

Petronet LNG Limited

Regd. Office: World Trade Centre, Babar Road, Barakhamba Lane, New Delhi - 110001 Phone: 011-23411411, Fax: 011-23472550, CIN: L74899DL1998PLC093073 Email: investors@petronetlng.com, Company's website: www.petronetlng.com PAN: AAACP8148D GST: 07AAACP8148D1ZI

CS/PLL/LISTING//2020

11th November, 2020

The Manager The Bombay Stock Exchange Ltd. Phiroze Jeejeebhoy Towers Dalal Street, Mumbai - 400 001

The Manager National Stock Exchange of India Ltd. Exchange Plaza, Bandra Kurla Complex Bandra East, Mumbai - 400 051

Sub: a) Unaudited Financial Results along with Limited Review Report for the quarter/half year ended 30th September, 2020

b) Declaration of Special Interim Dividend for the financial year 2020-21

Dear Sir/Madam,

In terms of provisions of SEBI (LODR) Regulation, 2015, we hereby inform the following-

- The Board of Directors of Petronet LNG Limited, in its Meeting held on 11th November, 2020 has, inter-alia, approved the Unaudited Financial Results of the Company for the quarter / half year ended 30th September, 2020, a copy of the same is enclosed herewith.
- The report on Limited Review with unmodified opinion (without any qualification) of the financial results for the quarter/half year ended on 30th September, 2020 is also enclosed herewith.
- The Board of Directors of Petronet LNG Limited in its above said meeting has also, inter-alia, declared special interim dividend of Rs. 8.00 (Rupees eight only) per equity share (of the face value of Rs. 10/each) of the Company for the financial year 2020-21.
- The Record date for the above said declared special interim dividend for the financial year 2020-21 shall be 24th November, 2020.
- The above said declared special interim dividend shall be payable on and from 7th December 2020. The dividend warrants would be posted on or after 7th December 2020 and within 30 days from the date of declaration of special interim dividend as provided in the Companies Act, 2013.
- The above said meeting of the Board of Directors commenced at 6.30 p.m. and concluded at 9:40 p.m

We trust you will find the same in order.

Yours faithfully,

(Rajan Kapur)

CGM & VP-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

T R Chadha & Co LLP

Chartered Accountants



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 and six month ended 30th September 2020 ("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 principle 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 Ragn. No. 006711N / N500028

(Partner)

Membership No 502955

UDIN - 20502955AAAACR2104

Date: 11th November 2020

Place: New Delhi

T R Chadha & Co., a partnership firm converted into T R Chadha & Co LLP (A limited liability partnership with LLP Identification No. AAF-3926) with effect from 28^{th} December, 2015

Petronet LNG Limited

Corporate Identity Number: L74899DL1998PLC093073 First Floor, World Trade Center, Babar Road, Barakhamba Lane, New Delhi 110001

Statement of Unaudited Standalone financial results for quarter and half year ended 30th September, 2020 (All amounts are Rupees in lac, unless otherwise stated)

-	Particulars	Q	Quarter Ended			6 months ended	
	Tall treatment	30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
ι.	Revenue						
	Revenue from operations	6,23,578	4,88,357	9,36,118	11,11,935	17,97,462	35,45,200
	Other income	15,956	6,838	9,752	22,794	20,193	37,257
	Total Revenue	6,39,534	4,95,195	9,45,870	11,34,729	18,17,655	35,82,457
b.	Expenses						
	Cost of materials consumed	4,71,992	3,83,654	8,02,293	8,55,646	15,44,108	30,49,594
	Employee benefits expense	3,383	3,600	2,680	6,983	5,612	12,576
	Finance costs	8,502	8,814	10,513	17,316	20,565	40,320
	Depreciation and amotization expense	19,519	19,358	19,603	38,877	38,591	77,613
	Other expenses	11,881	10,109	15,097	21,990	29,303	84,083
	Total Expenses	5,15,277	4,25,535	8,50,186	9,40,812	16,38,179	32,64,186
c.	Profit before exceptional items and tax (a-b)	1,24,257	69,660	95,684	1,93,917	1,79,476	3,18,271
d.	Exceptional Items	1000	<u> </u>	7,206		7,206	7,206
e.	Profit/ (loss) before tax (c-d)	1,24,257	69,660	88,478	1,93,917	1,72,270	3,11,065
f.	Tax expense:		A.S. 2.70.70.70	82924,640,9425	58-58-250		546745-353-3644
•	Current tax	30,700	18,800	19,200	49,500	48.000	86,000
	Deferred tax	827	(1,163)	0.00		(42,071)	(44,695)
	Total tax expense	31,527	17,637	(21,836)	10/35/2019/06/19	5,929	41,305
A	Profit/ (loss) for the period (e-f)	92,730	52,023	1,10,314	1,44,753	1,66,341	2,69,760
	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Remeasurement of defined benefit plans	-		-		- 1 1 4	(317
	Income tax relating to remeasurement of defined benefit plans		2		2	-	80
В	Total other comprehensive income for the period (B)		-	*	-		(237
C	Total comprehensive income for the period (A + B)	92,730	52,023	1,10,314	1,44,753	1,66,341	2,69,523
	Paid-up Share Capital	1,50,000	1,50,000	1,50,000	1,50,000	1,50,000	1,50,000
		9,85,051	9,97,320	9,41,573	9,85,051	9,41,573	9,45,297
	Other Equity	11,35,051	11,47,320	10,91,573	11,35,051	10,91,573	10,95,297
	Net Worth	11,55,051	11,47,320	10,91,373	11,55,051	10,71,373	10,33,297
	Earnings per equity share (Face value of Rs. 10/- each)	C 10	2.45	7.35	9.65	11.09	17.9
	Basic (Rs.)	6.18			9.65	11.09	17.9
L	Diluted (Rs.)	6.18	3.47			11.09	(annualised)
1		(not annualised)				(dilliudiised)	



