



# POONA DAL & OIL INDUSTRIES LTD.

Corporate Office : 71/A, Hadapsar Industrial Estate, Hadapsar, Pune 411013  
Tel. :- 091-20-26816020, 26816024, CIN : L15313PN1993PLC070263

Dated 7<sup>th</sup> September, 2020

To,  
The General Manager  
Listing Compliance,  
Bombay Stock Exchange Ltd.  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

**Sub: Outcome of the Board Meeting**

**Ref: Scrip code 519359**

**Dear Sir**


This is to inform you that the Board of Directors of the Company in its meeting held today, September 7, 2020 has considered and approved the Un-Audited Financial Results for the quarter ended on 30<sup>th</sup> June, 2020

Further pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 we enclose herewith the following documents as approved by the Board of Directors of the company in the meeting held today.

1. Unaudited Financial Results for the Quarter Ended on 30<sup>th</sup> June, 2020
2. Limited Review Report on quarterly financial results ended on 30<sup>th</sup> June, 2020

Kindly take above on the record and acknowledge

**FOR POONA DAL AND OIL INDUSTRIES LIMITED**

  
**PRADIP P. PARAKH**  
**MANAGING DIRECTOR**  
**(DIN: 00053321)**

**Enc: As Above**



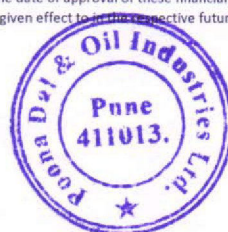
PART I		(Rs. In Lakhs)			
		3 Months Ended 30.06.2020	Preceding 3 Months Ended 31.03.2020	Previous Year 3 Months Ended 30.06.2019	Previous Year Ended 31.03.2020
Sr.No.		Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>				
(a)	Revenue from Operation	2,606.11	3,065.26	3,531.79	15,728.70
(b)	Other income	0.00	7.48	7.79	48.17
	<b>Total income</b>	<b>2,606.11</b>	<b>3,072.74</b>	<b>3,539.58</b>	<b>15,776.87</b>
2	<b>Expenses</b>				
a)	Cost of materials consumed	2,671.56	2,614.49	3,095.62	11,394.52
b)	Purchases of stock-in-trade	-	21.81	397.03	3,841.52
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(178.20)	310.94	(29.82)	108.37
d)	Employee benefits expense	13.69	26.98	12.30	84.88
e)	Finance Cost	54.05	47.39	11.06	69.42
f)	Depreciation	7.79	11.18	9.09	38.45
g)	Other expenses	17.08	24.20	17.31	119.05
h)	Extraordinary items	-	-	-	-
	<b>Total Expenses</b>	<b>2,585.97</b>	<b>3,056.99</b>	<b>3,512.59</b>	<b>15,656.21</b>
3	<b>Profit before tax (1-2)</b>	<b>20.14</b>	<b>15.75</b>	<b>26.99</b>	<b>120.66</b>
	Less : Tax Expenses	3.00	1.00	7.50	31.00
	<b>Profit for the period (A)</b>	<b>17.14</b>	<b>14.75</b>	<b>19.49</b>	<b>89.66</b>
4	<b>Other comprehensive Income</b>				
	Less : Tax Expenses	-	-	-	-
	<b>Other comprehensive Income for the period (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total comprehensive Income for the period (C) (A+B)</b>	<b>17.14</b>	<b>14.75</b>	<b>19.49</b>	<b>89.66</b>
5	<b>Paid-up equity share capital (Rs. 10/- face value)</b>	<b>570.80</b>	<b>570.80</b>	<b>570.80</b>	<b>570.80</b>
6	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,547.45</b>
7	<b>Earnings Per Share (EPS) (Nominal Value of Shares Rs. 10/- each) (* not annualised)</b>				
	Basic EPS	0.30	0.26	0.34	1.57
	Diluted EPS	0.30	0.26	0.34	1.57

