

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	04-05-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	--	
Description of presentation currency	INR	
Level of rounding	Crores	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	Natural Gas business	
Start date and time of board meeting	04-05-2026 14:30	
End date and time of board meeting	04-05-2026 15:45	
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	Declaration of unmodified opinion	
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	www.petronetlng.in	
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 in loans and debt securities servicing/ repayments.

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		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
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	9442.09	43494.91
	Other income	200.16	895.44
	Total income	9642.25	44390.35
2	Expenses		
(a)	Cost of materials consumed	7746.04	37120.17
(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	56.58	272.84
(e)	Finance costs	61.54	237.38
(f)	Depreciation, depletion and amortisation expense	205.47	838.16
(g)	Other Expenses		
1	Impairment Loss/ (Reversal) - Net	-495.79	-41.69
2	Other Expenses	273.44	805.94
	Total other expenses	-222.35	764.25
	Total expenses	7847.28	39232.8
3	Total profit before exceptional items and tax	1794.97	5157.55
4	Exceptional items	0	0
5	Total profit before tax	1794.97	5157.55
6	Tax expense		
7	Current tax	329	1285
8	Deferred tax	127.92	29.88
9	Total tax expenses	456.92	1314.88
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	1338.05	3842.67
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	1338.05	3842.67
17	Other comprehensive income net of taxes	2.36	-5.39
18	Total Comprehensive Income for the period	1340.41	3837.28
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		20219.66
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	8.92	25.62
	Diluted earnings (loss) per share from continuing operations	8.92	25.62

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	8.92	25.62	
	Diluted earnings (loss) per share from continuing and discontinued operations	8.92	25.62	
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

Notes – Standalone

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 4 May 2026. The statutory auditors of the Company have carried out Audit 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 31st March 2026 include 'Use or Pay' (UoP) dues amounting to Rs.719.84 crore (gross) (Rs. 413.02 crore (net) after making a provision of Rs. 306.82 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. 13.11 crore, FY 2023–24 (CY 2023): Rs.540.50 crore, FY 2024–25 (CY 2024): Rs.117.27 crore and FY 2025–26 (CY 2025): Rs. 48.96 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 Company received Rs 630.04 Crore, as against CY 2022 UoP dues of Rs 643.15 Crore, during the current quarter and year. The Company continues to engage with the customer for balance outstanding. The Company is in the process of implementing the Board approved recovery mechanism with all customers for CY 2023. Bank guarantees pertaining to CY 2023 have been received from majority of the customers.

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 March 2026, for which revenue has been recognised at the prevailing Regasification Rate. Correspondingly, the Company has waived off UoP dues amounting to Rs.12.97 Crore and Rs.120.64 Crore during the quarter and year ended 31st March 2026 respectively by charging it to the Statement of Profit and Loss.

The Board at its meeting held on 9th April 2026, approved a recovery mechanism for UoP dues pertaining to CY 2024. The Company is in the process of implementing this mechanism.

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. 306.82 Crore as at 31st March 2026 (Rs.469.15 crore as at 31st March 2025).

4. The Company has a long-term Sale and Purchase Agreement (SPA) with QatarEnergy LNG S (2) (QE) for supply of 7.50 MMTPA of LNG on FOB basis from Qatar. The Company also has corresponding long-term Gas Sale and Purchase Agreements (GSPAs) with its customers in India. For transportation of LNG to India, the Company has engaged three dedicated LNG vessels under long-term Time Charter Agreements.

Armed conflict and related hostilities in the Middle East region broke out on 28th February 2026, resulting in significant disruption to maritime navigation through the Strait of Hormuz and LNG loading operations in the region. Consequently, the Company issued Force Majeure notice to QE under the SPA on 2nd March 2026, to the owners of the three chartered vessels under the respective charter agreements on 3rd March 2026, and to its customers under the relevant GSPAs on a back-to-back basis on 3rd March 2026. QE also invoked Force Majeure under the SPA and served notice to the Company on 4th March 2026, consequent to which the Company served Force Majeure notice to its Customers on 5th March 2026. As a result, LNG cargoes scheduled for lifting from Qatar from 3rd March 2026 onwards could not be loaded and the related business operations remain disrupted as on date.

Further, one LNG cargo loaded prior to the disruption remains stranded in Persian Gulf, as it is unable to transit through the Strait of Hormuz as on date. Accordingly, the said LNG cargo having a carrying value of Rs.258.53 crore continues to be reflected as stock-in-transit in the financial statements as at 31st March 2026, pending completion of voyage and delivery. Based on management's assessment, the estimated net realisable value of such inventory is not lower than its carrying cost as at the reporting date.