(All amounts are Rupees in lac, unless otherwise stated) Particulars	As at 30 September 2020	As at 31 March 2020
	Unaudited	Audited
ASSETS		
Non-current assets	Mark telephone	100770001000
Property, plant and equipment	7,48,679	7,69,64
Capital work-in-progress	1,358	468
Other intangible assets	29	20
Right to Use assets	3,24,770	3,49,15
Investments in Joint Ventures	16,438	16,43
Financial assets		
(i) Investments	0.13	0.13
(ii) Loans	2,152	2,23
(iii) Other non-current financial assets	26,470	5,43
Non Current tax assets (net)	11,382	13,06
Other non-current assets	8,990	8,55
Total Non-Current Assets (A)	11,40,268	11,65,013
Current assets		
Inventories	73,391	48,089
Financial assets		
(i) Investment	1,01,729	18,46
(ii) Trade receivables	1,38,298	1,60,25
(iii) Cash and cash equivalents	1,60,919	97,60
(iv) Other bank balances	2,35,726	3,45,59
(v) Other current financial assets	22,247	30,85
Other current assets	7,687	4,01
Total Current Assets (B)	7,39,997	7,04,88
Total Assets (A+B)	18,80,265	18,69,895
EQUITY AND LIABILITIES		
Equity	1.50.000	1,50,000
Equity share capital	1,50,000	
Other equity	9,85,051	9,45,29 10,95,29
Total Equity (C)	11,35,051	10,95,29
D Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	4,599	6,43
(i) Lease liability	3,17,223	3,33,90
Long-term provisions	1,778	1,48
Deferred tax liabilities (net)	88,492	88,82
	1,04,915	1,01,58
Other non-current liabilities Total Non-Current Liabilities (D)	5,17,007	5,32,23
Total Non-Current Elabitites (b)		
E Current liabilities		
Financial liabilities		
(i) Trade payables		
- total outstanding dues of micro enterprise and small enterprises (MSME's)		33
- total outstanding dues of creditors other than micro enterprise and small enterprises	1,13,220	1,16,60
(ii) Other financial liabilities	69,314	73,12
Other current liabilities	34,371	50,81
Short-term provisions	1,100	1,81
Current tax liabilities (net)	10,202	
Total Current Liabilities (É)	2,28,207	2,42,30
	20.20	
F Total Liabilities (F=D+E)	7,45,214	7,74,59
		72.22.2
Total Equity and Liabilities (C+F)	18,80,265	18,69,89

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Petronet LNG Limited

Standalone Statement of Cash flows for the half year ended 30 September 2020

(All amounts are in Rupees lac, unless otherwise stated)

	For the half year ended	For the half year ended
	30 September 2020	30 September 2019
	Unaudited	Unaudited
A. Cash flow from operating activities		
Net Profit before tax	1,93,917	1,72,270
Adjustment for:		
Depreciation	38,877	38,591
Loss on the sale of fixed asset	9	(2)
Profit on sale /fair valuation of current Investment	(2,609)	(3,474)
Interest Expense	17,316	20,565
Foreign exchange (gain)/ loss on restatement of financial liabilities	(7,062)	7,175
Interest Income	(10,250)	(14,672)
Dividend Income	(1,768)	(900)
Operating profit before working capital changes	2,28,430	2,19,552
Movements in working capital:-	2,20,430	2,19,332
(Increase)/ Decrease in loans	79	(128)
(Increase)/ Decrease in inventories	(25,302)	(10,897)
(Increase)/ Decrease in trade receivables	21,960	(44,156)
(Increase)/ Decrease in other financial assets	3,577	(5,963)
(Increase)/ Decrease in Other assets	(3,963)	(2,387)
Increase / (Decrease) in trade payables	(3,387)	42,174
Increase / (Decrease) in other financial liabilities	545	7,292
Increase / (Decrease) in provisions	(420)	(1,434)
Increase / (Decrease) in other liabilities	(13,109)	22,804
Cash Generated from/ (used in) operations	2,08,410	2,26,855
Less: Income Tax Paid (net of refunds)	(37,616)	(47,448)
Net Cash generated from /(used in) operating activities (A)	1,70,794	1,79,407
B. Cash flow from investing activities		
Net proceeds / (purchase) of property, plant and equipment and	(3,566)	(8,889)
capital work in progress		
Net proceeds / (purchase) of intangible assets	(25)	7.20
Dividend Received	1,768	900
Net proceeds/ (purchase) of investments	(80,653)	(5,110)
Interest received	15,245	-
Net movement in fixed deposits	88,873	(19,076)
Net Cash Generated from / (Used in) Investing Activities (B)	21,642	(32,175)
C. Cash Flow from Financing Activities		
Net proceeds/(Repayment) of Long Term Borrowings	(1,840)	(1,380)
Interest Expense Paid	(17,316)	(17,850)
Dividend paid	(1,05,000)	(81,375)
Lease Liability paid	(4,963)	(2,789)
Net Cash generated from / (used in) Financing Activities (C)	(1,29,119)	(1,03,394)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	63,317	43,838
Balance at the beginning of the year		
Cash and cash equivalents at the beginning of the year	97,602	22,658
Balance at the end of the year	1,60,919	66,496
		Aust

