POONA DAL & OIL INDUSTRIES LTD.
PDOIL
Corporate Office : 71/A, Hadapsar Industrial Estate, Hadapsar, Pune 411013
Tel. :- 091-20-26816020, 26816024, CIN : L15313PN1993PLC070263

Dated 24th July 2026

BSE Ltd.

Floor No. 25,

Phiroze Jeejeebhoy Tower

Dalal Street,

Mumbai – 400 001

Sub.: Submission of Annual Report of the Company for the financial year ended 31st March, 2026.

Ref: Regulation 34 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 34(1) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find attached herewith 34th Annual Report of the Company for the financial year 2025-26 including the Notice convening the 34th Annual General Meeting of the Company to be held on Friday, 14th August, 2026 at 11.30 am at the registered office of the Company at E-2,Kurkumbh MIDC,Tal Daund, Dist Pune 413802

The Company has duly commenced the dispatch of such 34th Annual Report (including Notice of 34th AGM) to the shareholders on Friday, 24Th July 2026.

Kindly take above on the record

Thanking you

Yours faithfully

For Poona Dal and Oil Industries Limited

Sujit D Parakh

Managing Director

DIN:00067011

PDOIL

POONA DAL & OIL INDUSTRIES LIMITED

Committed to Food Safety & Quality

34TH ANNUAL GENERAL MEETING

ANNUAL REPORT

Innovation. Quality Excellence. Customer-Centricity. Sustainable Growth.

Driven by continuous innovation, cutting-edge technology, sustainable practices, and stringent quality control.

BOARD OF DIRECTORS

Sujit D. Parakh	**Managing Director**
Rakesh Singh	**Whole Time Director**
Ajinkya Ghogardare	**Non Executive Independent Director** (Resigned w.e.f. 19th May 2026)
Kewalchand M. Muthiyan	**Non Executive Independent Director** (Resigned w.e.f. 19th May 2026)
Mrs. Lizy George	**Non Executive Independent Director** (Resigned w.e.f. 19th May 2026)

RUPESH LOHADE^ Appointed as Additional Directors (Independent) with effect from May 19, 2026, subject to the approval of shareholders at the ensuing Annual General Meeting.

ANKITA PRADEEP SHIRSAT Appointed as Additional Directors (Independent) with effect from May 19, 2026, subject to the approval of shareholders at the ensuing Annual General Meeting.

SATYEN SURESH GATHANI Appointed as Additional Directors (Independent) with effect from May 19, 2026, subject to the approval of shareholders at the ensuing Annual General Meeting.

REGISTERED AND CORPORATE OFFICE

Registered Office :
E-2, Kurkumbh, MIDC, Tal-Daund, Dist-Pune 413802
Tel No. 02117-235901 Fax : 02117-235902

Corporate Office :
71/A, Industrial Estate, Hadapsar, Pune 411013

LOCATION OF PLANT

E-2, Kurkumbh, MIDC, Tal-Daund,
Dist-Pune 413802
Maharashtra, INDIA.

SECRETARIAL AUDITOR

Ms. Trupti Chendake and Associates
Company Secretaries
Flat No. 1A, Trio Chambers, Near Renuka Swaroop Girls High School,
Sadashiv Peth, Pune - 411030

STATUTORY AUDITOR

M/s. Bharat H. Shah & Associates
Chartered Accountant
OFF. No.28, Sacred World, Jagtap Chowk,
Wanawari, Pune - 411040

REGISTRARS & TRANSFER AGENTS

MUFG Intime India Pvt. Ltd.
(formerly known as Link Intime India Private Limited)
Mail : rnt.helpdesk@in.mpms.mufg.com

NOTICE IS HEREBY GIVEN THAT THE ANNUAL GENERAL MEETING OF THE MEMBERS OF POONA DAL AND OIL INDUSTRIES LIMITED WILL BE HELD ON FRIDAY, THE 14th DAY OF AUGUST, 2026, AT 11.30 A.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT E-2, KURKUMBH, MIDC, TAL-DAUND, AND DIST-PUNE- 413802 TO TRANSACT THE FOLLOWING BUSINESS.

ORDINARY BUSINESS:

To consider and, if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

1. To receive, consider and adopt the Balance Sheet of the Company as at March 31, 2026, and the Statement of Profit and Loss Account for the year ended as on that date, together with the Directors' Report and the Auditors' Report thereon and annexure thereto
2. To appoint a Director in place of Mr Rakesh Singh (DIN: 06987619) who retires by rotation and, being eligible, offers himself for reappointment.

SPECIAL BUSINESS:

3. **Approval of Cost Audit Fees.**

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:
"RESOLVED THAT pursuant to Section 148 (3) and other applicable provisions, if any, of the Companies Act, 2013 and the Rules made there under, as amended from time to time, the Company hereby ratifies the remuneration of Rs. 70,000/- plus actual out-of-pocket expenses payable to Rajput & Associates, Cost Accountants (FRN103903) who are appointed as Cost Auditors by the Board of Directors on 19th May 2026 to conduct audit of the cost accounting records maintained by the Company for the financial year 2026-27".

4. Approval for appointment of Director Mr Satyen Gathani (DIN:01365553) as a Non-Executive Director of the Company

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:
RESOLVED THAT pursuant to the provisions of Sections 149, 152, 161 and other applicable provisions, if any, of the Companies Act, 2013 read with the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), and in accordance with the Articles of Association of the Company, Mr. Satyen Gathani (DIN: 01365553), who was appointed as an Additional Director (Non-Executive Director) of the Company by the Board of Directors with effect from 19th May 2026 and who holds office up to the date of the ensuing Annual General Meeting, be and is hereby recommended for appointment as a Non-Executive Director of the Company, liable to retire by rotation.
RESOLVED FURTHER THAT the consent received from Mr Satyen Gathani (DIN: 01365553) to act as a Director in Form DIR-2 and declaration that he is not disqualified from being appointed as a Director pursuant to Section 164 of the Companies Act, 2013 be and are hereby noted and taken on record.
RESOLVED FURTHER THAT any two directors of the Company, be and are hereby authorised to issue the Notice of Annual General Meeting, file necessary e-forms and returns with the Registrar of Companies and to do all such acts, deeds, matters and things as may be necessary to give effect to this resolution.

5. Approval for Appointment of Ms Ankita Shirsat (DIN:11763570) as a Non-executive Independent Director

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:
"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') read with Schedule IV thereto and the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended from time to time, and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (where applicable), Ms. Ankita Shirsat (DIN:11763570), who has submitted a declaration confirming that she meets the criteria of independence as prescribed under the Act and applicable regulations and who is eligible for appointment, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation, for a term of five consecutive years commencing from 19th May 2026

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary, expedient or desirable to give effect to this resolution."

6. Approval for Appointment of Mr Rupesh Lohade (DIN: 6854299) as a Non-Executive Independent Director

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:

RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') read with Schedule IV thereto and the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended from time to time, and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (where applicable), Mr Rupesh Lohade(DIN: 6854299) who has submitted a declaration confirming that she meets the criteria of independence as prescribed under the Act and applicable regulations and who is eligible for appointment, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation, for a term of five consecutive years commencing from 19th May 2026

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary, expedient or desirable to give effect to this resolution."

