2022–23 CY 2022 Rs.694.29 crore FY 2023–24 CY 2023 Rs.581.12 crore and FY 2024–25 CY 2024 Rs.117.27 crore. During FY 2023–24 the Board approved a recovery mechanism for UoP dues relating to CY 2022 in accordance with agreements reached with customers. As part of this arrangement the Company has obtained bank guarantees from customers to secure the recovery of UoP dues of CY 2022. During FY 2024 25 the Board approved a recovery mechanism for UoP dues pertaining to CY 2023. The Company is in process of implementing this mechanism with all customers and bank guarantees have been received from some of them. 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 Company has made a time based provision of Rs. 735.84 Crore as at 30th September 2025 Rs.469.15 crore as at 31st March 2025 . 4. As per the terms of the Settlement Agreement under the recovery mechanism for Use or Pay UoP dues of CY 2023 one of the customers has brought LNG quantities during the current quarter for which revenue has been recognised at the prevailing Regasification Rate. Correspondingly the Company has waived off UoP dues amounting to Rs 28.88 Crore for the quarter and half year ended 30th September 2025 by charging it to Statement of Profit and Loss. 5. The Board of Directors has declared Interim Dividend of Rs 7 per equity share Face Value of Rs 10 per equity share at their meeting held on 07th November 2025. 6. Previous year period figures have been regrouped and rearranged to make them comparable with current period figures.

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	9005.83
	Capital work-in-progress	1775.76
	Investment property	0
	Goodwill	0
	Other intangible assets	5.55
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	180.96
	Trade receivables, non-current	0
	Loans, non-current	24.16
	Other non-current financial assets	211.79
	Total non-current financial assets	416.91
	Deferred tax assets (net)	0
	Other non-current assets	401.45
	Total non-current assets	11605.5
2	Current assets	
	Inventories	1277.29
	Current financial asset	
	Current investments	402.97
	Trade receivables, current	2494.88
	Cash and cash equivalents	1255.57
	Bank balance other than cash and cash equivalents	10117.58
	Loans, current	0
	Other current financial assets	461.28
	Total current financial assets	14732.28
	Current tax assets (net)	0
	Other current assets	96.19
	Total current assets	16105.76
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	27711.26
	Total current assets	16105.76
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	27711.26
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1500
	Other equity	19088.71
	Total equity attributable to owners of parent	20588.71
	Non controlling interest	
	Total equity	20588.71
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	2003.63
	Total non-current financial liabilities	2003.63
	Provisions, non-current	95.15

	Deferred tax liabilities (net)	519.22
	Deferred government grants, Non-current	0
	Other non-current liabilities	485.73
	Total non-current liabilities	3103.73
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	1.61
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1836.89
	Total Trade payable	1838.5
	Other current financial liabilities	1384.34
	Total current financial liabilities	3222.84
	Other current liabilities	703.89
	Provisions, current	92.09
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	4018.82
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	7122.55
	Total equity and liabilities	27711.26
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
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		

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	2218.77
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	119.93
	Adjustments for decrease (increase) in inventories	-72.88
	Adjustments for decrease (increase) in trade receivables, current	476.44
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	39.57
	Adjustments for decrease (increase) in other non-current assets	0.41
	Adjustments for other financial assets, non-current	-60.14
	Adjustments for other financial assets, current	-0.19
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-723.53
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	48.18
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	417.74
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	28.88
	Adjustments for provisions, current	215.02
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	53.26
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	82.61
	Adjustments for dividend income	29.3
	Adjustments for interest income	412.1
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-26.49
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	157.41
	Net cash flows from (used in) operations	2376.18
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	560.62
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	1815.56
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0.05
	Purchase of property, plant and equipment	533.24
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0

	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	31.53
	Interest received	431.88
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-461.54
	Net cash flows from (used in) investing activities	-531.32
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	Payments of lease liabilities	348.5
	Dividends paid	450
	Interest paid	5.81
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-804.31
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	479.93
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	479.93
	Cash and cash equivalents cash flow statement at beginning of period	775.64
	Cash and cash equivalents cash flow statement at end of period	1255.57

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2023-24)															
														A trans listed e	
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In ca incurr con
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	
1	Petronet LNG Limited		GAIL (India) Limited		Promoter	Sale of goods or services			The Omnibus approval given by Audit Committee does not include value of material related party transactions which have been approved by shareholders based on recommendation of Audit Committee and the Board. Hence no omnibus approval required for sales and services to GAIL/IOCL/BPCL/ONGC.			12452.93	1406.8	1305.66	
2	Petronet LNG Limited		GAIL (India) Limited		Promoter	Any other transaction	other transaction		other transaction			0.12	0	0	
3	Petronet LNG Limited		Indian Oil corporation Limited		Promoter	Sale of goods or services			The Omnibus approval given by Audit Committee does not include value of material related party transactions which have been approved by shareholders based on recommendation of Audit Committee and the Board. Hence no omnibus approval required for sales and services to GAIL/IOCL/BPCL/ONGC.			6552.05	1471.93	1097.95	
4	Petronet LNG Limited		Indian Oil corporation Limited		Promoter	Any other transaction	other transaction		other transaction			7.55	0	0	
5	Petronet LNG Limited		Bharat Petroleum Corporation Limited		Promoter	Sale of goods or services			The Omnibus approval given by Audit Committee does not include value of material related party transactions which have been approved by shareholders based on recommendation of Audit Committee and the Board. Hence no omnibus approval required for sales and services to GAIL/IOCL/BPCL/ONGC.			3375.03	679.91	480.5	
6	Petronet LNG Limited		Bharat Petroleum Corporation Limited		Promoter	Any other transaction	other transaction		other transaction			0.36	0	0	
7	Petronet LNG Limited		ONGC Limited		Promoter	Sale of goods or services			The Omnibus approval given by Audit Committee does not include value of material related party transactions which have been approved by shareholders based on recommendation of Audit Committee and the Board. Hence no omnibus approval required for sales and services to GAIL/IOCL/BPCL/ONGC.			8.23	32.71	0.04	
8	Petronet LNG Limited		ONGC Limited		Promoter	Any other transaction	other transaction		other transaction			0.04	0	0	
9	Petronet LNG Limited		Hindustan Petroleum Corporation Limited (HPCL)		Subsidiary of a Joint Venturer of the Company	Any other transaction	other transaction		other transaction			0.11	0	0	
10	Petronet LNG Limited		Adani Petronet(Dahej) Port Ltd.		Joint Venture	Dividend received			other transaction			22.5	0	0	
11	Petronet LNG Limited		India LNG Transport Co (No 4) Pvt Ltd. (ILT4)		Joint Venture	Dividend received			other transaction			6.8	2.23	0	

12	Petronet LNG Limited		Petronet Energy Limited (PEL)		Subsidiary	Any other transaction	other transaction		other transaction			1.08	0.99	0.27	
13	Petronet LNG Limited		Petronet LNG Limited Employees Group Gratuity Trust		Employee Benefit Trust	Any other transaction	other transaction		other transaction			4.12	0	0	
14	Petronet LNG Limited		PLL Superannuation Scheme		Employee Benefit Trust	Any other transaction	other transaction		other transaction			0.53	0	0	
15	Petronet LNG Limited		PLL Post Retirement Medical Scheme Trust		Employee Benefit Trust	Any other transaction	other transaction		other transaction			18.5	0	0	
Total value of transaction during the reporting period												22449.95			