Notes:

Place: New Delhi

Date :11 November 2020

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 11 November 2020. The Statutory auditors of the Company have carried out a limited review of the aforesaid results.
- 2 The Company primarily operates in the business of import and processing of liquified 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 In view of expected increase in capacity utilisation at Kochi terminal, the customers of the Company are asking for lower regasification tariff for Kochi Terminal w.e.f. 1st April 2019. The Company is in discussion with its customers for volumes tied up with respect to the said terminal and pending the finalisation of tariff the Company has recognised revenue on the basis of offered regasification tariff. The impact of the same, if any, including the possible impact on impairment of Kochi Plant, cannot be determined at this stage.
- The operations of the Company were not materially interrupted during the lockdown due to outbreak of COVID-19, as natural gas is declared as one of the essential commodities by the Government of India. The Company has evaluated the possible effects on the carrying amounts of property, plant and equipment, goodwill, inventory, loans, receivables and debt covenants basis the internal and external sources of information and determined, exercising reasonable estimates and judgements, that the carrying amounts of these assets are recoverable. Considering the above, and the Company's healthy liquidity position, there is no uncertainty in the going concern of the Company and the Company will be able to meet its financial obligations over the foreseeable future.
- The Board of Directors have declared a special interim dividend of Rs 8 per equity share (Face value Rs 10/· per equity share) at their meeting held on 11th November 2020

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

By order of the Board

Vinod Kumar Mishra
Director (Finance) and
Officiating MD & CEO

DIN: 08125144

T R Chadha & Co LLP

Chartered Accountants



Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year to date Financial 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 Financial Results of Petronet LNG Limited (the Parent) and its share of the profit/(loss) after tax and total Comprehensive Income/(loss) of its joint ventures (the parent and its joint venture together referred as "the group") for the quarter and six months ended 30th September 2020 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 principle 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 Jointly controlled entities:
 - Adani Petronet (Dahej) Port Pvt. Limited (APPPL)
 - India LNG Transport Co (No. 4) Pvt. Limited. (ILT4)
- 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 refereed 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.

T R Chadha & Co., a partnership firm converted into T R Chadha & Co LLP (A limited liability partnership with LLP Identification No. AAF-3926) with effect from 28^{th} December, 2015

T R Chadha & Co LLP

Chartered Accountants



6. We did not review the financial results of joint controlled entities mentioned in para 4 whose financial results reflect group's share of net profit after tax and total comprehensive income of Rs. 985 lakhs, for the quarter ended 30th September 2020 and net loss after tax and total comprehensive loss of Rs. 1059 lakhs for the half year ended 30th September 2020, as considered in statement.

The interim financial results of the above jointly controlled entities has been reviewed by other auditors whose reports 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 these joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of these matters.

For T R Chadha & Co LLP

Chartered Accountants

Firm Regn. No. 006711N / N500028

(Partner)

Membership No. 512955

UDIN- 20502955AAAACQ1965

Date: 11th November 2020

Place: New Delhi

Petronet LNG Limited
Corporate Identity Number: L74899DL1998PLC093073
First Floor, World Trade Center, Babar Road, Barakhamba Lane,
New Delhi 110001

Statement of Unaudited Consolidated financial results for quarter and half year ended 30th September, 2020 (All amounts are Rupes in fac. unless otherwise stated)