7. Approval for Appointment of Mr Narhari Kadekar (DIN: 11754641) as a Non-Executive Independent Director

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') read with Schedule IV thereto and the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended from time to time, and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (where applicable), Mr Narhari Kadekar (DIN: 11754641), who has submitted a declaration confirming that she meets the criteria of independence as prescribed under the Act and applicable regulations and who is eligible for appointment, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation, for a term of five consecutive years commencing from 19th May 2026

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary, expedient or desirable to give effect to this resolution."

8. Approval of Related Party Transactions.

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of section 188 and other applicable provisions, if any of the Companies Act,2013, the Companies (Meeting of Board and its Powers) Rules,2014 and Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015(including any Statutory modification(s) or enactment thereof for the time being in force) and also pursuant to approval of audit Committee , the Board of Directors vide resolutions passed in their respective meetings, the consent of the members of the company be and are hereby accorded to the material related party transactions as entered by the Company till next Annual General Meeting to be held for financial year 2027 for value of Rs. 200 Crores (Rupees Two Hundred Crores only) with 'Poona Dal and Besan Mills Private Limited', and Poona Pulses Private Limited and (Related Parties) and that the Board of Directors of the Company be and are hereby authorized to perform and execute all such deeds, matters and things including delegation of such authority as may be deemed necessary or expedient to give effect to this resolution and for the matters connected therewith or incidental thereto"

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby severally authorised to take necessary actions and complete all the legal formalities related thereto.

9. Approval for Payment of Managerial Remuneration in Excess of Prescribed Limits

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 197 and other applicable provisions, if any, of the Companies Act, 2013, read with Schedule V of the Companies Act, 2013, and subject to the approval of the members of the

company, if required, and such other consents and approvals as may be necessary, consent of the members of the Company be and is hereby accorded to pay remuneration to the following managerial personnel, notwithstanding that such remuneration may exceed the limits prescribed under Section 197 of the Companies Act, 2013:
Name of Managerial Personnel: Shri Sujit D Parakh
Designation: Managing Director
Proposed Remuneration: Rs. 2.5 Lacs p.m.

"RESOLVED FURTHER THAT the Board of Directors (hereinafter referred to as "the Board," which term shall be deemed to include any Committee of the Board constituted to exercise its powers, including the powers conferred by this resolution) be and is hereby authorized to finalize and execute such documents, deeds, and writings as may be required and to do all such acts, deeds, matters, and things as may be necessary, proper, or expedient to give effect to this resolution.
"RESOLVED FURTHER THAT the Board be and is hereby authorised to alter and vary the terms and conditions of the said remuneration in such manner as may be agreed to between the Board and the managerial personnel, provided such variation is within the overall limits approved herein and in accordance with the provisions of the Companies Act, 2013.
RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of the powers herein conferred to any Director(s) or any other officer(s) of the Company to give effect to this resolution."

10. Re-Appointment of Statutory Auditor for a Further Period of one year
To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:
"RESOLVED THAT pursuant to the provisions of Sections 139, 141 and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014, including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and pursuant to the recommendation of the Board of Directors of the Company, the consent of the Members be and is hereby accorded to continue and re-appoint M/r. Bharat H Shah & Associates, Chartered Accountants, Firm Registration No. 122100W, as the Statutory Auditors of the Company for a further period of one year, to hold office from the conclusion of this Annual General Meeting until the conclusion of the next Annual General Meeting of the Company, subject to their continued eligibility and qualification under the provisions of the Companies Act, 2013.
RESOLVED FURTHER THAT the Statutory Auditors shall conduct the statutory audit of the financial statements of the Company for the financial year 2026–27, together with such other audit, certification and related functions as may be permitted under the applicable provisions of law.
RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to determine and finalise the remuneration payable to the Statutory Auditors, in consultation with them, in addition to reimbursement of out-of-pocket expenses and applicable taxes incurred in connection with the audit of the Company.
RESOLVED FURTHER THAT any Director and/or Company Secretary of the Company be and is hereby severally authorised to do all such acts, deeds, matters and things and to sign, execute and file all necessary forms, returns and documents with the Registrar of Companies and/or any other statutory authority as may be necessary or expedient to give effect to this Resolution."

11. Re-Appointment of Mr Rakesh V Singh (DIN: 06987619) as a Whole-Time Director of the Company
To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:
"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203 and all other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Schedule V thereto and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including Regulation 17(6)(e), Regulation 17(1C), Regulation 23 and other applicable Regulations, as amended from time to time, the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and the approval of the Board of Directors, consent of the Members be and is hereby accorded for the re-appointment of Mr. Rakesh Virendra Singh (DIN: : 06987619) as the Whole-time

Director of the Company for a further period of five (5) consecutive years commencing from 11th November, 2026 and ending on 10th November, 2031, liable to retire by rotation/not liable to retire by rotation, as applicable, upon the terms and conditions,, as set out in the Explanatory Statement annexed to the Notice convening this Annual General Meeting and in the Agreement proposed to be entered into between the Company and Mr. Rakesh V Singh, with liberty to the Board of Directors (which term shall include the Nomination and Remuneration Committee and/or any Committee thereof) to alter and vary the terms and conditions of the said re-appointment and/or remuneration, from time to time, within the limits prescribed under the Companies Act, 2013, Schedule V thereto, the SEBI (LODR) Regulations, 2015 and such other approvals as may be required."

RESOLVED FURTHER THAT where in any financial year during the tenure of Mr. Rakesh Virendra Singh (DIN: 06987619) as Whole-time Director, the Company has no profits or its profits are inadequate, he shall be paid the remuneration, perquisites and other benefits as minimum remuneration in accordance with the provisions of Section 197 read with Schedule V of the Companies Act, 2013 and subject to such statutory approvals, if any, as may be required.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorised to finalise, execute and amend the terms of appointment, remuneration and other conditions, to do all such acts, deeds, matters and things and to file the necessary forms, returns and intimations with the Registrar of Companies, the Stock Exchange(s) and other statutory or regulatory authorities as may be necessary for giving effect to this Resolution."

REGD. OFFICE:
E-2 MIDC, KURKUMBH, TAL- DAUND,
DIST-PUNE-413802 MAHARASHTRA, INDIA

Tel-02117-235901
Fax: 02117-235902
CIN: L15313PN1993PLC070263
PLACE: PUNE
DATE: 24THJULY,2026

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
POONA DAL AND OIL INDUSTRIES LIMITED

Sd/-
SUJIT D PARAKH
CHAIRMAN & MANAGING DIRECTOR
(DIN: 00067011)

Notes:

1. A member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote in the meeting instead of him/herself, and the proxy need not be a member of the company. A person can act as a proxy on behalf of a maximum of 50 members and hold in aggregate not more than 10% of the total share capital of the company. A member holding more than 10% of the total share capital of the company carrying voting rights may appoint a single person as proxy, provided that the person does not act as proxy for any other shareholder.
2. The Board approved the Notice of 34th AGM ("Notice") of Directors at its meeting held on 24th July, 2026, and the Managing Director was authorised to issue the Notice.
3. Corporate members intending to send their authorised representatives to attend the meeting are requested to send to the Company a Certified copy of the Board resolution authorising such a representative to attend and vote on their behalf at the meeting.
4. During the period beginning 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, provided that not less than 3 days' notice in writing is given to the Company.
5. Only registered Members of the Company may attend and vote at the Annual General Meeting. In case of joint holders attending the meeting, only the joint holder who is higher in the order of names will be entitled to vote.

