



## 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@pdbmgroup.com  
CIN No. : L15313PN1993PLC070263

Dated 22<sup>nd</sup> May, 2018

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

Sub: outcome of the Board Meeting

Ref: Regulation 30(2) of SEBI (Listing Obligation and Disclosure Requirement), Regulations, 2015

Dear Sir/Madam

We wish to inform you that the Board Of Directors at its meeting held today, inter alia, transacted the following business:

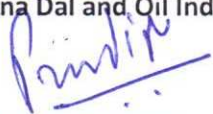
1. Approved Audited Financial Results for the year ended on 31<sup>st</sup> March, 2018 as per IND AS Format pursuant to SEBI circular Ref. CIR/CFD/FAC/62/2016 dated July 05, 2016

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith audited financial results for the financial year ended March 31, 2018, Balance Sheet as at March 31, 2018, declaration with respect to Audit Report with unmodified opinion and the Auditor's Report by our Statutory Auditor, which were approved by the Board of Directors of the Company at its Meeting held today.

Kindly take the above on record and acknowledge the same.

Thanking you  
Yours Faithfully

For & on behalf of the Board of Directors of  
Poona Dal and Oil Industries Limited

  
Managing Director  
(DIN: 00053321)





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
	<b>Total Income</b>	<b>4,764.57</b>	<b>3,065.52</b>	<b>18,754.31</b>	<b>19,194.70</b>	<b>29,637.06</b>
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
	<b>Total Expenses</b>	<b>4,698.55</b>	<b>3,033.83</b>	<b>17,445.08</b>	<b>18,889.23</b>	<b>28,234.09</b>
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
	<b>Profit for the period (A)</b>	<b>55.52</b>	<b>21.69</b>	<b>849.23</b>	<b>223.97</b>	<b>912.97</b>
4	Other comprehensive Income	-	-	-	-	-
	Less : Tax Expenses	-	-	-	-	-
	<b>Other comprehensive Income for the period (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total comprehensive Income for the period (C) (A+B)</b>	<b>55.52</b>	<b>21.69</b>	<b>849.23</b>	<b>223.97</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
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
	<b>Total</b>	<b>4,655.23</b>	<b>3,045.01</b>	<b>18,686.16</b>	<b>18,902.29</b>	<b>29,458.34</b>
	Less : Inter segment revenue	-	-	-	-	-
	<b>Revenue from Operation</b>	<b>4,655.23</b>	<b>3,045.01</b>	<b>18,686.16</b>	<b>18,902.29</b>	<b>29,458.34</b>
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
	<b>Total</b>	<b>82.35</b>	<b>32.56</b>	<b>1,351.31</b>	<b>348.96</b>	<b>1,486.87</b>
	Less : i) Finance Cost	16.33	0.87	42.08	43.49	83.90
	ii) Other un-allocable expenditure net off Un-allocable income	-	-	-	-	-
	<b>Total Profit Before Tax</b>	<b>66.02</b>	<b>31.69</b>	<b>1,309.23</b>	<b>305.47</b>	<b>1,402.97</b>
3	Segment Assets					
a)	Oil Division	-	-	-	1,707.14	7,231.52
b)	Agro Division	-	-	-	2,115.01	12,541.31
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,822.15</b>	<b>19,772.83</b>
	Less : Unallocable assets	-	-	-	-	-
	<b>Total Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,822.15</b>	<b>19,772.83</b>
4	Segment Liabilities					
a)	Oil Division	-	-	-	210.52	5,869.28
b)	Agro Division	-	-	-	35.47	10,527.32
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>245.99</b>	<b>16,396.60</b>
	Less : Unallocable liabilities	-	-	-	-	-
	<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>245.99</b>	<b>16,396.60</b>



*Pandit*

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	-	-
<b>Total Comprehensive Income under Ind AS</b>	<b>849.23</b>	<b>912.97</b>

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.

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



For and on behalf of the Board of Directors

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





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.)
<b>ASSETS</b>			
<b>1</b>	<b>Non Current Assets</b>		
(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
<b>2</b>	<b>Current Assets</b>		
(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
		<b>3,698.69</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	3,005.35	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	21.49	24.60
<b>2</b>	<b>Current liabilities</b>		
(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)	-	-
	<b>Total</b>	<b>3,698.69</b>	<b>14,151.83</b>



*P. M. D. S.*



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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 <sup>st</sup> 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  



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

## Chartered Accountants

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### 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 31<sup>st</sup> 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 31<sup>st</sup> March, 2018.

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**Email:** [caashishgandhi@gmail.com](mailto:caashishgandhi@gmail.com)

**Cell No.:** +91 9850344321.

The statement includes the results for the quarter ended 31<sup>st</sup> 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 H. Gandhi*

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