	Particulars		Quarter Ended			hs ended	Year Ended
		30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
a.	Revenue						
	Revenue from operations	6,23,578	4,88,357	9,36,118	11,11,935	17,97,462	35,45,200
	Other income	14,188	6,838	8,852	21,026	19,293	36,357
	Total Revenue	6,37,766	4,95,195	9,44,970	11,32,961	18,16,755	35,81,557
Ь.	Expenses						
	Cost of materials consumed	4,71,992	3,83,654	8,02,293	8,55,646	15,44,108	30,49,594
	Employee benefits expense	3,383	3,600	2,680	6,983	5,612	12,576
V.	Finance costs	8,502	8,814	10,513	17,316	20,565	40,320
	Depreciation and amotization expense	19,519	19,358	19,603	38,877	38,591	77,613
	Other expenses	11,881	10,109	15,097	21,990	29,303	84,083
	Total Expenses	5,15,277	4,25,535	8,50,186	9,40,812	16,38,179	32,64,186
		SPY DOLLAR WINDOWN	(2000)254465(0)	0.0000000000000000000000000000000000000	19/30/06/07/15/40	151/09/5/04/5/96	100000000000000000000000000000000000000
c,	Profit before Share of Joint Ventures, exceptional items and tax (a-b)	1,22,489	69,660	94,784	1,92,149	1,78,576	3,17,371
d.	Share of profit of equity-accounted investees(JV), net of tax	985	(2,044)	(514)	(1,059)	(347)	1,475
e.	Profit before exceptional items and tax (c+d)	1,23,474	67,616	94,270	1,91,090	1,78,229	3,18,846
f.	Exceptional Items		-	7,206		7,206	7,206
g	Profit/ (loss) before tax (e-f)	1,23,474	67,616	87,064	1,91,090	1,71,023	3,11,640
h	Tax expense:						
	Current tax	30,700	18,800	19,200	49,500	48,000	86,000
	Deferred tax	827	(1,163)	(41,036)	(336)	(42,071)	(44,695
	Total tax expense	31,527	17,637	(21,836)	49,164	5,929	41,305
A	Profit/ (loss) for the period (g-h)	91,947	49,979	1,08,900	1,41,926	1,65,094	2,70,335
	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Remeasurement of defined benefit plans				-		(317
	Income tax relating to remeasurement of defined benefit plans		340				80
	Equity-accounted investees(JV) - share of OCI		-	(1)		(3)	(46
В	Total other comprehensive income for the period (B)	•		(1)	-	(3)	(283
C	Total comprehensive income for the period (A + B)	91,947	49,979	1,08,899	1,41,926	1,65,091	2,70,052
	Paid-up Share Capital	1,50,000	1,50,000	1,50,000	1,50,000	1,50,000	1,50,000
	Other Equity	9,99,019	10,12,071	9,56,950	9,99,019	9,56,590	9,62,092
	Net Worth	11,49,019	11,62,071	11,06,950	11,49,019	11,06,590	11,12,092
	Earnings per equity share (Face value of Rs. 10/- each)		22.42.11			701	
	Basic (Rs.)	6.13	3.33	7.26	9.46	11.01	18.02
	Diluted (Rs.)	6.13	3,33	7.26	9.46	11.01	18.02
				(not annualised	1)	(annualised)