6. The Register of Members and Share Transfer Books will be closed from Friday, 07th August 2026, to Friday, 14th August 2026 (both days inclusive).

7. Pursuant to the provisions of Section 124(6) of the Companies Act, 2013 and the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, ("Rules") as amended from time to time all equity shares of the Company on which dividend has not been paid or claimed for seven consecutive years or more be transferred by the Company to Investor Education and Protection Fund ("IEPF"). The Company has also written to the concerned Shareholders, intimating them of the particulars of the equity shares due for transfer. The Shareholders will be able to claim these equity shares and dividend only from the IEPF Authority by making an online application, the details of which are available at www.iepf.gov.in.

8. We urge members to support our commitment to environmental protection by choosing to receive the Company's communication through email. You can do this by updating your email address with your depository participant.

9. To support the 'Green Initiative' by the Ministry of Corporate Affairs (MCA), members are requested to register their email IDs with R&TA to enable the documents to be sent electronically. A hard copy of the Annual Report will be supplied to only those members who have not registered their email IDs.

10. As per SEBI notification, submission of Permanent Account Number (PAN) is compulsorily required for participating in the securities market. Members holding shares in dematerialized mode are requested to submit the PAN details to their Depository Participant. In contrast, Members holding shares in physical form are requested to submit the PAN details to the Company's R&TA.

11. Members holding shares in physical form are requested to consider converting their holdings to dematerialized form to eliminate all risks associated with physical shares. Pursuant to the Companies (Prospectus and Allotment of Securities) Third Amendment Rules, 2018, no shares can be transferred if it is in physical form w.e.f. 1st April, 2019. Members can contact the Company, or its R&TA (MUFG Intime India Private Limited) for assistance in this regard. Securities and Exchange Board of India has amended relevant provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including amendments thereunder, to disallow listed companies from accepting requests for transfer of securities which are held in physical form, with effect from 1st April 2019. The Members who continue to hold shares of listed companies in physical form even after this date will not be able to lodge the shares with the Company / its R & T Agent for further transfer. They will need to convert them to demat form compulsorily if they wish to effect any transfer.

12. In addition to the above, pursuant to SEBI Circular No. SEBI/HO/ MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated 25th January 2022 regarding 'Issuance of Securities in dematerialized form' which is effective from 25th January 2022, in case of Investor Service Requests viz. Issue of duplicate securities certificate, Claim from Unclaimed Suspense Account, Renewal / Exchange of securities certificate, Endorsement, Sub-division / Splitting of securities certificate, Consolidation of securities certificates/folios, Transmission, Transposition, the listed companies shall issue the securities in dematerialized form only. Accordingly, the Company has processed the aforementioned requests by issuance of a Letter of Confirmation to the shareholders for converting their shares to demat form.

13. To prevent fraudulent transactions, members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. A periodic statement of holdings should be obtained from the concerned Depository Participant, and holdings should be verified.

14. Members holding shares in physical form and interested in availing the nomination facility may obtain the necessary application from the Company's R&TA. Members holding shares in electronic form may give a nomination request to their respective DP directly.

15. For shares held in Physical Form, as per SEBI Circular No. SEBI/HO/ MIRSD/MIRSD-PoD-1/P/CIR/2023/37 dated 16th March 2023 mandates all the listed Companies to record the PAN, Nomination, KYC details of all the shareholders and Bank Account details of the first holder. The KYC letters along with requisite forms were dispatched to all such shareholders holding shares in physical form by Ordinary Post on 31st May 2023. In view of the aforesaid, we request you to submit the requisite Investor Service Request Form(s) along with the required supporting documents as stated therein at the earliest. The relevant formats for Nomination and Updating of KYC details viz; Forms ISR -1, ISR-2, ISR-3, SH-13, SH-14 and SEBI circular are available on the RTA website https://web.in.mpms.mufg.com/KYC-downloads.html Resources> Downloads> General> Formats for KYC and

companies website https://pdoil.co.in/ Investor Relations >> Downloads>> KYC For shares held in Dematerialized Form Kindly contact your Depository Participant (DP) for registration or updation of email address (es) and/or details of Bank account

16. In compliance with the provisions of section 108 of the Companies Act, 2013, and the rules framed thereunder, the members are provided with the facility to cast their vote electronically, through the e-voting services provided by Central Depository Services Limited (CDSL), on all the resolutions outlined in this notice. AN electronic copy of the notice of the AGM of the company, inter alia, indicating the process and manner of e-voting along with the attendance slip and proxy form, is being sent to all the members whose email IDs are registered with the company/depositories for communication purposes unless any member has requested a hard copy of the same. For members who have not registered their email address, physical copies of the notice of the AGM of the company, inter alia, indicating the process and manner of e-voting, along with

17. As per the Income Tax Act, 2025 ("the IT Act"), dividends paid or distributed by the Company is taxable in the hands of the shareholders. Accordingly, companies are required to deduct tax at source from dividends paid to shareholders.

    a. The rate of deduction of tax depends on:

    b. Residential status of the shareholder

    c. Valid tax registration (PAN or equivalent taxpayer identification)

18. The documents/declarations submitted by the shareholder and accepted by the Company.
19. The cut-off date (record date) shall be 07th August, 2026. Members of the Company, holding shares either in physical form or in dematerialised form, as on the cut-off date, may cast their vote electronically. Any person who acquires shares of the Company and becomes a member of the Company after dispatch of the Notice and holding shares as on the cut-off date, i.e. 07th August, 2026, may refer to the instructions kit attached to the notice for e-voting
20. The e-voting period commences on Tuesday, 11th August 2026 (9.00 IST) and ends on Thursday, 13th August, 2026 (5.00 IST). The e-voting module shall be disabled by CDSL for voting thereafter. Once the vote on a resolution is cast by a member, he shall not be allowed to change it subsequently. A separate communication is being sent to the Members to avail of the e-voting facility.
21. The Chairman authorised the Company Secretary and, failing him, the Chief Financial Officer to receive and countersign the scrutiniser's report and declare the results, along with the consolidated scrutiniser's report within the timeframe prescribed under the Act and the SEBI Listing Regulations. The resolutions will be deemed to be passed on the AGM date subject to receipt of the requisite number of votes in favour of the resolutions.
22. Members Requiring Information on the Audited Statement of Profit and Loss for The Year Ended 31st March 2026 and the Balance Sheet as at that date are requested to write to the company at least seven (7) days before the date of the meeting to enable the company to furnish the information.
23. The Members, who have voted electronically, are not eligible to vote by ballot paper at the meeting. In case members cast their vote through both methods, the votes cast through e-voting shall prevail, and the votes cast through ballot paper shall be considered invalid.
24. Mrs Swati Pritesh Runwal, Practising Company Secretary, is appointed as a Scrutinizer to scrutinise the e-voting and ballot process fairly and transparently.
25. The results declared along with the Scrutinizer's Report shall be placed on the website of CDSL within two working days of passing of the resolutions at the Annual General Meeting of the Company on 14th August,2026 and communicated to the Stock Exchanges where the shares of the Company are listed.
26. Explanatory Statements pursuant to Section 102 of the Companies Act, 2013, in respect of business under item no. 3 to 6 set out above are annexed to and form part of this notice. The relevant details as required by Regulation 36(6) of SEBI (Listing Obligation and Disclosure Requirement) Regulation,2015 and Secretarial Standard 2 on General Meetings of persons seeking an appointment as a director form part of Management's Discussion and Analysis, which forms part of the Director's Report and members are advised to refer to the same.
27. The Shareholder needs to furnish the printed attendance slip along with a valid identity proof, such as the PAN card, Passport, Aadhaar card or Driving license, to enter the AGM hall

