



# POONA DAL & OIL INDUSTRIES LTD.

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

Dated 13<sup>th</sup> November,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, 13<sup>th</sup> November,2020 has considered and approved the Un-Audited Financial Results for the quarter and half year ended on 30<sup>th</sup> September,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 and half year Ended on 30<sup>th</sup> September, 2020
2. Limited Review Report on quarterly financial results ended on 30<sup>th</sup> September, 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)					
Sr.No.		3 Months Ended 30.09.2020	3 Months Ended 30.06.2020	Preceding 3 Months Ended 30.09.2019	Half Year Ended 30.09.2020	Half Year Ended 30.09.2019	Previous Year Ended 31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>						
(a)	Revenue from Operation	4,775.24	2,606.11	5,189.83	7,381.35	8,721.62	15,728.70
(b)	Other income	6.90	-	16.00	6.90	23.79	48.17
	<b>Total income</b>	<b>4,782.15</b>	<b>2,606.11</b>	<b>5,205.83</b>	<b>7,388.26</b>	<b>8,745.41</b>	<b>15,776.87</b>
2	<b>Expenses</b>						
a)	Cost of materials consumed	2,581.02	2,671.56	2,809.40	5,252.58	5,905.02	11,394.52
b)	Purchases of stock-in-trade	2,662.50	-	2,621.74	2,662.50	3,018.77	3,841.52
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(544.80)	(178.20)	(337.98)	(723.00)	(367.80)	108.37
d)	Employee benefits expense	14.25	13.69	26.62	27.94	38.92	84.88
e)	Finance Cost	(13.40)	54.05	2.34	40.65	13.40	69.42
f)	Depreciation	7.80	7.79	9.09	15.59	18.18	38.45
g)	Other expenses	34.15	17.08	33.07	51.23	50.38	119.05
h)	Extraordinary Items	-	-	-	-	-	-
	<b>Total Expenses</b>	<b>4,741.52</b>	<b>2,585.97</b>	<b>5,164.28</b>	<b>7,327.49</b>	<b>8,676.87</b>	<b>15,656.21</b>
3	<b>Profit before tax (1-2)</b>	<b>40.63</b>	<b>20.14</b>	<b>41.55</b>	<b>60.77</b>	<b>68.54</b>	<b>120.66</b>
	Less : Tax Expenses	6.00	3.00	11.50	9.00	19.00	31.00
	<b>Profit for the period (A)</b>	<b>34.63</b>	<b>17.14</b>	<b>30.05</b>	<b>51.77</b>	<b>49.54</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>-</b>	<b>-</b>
	<b>Total comprehensive Income for the period (C) (A+B)</b>	<b>34.63</b>	<b>17.14</b>	<b>30.05</b>	<b>51.77</b>	<b>49.54</b>	<b>89.66</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	-	-	-	-	-	4,547.45
7	Earnings Per Share (EPS) (Nominal Value of Shares Rs. 10/- each) (* not annualised)						
	Basic EPS	0.61	0.30	0.53	0.91	0.87	1.57
	Diluted EPS	0.61	0.30	0.53	0.91	0.87	1.57

**Segment Information**

1	<b>Segment Revenue</b>						
a)	Oil Division	4,715.69	2,471.30	4,835.28	7,186.99	8,361.08	14,129.20
b)	Agro Division	59.55	134.81	354.55	194.36	360.54	1,599.50
	<b>Total</b>	<b>4,775.24</b>	<b>2,606.11</b>	<b>5,189.83</b>	<b>7,381.35</b>	<b>8,721.62</b>	<b>15,728.70</b>
	Less : Inter segment revenue	-	-	-	-	-	-
	<b>Revenue from Operation</b>	<b>4,775.24</b>	<b>2,606.11</b>	<b>5,189.83</b>	<b>7,381.35</b>	<b>8,721.62</b>	<b>15,728.70</b>
2	<b>Segment Results</b>						
a)	Oil Division	25.89	72.88	35.56	98.77	75.60	165.67
b)	Agro Division	1.34	1.31	8.34	2.65	6.35	24.41
	<b>Total</b>	<b>27.23</b>	<b>74.19</b>	<b>43.90</b>	<b>101.42</b>	<b>81.95</b>	<b>190.08</b>
	Less : i) Finance Cost	13.40	54.05	2.35	40.65	13.41	69.42
	ii) Other un-allocable expenditure net off Un-allocable income	-	-	-	-	-	-
	<b>Total Profit Before Tax</b>	<b>40.63</b>	<b>20.14</b>	<b>41.55</b>	<b>60.77</b>	<b>68.54</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>-</b>	<b>-</b>	<b>5,254.97</b>
	Less : Unallocable assets	-	-	-	-	-	-
	<b>Total Assets</b>	<b>-</b>	<b>-</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>-</b>	<b>-</b>	<b>136.72</b>
	Less : Unallocable liabilities	-	-	-	-	-	-
	<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136.72</b>

