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	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	02-11-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	14-10-2026
Description of presentation currency	INR
Level of rounding	Crores
Reporting Type	Quarterly
Reporting Quarter	Second 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	02-11-2026 14:30
End date and time of board meeting	02-11-2026 15:25
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

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	01-07-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	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	7202.22	12760.06
	Other income	233.01	440.54
	Total income	**7435.23**	**13200.6**
2	**Expenses**		
(a)	Cost of materials consumed	5145.51	8844.8
(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	63.96	131.48
(e)	Finance costs	49.7	100.35
(f)	Depreciation, depletion and amortisation expense	186.76	387.99
(g)	**Other Expenses**		
1	Impairment Loss/ (Reversal) - Net	134.66	235.52
2	Other Expenses	196.4	351.38
	Total other expenses	**331.06**	**586.9**
	Total expenses	**5776.99**	**10051.52**
3	**Total profit before exceptional items and tax**	**1658.24**	**3149.08**
4	Exceptional items	0	0
5	**Total profit before tax**	**1658.24**	**3149.08**
6	**Tax expense**		
7	Current tax	424.02	851.03
8	Deferred tax	-0.41	-44.85
9	**Total tax expenses**	**423.61**	**806.18**
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**	**1234.63**	**2342.9**
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	21.8	50.67
16	**Total profit (loss) for period**	**1256.43**	**2393.57**
17	Other comprehensive income net of taxes	0.01	0.02
18	**Total Comprehensive Income for the period**	**1256.44**	**2393.59**
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent	1256.43	2393.57
	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	1256.44	2393.59

	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	8.38	15.96	
	Diluted earnings (loss) per share from continuing operations	8.38	15.96	
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	8.38	15.96	
	Diluted earnings (loss) per share from continuing and discontinued operations	8.38	15.96	
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	
Textual Information(4)	Notes – Consolidated 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 2nd November 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 30th September 2026 include 'Use or Pay' (UoP) dues amounting to Rs. 408.23 crore (gross) (Rs. 177.51 crore (net) after making a provision of Rs. 230.72 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. 13.11 crore, FY 2023–24 (CY 2023): Rs. 228.89 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 2023 and CY 2024, in accordance with agreements reached with customers. Bank guarantees pertaining to outstanding UoP dues for CY 2023 and CY 2024 have been received from the customers. As per the terms of the Settlement Agreement under the recovery mechanism for Use or Pay (UoP) dues of CY 2023, some of the customers have brought LNG quantities up to 30th September 2026, for which revenue has been recognised at the prevailing Regasification Rate. Correspondingly, the Holding Company has waived off UoP dues amounting to Rs. 252.80 Crore and Rs 311.61 Crore during the quarter and half year ended 30th September 2026 respectively by charging it to the Statement of Profit and Loss. The Holding Company continues to engage with the Customers for the recovery of UoP dues. 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. 230.72 Crore as at 30th September 2026 (Rs.306.82 crore as at 31st March 2026). 4. The Holding Company has a long-term Sale and Purchase Agreement (SPA) with QatarEnergy LNG S (2) (QE) for the supply of 7.50 MMTPA of LNG on an FOB basis from Qatar. The Holding Company also has corresponding long-term Gas Sale and Purchase Agreements (GSPAs) with its customers in India. Armed conflict and related hostilities in the Middle East region commenced on 28 February 2026, resulting in significant disruption to maritime navigation through the Strait of Hormuz and LNG loading operations in the region. The Force Majeure (FM) conditions, which commenced in March 2026, continued till the quarter ended 30 September 2026. However, on best effort basis, QE has delivered few LNG cargoes during the quarter through alternate voyage charters. For transportation of LNG to India, the Holding Company has engaged three dedicated LNG vessels namely Disha, Raahi and Aseem under long-term Time Charter Agreements with India LNG Transport Company (No.1) Limited, India LNG Transport Company (No.2) Limited and India LNG Transport Company (No.3) Limited respectively. The operation of all the three vessels remained totally suspended since 2nd March 2026 except for one vessel which was used for approximately seven days during the month of June 2026. The aggregate claim by the owners of the vessels and other associated costs stands at Rs 625.42 Crore plus applicable taxes as on 30th September 2026. (Rs 89.30 Crore as on 31st March 2026). Based on legal advice, the Holding Company is of the view that such claims are not tenable under the relevant provisions of the respective Time Charter Agreements. Accordingly, provision has not been considered in this regard. The owners of the vessels have initiated arbitration proceedings to enforce their claims which are being contested by the Holding Company. The ultimate outcome of the arbitration proceedings and the resulting financial impact, if any, cannot presently be determined. 5. The Board of Directors has declared an Interim Dividend of Rs. 7/- per equity share (Face Value of Rs 10/- per equity share) at their meeting held on 2nd November 2026. 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	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	7480.03
	Capital work-in-progress	3523.43
	Investment property	0
	Goodwill	0
	Other intangible assets	9.91
	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	765.87
	Trade receivables, non-current	0
	Loans, non-current	27.01
	Other non-current financial assets	
1	Other financial assets	792.09
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	**792.09**
	Total non-current financial assets	**1584.97**
	Deferred tax assets (net)	0
	Other non-current assets	
1	Other non-current assets	1627.3
2	Right of use assets	997.54
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	**2624.84**
	Total non-current assets	**15223.18**
2	**Current assets**	
	Inventories	1253.45
	Current financial asset	
	Current investments	806.83
	Trade receivables, current	790.64
	Cash and cash equivalents	2239.15
	Bank balance other than cash and cash equivalents	9416.69
	Loans, current	0