EXPLANATORY STATEMENT

(Pursuant to Section 102 of the Companies Act, 2013)

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 & RULES THEREOF INCLUDING AMENDMENTS THEREUNDER AND REGULATION 36 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 INCLUDING AMENDMENTS THEREUNDER

Item No.3

Directors of the Company have appointed the Cost Auditor for the financial year 2026-27. However, as per the provisions of section 148 of the Companies Act, 2013 and rule 14 of the Companies (Audit and Auditors) Rules, 2014, it is required to approve the professional fees, which have been decided by the Board of Directors for Cost Audit for the financial year 2026-27. During the year, the Board has approved the professional fee of Rs. 70000/- plus out-of-pocket expenses for the cost audit of cost accounts and records maintained by the company. Accordingly, your company proposes to ratify the said professional fees of Rs. 70,000/- plus out-of-pocket expenses for cost audit by way of an Ordinary Resolution. The Resolution seeks approval from members. None of the Directors or Key Managerial Personnel of the Company or their relatives is in any way concerned or interested, financially or otherwise, in the said resolution.

Item No 4

Mr Satyen Gathani (DIN: 01365553) was appointed as an Additional Director (Non-Executive Director) by the Board of Directors of the Company with effect from 19th May 2026 pursuant to Section 161 of the Companies Act, 2013 and the Articles of Association of the Company. In terms of Section 161 of the Act, he holds office only up to the date of the ensuing Annual General Meeting.

The Board thinks that the knowledge, experience and expertise of Mr Satyen Gathani (DIN: 01365553) will be of immense benefit to the Company and accordingly recommends his appointment as a Non-Executive Director of the Company.
Mr Satyen Gathani (DIN: 01365553) has furnished consent to act as Director and a declaration confirming that he is not disqualified from being appointed as a Director under the provisions of the Companies Act, 2013.
Except Mr Satyen Gathani (DIN: 01365553), none of the Directors, Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution.
The Board recommends the Special Resolution set out in Item No.4 for approval by the Members.

Item No 5

Ms Ankita Shirsat (DIN:11763570) was appointed as an Independent Director of the Company and holds office up to the date of this AGM. Based on the recommendation of the Nomination and Remuneration Committee and considering her skills, experience, expertise and contribution to the Board and its Committees, the Board of Directors, at its meeting held on 19th May 2026, approved her appointment as an Independent Director for a term of five consecutive years, subject to the approval of the Members.
Ms Ankita Shirsat (DIN:11763570) Ms Ankita Shirsat is a qualified Chartered Accountant with over 9 years of professional experience in the fields of finance, accounts, taxation, audit, and business management. She possesses strong expertise in financial planning, regulatory compliance, and strategic business operations.

Over the years, she has gained extensive exposure across various commercial and industrial sectors, contributing effectively towards organizational growth and operational efficiency. Presently, she is actively engaged in business activities in the automotive and allied sectors, where she is involved in managing business operations, financial administration, and strategic development initiatives.

As a Woman Non-Executive Independent Director, Ms Ankita Shirsat (DIN:11763570) will bring independent judgment, professional expertise, and valuable industry insights to the Board. Her experience in finance and business management is expected to support the Company in strengthening corporate governance practices, improving strategic decision-making, and driving sustainable growth and long-term value creation for stakeholders.

The Board thinks that her continued association would be beneficial to the Company.

The Company has received:

1. Consent in writing from Ms Ankita Shirsat (DIN:11763570) to act as an Independent Director;
2. A declaration confirming that she meets the criteria of independence under Section 149(6) of the Companies Act, 2013 and applicable SEBI Regulations;
3. Confirmation that she is not disqualified from being appointed as a Director under Section 164 of the Act; and
4. Other necessary disclosures and confirmations as required under applicable laws.

In the opinion of the Board, Ms Ankita Shirsat (DIN:11763570) fulfils the conditions specified in the Act and applicable regulations for appointment as an Independent Director and is independent of the management.
A brief profile of Ms Ankita Shirsat (DIN:11763570), including nature of expertise, directorships and committee memberships, is provided in the annexure to the Notice in accordance with the Companies Act, 2013 and applicable SEBI Regulations.
Except Ms Ankita Shirsat (DIN:11763570) and her relatives, none of the Directors, Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution.
The Board recommends the Special Resolution set out at Item No.5 for approval of the Members.

Item No 6

Mr Rupesh Lohade (DIN: 6854299) was appointed as an Independent Director of the Company and holds office up to this AGM. Based on the recommendation of the Nomination and Remuneration Committee and considering his skills, experience, expertise and contribution to the Board and its Committees, the Board of Directors, at its meeting held on 19th May 2026 approved her appointment as an Independent Director for a term of five consecutive years, subject to the approval of the Members.

Mr Rupesh Lohade (DIN: 6854299) is a qualified Chartered Accountant with over a decade of diverse professional experience across various industries. He possesses strong expertise in the areas of finance, accounts, taxation, audit, compliance management, and strategic business advisory.

Throughout his professional career, he has worked with and advised businesses across multiple sectors, gaining valuable exposure in financial management, operational planning, risk assessment, and regulatory matters. His broad industry experience and analytical approach have enabled him to contribute effectively towards business growth, process improvement, and sound financial decision-making.

With his professional knowledge and practical business understanding, Mr Rupesh Lohade brings valuable insights and a strategic perspective, which can support the Company in strengthening its financial and governance framework and achieving sustainable growth and has also provided valuable guidance to the Company. The Board is of the opinion that his continued association would be beneficial to the Company.

The Company has received:

1. Consent in writing from Mr Rupesh Lohade (DIN: 6854299) to act as an Independent Director;
2. A declaration confirming that he meets the criteria of independence under Section 149(6) of the Companies Act, 2013 and applicable SEBI Regulations;
3. Confirmation that he is not disqualified from being appointed as a Director under Section 164 of the Act; and
4. Other necessary disclosures and confirmations as required under applicable laws.

In the opinion of the Board, Mr Rupesh Lohade (DIN: 6854299) fulfils the conditions specified in the Act and applicable regulations for appointment as an Independent Director and is independent of the management.
A brief profile of Mr Rupesh Lohade (DIN: 6854299), including nature of expertise, directorships and committee memberships, is provided in the annexure to the Notice in accordance with the Companies Act, 2013 and applicable SEBI Regulations.
Except Mr Rupesh Lohade (DIN: 6854299) and his relatives, none of the Directors, Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution.
The Board recommends the Special Resolution set out at Item No. 6 for approval by the Members.