**Notes:**

- The unaudited financial results for the Quarter and Half year ended 30th September, 2020 have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors at its meeting held on 13th November, 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, 2019 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)



**Standalone Statement of Assets and Liabilities**  
**For the Half year ended on 30th September, 2020**

(Rs. In Lakhs)

Sr. No.	Particulars	As on	As on
		30th Sept., 2020	31st March, 2020
	<b>ASSETS</b>		
<b>1</b>	<b>Non Current Assets</b>		
(a)	Property, Plant and Equipment	260.59	272.84
(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	213.54	213.54
<b>2</b>	<b>Current Assets</b>		
(a)	Inventories	1,347.89	680.72
(b)	Financial Asset		
(i)	Current Investments	-	-
(ii)	Trade Receivables	147.88	121.92
(iii)	Cash and Cash Equivalents	2,011.44	2,222.06
(iv)	Bank balances other than (iii) above	3.22	3.22
(v)	Current Loans and Advances	143.63	115.66
(c)	Current Tax Assets	-	-
(d)	Other current assets	1,095.66	1,625.00
		<b>5,223.85</b>	<b>5,254.97</b>
	<b>EQUITY AND LIABILITIES</b>		
<b>A)</b>	<b>Equity</b>		
(a)	Equity Share Capital	570.80	570.80
(b)	Other Equity	4,599.05	4,547.45
<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	-	-
<b>2</b>	<b>Current liabilities</b>		
(a)	Financial Liabilities		
(i)	Current Borrowings	-	-
(ii)	Trade Payables	(55.90)	12.18
(b)	Other current Liabilities	33.90	71.82
(c)	Current Provisions	76.00	52.72
(d)	Current Tax Liabilities (Net)	-	-
	<b>Total</b>	<b>5,223.85</b>	<b>5,254.97</b>





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

Cash Flow Statement for the Half year ended 30th September 2020

(Rs. In Lakhs)

Sr. No.	Particulars	As on	As on
		30th Sept., 2020	31st March, 2020
<b>A</b>	<b>Cash Flows From Operating Activities</b>		
	Net Profit	60.77	120.66
	<b>Adjustments for:</b>		
	Depreciation of property, plant and equipment	15.59	38.45
	Interest earned on fixed deposits	(0.51)	(6.01)
	Finance costs	40.65	69.42
	Provision for taxation	(9.00)	(31.00)
	Profit on sale of asset	-	-
	Change in Reserves	-	(26.57)
	Proposed Dividend & Dividend Tax	-	-
	<b>Operating profit before changes in operating assets and liabilities</b>	<b>107.49</b>	<b>164.95</b>
	(Increase) / decrease in inventories	(667.17)	(62.97)
	(Increase) / decrease in trade receivables	(25.96)	91.55
	(Increase) / decrease in other current assets and loans & advances	(27.97)	(1,456.60)
	(Increase) / decrease in other non current assets	537.36	(163.84)
	Increase / (decrease) in trade payables	(68.08)	9.74
	Increase / (decrease) in other current liabilities and provisions	(37.92)	(140.57)
	Increase / (decrease) in non current liabilities	23.28	(15.22)
	<b>Cash flows from operating activities</b>	<b>(158.97)</b>	<b>(1,572.96)</b>
	Finance Cost	(40.65)	(69.42)
	Taxes Paid	(7.18)	(34.83)
	<b>Net Cash flow from operating activities (A)</b>	<b>(207.80)</b>	<b>(1,677.21)</b>
<b>B</b>	<b>Cash Flows From Investing Activities</b>		
	Purchase of Property, plant and equipment	(3.33)	(32.60)
	Net Proceeds on disposal of Property, plant and equipment	-	-
	Interest earned on fixed deposits	0.51	6.01
	<b>Net Cash flow from investing activities (B)</b>	<b>(2.82)</b>	<b>(26.59)</b>
<b>C</b>	<b>Cash Flows From Financing Activities</b>		
	(Repayment of) / Proceeds from secured loans	-	-
	<b>Net Cash flow from financing activities (C)</b>	<b>-</b>	<b>-</b>
	<b>Net Increase In Cash and Cash Equivalents (A+B+C)</b>	<b>(210.62)</b>	<b>(1,703.80)</b>
	Cash and cash equivalents at beginning of year	2,225.28	3,929.08
	<b>Cash and Cash Equivalents At End of Year</b>	<b>2,014.66</b>	<b>2,225.28</b>



*Pankaj*



# **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 and half year ended 30<sup>th</sup> September,2020 adopted by the Board of Directors of the Company at the meeting held on 13<sup>th</sup> November,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 and half year ended September 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: 20168182AAAADM4350**

**Place: - Pune**

**Date: - 13th November,2020**