



Petronet LNG Limited

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Email: investors@petronetlng.in, Company's website: www.petronetlng.in
PAN: AAACP8148D GST: 07AAACP8148D1ZI

ND/PLL/SECTT/REG. 30/2022

2nd March, 2022

Mr. Harshad Naik
Listing Compliance
BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

Sub: Clarification on Standalone and Consolidated Unaudited Financial Results for the quarter and nine months ended December 2021 submitted on 9th February, 2022

Dear Sir/Madam,

With reference to your email dated 26th February 2022 regarding clarification on submission of Limited Review Report submitted along with the Standalone and Consolidated Unaudited Financial Results for the quarter and nine months ended 31st December, 2021 by our Company on 9th February, 2022, we wish to clarify that the signed Limited Review Report for both Standalone Financial Results and for Consolidated Financial Results for the quarter and nine months ended 31st December, 2021 by the Independent Auditor was received and attached to the results. However, while converting the file into machine readable format, due to technical error, digital signatures of Auditors got deleted.

Therefore, in view of above and as desired, please find attached the Limited Review Report in respect of both Standalone and Consolidated Unaudited Financial Results for the quarter and nine months ended 31st December, 2021.

We would further like to inform you that there is no change in the Standalone Financial Results & Limited Review Report and Consolidated Financial Results & Limited Review Report for the quarter and nine months ended 31st December, 2021 uploaded on 9th February, 2022 and attached herewith.

We trust that the above clarifies the position.

Yours faithfully,

(Rajan Kapur)
CGM & Vice President-Company Secretary

Encl: as above

Dahej LNG Terminal:
GIDC Industrial Estate, Plot No. 7/A, Dahej
Taluka Vagra, Distt. Bharuch - 392130 (Gujarat)
Tel.: 02641-257249 Fax: 02641-257252

Kochi LNG Terminal:
Survey No. 347, Puthuvypu
P.O. 682508, Kochi
Tel.: 0484-2502268



Independent Auditor's Review Report on Quarterly and Year to date Unaudited Standalone Financial Results of Petronet LNG Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Petronet LNG Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **Petronet LNG Limited** (the Company) for the quarter & nine months ended 31st December, 2021 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").
2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under section 133 of Companies Act 2013 ("the Act") read with relevant rules issued thereunder ("Ind AS") and other accounting principle generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.
3. We conducted our review of the statement in accordance with the Standards on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard require that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiry of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed any audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principle laid down in the applicable Indian Accounting Standard (Ind As) specified under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **T R Chadha & Co LLP**

Chartered Accountants

Firm Regn. No. 006711N / N500028

**HITESH
GARG**

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Hitesh Garg

(Partner)

Membership No 502955

UDIN - 22502955ABAMRZ5360

Date: 09th February 2022

Place: New Delhi



Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial and Year to date Results of Petronet LNG Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Petronet LNG Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Quarterly Financial Results of Petronet LNG Limited (the Parent) and its subsidiary (the Parent and its subsidiary together referred to as the "Group) and its share of the profit/(loss) after tax and total Comprehensive Income/(loss) of its joint ventures for the quarter and nine months ended 31st December 2021 a ("the statement"), being submitted by the Parent, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").
2. This statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act 2013 ("the Act") read with relevant rules issued thereunder ("Ind AS") and other accounting principle generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.
3. We conducted our review of the Statement in accordance with the Standards on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 - Petronet Energy Limited (PEL) - Subsidiary
 - Adani Petronet (Dahej) Port Pvt. Limited (APPPL) – Joint Venture
 - India LNG Transport Co (No. 4) Pvt. Limited. (ILT4) – Joint Venture
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of review report of the other auditor referred to be in para 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principle laid down in the applicable Indian Accounting Standard (Ind As) specified under Section 133 of Companies Act, 2013 and other accounting principle generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We did not review the financial results/information of **subsidiary** included in the consolidated unaudited financial results/statement, whose interim financial information reflects total revenue of Rs. Nil, net loss after tax of Rs. 18 lakhs and Rs. 225 lakhs and total comprehensive loss of Rs. 18 lakhs and 225 lakhs for quarter and nine months ended 31st December 2021 respectively, as considered in consolidated unaudited financial results.

The consolidated unaudited financial results also include group's share of net profit after tax of Rs. 1,612 lakh and Rs.5,303 lakh and total comprehensive income of Rs. 1611 and Rs. 5,298 lakhs, for the quarter and nine months period ended 31st December 2021 respectively as considered in consolidated unaudited financial results in respect of joint venture companies, whose financial results have not been reviewed by us.

These interim financial results have been reviewed by other auditor whose report has been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of it is solely based on the report of other auditor and procedures performed by us as stated in paragraph 3 above. Our conclusion on statement is not modified in respect of above matter.

For **T R Chadha & Co LLP**

Chartered Accountants

Firm Regn. No. 006711N / N500028

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Hitesh Garg

(Partner)

Membership No. 512955

UDIN- 22502955ABANFJ8202

Date: 09th February 2022

Place: New Delhi