Item No 7
Mr Narhari Kadekar (DIN: 11754641) was appointed as an Independent Director of the Company and holds office up to the date of the AGM. Based on the recommendation of the Nomination and Remuneration Committee and considering his skills, experience, expertise and contribution to the Board and its Committees, the Board of Directors, at its meeting held on 19th May 2026, approved her appointment as an Independent Director for a further term of five consecutive years, subject to the approval of the Members.
Mr Narhari Kadekar (DIN: 11754641) is a seasoned professional with over four decades of rich experience in the areas of taxation, customs, excise, import-export consultancy, and industrial operations. He is actively engaged in providing consultancy services relating to goods and services tax, indirect taxation, and international trade matters.

He holds a Bachelor of Commerce degree from Savitribai Phule Pune University and has pursued higher studies at Bolton University. He has also been conferred with an Honorary PhD from California State University in recognition of his professional and social contributions.

Apart from his professional accomplishments, Dr Kadekar is also a distinguished sports personality and an accomplished tennis player who has won several medals and recognitions at national and international levels. His vast industry knowledge, leadership qualities, and expertise in regulatory and operational matters enable him to provide valuable guidance towards the Company's strategic growth, governance, and overall development. and has provided valuable guidance to the Company. The Board thinks that his/her continued association would be beneficial to the Company.

The Company has received:

1. Consent in writing from Mr Narhari Kadekar (DIN: 11754641) to act as an Independent Director;
2. A declaration confirming that he meets the criteria of independence under Section 149(6) of the Companies Act, 2013 and applicable SEBI Regulations;
3. Confirmation that he/she is not disqualified from being appointed as a Director under Section 164 of the Act; and
4. Other necessary disclosures and confirmations as required under applicable laws.

In the opinion of the Board, Mr Narhari Kadekar (DIN: 11754641) fulfils the conditions specified in the Act and applicable regulations for appointment as an Independent Director and is independent of the management.

A brief profile of Mr Narhari Kadekar (DIN: 11754641), including nature of expertise, directorships and committee memberships, is provided in the annexure to the Notice in accordance with the Companies Act, 2013 and applicable SEBI Regulations.
Except Mr Narhari Kadekar (DIN: 11754641) and his relatives, none of the Directors, Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution.
The Board recommends the Special Resolution set out at Item No. 7 for approval of the Members.

Item No.8

Section 188 of the Companies Act, 2013, read with Rule 15 of the Companies (Meeting of Board and Powers) Rules, 2014, as amended, prescribes a certain procedure for approval of related party transactions. Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 has also prescribed seeking of shareholders' approval for material related party transactions. Section 188 provides that nothing contained in subsection (1) of Section 188 applies where transactions are entered into by the Company in the ordinary course of business other than transactions which are not on an arm's length basis.
All the proposed transactions with M/s. Poona Dal and Besan Mills Private Limited, Poona Pulses Private Limited and (Related Party – As promoters of both entities are common) up to a value of Rs. 200 Crores for sale and purchases of finished goods and raw material during the financial year 2026-27 and till the next Annual General Meeting put up for approval of the members. Pursuant to Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the transactions are material in nature and require the approval of the unrelated shareholders of the company by an ordinary resolution.

All the related party transactions were approved by the Audit Committee at its respective meetings from time to time and recommended by the Board of Directors to the unrelated shareholders of the company for their approval.
The Board recommends this resolution set out in item no. of this notice for approval by the members
None of the directors and key managerial personnel of the company and their relatives is concerned or interested.

Item No 9

The Board of Directors of ("the Company") has recognised the valuable contributions and leadership of Shri Sujit D Parakh in achieving the business objectives of the Company. In consideration of their exemplary performance and the significant responsibilities undertaken, the Board proposes to pay remuneration in excess of the limits prescribed under Section 197 of the Companies Act, 2013.
Justification for Exceeding Limits:

Performance and Achievements: Shri Sujit D Parakh will be playing a pivotal role in enhancing the Company's market share, profitability, and strategic positioning.

Market Competitiveness: The proposed remuneration aligns with industry standards and ensures that the Company retains top talent, thereby safeguarding its competitive position in the industry.

Incentives for Growth: The increased remuneration package is structured to incentivise further growth and align with the Company's long-term objectives, rewarding employees for their continued dedication and successful execution of the Company's strategies.

Details of the Proposed Remuneration:
Basic Salary: Rs. 1,00,000/-
Bonus/Incentives: Rs. 50,000/-
Perquisites and Allowances: Rs. 1,00,000/-
Total Remuneration: Rs. 2.5 Lacs

Financial Impact:
The proposed remuneration will be accounted for in the Company's financial statements and is expected to enhance the managerial effectiveness and overall performance of the Company.
Approvals:
The proposed remuneration requires the approval of the shareholders by way of a special resolution and, if necessary, approval from the Central Government under applicable provisions.
Interest of Directors:
None of the Directors, except Shri Sujit D Parakh, is interested in this resolution. The resolution, therefore, seeks approval from the shareholders as set out in the Notice.
Board Recommendation:
The Board recommends the passing of this resolution as a Special Resolution by the members.

Item No 10:
M/r. Bharat H Shah & Associates, Chartered Accountants, Firm Registration No. 122100W, are presently acting as the Statutory Auditors of the Company.
The Board of Directors, after considering the professional experience, competence, audit expertise and familiarity of the existing Statutory Auditors with the operations and financial reporting framework of the Company, has recommended their re-appointment/continuation as Statutory Auditors of the Company for a further period of one year, subject to compliance with the applicable provisions of the Companies Act, 2013.

The Company has received the requisite consent and certificate from M/s.Bharat H Shah & Associates, Chartered Accountants, confirming that their proposed re-appointment is in accordance with the applicable provisions of Sections 139 and 141 of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 and that they are eligible and not disqualified from being appointed as Statutory Auditors of the Company.
The Board of Directors recommends the Ordinary Resolution set out at Item No. 10 of the Notice for approval by the Members.
None of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed Resolution.

Item No 11:

Mr Rakesh Virendra Singh (DIN: 0 6987619) was appointed as the Whole-time Director of the Company for a period ending on 10th November, 2026. During his tenure, he has provided effective leadership and has significantly contributed to the strategic direction, operational excellence and overall growth of the Company.

Considering his extensive experience, industry knowledge, leadership capabilities and valuable contribution to the affairs of the Company, the Nomination and Remuneration Committee, after evaluating his performance and considering the skills and expertise required by the Company, recommended his re-appointment as Whole-time Director.

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its Meeting held on 24th July 2026, approved his re-appointment as Whole-time Director for a further period of five (5) years commencing from 11th November, 2026 and ending on 10th November, 2031, subject to the approval of the Members.

The proposed remuneration payable to Mr Rakesh Singh has been determined by the Nomination and Remuneration Committee keeping in view his qualifications, experience, responsibilities, prevailing industry standards, the size and complexity of the Company's operations and the remuneration policy of the Company.

The terms and conditions of re-appointment, including remuneration, are available for inspection by the Members at the Registered Office of the Company during business hours on all working days up to the date of the Annual General Meeting and shall also be made available electronically for inspection by Members upon request.

