



# POONA DAL AND OIL INDUSTRIES LTD.

OFFICE : 71/A, INDUSTRIAL ESTATE, HADAPSAR, PUNE - 411 013 (INDIA).  
TEL.: +91 20-26816020, 26816024, FAX : 26816021, E-mail : pdoil@pdbmgroup.com  
CIN : L15313PN1993PLC070263

Dated 11<sup>th</sup> November, 2017

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

**Sub: Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2017**

**Ref: Scrip code 519359**

Dear Sir

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 on 11<sup>th</sup> November, 2017

1. Unaudited Financial Results for the Quarter and half year ended on 30<sup>th</sup> September, 2017 as per IND AS Format pursuant to SEBI circular Ref. CIR/CFD/FAC/62/2016 dated July 05, 2016
2. Limited Review Report on quarterly financial results ended on 30<sup>th</sup> September, 2017

FOR POONA DAL AND OIL INDUSTRIES LIMITED

MANAGING DIRECTOR

(DIN: 00053321)





**Poona Dal And Oil Industries Limited (CIN No. : L15313PN1993PLC070263)**  
 Regd. Off. 71/A, Hadapsar Industrial Estate, Pune - 411 013.  
 Tel. No. (020) 26816020/24, Fax 26816021. Email Id : pdoil@pdmgroup.com  
**Unaudited Statement of Financial Results for the Quarter and Half Year Ended on 30th September, 2017**

PART I		(Rs. In Lakhs)					
		3 Months Ended 30.09.2017	3 Months Ended 30.06.2017	Preceding 3 Months Ended 30.09.2016	Half Year Ended 30.09.2017	Half Year Ended 30.09.2016	Previous Year Ended 31.03.2017
Sr.No.		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>						
(a)	Revenue from Operation	4,342.45	6,859.60	3,434.93	11,202.05	7,697.16	29,458.34
(b)	Other income	48.87	113.69	43.72	162.56	67.73	178.72
	<b>Total income</b>	<b>4,391.32</b>	<b>6,973.29</b>	<b>3,478.65</b>	<b>11,364.61</b>	<b>7,764.89</b>	<b>29,637.06</b>
2	<b>Expenses</b>						
a)	Cost of materials consumed	2,755.34	2,631.68	3,326.58	5,387.02	7,586.35	13,299.17
b)	Purchases of stock-in-trade	501.28	1,541.32	-	2,042.60	-	18,032.16
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	988.78	2592.57	39.80	3581.35	(38.17)	(3519.35)
d)	Employee benefits expense	18.47	21.54	15.72	40.01	30.42	92.42
e)	Finance Cost	1.03	25.26	24.26	26.29	27.54	83.90
f)	Depreciation	15.50	15.50	19.30	31.00	38.60	77.47
g)	Other expenses	24.57	24.01	38.52	48.58	73.30	162.50
h)	Extraordinary items	-	-	-	-	-	5.82
	<b>Total Expenses</b>	<b>4,304.97</b>	<b>6,851.88</b>	<b>3,464.18</b>	<b>11,156.85</b>	<b>7,718.04</b>	<b>28,234.09</b>
3	<b>Profit before tax (1-2)</b>	<b>86.35</b>	<b>121.41</b>	<b>14.47</b>	<b>207.76</b>	<b>46.85</b>	<b>1,402.97</b>
	Less : Tax Expenses	26.00	35.00	6.00	61.00	15.00	490.00
	<b>Profit for the period (A)</b>	<b>60.35</b>	<b>86.41</b>	<b>8.47</b>	<b>146.76</b>	<b>31.85</b>	<b>912.97</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>-</b>	<b>-</b>
	<b>Total comprehensive Income for the period (C) (A+B)</b>	<b>60.35</b>	<b>86.41</b>	<b>8.47</b>	<b>146.76</b>	<b>31.85</b>	<b>912.97</b>
5	Paid-up equity share capital (Rs. 10/- face value)	570.80	570.80	570.80	570.80	570.80	570.80
6	Other Equity	-	-	-	-	-	2,805.43
7	<b>Earnings Per Share (EPS) (Nominal Value of Shares Rs. 10/- each) (* not annualised)</b>						
	Basic EPS	1.06	1.51	0.15	2.57	0.56	15.99
	Diluted EPS	1.06	1.51	0.15	2.57	0.56	15.99

