



POONA DAL & OIL INDUSTRIES LTD.

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

Dated 8th February, 2024

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, 8th February, 2024 has considered and approved the standalone unaudited Financial Results for the quarter and nine months ended on 31st December, 2023

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 Ended on 31st December, 2023
2. Limited Review Report on quarterly financial results ended on 31st December, 2023

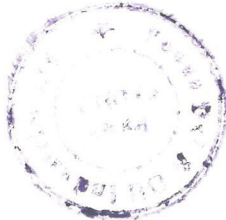
Board Meeting Start Time: 4:00 P.M.

Board Meeting end Time: 5:30 PM

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





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

Corporate 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 Nine Months Ended on 31st December, 2023

PART I		(Rs. In Lakhs)					
Sr.No.		3 Months Ended	3 Months Ended	Preceding 3 Months Ended	Nine Months Ended	Preceding Nine Months Ended	Previous Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
(a)	Revenue from Operation	2,326.92	2,458.48	4,287.99	7,541.20	15,336.93	18,512.76
(b)	Other income	0.39	1.20	1.76	3.78	4.81	11.90
	Total Income	2,327.31	2,459.68	4,289.75	7,544.98	15,341.74	18,524.66
2	Expenses						
a)	Cost of materials consumed	2,273.21	2,282.07	3,126.09	7,101.71	10,264.61	13,482.08
b)	Purchases of stock-in-trade	-	-	1,057.03	-	4,484.85	4,127.36
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4.03)	116.32	27.17	262.62	376.94	294.50
d)	Increase/Decrease in Inventories of Traded Goods	-	-	-	-	-	312.70
e)	Employee benefits expense	16.79	11.65	11.06	39.24	35.03	53.98
f)	Finance Cost	-	-	0.66	-	3.29	3.29
g)	Depreciation	4.64	4.66	8.44	13.93	18.93	19.45
h)	Other expenses	15.94	22.53	23.50	55.35	57.94	74.87
h)	Extraordinary items	-	-	-	-	-	-
	Total Expenses	2,306.55	2,437.23	4,253.95	7,472.85	15,241.59	18,368.23
3	Profit before tax (1-2)	20.76	22.45	35.80	72.13	100.15	156.43
	Less : Tax Expenses	4.00	6.00	6.00	18.00	16.00	40.00
	Profit for the period (A)	16.76	16.45	29.80	54.13	84.15	116.43
4	Other comprehensive Income	-	-	-	-	-	-
	Less : Tax Expenses	-	-	-	-	-	-
	Other comprehensive Income for the period (B)	-	-	-	-	-	-
	Total comprehensive Income for the period (C) (A+B)	16.76	16.45	29.80	54.13	84.15	116.43
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	-	-	-	-	-	4,914.78
7	Earnings Per Share (EPS) (Nominal Value of Shares Rs. 10/- each) (* not annualised)						
	Basic EPS	0.29	0.29	0.52	0.95	1.47	2.04
	Diluted EPS	0.29	0.29	0.52	0.95	1.47	2.04

Segment Information

1	Segment Revenue						
a)	Oil Division	2,326.93	2,458.47	3,207.04	7,541.20	14,085.82	17,261.66
b)	Agro Division	-	-	1,080.95	-	1,251.11	1,251.10
	Total	2,326.93	2,458.47	4,287.99	7,541.20	15,336.93	18,512.76
	Less : Inter segment revenue	-	-	-	-	-	-
	Revenue from Operation	2,326.93	2,458.47	4,287.99	7,541.20	15,336.93	18,512.76
2	Segment Results						
a)	Oil Division	20.76	22.45	10.91	72.13	72.01	123.39
b)	Agro Division	0.00	0.00	25.55	0.00	31.44	36.33
	Total	20.76	22.45	36.46	72.13	103.45	159.72
	Less : i) Finance Cost	-	0.00	0.66	-	3.29	3.29
	ii) Other un-allocable expenditure net off Un-allocable income	-	-	-	-	-	-
	Total Profit Before Tax	20.76	22.45	35.80	72.13	100.16	156.43
3	Segment Assets						
a)	Oil Division	-	-	-	-	-	5,514.04
b)	Agro Division	-	-	-	-	-	55.94
	Total	-	-	-	-	-	5,569.98
	Less : Unallocable assets	-	-	-	-	-	-
	Total Assets	-	-	-	-	-	5,569.98
4	Segment Liabilities						
a)	Oil Division	-	-	-	-	-	84.40
b)	Agro Division	-	-	-	-	-	-
	Total	-	-	-	-	-	84.40
	Less : Unallocable liabilities	-	-	-	-	-	-
	Total Liabilities	-	-	-	-	-	84.40

Notes:

- The unaudited financial results for the Quarter and Nine Months ended 31st December 2023 have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors at its meeting held on 8th February 2024
- 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, 2020 and IND-AS requirements.
- Previous Quarter / Nine Months figures have been regrouped / reclassified wherever necessary to make them comparable.

As per Books of Accounts
CA Bharat H Shah
mem NO: 110878



For and on behalf of the Board of Directors

Pradip P. Parakh

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

Place: - Pune
 Date: - 8th February 2024



CA Bharat H Shah

B.Com., FCA

Off. No 28, Sacred World

Jagtap Chowk wanwadi Pune – 411040

(M) 9822541030 e-mail : cabharat.2707@gmail.com

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

Re.: Unaudited Financial Results for the Quarter ended 31st December,2023 adopted by the Board of Directors of the Company at the meeting held on 8th February,2024

I have reviewed the accompanying statement of unaudited standalone Ind AS financial results of **Poona Dal and Oil Industries Limited** (the 'Company') for the quarter ended 31st December,2023 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 which has been prepared in accordance with the recognition and measurement principals laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34), prescribed under section 133 of the Companies Act ,2013 ("the Act") and other accounting principles generally accepted in India. My Responsibility is to issue a report on these financial statements based on my review.

I have conducted my 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. I have not performed an audit and accordingly, I do not express an audit opinion.

Based on my review conducted as above, nothing has come to my notice that causes me 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 Bharat H Shah & Associates

Chartered Accountants

Bharat H Shah 08/02/2024

CA Bharat H Shah

Proprietor

M. No. 110878

FRN 122100W

UDIN:

Place: - Pune

Date: - 8th February, 2024

UDIN → 24110878 BKBITE 7572