The Board thinks that the continued association of Mr Rakesh Singh as Whole-time Director would be in the best interests of the Company and accordingly recommends the Special Resolution set out at Item No. 11 for approval of the Members.

REGD. OFFICE:
E-2 MIDC, KURKUMBH, TAL- DAUND,
DIST-PUNE-413802 MAHARASHTRA, INDIA

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
POONA DAL AND OIL INDUSTRIES LIMITED

Tel-02117-235901
Fax: 02117-235902
CIN: L15313PN1993PLC070263
PLACE: PUNE
DATE: 24TH JULY, 2026

Sd/-
SUJIT D PARAKH
CHAIRMAN & MANAGING DIRECTOR
(DIN: 00067011)

PROCEDURE FOR E-VOTING

In compliance with the provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014, the Company is pleased to provide members' facility to exercise their right to vote at the Thirty-First Annual General Meeting by electronic means, and the business may be transacted through e-voting services provided by Central Depository Services Limited (CDSL).

The instructions for members voting electronically are as follows:

(i) The voting period begins on 11^{th} August 2026, at 9.00 a.m. and ends on 13^{th} August 2026, at 5.00 p.m. During this period, shareholders of the Company, holding shares either in physical form or in dematerialised form, as on the cut-off date of 19.09.2026, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) The shareholders should log on to the e-voting website www.evotingindia.com

(iii) Click on Shareholders.

(iv) Now, enter your User ID

a. For CDSL: 16-digit beneficiary ID,
b. For NSDL: 8 Character DP ID followed by 8-digit Client ID,
c. Members holding shares in Physical Form should enter the Folio Number registered with the Company.

(v) Next, enter the Image Verification as displayed and click on Login.

(vi) If you are holding shares in demat form and have logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.

(vii) If you are a first-time user, follow the steps given below:

	For Members holding shares in Demat Form and Physical Form
PAN	Enter your 10-digit alpha-numeric *PAN issued by the Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)
	Members who have not updated their PAN with the Company/Depository Participant are requested to use the first two letters of their name and the 8 digits of the sequence number in the PAN Field.
	In case the sequence number is less than 8 digits, enter the applicable number of 0's before the number after the first two characters of the name in CAPITAL letters. Eg, If your name is Ramesh Kumar with sequence number 1, then enter RA00000001 in the PAN field.
DOB	Enter the Date of Birth as recorded in your demat account or in the company records for the said demat account or folio in dd/mm/yyyy format.
Dividend Bank Details	Enter the Dividend Bank Details as recorded in your demat account or in the company records for the said demat account or folio.
	Please enter the DOB or Dividend Bank Details to log in. If the details are not recorded with the depository or company, please enter the member ID/folio number in the Dividend Bank details field as mentioned in instruction (iv)

(viii) After entering these details appropriately, click on the "SUBMIT" tab.

(ix) Members holding shares in physical form will then directly reach the Company selection screen. However, members holding shares in demat form will now reach the 'Password Creation' menu, wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is also to be used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that the company opts for e-voting through the CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(x) For Members holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(xi) Click on the EVSN for the relevant Poona Dal and Oil Industries Limited on which you choose to vote.

(xii) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution, and the option NO implies that you dissent to the Resolution.

(xiii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xiv) After selecting the resolution you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK"; to change your vote, click on "CANCEL" and accordingly modify your vote.

(xv) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

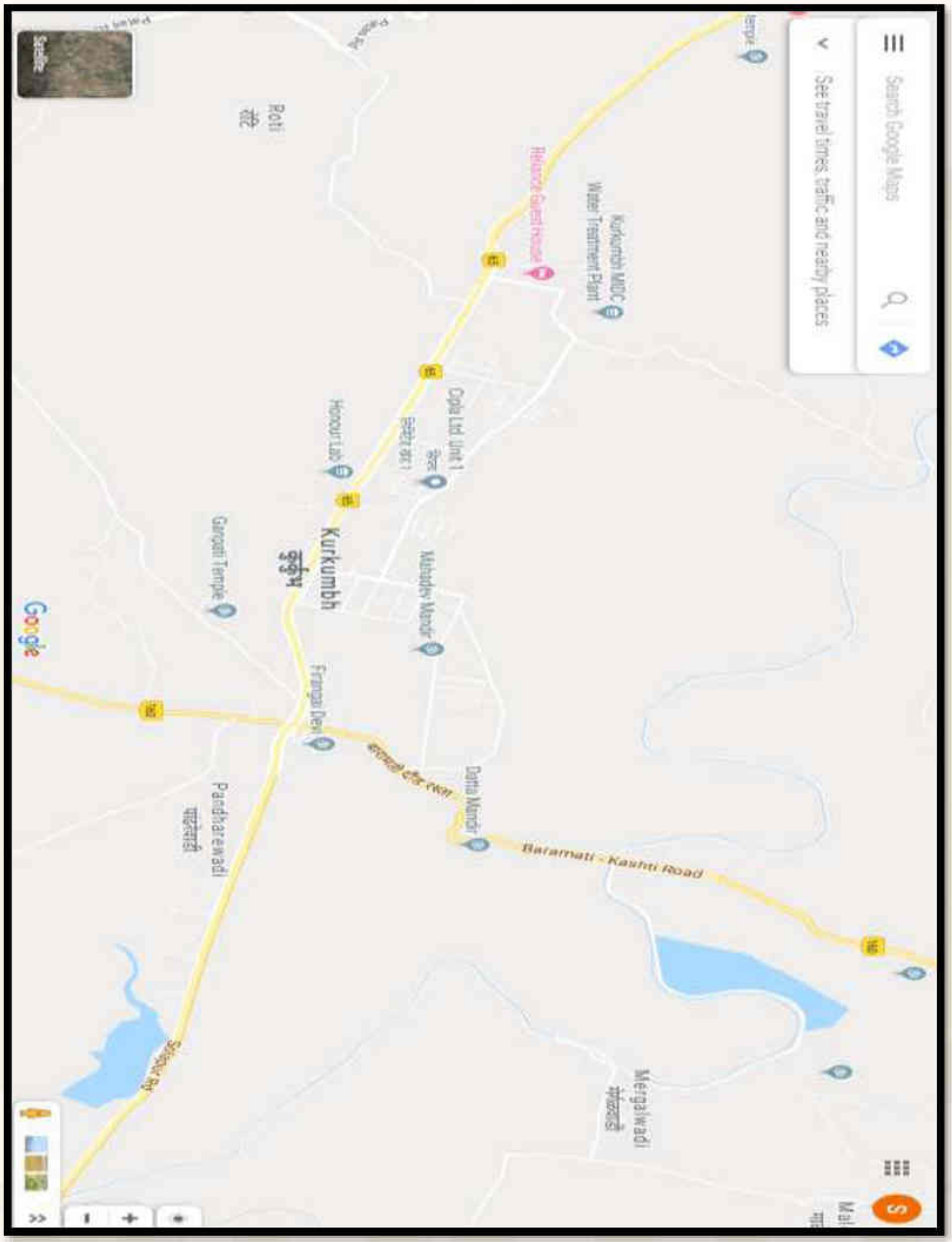
(xvi) You can also take a printout of the voting done by you by clicking on the "Click here to print" option on the Voting page.