Segment Information

1	<b>Segment Revenue</b>				
a)	Oil Division	2,471.30	2,883.70	3,525.80	14,129.20
b)	Agro Division	134.81	181.56	5.99	1,599.50
	<b>Total</b>	<b>2,606.11</b>	<b>3,065.26</b>	<b>3,531.79</b>	<b>15,728.70</b>
	Less : Inter segment revenue	-	-	-	-
	<b>Revenue from Operation</b>	<b>2,606.11</b>	<b>3,065.26</b>	<b>3,531.79</b>	<b>15,728.70</b>
2	<b>Segment Results</b>				
a)	Oil Division	72.88	60.48	40.04	165.67
b)	Agro Division	1.31	2.66	(1.99)	24.41
	<b>Total</b>	<b>74.19</b>	<b>63.14</b>	<b>38.05</b>	<b>190.08</b>
	Less : i) Finance Cost	54.05	47.39	11.06	69.42
	ii) Other un-allocable expenditure net off Un-allocable income	-	-	-	-
	<b>Total Profit Before Tax</b>	<b>20.14</b>	<b>15.75</b>	<b>26.99</b>	<b>120.66</b>
3	<b>Segment Assets</b>				
a)	Oil Division	-	-	-	4,752.45
b)	Agro Division	-	-	-	502.52
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,254.97</b>
	Less : Unallocable assets	-	-	-	-
	<b>Total Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,254.97</b>
4	<b>Segment Liabilities</b>				
a)	Oil Division	-	-	-	115.60
b)	Agro Division	-	-	-	21.12
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136.72</b>
	Less : Unallocable liabilities	-	-	-	-
	<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136.72</b>

Notes:

- The unaudited financial results for the first quarter ended 30th June, 2020 have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors at its meeting held on 7th September 2020
- The format for quarterly results as prescribed in SEBI Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's circular dated 05th July, 2016 and IND-AS requirements.
- The Statutory Auditors of the company has carried out a limited review of the above results as per regulation 33 of SEBI (Listing obligations and Disclosure requirements) Regulations, 2015.
- Previous quarter / year figures have been regrouped / reclassified wherever necessary to make them comparable.
- Due to outbreak of COVID-19 globally and in India, the company's management has made initial assessment of likely adverse impact on business and financial risks, and believes that the impact is likely to be short term in nature. The management does not see any medium to long term risks in the company's ability to continue as a going concern and meeting its liabilities as and when they fall due. The Management based on current estimates expects that the carrying amounts of Receivables, Inventories & Advances will be recovered, net of provisions made. The extent to which the COVID-19 pandemic will impact the company's financial performance is dependent on future developments, which are highly uncertain including among other things, any new information concerning the severity of the COVID-19 pandemic and any action to contain its spread or mitigate its impact whether government mandated or elected by the Company. Given the uncertainty over the potential macro-economic conditions the impact of COVID-19 pandemic may be different from that estimated as at the date of approval of these financial statements and the company will continue to closely monitor any material changes to future economic conditions, which will be given effect to in its respective future period.



For and on behalf of the Board of Directors

Pradip P. Parakh  
 Chairman & Managing Director  
 (Din No. 00053321)



# **BORA N. S. & CO.** **CHARTERED ACCOUNTANTS**

11, Swojas House, 1159, Sadashiv Peth, Near Hatti Ganpati, Pune 411 030.  
Mob. : 97626 12439 ✉ boransco@gmail.com

## **LIMITED REVIEW REPORT TO THE BOARD OF DIRECTORS OF POONA DAL AND OIL INDUSTRIES LIMITED**

**Re.: Unaudited Financial Results for the Quarter ended 30<sup>th</sup> June,2020 adopted by the Board of Directors of the Company at the meeting held on 7<sup>th</sup> September,2020**

We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of Poona Dal and Oil Industries Limited (the 'Company') for the quarter ended June 30,2020 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI(Listing Obligation Disclosure Requirement) Regulation,2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For M/s. Bora N. S. and Co;**  
**Chartered Accountant**  
(Firm Registration No. 148087W)


**CA Nikhilesh Bora**  
Proprietor  
(Membership No. 168182)  
UDIN: 20168182AAAACC1306  
**Place:** - Pune  
**Date:** - 7<sup>th</sup> September, 2020