**Segment Information**

1	<b>Segment Revenue</b>						
a)	Oil Division	2,519.76	2,808.10	3,429.85	5,327.86	7,681.90	13,811.20
b)	Agro Division	1,822.69	4,051.50	5.08	5,874.19	15.26	15,647.14
	<b>Total</b>	<b>4,342.45</b>	<b>6,859.60</b>	<b>3,434.93</b>	<b>11,202.05</b>	<b>7,697.16</b>	<b>29,458.34</b>
	Less : Inter segment revenue	-	-	-	-	-	-
	<b>Revenue from Operation</b>	<b>4,342.45</b>	<b>6,859.60</b>	<b>3,434.93</b>	<b>11,202.05</b>	<b>7,697.16</b>	<b>29,458.34</b>
2	<b>Segment Results</b>						
a)	Oil Division	64.82	75.17	52.66	139.99	97.01	(187.12)
b)	Agro Division	22.56	71.50	(13.93)	94.06	(22.62)	1679.81
	<b>Total</b>	<b>87.38</b>	<b>146.67</b>	<b>38.73</b>	<b>234.05</b>	<b>74.39</b>	<b>1,492.69</b>
	Less : i) Finance Cost	1.03	25.26	24.26	26.29	27.54	83.90
	ii) Other un-allocable expenditure net off Un-allocable income	-	-	-	-	-	-
	<b>Total Profit Before Tax</b>	<b>86.35</b>	<b>121.41</b>	<b>14.47</b>	<b>207.76</b>	<b>46.85</b>	<b>1,408.79</b>
3	<b>Segment Assets</b>						
a)	Oil Division	-	-	-	-	-	7,231.52
b)	Agro Division	-	-	-	-	-	12,541.31
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,772.83</b>
	Less : Unallocable assets	-	-	-	-	-	-
	<b>Total Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,772.83</b>
4	<b>Segment Liabilities</b>						
a)	Oil Division	-	-	-	-	-	5,869.28
b)	Agro Division	-	-	-	-	-	10,527.32
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,396.60</b>
	Less : Unallocable liabilities	-	-	-	-	-	-
	<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,396.60</b>

**Notes:**

- The unaudited financial results for the Quarter and Half year ended 30th September, 2017 have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors at its meeting held on 11th November, 2017.
- 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.
- Previous Quarter / Half Year figures have been regrouped / reclassified wherever necessary to make them comparable.

For and on behalf of the Board of Directors



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

Place : - Pune  
 Date : - 11th November, 2017



**Poona Dal And Oil Industries Limited**  
 Regd. Off. 71A, Hadapsar Industrial Estate, Pune - 411 013.  
**Standalone Statement of Assets and Liabilities**  
 For the Half year ended on 30th September, 2017

(Rs. In Lakhs)

Sr. No.	Particulars	As on 30th Sept., 2017	As on 31st March, 2017
<b>ASSETS</b>			
<b>1</b>	<b>Non Current Assets</b>		
(a)	Property, Plant and Equipment	457.57	487.98
(b)	Capital Work-in-progress	-	-
(c)	Investment Property	-	-
(d)	Goodwill	-	-
(e)	Other Intangible Assets	-	-
(f)	Intangible Assets Under Development	-	-
(g)	Biological Assets other than bearer plants	-	-
(h)	Financial Assets	-	-
(i)	Investment	-	-
(ii)	Trade Receivables	-	-
(iii)	Non current Loans and Advances	-	-
(i)	Deferred Tax Assets (net)	-	-
(j)	Other non-current assets	14.58	24.06
<b>2</b>	<b>Current Assets</b>		
(a)	Inventories	660.63	4,535.70
(b)	Financial Assest		
(i)	Current Investments	-	-
(ii)	Trade Receivables	438.96	1,997.48
(iii)	Cash and Cash Equivalents	1,687.69	6,914.40
(iv)	Bank balances other than (iii) above	12.60	12.60
(v)	Current Loans and Advances	1,110.98	5.98
(c)	Current Tax Assets (Net)	-	-
(d)	Other current assets	170.84	173.64
		<b>4,553.84</b>	<b>14,151.83</b>
<b>EQUITY AND LIABILITIES</b>			
<b>A)</b>	<b>Equity</b>		
(a)	Equity Share Capital	570.80	570.80
(b)	Other Equity	3,013.20	2,805.43
<b>B)</b>	<b>Liabilities</b>		
<b>1</b>	<b>Non-current Liabilities</b>		
(a)	Financial Liabilities		
(i)	Non-current Borrowings	-	-
(ii)	Trade Payables	-	-
(b)	Non-current Provisions	-	-
(c)	Deferred Tax Liabilities (Net)	-	-
(d)	Other non-current Liabilities	12.00	24.60
<b>2</b>	<b>Current liabilities</b>		
(a)	Financial Liabilities		
(i)	Current Borrowings	-	-
(ii)	Trade Payables	483.25	10,125.42
(b)	Other current Liabilities	12.60	184.30
(c)	Current Provisions	462.00	441.28
(d)	Current Tax Liabilities (Net)	-	-
	<b>Total</b>	<b>4,553.84</b>	<b>14,151.83</b>



*Pandit*



# M/s. A. H. Gandhi & Associates

## Chartered Accountants

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

Re.: Unaudited Financial Results for the Quarter and Half Year Ended on 30<sup>th</sup> September, 2017  
adopted by the Board of Directors of the Company at the meeting held on 11<sup>th</sup> November, 2017

We have reviewed the accompanying statement of unaudited financial results of Poona Dal And Oil Industries Limited for the period ended 30<sup>th</sup> September, 2017 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. 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 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 provide 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 attention 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. A. H. Gandhi & Associates  
Chartered Accountants  
(Firm Registration No. 136429W)

CA Ashish H. Gandhi  
Proprietor  
(Membership No. 154443)  
Place: - Pune  
Date: - 11<sup>th</sup> November, 2017.



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