

Dated 13th November, 2025

To,

The General Manager
Listing Compliance,
Bombay Stock Exchange Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Sub: Outcome of the Board Meeting Information under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: Scrip code 519359

Dear Sir

This is to inform you that the Board of Directors of the Company in its meeting held today, 13th November, 2025 has considered and approved the standalone unaudited Financial Results for the quarter and half year ended on 30th September, 2025

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 half year on 30th September, 2025
2. Limited Review Report on financial results half year ended on 30th September, 2025

Board Meeting Start Time: *4:00 PM*

Board Meeting end Time: *6:00 PM*

Kindly take above on the record and acknowledge

FOR POONA DAL AND OIL INDUSTRIES LIMITED

SUJIT D. PARAKH
MANAGING DIRECTOR
(DIN: 00067011)





Bharat H Shah
B.Com., FCA
Chartered Accountant
Off. No F28, 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 and half year ended 30th September, 2025 adopted by
the Board of Directors of the Company at the meeting held on 13th November, 2025

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 ended September 30, 2025 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 Bharat H Shah & Associates
Chartered Accountants

Bab
13/11/2025
CA Bharat H Shah
Proprietor
M. No. 110878
FRN 122100W
UDIN: 25110878BMHVEC2549



Date: 13th November 2025

Place: Pune



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

Regd. Off: E/2, MIDC, Kurkumbh, Tal - Daund, Dist- Pune 413802

Corporate Off. 71/A, Hadapsar Industrial Estate, Pune - 411 013.

Tel. No. (020) 26816020/24, Fax 26816021. Email Id : pdoil@pdmgroup.com

Cash Flow Statement for the Half year ended 30th September 2025

(Rs. In Lakhs)

Sr. No.	Particulars	As on 30th Sept., 2025	As on 31st March, 2025
A	Cash Flows From Operating Activities		
	Net Profit	63.00	184.29
	Adjustments for:		
	Depreciation of property, plant and equipment	9.66	19.31
	Interest earned	(31.08)	(127.18)
	Finance costs	-	
	Provision for taxation	(17.00)	(50.00)
	Profit on sale of asset	-	-
	Change in Reserves	-	-
	Proposed Dividend & Dividend Tax	-	-
	Operating profit before changes in operating assets and liabilities	24.58	16.96
	(Increase) / decrease in inventories	117.80	2,308.38
	(Increase) / decrease in trade receivables	21.30	(140.29)
	(Increase) / decrease in other current assets and loans & advances	(89.25)	189.84
	(Increase) / decrease in other non current assets	12.01	41.76
	Increase / (decrease) in trade payables	(27.79)	32.24
	Increase / (decrease) in other current liabilities and provisions	(11.70)	0.24
	Increase / (decrease) in non current liabilities	-	-
	Cash flows from operating activities	46.95	2,449.12
	Finance Cost	-	
	Taxes Paid	(12.91)	-
	Net Cash flow from operating activities (A)	34.04	2,449.12
B	Cash Flows From Investing Activities		
	Purchase of Property, plant and equipment	(77.47)	(4.56)
	Net Proceeds on disposal of Property, plant and equipment	-	0.48
	Profit in sale of Property, Plant and Equipment	-	
	Interest earned	31.08	127.18
	Net Cash flow from investing activities (B)	(46.39)	123.10
C	Cash Flows From Financing Activities		
	(Repayment of) / Proceeds from secured loans	-	-
	Net Cash flow from financing activities (C)	-	-
	Net Increase In Cash and Cash Equivalents (A+B+C)	(12.36)	2,572.22
	Cash and cash equivalents at beginning of year	3,933.37	1,361.15
	Cash and Cash Equivalents At End of the Period	3,921.01	3,933.37

As per Books of
Accounts

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Standalone Statement of Assets and Liabilities

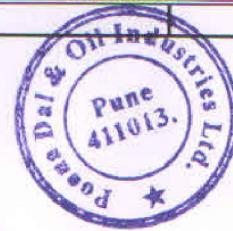
For the Half year ended on 30th September, 2025

(Rs. In Lakhs)

Sr. No.	Particulars	As on	As on	
		30th Sept., 2025	31st March, 2025	
ASSETS				
1 Non Current Assets				
(a)	Property, Plant and Equipment	198.24	130.42	
(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	127.35	139.36	
2 Current Assets				
(a)	Inventories	763.76	881.56	
(b)	Financial Assets	-	-	
(i)	Current Investments	-	-	
(ii)	Trade Receivables	228.59	249.89	
(iii)	Cash and Cash Equivalents	3,921.01	3,933.37	
(iv)	Bank balances other than (iii) above	-	-	
(v)	Current Loans and Advances	322.71	278.97	
(c)	Current Tax Assets	-	-	
(d)	Other current assets	245.50	187.09	
		5,807.16	5,800.65	
EQUITY AND LIABILITIES				
A) Equity				
(a)	Equity Share Capital	570.80	570.80	
(b)	Other Equity	5,163.33	5,117.33	
(c)	Profit	-	-	
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	-	-	
2 Current Liabilities				
(a)	Financial Liabilities	-	-	
(i)	Current Borrowings	-	-	
(ii)	Trade Payables	4.45	32.24	
(b)	Other current Liabilities	-	23.78	
(c)	Current Provisions	67.00	56.50	
(d)	Current Tax Liabilities (Net)	1.58	-	
	Total	5,807.16	5,800.65	