Part		As at 30	As at 31 March
ASSITS Non-current assets Property, plant and equipment Capital work-in-progress 1,358 Cher inningbile assets 1,247 Cher inningbile	Particulars	September 2020	
Non-current assets	ACOPTO	Unaudited	Audited
Poperty plant and equipment	A STATE OF THE PROPERTY OF THE		
Capital work-in-progress 1,58 4 Right to be assets 3,2470 3,4370		7.49.670	7.60.60
Other innangible assets 3,24,77 3,4,91 1,34,01 1,34,01 1,34,01 1,34,01 1,34,01 1,34,01 1,34,01 1,34,01 1,34,01 1,34,01 1,34,01 1,33,01 1,33,01 1,33,01 0 1,32,01 1,32,01 1,34,01			
Right to Use assets 3,44,70 3,49,10 3,34,70 3,45,70 <td></td> <td>1000</td> <td>46</td>		1000	46
Investments in Joint Ventures		7.0	
Financial assets			
10 10 10 10 10 10 10 10		30,406	33,2
(iii) Chans 2,152 2,547 5,547 5,547 5,547 5,547 5,547 5,547 5,547 5,547 5,547 5,547 5,547 5,547 5,547 11,382 13,322 13,323 13,022 13,323 13,022 13,323 13,022 13,323 13,022 13,02 <		nuit.	
(iii) Other non-current financial assets 26,470 5,470 Non Current tax sets (net) 11,382 13,00 Other non-current assets 11,581,36 11,581,36 Total Non-Current Assets (A) 11,581,36 11,581,36 Current assets 73,391 48,0 Inventories 73,391 48,0 Financial assets 10,1729 18,8 (ii) Tack receivables 1,04,729 18,6 (iii) Cach and cash equivalents 1,00,919 19,6 (iv) Other bank balances 2,23,7,26 3,45,5 (vi) Other current financial assets 2,23,7 3,45,5 (vi) Other current financial assets 2,35,726 3,45,5 (vi) Other bank balances 2,35,726 3,45,5 (vi) Other current financial assets 1,50,000 7,99,97 7,94,5 Total Current Assets (B) 18,94,233 18,86,6 EQUITY AND LLABILITIES 11,40,000 11,10,00 11,10,00 Equity Share capital 1,50,000 1,10,00 11,20,00 11,20,00 11,20,00 11,20,00 <td></td> <td></td> <td>0.</td>			0.
Non Current tax assets (net) 11,382 13, 13, 13, 13, 13, 13, 13, 13, 13, 13,			2,2
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Total Non-Current Assets (A)	Non Current tax assets (net)	11,382	13,0
Per control assets Per con		8,990	8,5
Inventories	Total Non-Current Assets (A)		11,81,80
Inventories	Comment and the		
Financial assets (i) Irvestment (ii) Trade receivables (iii) Trade receivables (iii) Cash and cash equivalents (iv) Other bank belances (iv) Other bank belances (iv) Other current financial assets (iv) Other financial assets (iv) Other current financial assets (iv) Other financial assets (iv) Other current financial assets (iv) Other fi		73 301	48.0
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(ii) Trade receivables 1,38,298 1,60,20 (iii) Cash and cash equivalents 1,60,919 97,6 (iv) Other bank balances 2,35,726 3,45,3 (v) Other current financial assets 7,687 3,6 Other current assets 7,687 4,6 Total Current Assets (B) 7,39,997 7,048 EQUITY AND LABILITIES 8 8 Equity share capital 1,50,000 1,50,000 Other equity 9,99,019 9,62,0 Other equity 9,99,019 9,62,0 Total Equity (C) 11,49,019 11,12,0 Liabilities 8 4,599 6,4 Non-current liabilities 1 5,000 1,00 1,00 (ii) Lease liability 3,17,223 3,33,3 1,38,20 6,4 8,8 9 6,4 8,8 9 6,4 8,8 9 8,8 8 9 6,4 8,8 9 8,8 8 8 8 8 8 8,8 9 8,8 8<		1.01.720	10 4
(ii) Cash and cash equivalents 1,60,919 97,6 (iv) Other bank balances 2,35,726 3,45,3 (v) Other current financial assets 7,687 4,6 Other current assets 7,687 4,6 Total Current Assets (B) 7,39,997 7,04,8 Total Assets (A+B) 18,94,233 18,86,6 EQUITY AND LIABILITIES 11,50,000 1,50,0 Equity share capital 1,50,000 1,50,0 Other equity 9,99,019 9,62,0 Total Equity (C) 11,49,019 11,12,0 Liabilities 11,49,019 11,12,0 Non-current liabilities 4,599 6,4 (i) Borrowings 4,599 6,4 (ii) Lease liability 3,17,223 3,33,9 Long-term provisions 1,78 1,4 Long-term provisions 1,78 1,4 Current liabilities (net) 88,492 88,8 Other concurrent Liabilities (D) 5,17,007 5,32,2 Current liabilities 1,13,220 1,16,6 (ii) Other financial liabilities 6,3,14 73,1			
(iv) Other bank balances 2,35,726 3,45,5 (v) Other current financial assets 22,247 30,8 Other current Assets (B) 7,9997 7,04,8 Total Current Assets (B) 18,94,233 18,86,6 EQUITY AND LABILITIES 1,50,000 1,50,00 Equity Share capital 9,99,019 9,62,0 Other equity 9,99,019 9,62,0 Total Equity (C) 11,49,019 11,12,0 Liabilities 8 4,599 6,4 (i) Borrowings 4,599 6,4 (ii) Lease liabilities (ii) 3,17,223 3,33,3 Long-term provisions 1,778 1,4 Deferred tax liabilities (net) 88,492 88,8 Other non-current liabilities 1,04,915 1,01,5 Total Non-Current Liabilities 5,17,007 5,32,2 Current liabilities 1,04,915 1,04,915 (i) Trade payables - - - total outstanding dues of micro enterprise and small enterprises 1,13,220 1,16,6 (ii) Other financial liabilities<			