(xvii) If the Demat account holder has forgotten the password, then enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xviii) Note for Non – Individual Shareholders and Custodians

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI, etc.) and the Custodian are required to log on to www.evotingindia.com and register themselves as Corporate.
- A scanned copy of the Registration Form bearing the stamp and signature of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details, a compliance user should be created using the admin login and password. The Compliance user would be able to link the account(s) for which they wish to vote.
- The list of accounts should be mailed to helpdesk.evoting@cdslindia.com, and on approval of the accounts, they will be able to cast their vote.
- A scanned copy of the Board Resolution and Power of Attorney (POA), which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

(xix) In case you have any queries or issues regarding e-voting, you may refer to the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com, under the help section or write an email to helpdesk.evoting@cdslindia.com.



Google Map Link: POONA DAL AND OIL INDUSTRIES LIMITED KURKUMBH
https://maps.app.goo.gl/2P3kKd2j7LFX7Hx77

DIRECTORS' REPORT

Your Directors have the pleasure of presenting their Thirty-Fourth Annual Report together with the Audited Accounts of your Company for the year ended 31st March, 2026.

STATE OF AFFAIRS – SNAPSHOT OF FINANCIAL RESULTS

As mandated by the Ministry of Corporate Affairs, the Company has adopted Indian Accounting Standards ("Ind AS") from 1st April, 2016, with a transition date of 1st April, 2015. The financial statements of the Company for the financial year 2025-2026 have been prepared in accordance with IND AS, prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, and the other recognised accounting practices and policies to the extent applicable.

REVIEW OF PERFORMANCE

The financial results of the Company for the Accounting period ended March 31, 2026, are presented below

(Rs.)

Particulars	2025-2026	2024-2025
Sales	**1,407,254,170**	**1,472,000,928**
Profit before tax	**20,232,730**	**18,429,111**
Profit after tax	**14,832,730**	**13,429,111**

COMPANY'S PERFORMANCE

The segment wise revenue of your Company from operations for the fiscal year 2025-2026 is as follows:
Oil Division: Rs. 14,019.97 Lakhs
Agro Division: Rs. 52.57 lakhs

Highlights of performance of both the segments of the Company are discussed in the Management Discussion and Analysis Report attached as Annexure II to this report.

Your Company generated a profit after tax from operations of Rs. 148.33 lakhs as compared with Rs 134.29 lakhs in the previous year. As there is an increase in the net profit, the earnings per share of the Company have also been increased to Rs. 2.60 from 2.35 per share for the financial year 2025-2026

CHANGE IN SHARE CAPITAL

During the year under review, an inter se transfer has taken place between Sunil Deepchand Parakh HUF to Mr Sunil Deepchand Parakh.

DIVIDEND

To increase internal generation of funds and with a view to reducing finance costs, your directors have decided that no dividend be recommended for the year.

DIRECTORATE

In accordance with the provisions of the Companies Act, 2013 and the Company's Articles of Association, Mr Rakesh V. Singh, Whole Time Director, retires by rotation and offers himself for re-appointment. Necessary Resolution for the re-appointment of directors is being proposed in the ensuing Annual General Meeting.
In compliance with the requirements of the Regulation of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation,2015, details of other directorships, membership in committees of other companies and shareholding in the Company of persons appointed as Directors as on 31st March,2026 are as under:

Name of Director	DIN	Date of Appointment	Qualification	Directorship held in other Cos. in India as on 31.03.2026	Membership of Committees of other Companies in which he is a Director, as on 31.03.2026	No. of Shares held in Companies (including those held by relatives)
Sujit D. Parakh	00067011	05/07/2024	B.E.	NIL	NIL	NIL
*Lizy George	09120881	30/06/2021	B. Com	NIL	NIL	NIL
*Kewalchand M. Muthiyan	07597879	25/08/2016	B. Com	NIL	NIL	NIL
Rakesh V. Singh	06987619	14/10/2014	B.A.	NIL	NIL	NIL
*Ajinkya A. Ghogardare	09123073	30/06/2021	B. Com, CA Final	NIL	NIL	NIL
**Narahari Vishnu Kadekar	11754641	19/05/2026	B.Com., PhD.	NIL	NIL	NIL
**Rupesh Lohade	6854299	19/05/2026	Chartered Accountant	1	NIL	NIL
**Ankita Pradeep Shirsat	11763570	19/05/2026	Chartered Accountant	NIL	NIL	NIL
**Satyen Suresh Gathani	1365553	19/05/2026	B Tech	8	NIL	NIL

Note: * Mrs Ligy George, Mr Kewalchand Muthiyan and Mr Ajinkya Ghogardare resigned w.e.f. 19th May 2026 from the Board as Non-executive Independent Directors

** Ms Ankita Shirsat, Mr Rupesh Lohade and Mr Narhari Kadekar have been appointed as additional Independent Directors of the company and Mr Satyen Gathani has been appointed as an Additional Non-Executive Director of the Company

PARTICULARS OF LOAN, GUARANTEE OR INVESTMENTS

Loans, guarantees and investments covered under Section 186 of the Companies Act, 2013, form part of the notes to the financial statements provided in the Annual Report.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

In line with the requirements of the Companies Act, 2013 and the SEBI (LODR), 2015, the Company has formulated a Policy on Related Party Transactions and the same is uploaded on the Company's website: https://www.pdoil.co.in/Investor. Details of Related Party Transactions are given in AOC-2 as Annexure-I.

ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE

Conservation of Energy: - The conservation measures have been implemented wherever possible. The Company is making sincere efforts towards the conservation of energy through improved operational methods and by all possible means. The Information as per Companies (Disclosure of particulars in the Report of Board of Directors) Rules, 1988, relating to conservation of energy forms part of this report and is annexed as Annexure II.

Technology Absorption – The Company has not availed of imported technology but has setup Laboratory and Quality Control Department to ensure the quality of different products manufactured. The Company has carried out Research & Development in process developments to minimise energy consumption.

Foreign Exchange earnings and outgo – During the year under review, no foreign exchange earnings were earned, and the foreign exchange outgo was NIL

EXTRACTS OF ANNUAL RETURN

The extract of the Annual Return in Form No.MGT-9 as per Section 134(3) (a) of the Companies Act, 2013, as on 31st March, 2026, is available on the company's website https://pdoil.co.in/annual-return-5/

NOMINATION AND REMUNERATION POLICY

The Company has formulated and adopted the Nomination and Remuneration Policy in accordance with the provisions of the Companies Act, 2013, read with the Rules made thereunder and the Listing Regulations.

The Nomination and Remuneration Policy can be accessed on the website of the Company https://www.pdoil.co.in/Investor

DEPOSITS

The Company does not accept any deposits from the public.

INSURANCE

The Company has taken insurance cover for its assets to the extent required.