As per Books of
Accounts

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Sr.No.		(Rs. In Lakhs)					
		3 Months Ended 30.09.2025	3 Months Ended 30.06.2025	Preceding Year 3 Months Ended 30.09.2024	Half Year Ended 30.09.2025	Half Year Ended 30.09.2024	Previous Year Ended 31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
(a)	Revenue from Operation	3,494.54	3,465.44	3,709.05	6,959.98	8,296.49	14,720.01
(b)	Other income	22.54	8.54	2.33	31.08	8.53	127.25
	Total income	3,517.08	3,473.98	3,711.38	6,991.06	8,305.02	14,847.26
2	Expenses						
a)	Cost of materials consumed	3,361.93	3,316.68	2,684.28	6,678.60	5,216.07	11,257.84
b)	Purchases of stock-in-trade	-	446.72	379.55	446.72	379.55	894.33
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	46.95	(359.17)	549.33	(312.22)	2545.78	2683.05
d)	(Increase)/Decrease in Inventories of Traded Goods	-	-	-	-	-	(395.05)
e)	Employee benefits expense	20.44	18.41	13.88	38.85	24.51	78.47
f)	Finance Cost	-	-	-	-	-	-
g)	Depreciation	4.83	4.83	4.57	9.66	10.80	19.31
h)	Other expenses	47.10	19.34	52.27	66.44	64.79	125.02
i)	Extraordinary items	-	-	-	-	-	-
	Total Expenses	3,481.25	3,446.81	3,683.87	6,928.06	8,241.49	14,662.97
3	Profit before tax (1-2)	35.83	27.17	27.51	63.00	63.53	184.29
	Less : Tax Expenses	9.50	7.50	8.00	17.00	18.00	50.00
	Profit for the period (A)	26.33	19.67	19.51	46.00	45.53	134.29
4	Other comprehensive income						
	Less : Tax Expenses	-	-	-	-	-	-
	Other comprehensive income for the period (B)						
	Total comprehensive Income for the period (C) (A+B)	26.33	19.67	19.51	46.00	45.53	134.29
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	-	-	-	-	-	5,117.33
7	Earnings Per Share (EPS) (Nominal Value of Shares Rs. 10/- each) (* not annualised)						
	Basic EPS	0.46	0.34	0.34	0.81	0.80	2.35
	Diluted EPS	0.46	0.34	0.34	0.81	0.80	2.35

Segment Information

1	Segment Revenue						
a)	Oil Division	3,494.53	3,465.44	3,329.25	6,959.97	7,916.69	14,209.77
b)	Agro Division	-	-	379.80	-	379.80	510.24
	Total	3,494.53	3,465.44	3,709.05	6,959.97	8,296.49	14,720.01
	Less : Inter segment revenue	-	-	-	-	-	-
	Revenue from Operation	3,494.53	3,465.44	3,709.05	6,959.97	8,296.49	14,720.01
2	Segment Results						
a)	Oil Division	35.83	27.17	27.26	63.00	63.28	183.85
b)	Agro Division	-	-	0.25	-	0.25	0.44
	Total	35.83	27.17	27.51	63.00	63.53	184.29
	Less : i) Finance Cost	-	-	-	-	-	-
	ii) Other un-allocable expenditure net off Un-allocable income	-	-	-	-	-	-
	Total Profit Before Tax	35.83	27.17	27.51	63.00	63.53	184.29
3	Segment Assets						
a)	Oil Division	-	-	-	-	-	5,800.65
b)	Agro Division	-	-	-	-	-	-
	Total	-	-	-	-	-	5,800.65
	Less : Unallocable assets	-	-	-	-	-	-
	Total Assets	-	-	-	-	-	5,800.65
4	Segment Liabilities						
a)	Oil Division	-	-	-	-	-	112.51
b)	Agro Division	-	-	-	-	-	-
	Total	-	-	-	-	-	112.51
	Less : Unallocable liabilities	-	-	-	-	-	-
	Total Liabilities	-	-	-	-	-	112.51

Notes:

- The unaudited financial results for the Quarter and Half year ended 30th September, 2025 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, 2025.
- 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, 2024 and IND-AS requirements.
- Previous Quarter / Half Year figures have been regrouped / reclassified wherever necessary to make them comparable.

As per Books of
Accounts
B.S.

Place: Pune
Date: - 13th November, 2025



For and on behalf of the Board of Directors
Sujit D. Parakh
Chairman & Managing Director
(Din No. 00067011)