(y) Other current financial assets 22,247 30,8 Other current assets (B) 7,687 4,6 Total Current Assets (B) 7,39,997 7,04,8 Total Assets (A+B) 18,94,233 18,86,6 EQUITY AND LIABILITIES 1,50,000 1,50,0 Equity Share capital 1,50,000 1,50,0 Other equity 9,99,019 9,62,0 Total Equity (C) 11,49,019 11,12,0 Liabilities 1 4,599 6,4 Financial liabilities 1,778 1,4 (i) Berse liability 3,17,223 3,33,3 Long-term provisions 1,778 1,4 Deferred tax liabilities (net) 88,492 88,8 Other non-current liabilities 1,04,915 1,01,15 Total Non-Current Liabilities (D) 5,17,007 5,32,2 Current liabilities - - (ii) Other financial liabilities - - (ii) Other financial liabilities 9,314 73,1 (ii) Other financial liabilities 9,314 73,1 (iii) Other financial liabilities 9,314 73			
Other current assets 7,887 4,6 Total Current Assets (B) 7,39,997 7,04,8 Total Assets (A+B) 18,94,233 18,86,6 EQUITY AND LIABILITIES Equity 1,50,000 1,50,00 Equity share capital 1,50,000 1,50,00 4 9,90,19 9,62,00 1,50,00 1,50,00 1,50,00 1,50,00 1,50,00 1,50,00 1,50,00 1,50,00 1,50,00 1,50,00 1,50,00 1,50,00 1,50,00			
Total Current Assets (B)			
Total Assets (A+B)			4,0
EQUITY AND LIABILITIES Equity Capity 1,50,000 4,509 6,40,000<	Total Current Assets (b)	7,39,997	7,04,88
Equity Equity share capital 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,12,000 1,12,000 1,12,00 1,12,000 1,12,000 1,12,000 1,12,000 1,12,000 1,12,000 1,12,000 1,12,000 1,12,000 4,509 6,4 8,8 8,8 8,8 8,8 8,8 8,8 8,8 8,8 8,8 8,8 8,9 8,8 8,9 8,8 8,9 8,2 2,2 2,2 <th< td=""><td>Total Assets (A+B)</td><td>18,94,233</td><td>18,86,69</td></th<>	Total Assets (A+B)	18,94,233	18,86,69
Equity share capital 1,50,00 1,50,00 Other equity 9,99,019 9,62,0 Total Equity (C) 11,49,019 11,12,0 Liabilities 8 1 Financial liabilities 4,599 6,4 (i) Borrowings 4,599 6,4 (ii) Lease liability 3,17,223 3,33,3 3,13,23 3,33,3 3,13,23 3,33,3 3,12,23 3,33,3 3,13,23 3,13,23 3,13,23 3,13,23 3,13,23 3,13,23 3,13,23 3,13,23 3,13,23 3,13,23 3,13,23 3,13,23 3,13,23 3,13,23 3,13,23 3,13,23 3,13,23 3,2,22 Current liabilities 5,17,007 5,32,2 3,2,22 3,1,5,00 3,1,5,00 3,2,22 Current liabilities 6 6,0,11 3,1,5,00 3,1,5,00 3,1,5,00 3,1,5,00 3,1,5,00 3,1,5,00 3,1,5,00 3,1,5,00 3,1,5,00 3,1,5,00 3,1,5,00 3,1,5,00 3,1,5,00 3,1,5,00 3,1,5,00 3,1,5,00 3,1,5,00 <t< td=""><td></td><td></td><td></td></t<>			
Other equity 9,99,019 9,62,0 Total Equity (C) 11,49,019 11,12,0 Liabilities ***********************************	Equity		
Total Equity (C) 11,49,019 11,12,00 Liabilities Non-current liabilities Financial liabilities 4,599 6,4 (ii) Lease liability 3,33,3,9 6,4 Long-term provisions 1,778 1,4 Deferred tax liabilities (net) 88,492 88,8 Other non-current liabilities 1,04,915 1,01,5 Total Non-Current Liabilities (D) 5,17,007 5,32,2 Current liabilities (i) Trade payables - - total outstanding dues of micro enterprise and small enterprises (MSME's) - - - total outstanding dues of reditors other than micro enterprise and small enterprises 1,13,220 1,16,6 (ii) Other financial liabilities 69,314 73,1 Other current liabilities 69,314 73,1 Other current liabilities 1,100 1,8 Short-term provisions 1,100 1,8 Current tax liabilities (net) 2,28,207 2,42,3		1,50,000	1,50,00
Current liabilities Sinancial liabilities (net) Sinancial liabilities	Other equity	9,99,019	9,62,09
Non-current liabilities 4,599 6,4 (i) Borrowings 4,599 6,4 (ii) Lease liability 3,17,223 3,33,9 Long-term provisions 1,778 1,4 Deferred tax liabilities (net) 88,492 88,8 Other non-current liabilities 1,04,915 1,01,5 Total Non-Current Liabilities 5,17,007 5,32,2 Current liabilities 5 1,10,07 5,32,2 Current labilities 1 - total outstanding dues of micro enterprise and small enterprises (MSME's)	Total Equity (C)	11,49,019	11,12,09
Non-current liabilities 4,599 6,4 (i) Borrowings 4,599 6,4 (ii) Lease liability 3,17,223 3,33,9 Long-term provisions 1,778 1,4 Deferred tax liabilities (net) 88,492 88,8 Other non-current liabilities 1,04,915 1,01,5 Total Non-Current Liabilities 5,17,007 5,32,2 Current liabilities 5 1,10,07 5,32,2 Current labilities 1 - total outstanding dues of micro enterprise and small enterprises (MSME's)	Tishilisian		
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(ii) Lease liability 3,17,223 3,33,9 Long-term provisions 1,778 1,4 Deferred tax liabilities (net) 88,492 88,8 Other non-current liabilities 1,04,915 1,01,5 Total Non-Current Liabilities (D) 5,17,007 5,32,2 Current liabilities (i) Trade payables - - - total outstanding dues of micro enterprise and small enterprises (MSME's) - - - total outstanding dues of creditors other than micro enterprise and small enterprises 1,13,220 1,16,6 (ii) Other financial liabilities 69,314 73,1 Other current liabilities (not) 34,371 50,8 Short-term provisions 1,100 1,8 Current tax liabilities (not) 2,28,207 2,42,3		79.7220	8.0
