



POONA DAL AND OIL INDUSTRIES LTD

OFFICE : 71/A, INDUSTRIAL ESTATE, HADAPSAR, PUNE - 411 013 (INDIA).
TEL. : +91 20-26816020, 26816024, FAX: 26816021, Email: pdoil@pdbmggroup.com
CIN No. : L15313PN1993PLC070263

Dated 4th June,2018

To
The General Manager
Listing Operations
BSE Limited
P J Tower, Dalal Street
Mumbai-400001

Sub: Discrepancy in Financial Results -Reconciliation table for Equity not provided - for Standalone Result

Ref: Regulations 33 (3)(b) of SEBI (LODR) Regulations 2015

Dear Sir/Madam

Kind Attention Mr. Subhash Purohit


With reference to your email received on 01.06.2018, regarding discrepancy in Financial Results i.e. Reconciliation table for Equity not provided - for Standalone Result in financial results of the Company for the quarter and year ended on 31st March, 2018, submitted on 22nd May, 2018.

As directed by you, we have rectified the aforesaid discrepancy and are re-submitting herewith the Audited Financial Results of the Company for the quarter and year ended on 31st March, 2018 and there is no change in above financial results of the Company except only incorporation of reconciliation table for Equity.

Kindly take above on the record and acknowledge the receipt.

Yours Faithfully

For Poona Dal and Oil Industries Limited


Pradip P. Parakh
Managing Director





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FORM A

(Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement)
Regulation, 2015)

| | | |
|----|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Name of the Company | Poona Dal and Oil Industries Limited |
| 2. | Standalone Financial Statement for the year ended on | 31 st March, 2018 |
| 3. | Type Audit of Observation | Un Qualified |
| 4. | Frequency Observation | Not Applicable |
| 5. | To be signed by- | |
| | Pradip P. Parakh Chairman and Managing Director | Sign   |
| | Sunil M. Sharma Chief Financial Officer | Sign   |
| | CA A. H. Gandhi Statutory Auditor | Sign   |



| PART I | | (Rs. In Lakhs) | | | | |
|--------|--------------------------------------------------------------------------------------------|-----------------|-----------------|------------------|--------------------|---------------------|
| Sr.No. | Particulars | 3 Months Ended | 3 Months Ended | 3 Months Ended | Current Year Ended | Previous Year Ended |
| | | 31.03.2018 | 31.12.2017 | 31.03.2017 | 31.03.2018 | 31.03.2017 |
| | | Unaudited | Unaudited | Unaudited | Audited | Audited |
| 1 | Income | | | | | |
| a) | Revenue from Operation | 4,655.23 | 3,045.01 | 18,686.16 | 18,902.29 | 29,458.34 |
| b) | Other income | 109.34 | 20.51 | 68.15 | 292.41 | 178.72 |
| | Total Income | 4,764.57 | 3,065.52 | 18,754.31 | 19,194.70 | 29,637.06 |
| 2 | Expenses | | | | | |
| a) | Cost of materials consumed | 3,436.83 | 2,446.18 | 2,833.32 | 11,270.03 | 13,299.17 |
| b) | Purchases of stock-in-trade | 2,662.17 | 499.92 | 18,032.16 | 5,204.69 | 18,032.16 |
| c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | (1477.24) | (8.45) | (3597.51) | 2095.66 | (3519.35) |
| d) | Employee benefits expense | 9.58 | 33.49 | 44.06 | 83.08 | 92.42 |
| e) | Finance Cost | 16.33 | 0.87 | 42.08 | 43.49 | 83.90 |
| f) | Depreciation | 13.47 | 15.50 | 19.57 | 59.97 | 77.47 |
| g) | Other expenses | 33.34 | 46.32 | 65.58 | 128.24 | 162.50 |
| h) | Extraordinary items | 4.07 | - | 5.82 | 4.07 | 5.82 |
| | Total Expenses | 4,698.55 | 3,033.83 | 17,445.08 | 18,889.23 | 28,234.09 |
| 3 | Profit before tax (1-2) | 66.02 | 31.69 | 1,309.23 | 305.47 | 1,402.97 |
| | Less : Tax Expenses | 10.50 | 10.00 | 460.00 | 81.50 | 490.00 |
| | Profit for the period (A) | 55.52 | 21.69 | 849.23 | 223.97 | 912.97 |
| 4 | Other comprehensive Income | - | - | - | - | - |
| | Less : Tax Expenses | - | - | - | - | - |
| | Other comprehensive Income for the period (B) | - | - | - | - | - |
| | Total comprehensive Income for the period (C) (A+B) | 55.52 | 21.69 | 849.23 | 223.97 | 912.97 |
| 5 | Paid-up equity share capital (Rs. 10/- face value) | 570.80 | 570.80 | 570.80 | 570.80 | 570.80 |
| 6 | Other Equity | - | - | - | 3,005.35 | 2,805.43 |
| 7 | Earnings Per Share (EPS) (Nominal Value of Shares Rs. 10/- each) (* not annualised) | | | | | |
| | Basic EPS | 0.97 | 0.38 | 14.88 | 3.92 | 15.99 |
| | Diluted EPS | 0.97 | 0.38 | 14.88 | 3.92 | 15.99 |

