



## POONA DAL AND OIL INDUSTRIES LTD

OFFICE : 71/A, INDUSTRIAL ESTATE, HADAPSAR, PUNE - 411 013 (INDIA).  
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CIN No. : L15313PN1993PLC070263

Dated 7<sup>th</sup> February, 2018

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 nine months ended 31<sup>st</sup> December, 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 7<sup>th</sup> February, 2018

1. Unaudited Financial Results for the Quarter and nine months ended on 31<sup>st</sup> December, 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 31<sup>st</sup> December, 2017

FOR POONA DAL AND OIL INDUSTRIES LIMITED

MANAGING DIRECTOR

(DIN: 00053321)



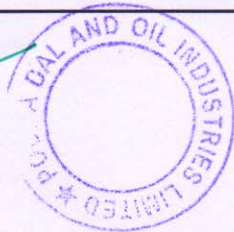


PART I		(Rs. In Lakhs)					
Sr.No.		3 Months Ended 31.12.2017	3 Months Ended 30.09.2017	Preceding 3 Months Ended 31.12.2016	Nine Months Ended 31.12.2017	Nine Months Ended 31.12.2016	Previous Year Ended 31.03.2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
(a)	Revenue from Operation	3,045.01	4,342.45	3,075.02	14,247.06	10,772.18	29,458.34
(b)	Other income	20.51	48.87	42.84	183.07	110.57	178.72
	<b>Total income</b>	<b>3,065.52</b>	<b>4,391.32</b>	<b>3,117.86</b>	<b>14,430.13</b>	<b>10,882.75</b>	<b>29,637.06</b>
<b>2</b>	<b>Expenses</b>						
a)	Cost of materials consumed	2,446.18	2,755.34	2,879.50	7,833.20	10,465.85	13,299.17
b)	Purchases of stock-in-trade	499.92	501.28	-	2,542.52	-	18,032.16
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(8.45)	988.78	116.33	3572.90	78.16	(3519.35)
d)	Employee benefits expense	33.49	18.47	17.94	73.50	48.36	92.42
e)	Finance Cost	0.87	1.03	14.28	27.16	41.82	83.90
f)	Depreciation	15.50	15.50	19.30	46.50	57.90	77.47
g)	Other expenses	46.32	24.57	23.62	94.90	96.92	162.50
h)	Extraordinary items	-	-	-	-	-	5.82
	<b>Total Expenses</b>	<b>3,033.83</b>	<b>4,304.97</b>	<b>3,070.97</b>	<b>14,190.68</b>	<b>10,789.01</b>	<b>28,234.09</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>31.69</b>	<b>86.35</b>	<b>46.89</b>	<b>239.45</b>	<b>93.74</b>	<b>1,402.97</b>
	Less : Tax Expenses	10.00	26.00	15.00	71.00	30.00	490.00
	<b>Profit for the period (A)</b>	<b>21.69</b>	<b>60.35</b>	<b>31.89</b>	<b>168.45</b>	<b>63.74</b>	<b>912.97</b>
<b>4</b>	<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>21.69</b>	<b>60.35</b>	<b>31.89</b>	<b>168.45</b>	<b>63.74</b>	<b>912.97</b>
<b>5</b>	<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>	<b>570.80</b>	<b>570.80</b>
<b>6</b>	<b>Other Equity</b>	-	-	-	-	-	2,805.43
<b>7</b>	<b>Earnings Per Share (EPS) (Nominal Value of Shares Rs. 10/- each) (* not annualised)</b>						
	Basic EPS	0.38	1.06	0.56	2.95	1.12	15.99
	Diluted EPS	0.38	1.06	0.56	2.95	1.12	15.99

Segment Information

<b>1</b>	<b>Segment Revenue</b>						
a)	Oil Division	2,451.69	2,519.76	3,075.02	7,779.55	10,756.92	13,811.20
b)	Agro Division	593.33	1,822.69	-	6,467.52	15.26	15,647.14
	<b>Total</b>	<b>3,045.01</b>	<b>4,342.45</b>	<b>3,075.02</b>	<b>14,247.06</b>	<b>10,772.18</b>	<b>29,458.34</b>
	Less : Inter segment revenue	-	-	-	-	-	-
	<b>Revenue from Operation</b>	<b>3,045.01</b>	<b>4,342.45</b>	<b>3,075.02</b>	<b>14,247.06</b>	<b>10,772.18</b>	<b>29,458.34</b>
<b>2</b>	<b>Segment Results</b>						
a)	Oil Division	24.74	64.82	72.15	164.73	169.16	(187.12)
b)	Agro Division	7.82	22.56	(10.98)	101.88	(33.60)	1679.81
	<b>Total</b>	<b>32.56</b>	<b>87.38</b>	<b>61.17</b>	<b>266.61</b>	<b>135.56</b>	<b>1,492.69</b>
	Less : i) Finance Cost	0.87	1.03	14.28	27.16	41.82	83.90
	ii) Other un-allocable expenditure net off Un-allocable income	-	-	-	-	-	-
	<b>Total Profit Before Tax</b>	<b>31.69</b>	<b>86.35</b>	<b>46.89</b>	<b>239.45</b>	<b>93.74</b>	<b>1,408.79</b>
<b>3</b>	<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>
<b>4</b>	<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>

Pandit





Reconciliation between Financial Results for the quarter & Nine Months ended 31-12-16 as below:

Nature of Adjustments	Quarter Ended 31.12.2016	Nine Months Ended 31.12.2016
Net Profit reported under Previous Indian GAAP	31.89	63.74
Add/(Less): - Adjustments	-	-
Fair Value on Financial Instruments		
Net Profit or Loss before other Comprehensive Income as per IND AS	31.89	63.74
Add/Less: Other Comprehensive Income, Net of Tax	-	-
<b>Total Comprehensive Income under Ind AS</b>	<b>31.89</b>	<b>63.74</b>

Notes:

- 1 The Unaudited Financial results for the Quarter and Nine months ended on 31st December, 2017 have been reviewed by the Audit committee and approved and taken on record by the Board of Directors at their meeting held on 7th February, 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.



For and on behalf of the Board of Directors

*Pradip P. Parakh*

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

Place: - Pune  
Date: - 07th February, 2018



# 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 nine months ended on 31<sup>st</sup> December, 2017 adopted by the Board of Directors of the Company at the meeting held on 7<sup>th</sup> February, 2018.

We have reviewed the accompanying statement of unaudited financial results of Poona Dal And Oil Industries Limited for the period ended 31<sup>st</sup> December, 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 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. A. H. Gandhi & Associates  
Chartered Accountants  
(Firm Registration No. 136429W)

CA Ashish H. Gandhi  
Proprietor  
(Membership No. 154443)  
Place: - Pune  
Date: - 07<sup>th</sup> February, 2018.



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