Long-term provisions 1,778 1,4 Deferred tax liabilities (net) 88,492 88,8 Other non-current liabilities 1,04,915 1,01,5 Total Non-Current Liabilities (D) 5,17,007 5,32,2 Current liabilities *** *** Financial liabilities *** *** (i) Trade payables - *** - total outstanding dues of micro enterprise and small enterprises (MSME's) - *** - total outstanding dues of creditors other than micro enterprise and small enterprises 1,13,220 1,16,6 (ii) Other financial liabilities 69,314 73,1 Other current liabilities 34,371 50,8 Short-term provisions 11,020 1 Current tax liabilities (net) 10,202 2,28,207 2,42,3			
Deferred tax liabilities (net) 88,492 88,8 Other non-current liabilities 1,04,915 1,01,5 Total Non-Current Liabilities (D) 5,17,007 5,32,2 Current liabilities - 5,17,007 5,32,2 Current liabilities - 1,10,007			100000000000000000000000000000000000000
Other non-current liabilities1,04,9151,01,5Total Non-Current Liabilities (D)5,17,0075,32,2Current liabilities5,17,0075,32,2Financial liabilities2(i) Trade payables total outstanding dues of micro enterprise and small enterprises (MSME's) total outstanding dues of creditors other than micro enterprise and small enterprises1,13,2201,16,6(ii) Other financial liabilities69,31473,1Other current liabilities34,37150,8Short-term provisions1,1001,8Current tax liabilities (net)10,202Total Current Liabilities (É)2,28,2072,42,3			
Total Non-Current Liabilities (D) Current liabilities Financial liabilities Financial liabilities (i) Trade payables - total outstanding dues of micro enterprise and small enterprises (MSME's) - total outstanding dues of creditors other than micro enterprise and small enterprises (ii) Other financial liabilities (ii) Other financial liabilities (69,314 73,1 Other current liabilities (50,314 73,1 50,8 11,100 1,9 11,100 1,9 11	Deferred tax liabilities (net)		
Current liabilities Financial liabilities (i) Trade payables - total outstanding dues of micro enterprise and small enterprises (MSME's) - total outstanding dues of creditors other than micro enterprise and small enterprises (ii) Other financial liabilities (ii) Other current liabilities (69,314 73,1 Other current liabilities (34,371 50,8 Short-term provisions Current tax liabilities (net) Total Current Liabilities (É) 2,28,207 2,42,3		1,04,915	1,01,58
Financial liabilities (i) Trade payables - total outstanding dues of micro enterprise and small enterprises (MSME's) - total outstanding dues of creditors other than micro enterprise and small enterprises (ii) Other financial liabilities (69,314 73,1 Other current liabilities 34,371 50,8 Short-term provisions 1,100 1,8 Current tax liabilities (net) 10,202 Total Current Liabilities (É) 2,28,207 2,42,3	Total Non-Current Liabilities (D)	5,17,007	5,32,2
Financial liabilities (i) Trade payables - total outstanding dues of micro enterprise and small enterprises (MSME's) - total outstanding dues of creditors other than micro enterprise and small enterprises (ii) Other financial liabilities (69,314 73,1 Other current liabilities 34,371 50,8 Short-term provisions 1,100 1,8 Current tax liabilities (net) 10,202 Total Current Liabilities (É) 2,28,207 2,42,3	Current liabilities		
(i) Trade payables - total outstanding dues of micro enterprise and small enterprises (MSME's) - total outstanding dues of creditors other than micro enterprise and small enterprises (ii) Other financial liabilities (69,314 73,1 Other current liabilities 34,371 50,8 Short-term provisions 1,100 1,8 Current tax liabilities (net) 10,202 Total Current Liabilities (É) 2,28,207 2,42,3			
- total outstanding dues of micro enterprise and small enterprises (MSME's) - total outstanding dues of creditors other than micro enterprise and small enterprises (ii) Other financial liabilities (69,314 73,1 73,1 73,1 73,1 73,1 73,1 73,1 73,1			
- total outstanding dues of creditors other than micro enterprise and small enterprises 1,13,220 1,16,6 (ii) Other financial liabilities 69,314 73,1 Other current liabilities 34,371 50,8 Short-term provisions 1,100 1,8 Current tax liabilities (net) 10,202 Total Current Liabilities (É) 2,28,207 2,42,3			
(ii) Other financial liabilities 69,314 73,1 Other current liabilities 34,371 50,8 Short-term provisions 1,100 1,8 Current tax liabilities (net) 10,202 Total Current Liabilities (É) 2,28,207 2,42,3		1 12 220	1.166
Other current liabilities 34,371 50,8 Short-term provisions 1,100 1,8 Current tax liabilities (net) 10,202 Total Current Liabilities (É) 2,28,207 2,42,3			
Short-term provisions 1,100 1,8 Current tax liabilities (net) 10,202 Total Current Liabilities (É) 2,28,207 2,42,3			
Current tax liabilities (net) 10,202 Total Current Liabilities (É) 2,28,207 2,42,3			
Total Current Liabilities (É) 2,28,207 2,42,3			1,8
Total Liabilities (F=D+E) 7,45,214 7,74,5	Total Current Liabilities (E)	2,28,207	2,42,3
7,17	Total Liabilities (F=D+E)	7,45,214	7,74.5
		7,710,2217	7,74,5