The owners of the three chartered vessels have raised claims towards vessel hire charges and other associated costs aggregating to Rs.89.30 crore up to 31st March 2026 and have continued to do so for subsequent periods. The Company, based on legal advice, is of the view that such claims are not tenable as per relevant provisions of the respective time charter agreements. The Company has accordingly responded to the owners of the said time chartered vessels. Thus, no provision has been considered necessary in respect of these claims at this stage.

The situation remains uncertain and the ultimate operational and financial impact, if any, cannot presently be determined.

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 were 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 Company has recognised an estimated incremental impact of Rs.25.44 Crore, (considered in the quarterly results of December 2025) on account of past service cost under 'Employees Benefit Expense' in the Statement of Profit and Loss for the year ended 31st March 2026, considering best information available. The Company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on the New Labour Codes. Based on the same, the Company will evaluate impact, if any, on the measurement of Employee Benefit Expenses and would provide appropriate accounting treatment.

6. The Board of Directors has recommended Final Dividend of Rs 3 per equity share (Face Value of Rs 10/- per equity share) at their meeting held on 04th May 2026.

7. The figures for the quarter ended 31st March 2026 and 31st March 2025 represent the difference between the audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the third quarter of the financial year, which were subjected to limited review.

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

Textual Information(4)

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Assets		
1	Non-current assets	
	Property, plant and equipment	7610.99
	Capital work-in-progress	2497.14
	Investment property	1425.88
	Goodwill	0
	Other intangible assets	11.62
	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	181.82
	Trade receivables, non-current	0
	Loans, non-current	25.49
	Other non-current financial assets	
1	Other Financial assets	1319.27
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	1319.27
	Total non-current financial assets	1526.58
	Deferred tax assets (net)	31.71
	Other non-current assets	
1	Other non-current assets	1184.75
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	1184.75
	Total non-current assets	14288.67
2	Current assets	
	Inventories	907.2
	Current financial asset	
	Current investments	0
	Trade receivables, current	1039.41
	Cash and cash equivalents	1858.93
	Bank balance other than cash and cash equivalents	8252.34
	Loans, current	0
	Other current financial assets	
1	Other financial assets	472.6
2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	472.6
	Total current financial assets	11623.28
	Current tax assets (net)	0

	Other current assets	
1	Other current assets	56.08
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	56.08
	Total current assets	12586.56
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	26875.23
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1500
	Other equity	20219.66
	Total equity attributable to owners of parent	21719.66
	Non controlling interest	
	Total equity	21719.66
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	
1	lease liabilities	1862.6
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	1862.6
	Total non-current financial liabilities	1862.6
	Provisions, non-current	111.45
	Deferred tax liabilities (net)	621.73
	Deferred government grants, Non-current	
	Other non-current liabilities	
1	Other non-current liabilities	339.94
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	339.94
	Total non-current liabilities	2935.72
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	5.4
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	728.88
	Total Trade payable	734.28
	Other current financial liabilities	
1	Lease Liabilities	478.86
2	Other financial liabilities	514.5
3		

4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	993.36
	Total current financial liabilities	1727.64
	Other current liabilities	
1		
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	
	Provisions, current	151.2
	Current tax liabilities (Net)	341.01
	Deferred government grants, Current	0
	Total current liabilities	2219.85
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	5155.57
	Total equity and liabilities	26875.23
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income

Other Comprehensive Income			
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
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		
1	Remeasurement Gain/ (Loss) on defined benefit plans	2.18	-8.18
2	Fair Value of Equity Instruments	0.86	0.86
Total Amount of items that will not be reclassified to profit and loss		3.04	-7.32
2	Income tax relating to items that will not be reclassified to profit or loss	0.68	-1.93
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	0.00	0.00
5	Total Other comprehensive income	2.36	-5.39

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
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	5157.55
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	237.38
	Adjustments for decrease (increase) in inventories	297.21
	Adjustments for decrease (increase) in trade receivables, current	2269.17
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-23.35
	Adjustments for decrease (increase) in other non-current assets	2.66
	Adjustments for other financial assets, non-current	-31.67
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-1827.75
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-422.02
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	838.16
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	120.64
	Adjustments for provisions, current	-146.77
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	132.18
	Adjustments for other financial liabilities, non-current	-1.52
	Adjustments for unrealised foreign exchange losses gains	199.82
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-43.64
	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)	1600.5
	Net cash flows from (used in) operations	6758.05
	Dividends received	-31.64
	Interest paid	0
	Interest received	-770.75
	Income taxes paid (refund)	1202.6
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	4753.06
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	0.14

