

XBRL Excel Utility	
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1. Overview
The excel utility can be used for creating the XBRL/XML file for e-filing of Integrated Filing (Finance)_Ind AS

2. Before you begin
<p>1. The version of Microsoft Excel in your system should be Microsoft Office Excel 2007 and above.</p> <p>2. The system should have a file compression software to unzip excel utility file.</p> <p>3. Make sure that you have downloaded the latest Excel Utility from BSE Website to your local system.</p> <p>4. Make sure that you have downloaded the Chrome Browser to view report generated from Excel utility</p> <p>5. Please enable the Macros (if disabled) as per instructions given in manual, so that all the functionalities of Excel Utility works fine. Please first go through Enable Macro - Manual attached with zip file.</p> <p>6. Kindly use this file in local system instead of OneDrive/shared drive. Because it may gives an error "Run-time error '52' : Bad file name or number" While clicking on textblock button if files saved on OneDrive/shared drive.</p>

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4. Steps for Filing of Integrated Filing (Finance)_Ind AS
<p><b>I. Fill up the data: Navigate to each field of every section in the sheet to provide applicable data in correct format. (Formats will get reflected while Filling data.)</b></p> <p>- Use paste special command to paste data from other sheet.</p>
<p><b>II. Validating Sheets:</b> Click on the "Validate " button to ensure that the sheet has been properly filled and also data has been furnished in proper format. If there are some errors on the sheet, excel utility will prompt you about the same.</p>
<p><b>III. Validate All Sheets:</b> Click on the "Home" button. And then click on "Validate All Sheet" button to ensure that all sheets has been properly filled and validated successfully. If there are some errors on the sheet, excel utility will prompt you about the same and stop validation at the same time. After correction, once again follow the same procedure to validate all sheets.</p> <p>Excel Utility will not allow you to generate XBRL/XML until you rectify all errors.</p>
<p><b>IV. Generate XML :</b> Excel Utility will not allow you to generate XBRL/XML unless successful validation of all sheet is completed. Now click on 'Generate XML' to generate XBRL/XML file.</p> <p>- Save the XBRL/XML file in your desired folder in local system.</p>

<p><b>V. Generate Report :</b> Excel Utility will allow you to generate Report. Now click on 'Generate Report' to generate html report.</p> <ul style="list-style-type: none"> <li>- Save the HTML Report file in your desired folder in local system.</li> <li>- To view HTML Report open "Chrome Web Browser" .</li> <li>- To print report in PDF Format, Click on print button and save as PDF.</li> </ul>
<p><b>VI. Upload XML file to BSE Listing Center:</b> For uploading the XBRL/XML file generated through Utility, login to BSE Listing Center and upload generated xml file. On Upload screen provide the required information and browse to select XML file and submit the XML.</p>

5. Fill up the data in excel utility
1. Cells with red fonts indicate mandatory fields.
2. If mandatory field is left empty, then Utility will not allow you to proceed further for generating XML.
3. You are not allowed to enter data in the Grey Cells.
4. If fields are not applicable to your company then leave it blank. Do not insert Zero unless it is a mandatory field.
5. Data provided must be in correct format, otherwise Utility will not allow you to proceed further for generating XML.
6. Select data from "Dropdown list" wherever applicable.
7. Adding Notes: Click on "Add Notes" button to add notes

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\*Validate General Information to open other sheets

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	2024		
Date of end of financial year	31	03	2025		
Date of board meeting when results were approved	19	05	2025		
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06	05	2025		
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	19-05-2025	14	30	HH:MM	
End date and time of board meeting	19-05-2025	16	45	HH:MM	
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	<a href="https://www.petronetlng.in/documents/d/petronetlng/rpt_policy_13042023">https://www.petronetlng.in/documents/d/petronetlng/rpt_policy_13042023</a>				
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				

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		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
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	12315.75	50979.56
	Other income	199.54	815.33
	Total income	12515.29	51794.89
2	Expenses		
(a)	Cost of materials consumed	10831.61	44297.87
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
(d)	Employee benefit expense	46.69	219.39
(e)	Finance costs	60.85	258.04
(f)	Depreciation, depletion and amortisation expense	205.78	806.21
(g)	Other Expenses		
1	Other expenses	158.20	643.36
2	impairment loss (net of reversal)	-233.67	294.84
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	Total other expenses	-75.47	938.20
	Total expenses	11069.46	46519.71
3	Total profit before exceptional items and tax	1445.83	5275.18
4	Exceptional items	0.00	0.00
5	Total profit before tax	1445.83	5275.18
6	Tax expense		
7	Current tax	303.07	1369.11
8	Deferred tax	72.58	-20.30
9	Total tax expenses	375.65	1348.81
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	1070.18	3926.37
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	1070.18	3926.37
17	Other comprehensive income net of taxes	0.49	-6.79
18	Total Comprehensive Income for the period	1070.67	3919.58
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	1500.00	1500.00
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		17882.38
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	7.13	26.18
	Diluted earnings (loss) per share from continuing operations	7.13	26.18
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	7.13	26.18
	Diluted earnings (loss) per share from continuing and discontinued operations	7.13	26.18
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Disclosure of notes on financial results	Add Notes	