Segment Information

| | | | | | | |
|----|----------------------------------------------------------------|-----------------|-----------------|------------------|------------------|------------------|
| 1 | Segment Revenue | | | | | |
| a) | Oil Division | 3,274.92 | 2,451.69 | 3,054.28 | 11,054.46 | 13,811.20 |
| b) | Agro Division | 1,380.31 | 593.32 | 15,631.88 | 7,847.83 | 15,647.14 |
| | Total | 4,655.23 | 3,045.01 | 18,686.16 | 18,902.29 | 29,458.34 |
| | Less : Inter segment revenue | - | - | - | - | - |
| | Revenue from Operation | 4,655.23 | 3,045.01 | 18,686.16 | 18,902.29 | 29,458.34 |
| 2 | Segment Results | | | | | |
| a) | Oil Division | 57.74 | 24.74 | (362.10) | 222.47 | (192.94) |
| b) | Agro Division | 24.61 | 7.82 | 1713.41 | 126.49 | 1679.81 |
| | Total | 82.35 | 32.56 | 1,351.31 | 348.96 | 1,486.87 |
| | Less : i) Finance Cost | 16.33 | 0.87 | 42.08 | 43.49 | 83.90 |
| | ii) Other un-allocable expenditure net off Un-allocable income | - | - | - | - | - |
| | Total Profit Before Tax | 66.02 | 31.69 | 1,309.23 | 305.47 | 1,402.97 |
| 3 | Segment Assets | | | | | |
| a) | Oil Division | - | - | - | 1,707.14 | 7,231.52 |
| b) | Agro Division | - | - | - | 2,115.01 | 12,541.31 |
| | Total | - | - | - | 3,822.15 | 19,772.83 |
| | Less : Unallocable assets | - | - | - | - | - |
| | Total Assets | - | - | - | 3,822.15 | 19,772.83 |
| 4 | Segment Liabilities | | | | | |
| a) | Oil Division | - | - | - | 210.52 | 5,869.28 |
| b) | Agro Division | - | - | - | 35.47 | 10,527.32 |
| | Total | - | - | - | 245.99 | 16,396.60 |
| | Less : Unallocable liabilities | - | - | - | - | - |
| | Total Liabilities | - | - | - | 245.99 | 16,396.60 |



Reconciliation between financial result for the quarter and year ended on 31st March, 2017 as below

| Nature of Adjustments | 3 Months Ended | Previous Year Ended |
|--------------------------------------------------------------------|----------------|---------------------|
| | 31.03.2017 | 31.03.2017 |
| Net Profit reported under Previous Indian GAAP | 849.23 | 912.97 |
| Add/(Less): - Adjustments | - | - |
| Fair Value on Financial Instruments | - | - |
| Net Profit or Loss before other Comprehensive Income as per IND AS | 849.23 | 912.97 |
| Add/Less: Other Comprehensive Income, Net of Tax | - | - |
| Total Comprehensive Income under Ind AS | 849.23 | 912.97 |

Reconciliation of Total equity between IND AS compliant results and previously reported results are given below:

(Rs. in Lakhs)

| Particulars | As at | As at |
|--------------------------------------------------------|-----------------|-----------------|
| | 31.03.2017 | 01.04.2016 |
| Total equity (Shareholder's fund) as per previous GAAP | 3,376.23 | 2,463.26 |
| Adjustments, if any | - | - |
| Total Equity as per IND AS | 3,376.23 | 2,463.26 |

Notes:

- 1 The audited financial results for the year ended on 31st March, 2018 have been reviewed by the audit committee and approved and taken on record by the Board of Directors at their meeting held on 22nd May, 2018.
- 2 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.
- 3 Previous Quarter / Year figures have been regrouped / reclassified wherever necessary to make them comparable.
- 4 The company has not received any investor complaints for the period under review.