	Purchase of property, plant and equipment	2511.84
	Proceeds from sales of investment property	1085.52
	Purchase of investment property	835.95
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	7.26
	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	31.64
	Interest received	767.72
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-1470.03
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	690.43
	Dividends paid	1500
	Interest paid	9.31
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-2199.74
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1083.29
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	1083.29
	Cash and cash equivalents cash flow statement at beginning of period	775.64
	Cash and cash equivalents cash flow statement at end of period	1858.93

Format for Disclosure of Related Party Transactions (applicable only for half-yearly financial statements)

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 party as a result of the transaction	
	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.			11072.74	1305.66	3
2	Petronet LNG Limited		GAIL (India) Limited		Promoter	Dividend paid			NA			187.5	0	
3	Petronet LNG Limited		GAIL (India) Limited		Promoter	Any other transaction	Miscellaneous expenses		NA			0.5	0	
4	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.			5554.63	1097.95	
5	Petronet LNG Limited		Indian Oil corporation Limited		Promoter	Dividend paid			NA			187.5	0	
6	Petronet LNG Limited		Indian Oil corporation Limited		Promoter	Any other transaction	Facility charges ,Rent ,Maintenance		NA			15.15	0	
7	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.			3142.66	480.5	4
8	Petronet LNG Limited		Bharat Petroleum Corporation Limited		Promoter	Any other transaction	Facility charges,training visit		Na			9.23	0	
9	Petronet LNG Limited		Bharat Petroleum Corporation Limited		Promoter	Dividend paid			na			187.5	0	
10	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			0.04	0	

								Committee and the Board. Hence no omnibus approval required for sales and services to GAIL/IOCL/BPCL/ONGC.					
11	Petronet LNG Limited		ONGC Limited		Promoter	Dividend paid			na			187.5	0
12	Petronet LNG Limited		ONGC Limited		Promoter	Any other transaction	Facility charges and training		na			6.7	0.04
13	Petronet LNG Limited		Central U.P. Gas Limited		Joint Venture of a Joint Venturer of the Company	Sale of goods or services			Within the limits of the Omnibus approval obtained from Audit Committee for the period April - 2025 to March - 2026			3.34	0
14	Petronet LNG Limited		Hindustan Petroleum Corporation Limited (HPCL)		Subsidiary of a Joint Venturer of the Company	Any other transaction	Fuel oil		na			0.13	0
15	Petronet LNG Limited		Aavantika Gas Limited		Entity in which Joint Venturer of the Company has significant influence	Sale of goods or services			Within the limits of the Omnibus approval obtained from Audit Committee for the period April - 2025 to March - 2026			7.31	0
16	Petronet LNG Limited		Indraprastha Gas Limited		Entity in which Joint Venturer of the Company has significant influence	Sale of goods or services			Within the limits of the Omnibus approval obtained from Audit Committee for the period April - 2025 to March - 2026			69.87	0
17	Petronet LNG Limited		Indraprastha Gas Limited		Entity in which Joint Venturer of the Company has significant influence	Advance			na			0.08	0
18	Petronet LNG Limited		IndianOil-Adani Gas Private Limited		Joint Venture of a Joint Venturer of the Company	Sale of goods or services			Within the limits of the Omnibus approval obtained from Audit Committee for the period April - 2025 to March - 2026			14.6	0
19	Petronet LNG Limited		Mangalore Refinery and Petrochemicals Limited		Subsidiary of a Joint Venturer of the Company	Any other transaction	Miscellaneous Expenses		na			0.11	0
20	Petronet LNG Limited		India LNG Transport Co (No 4) Pvt Ltd.		Joint Venture	Dividend received			na			2.34	0
21	Petronet LNG Limited		Mahanagar Gas Limited		Entity in which Joint Venturer of the Company has significant influence	Any other transaction	Miscellaneous Expenses		na			0.17	0
22	Petronet LNG Limited		Petronet Energy Limited		Subsidiary	Any other transaction	Manpower and Rent		na			0.93	0.27
23	Petronet LNG Limited		Petronet LNG Limited Employees Group Gratuity Trust		Post-employment benefit plan of the Company	Any other transaction	Contribution to trust		na			18.41	0
24	Petronet LNG Limited		PLL Superannuation Scheme		Post-employment benefit plan of the Company	Any other transaction	Contribution to trust		na			0.53	0
25	Petronet LNG Limited		PLL Post-Retirement Medical Scheme Trust		Post-employment benefit plan of the Company	Any other transaction	Contribution to trust		na			0	0
Total value of transaction during the reporting period											20669.47		

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	V. Sankar Aiyar and Co	Yes	30-04-2028