Ach

Petronet LNG Limited Consolidated Statement of Cash flows for the half year ended 30 September 2020

(All amounts are in Rupees lac, unless otherwise stated)

	For the half year ended	For the half year ended	
	30 September 2020 Unaudited	30 September 2019 Unaudited	
A. Cash flow from operating activities			
Net Profit before tax	1,91,091	1,71,023	
Adjustment for:			
Depreciation	38,877	38,591	
Loss on the sale of fixed asset	9	(2)	
Profit on sale /fair valuation of current Investment	(2,609)	(3,474)	
Interest Expense	17,316	20,565	
Foreign exchange (gain)/ loss on restatement of financial liabilities	es (7,062)	7,175	
Interest Income	(10,250)	(14,672)	
Share of JV	1,059	347	
Operating profit before working capital changes	2,28,430	2,19,552	
Movements in working capital:-	1996 200		
(Increase)/ Decrease in loans	79	(128)	
(Increase)/ Decrease in inventories	(25,302)	(10,897)	
(Increase)/ Decrease in trade receivables	21,959	(44,156)	
(Increase)/ Decrease in other financial assets	3,577	(5,963)	
(Increase)/ Decrease in Other assets	(3,963)	(2,387)	
	(3,387)	42,174	
Increase / (Decrease) in trade payables	545	7,292	
Increase / (Decrease) in other financial liabilities			
Increase / (Decrease) in provisions	(420)	(1,434)	
Increase / (Decrease) in other liabilities	(13,109)	22,804	
Cash Generated from/ (used in) operations	2,08,409	2,26,855	
Less: Income Tax Paid (net of refunds)	(37,616)	(47,448)	
Net Cash generated from /(used in) operating activities (A)	1,70,794	1,79,407	
B. Cash flow from investing activities			
Net proceeds / (purchase) of property, plant and equipment	(3,566)	(8,889)	
and capital work in progress	(25)		
Net proceeds / (purchase) of intangible assets	(25)	000	
Dividend Received	1,768	900	
Net proceeds/ (purchase) of investments	(80,653)	(5,110)	
Interest received	15,245	(10.076)	
Net movement in fixed deposits	88,873	(19,076)	
Net Cash Generated from / (Used in) Investing Activities (B)	21,642	(32,175)	
C. Cash Flow from Financing Activities			
Net proceeds/(Repayment) of Long Term Borrowings	(1,840)	(1,380)	
Interest Expense Paid	(17,316)	(17,850)	
Dividend paid	(1,05,000)	(81,375)	
Lease Liability paid	(4,963)	(2,789)	
Net Cash generated from / (used in) Financing Activities (C)	(1,29,119)	(1,03,394)	
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B-	63,317 63,317	43,838	
Balance at the beginning of the year			
Cash and cash equivalents at the beginning of the year	97,602	22,658	
Balance at the end of the year	1,60,919	66,496	
		Arch	

Notes:

Place: New Delhi

Date :11 November 2020

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 11 November 2020. The Statutory auditors of the Company have carried out a limited review of the aforesaid results.
- The Company primarily operates in the business of import and processing of liquified 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 In view of expected increase in capacity utilisation at Kochi terminal, the customers of the Company are asking for lower regasification tariff for Kochi Terminal w.e.f. 1st April 2019. The Company is in discussion with its customers for volumes tied up with respect to the said terminal and pending the finalisation of tariff the Company has recognised revenue on the basis of offered regasification tariff. The impact of the same, if any, including the possible impact on impairment of Kochi Plant, cannot be determined at this stage.
- The operations of the Company were not materially interrupted during the lockdown due to outbreak of COVID-19, as natural gas is declared as one of the essential commodities by the Government of India. The Company has evaluated the possible effects on the carrying amounts of property, plant and equipment, goodwill, inventory, loans, receivables and debt covenants basis the internal and external sources of information and determined, exercising reasonable estimates and judgements, that the carrying amounts of these assets are recoverable. Considering the above, and the Company's healthy liquidity position, there is no uncertainty in the going concern of the Company and the Company will be able to meet its financial obligations over the foreseeable future.
- 5 The Board of Directors have declared a special interim dividend of Rs 8 per equity share (Face value Rs 10/· per equity share) at their meeting held on 11th November 2020

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

By order of the Board

Vinod Kumar Mishra
Director (Finance) and
Officiating MD & CEO

DIN: 08125144