For and on behalf of the Board of Directors



Pradip P. Parakh

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

Place: - Pune
Date: - 22nd May, 2018



Poona Dal And Oil Industries Limited
(CIN No. L15313PN1993PLC070263)

Standalone Statement of Assets And Liabilities

(Rs. In Lakhs)

| Particulars | | 31st March, 2018 Amount (Rs.) | 31st March, 2017 Amount (Rs.) |
|-------------------------------|--------------------------------------------|----------------------------------|----------------------------------|
| ASSETS | | | |
| 1 | Non Current Assets | | |
| (a) | Property, Plant and Equipment | 399.86 | 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 | 45.01 | 24.06 |
| 2 | Current Assets | | |
| (a) | Inventories | 1,955.48 | 4,535.70 |
| (b) | Financial Assets | | |
| (i) | Current Investments | - | - |
| (ii) | Trade Receivables | 546.12 | 1,997.48 |
| (iii) | Cash and Cash Equivalents | 649.04 | 6,914.40 |
| (iv) | Bank balances other than (iii) above | 9.49 | 12.60 |
| (v) | Current Loans and Advances | 63.76 | 5.98 |
| (c) | Current Tax Assets (Net) | - | - |
| (d) | Other current assets | 29.93 | 173.63 |
| | | 3,698.69 | 14,151.83 |
| EQUITY AND LIABILITIES | | | |
| A) | Equity | | |
| (a) | Equity Share Capital | 570.80 | 570.80 |
| (b) | Other Equity | 3,005.35 | 2,805.43 |
| B) | Liabilities | | |
| 1 | Non-current Liabilities | | |
| (a) | Financial Liabilities | | |
| (i) | Non-current Borrowings | - | - |
| (ii) | Trade Payables | - | - |
| (b) | Non-current Provisions | - | - |
| (c) | Deferred Tax Liabilities (Net) | - | - |
| (d) | Other non-current Liabilities | 21.49 | 24.60 |
| 2 | Current liabilities | | |
| (a) | Financial Liabilities | | |
| (i) | Current Borrowings | - | - |
| (ii) | Trade Payables | 2.84 | 10,125.42 |
| (b) | Other current Liabilities | 45.25 | 184.30 |
| (c) | Current Provisions | 52.96 | 441.28 |
| (d) | Current Tax Liabilities (Net) | - | - |
| | Total | 3,698.69 | 14,151.83 |



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M/s. A. H. Gandhi & Associates

Chartered Accountants

Independent Auditor's Report

To,
Board of Directors,
Poona Dal and Oil Industries Limited,
71/A, Hadapsar Industrial Estate,
Hadapsar, Pune - 411 013.

We have audited the accompanying Financial Results of **M/s Poona Dal and Oil Industries Limited** for the quarter and year ended 31st March, 2018 being submitted by the company pursuant to requirements of regulation 33 of the SEBI (Listing Obligations and disclosures Requirements) Regulation, 2015. This financial statements, which is responsibility of the company's management and approved by the Board of Directors, has been prepared on the basis of the related financial statement which are in accordance with the Accounting Standard prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement.

We have conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosed in financial results. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the significant accounting estimates made by management, as well as evaluating the overall presentation of the statement. We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date result:

- i) is presented in accordance with the requirements of regulation 33 of the SEBI (Listing Obligations and disclosures Requirements) Regulation, 2015; and
- ii) gives a true and fair view in conformity with aforesaid accounting standards and other accounting principles generally accepted in India of net profit and other financial information of the company for the quarter and year ended 31st March, 2018.

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Cell No.: +91 9850344321.

The statement includes the results for the quarter ended 31st March, 2018 being the balancing figure between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For M/s. A. H. Gandhi & Associates
Chartered Accountants
(Firm Registration No. 136429W)

Ashish

CA Ashish H. Gandhi
Proprietor
(Membership No. 154443)
Place: - Pune
Date: - 22nd May, 2018.