Remarks

Remarks

Remarks

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Amount in (Crores)

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	7116.09
	Capital work-in-progress	1641.79
	Investment property	1713.17
	Goodwill	0.00
	Other intangible assets	6.70
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	<b>Non-current financial assets</b>	
	Non-current investments	180.96
	Trade receivables, non-current	0.00
	Loans, non-current	23.98
	Other non-current financial assets	406.06
	<b>Total non-current financial assets</b>	<b>611.00</b>
	Deferred tax assets (net)	114.11
	Other non-current assets	401.96
	<b>Total non-current assets</b>	<b>11604.82</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	1204.42
	<b>Current financial asset</b>	
	Current investments	1041.89
	Trade receivables, current	3266.89
	Cash and cash equivalents	775.64
	Bank balance other than cash and cash equivalents	8323.32
	Loans, current	0.00
	Other current financial assets	445.47
	<b>Total current financial assets</b>	<b>13853.21</b>
	Current tax assets (net)	0.00
	Other current assets	138.48
	<b>Total current assets</b>	<b>15196.11</b>
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	<b>Total assets</b>	<b>26800.93</b>
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	

	<b>Equity attributable to owners of parent</b>	
	Equity share capital	1500.00
	Other equity	17882.38
	<b>Total equity attributable to owners of parent</b>	<b>19382.38</b>
	Non controlling interest	
	<b>Total equity</b>	<b>19382.38</b>
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	0.00
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	<b>Total Trade payable</b>	<b>0.00</b>
	Other non-current financial liabilities	2176.35
	<b>Total non-current financial liabilities</b>	<b>2176.35</b>
	Provisions, non-current	83.30
	Deferred tax liabilities (net)	593.79
	Deferred government grants, Non-current	
	Other non-current liabilities	505.66
	<b>Total non-current liabilities</b>	<b>3359.10</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	0.00
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	3.91
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2558.12
	<b>Total Trade payable</b>	<b>2562.03</b>
	Other current financial liabilities	1077.55
	<b>Total current financial liabilities</b>	<b>3639.58</b>
	Other current liabilities	264.27
	Provisions, current	155.60
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	<b>Total current liabilities</b>	<b>4059.45</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	<b>Total liabilities</b>	<b>7418.55</b>
	<b>Total equity and liabilities</b>	<b>26800.93</b>
	Disclosure of notes on assets and liabilities	<a href="#">Add Notes</a>

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Amount in (Crores)

**Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results**

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
<b>1</b>	<b>Segment Revenue (Income)</b>		
	(net sale/income from each segment should be disclosed)		
1			
2			
3			
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15			
	<b>Total Segment Revenue</b>		
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>		

<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1			
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12			
13			
14			
15			
	<b>Total Profit before tax</b>		
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	<b>Profit before tax</b>		

<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1			
2			
3			
4			
5			
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7			
8			
9			
10			
11			

12			
13			
14			
15			
	Total Segment Asset		
	Un-allocable Assets		
	Net Segment Asset		

4	Segment Liabilities		
	Segment Liabilities		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		
	Disclosure of notes on segments	<div>Add Notes</div>	



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Amount in (Crores)

Other Comprehensive Income		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
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	<div>AddDelete</div>
1	Remeasurement Gain/ (Loss) on defined benefit plan	-5.90-15.63
2	Equity Instruments through OCI	5.735.73
	Total Amount of items that will not be reclassified to profit and loss	-0.17-9.90
2	Income tax relating to items that will not be reclassified to profit or loss	-0.66-3.11
3	Amount of items that will be reclassified to profit and loss	<div>AddDelete</div>
	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	0.49-6.79

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Amount in (Crores)

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
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	5275.18
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	258.04
	Adjustments for decrease (increase) in inventories	261.01
	Adjustments for decrease (increase) in trade receivables, current	64.36
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	-49.64
	Adjustments for decrease (increase) in other non-current assets	0.66
	Adjustments for other financial assets, non-current	14.91
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	-302.53
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	-192.87
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	806.21
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	183.71
	Adjustments for provisions, current	118.95
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	24.16
	Adjustments for other financial liabilities, non-current	-0.24
	Adjustments for unrealised foreign exchange losses gains	58.97
	Adjustments for dividend income	42.73
	Adjustments for interest income	701.97
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	-40.21
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	460.79
	Net cash flows from (used in) operations	5735.97
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	1338.27
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	4397.70
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.43
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00

	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	0.14
	Purchase of property, plant and equipment	1451.79
	Proceeds from sales of investment property	-1001.67
	Purchase of investment property	1330.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	5.11
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	40.50
	Interest received	559.02
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) investing activities</b>	<b>-3189.34</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	0.00
	Payments of lease liabilities	642.07
	Dividends paid	1500.00
	Interest paid	9.55
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) financing activities</b>	<b>-2151.62</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-943.26</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-943.26</b>
	Cash and cash equivalents cash flow statement at beginning of period	1718.90
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>775.64</b>

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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	No	
Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
<div>AddDelete</div>		
1 V. Sankar Aiyar & Co	Yes	30-04-2028

[illegible]