	Other current financial assets	
1	other financial assets	310.58
2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	**310.58**
	Total current financial assets	**13563.89**
	Current tax assets (net)	0
	Other current assets	
1	other current assets	95.47
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	**95.47**
	Total current assets	**14912.81**
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	**30135.99**
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	1500
	Other equity	22728.41
	Total equity attributable to owners of parent	**24228.41**
	Non controlling interest	0
	Total equity	**24228.41**
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	1450.6
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	**1450.6**
	Total non-current financial liabilities	**1450.6**
	Provisions, non-current	125.39
	Deferred tax liabilities (net)	575.88
	Deferred government grants, Non-current	0

	Other non-current liabilities	
1	Other non-current liabilities	281.54
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	**281.54**
	Total non-current liabilities	**2433.41**
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.73
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1075.15
	Total Trade payable	**1075.88**
	Other current financial liabilities	
1	lease liabilities	665.37
2	Other financial liabilities	784.86
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	**1450.23**
	Total current financial liabilities	**2526.11**
	Other current liabilities	
1	Other current liabilities	649.64
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	**649.64**
	Provisions, current	122.56
	Current tax liabilities (Net)	175.86
	Deferred government grants, Current	0
	Total current liabilities	**3474.17**
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	**5907.58**
	Total equity and liabilities	**30135.99**
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income

	Date of start of reporting period	01-07-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	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 plans	0.00	0.00
2	Fair value gain on Equity Instruments	0.00	0.00
3	Share of Joint ventures	0.01	0.02
	Total Amount of items that will not be reclassified to profit and loss	0.01	0.02
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
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	0.01	0.02

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	3149.08
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	100.35
	Adjustments for decrease (increase) in inventories	-346.24
	Adjustments for decrease (increase) in trade receivables, current	149.52
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-128.53
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-80.4
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	333.73
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	250.36
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	387.99
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	235.52
	Adjustments for provisions, current	-14.7
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-11.33
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	30.58
	Adjustments for dividend income	0
	Adjustments for interest income	388.42
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-39.28
	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)	-1.52
	Other adjustments for non-cash items	0.28
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	**477.91**
	Net cash flows from (used in) operations	**3626.99**
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	643.47
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	**2983.52**

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	767.56
	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	0.09
	Purchase of property, plant and equipment	1688.56
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0.52
	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	27
	Interest received	454.82
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-137.81
	Net cash flows from (used in) investing activities	**-2112.54**
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	35.56
	Dividends paid	450
	Interest paid	5.56
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	**-491.12**

	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**379.86**
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	**379.86**
	Cash and cash equivalents cash flow statement at beginning of period	1859.29
	Cash and cash equivalents cash flow statement at end of period	**2239.15**