MANAGEMENT DISCUSSION AND ANALYSIS

A separate report on the Management Discussion and Analysis is attached as a part of the Annual Report

CORPORATE GOVERNANCE

Effective corporate governance is necessary to retain the trust of stakeholders and to achieve business success. Corporate governance is about commitment to values and ethical business conduct. It is about how an organisation is managed. It includes its corporate and other structures, its culture, policies and the manner in which it deals with various stakeholders. As shareholders across the globe evince keen interest in the practices and performance of companies, corporate governance has emerged at the centre stage of the way the corporate world functions. Corporate governance is vital to enable companies to compete globally in a sustained manner and let them flourish and grow.

A separate Report on Corporate Governance is attached and forms part of the Annual Report. The Auditors' Certificate regarding compliance with the conditions of Corporate Governance is also annexed.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134 of the Companies Act, 2013, the Directors confirm that:

a. In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b. The directors had selected such accounting policies and applied them consistently, and made judgments and estimates that are reasonable and prudent to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

c. The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d. The directors had prepared the annual accounts on a going concern basis, and

e. The directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and are operating effectively.

f. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

PARTICULARS OF EMPLOYEES

None of the employees of the Company received remuneration as specified in Section 134 of the Companies Act, 2013, read with Companies (Particulars of Employees) Rules, 1975

DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company has adopted a policy on prevention, prohibition and redressal of sexual harassment at the workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, and the Rules made thereunder. The policy aims to provide protection to employees at the workplace and prevent and redress complaints of sexual harassment and for matters connected or incidental thereto, to provide a safe working environment, where employees feel secure. All employees (permanent, contractual, temporary, trainees) are covered under the said policy. An Internal Complaints Committee (ICC) has also been set up to redress complaints received on sexual harassment. No complaint was pending at the beginning of the year, and none was received during the year.

STATUTORY AUDITORS

Pursuant to Section 139 of the Companies Act, 2013, the Board of Directors recommended to appoint M/s. Bharat Shah & Associates, Chartered Accountant, Pune (Firm Reg. No. 122100W), as a Statutory Auditor of the Company for a further period of one-year w.e.f. 30th September, 2026, subject to approval of the members in the ensuing AGM. Your Company has received a necessary certificate from them confirming that their appointment, if made, will be in accordance with the provisions of the Companies Act, 2013, and rules made thereunder.

COST AUDITORS

Pursuant to Section 148(1) of the Companies Act, 2013 and Cost Records and Audit Rules, 2014, the Company had appointed M/s. Rajput and Associates, as a Cost Accountant for the financial year 2026-2027, on such Remuneration as may be decided by the Board of Directors from time to time, and submitted a Cost Audit Report to the Central Government.

SECRETARIAL AUDIT

In terms of Section 204 of the Act and the Rules made thereunder, M/s.Trupti Chendake and Associates, Pune, Practising Company Secretaries, have been appointed as the Secretarial Auditors of the Company for the Financial year 2025-30. The report of the Secretarial Auditor is annexed to this Report. There were no qualifications, reservations, adverse remarks or disclaimers made by the Secretarial Auditors. The Secretarial Audit Report for the financial year ended 31st March, 2026, is annexed herewith as Annexure III. The Secretarial Audit Report does not contain any qualification, reservation or adverse remark.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS / COURTS / TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND THE COMPANY'S OPERATIONS IN FUTURE

There were no significant and material orders passed by Regulators, Courts or Tribunals which would impact the going concern status of the Company.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

There are no significant material changes and commitments between and at the end of the financial year to the date on which the financial statement has been made.

RISK MANAGEMENT POLICY IMPLEMENTATION

Your Company's risk management is embedded in the business processes.

VIGIL MECHANISM/WHISTLE BLOWER POLICY

The Company has established a Vigil Mechanism that enables the Directors and Employees to report genuine concerns. The Vigil Mechanism provides for (a) adequate safeguards against victimisation of persons who use the Vigil Mechanism; and (b) direct access to the Chairperson of the Audit Committee of the Board of Directors of the Company in appropriate or exceptional cases.

CREDIT RATING

In the absence of any kind of loan facility from any bank, there is no question of Rating in this financial year.

GENERAL DISCLOSURES

Your directors state that no disclosure or reporting is required in respect of the following items, as there were no transactions on these items during the year under review:

1. Details relating to deposits covered under Chapter V of the Act.
2. Issue of equity shares with differential rights as to dividend, voting or otherwise.
3. Issue of shares (including sweat equity shares) to employees of the Company under any scheme.
4. No fraud has been reported by the Auditors to the Audit Committee or the Board.
5. No change like business of the Company during the year.
6. No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which these financial statements relate and the date of this Report.

CAUTIONARY STATEMENT

The statements made in this Directors' Report and Management Discussion and Analysis Report describing the Company's objectives, projections, outlook, expectations and others may be "forward-looking statements" within the meaning of applicable laws and regulations. Actual results may differ from expectations expressed or implied. Important factors that could make a difference to the Company's operations include changes in government policies, global market conditions, import-export policy, foreign exchange fluctuations, financial position, raw material availability, tax regimes and other ancillary factors.

ACKNOWLEDGEMENTS

The Directors wish to convey their appreciation to all of the Company's employees for their enormous personal efforts as well as their collective contribution to the Company's record performance. The Directors would also like to thank the shareholders, customers, dealers, suppliers, bankers, Government and all other business associates for the continuous support given by them to the Company and their confidence in the management.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
Sd/-
SUJIT D PARAKH
CHAIRMAN & MANAGING DIRECTOR
(DIN: 00067011)

PLACE: PUNE
DATE: 24TH JULY, 2026

ANNEXURE I TO THE DIRECTOR'S REPORT
FORM AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013, including certain arm's length transactions under the third proviso thereto

1. Details of contracts or arrangements or transactions on an arm's length basis:
   a) Name(s) of the related party and nature of relationship:

Poona Dal and Besan Mills Private Limited	Enterprises in which a significant influence is exercised by having common promoters
Poona Pulses Private Limited	
Parakh and Company (Partnership Firm)	Enterprises in which a significant influence is exercised by having common promoters

Transactions carried out with related parties referred to above:

Sr. No.	Particulars of Transactions	Amount (Rs. Lakhs)
1	Poona Dal and Besan Mills Private Limited Sale	0.95
2.	Poona Pulses Private Limited Sale	634.86
	Total	635.81

   b) Duration of the contracts/arrangements/transactions: Arrangement, if any, made will be for a period not exceeding one year, that is, 1st April, 2025 to 31st March, 2026.
   c) Salient terms of the contracts, arrangements or transactions, including the value, if any: On an arm's length basis, as far as possible, in tune with the market parameters; in the beneficial interest of the company
   d) Justification for entering into such contracts, arrangements or transactions: it's out of day-to-day business requirements.
   e) Date(s) of approval by the Board: 25th May 2025
   f) Amount paid as advances, if any: NIL
   g) Date on which the special resolution was passed in the general meeting as required under the first proviso to section 188: 26th September,2025
2. Details of material contracts or arrangements or transactions not on an arm's length basis:
   a) Name(s) of the related party and nature of relationship: NA
   b) Nature of contracts/arrangements/transactions: NA
   c) Duration of the contracts/arrangements/transactions: NA
   d) Salient terms of the contracts, arrangements or transactions, including the value, if any: NA
   e) Date(s) of approval by the Board, if any: NA
   f) Amount paid as advances, if any: NA

FOR AND ON BEHALF OF THE BOARD OF DIRECTOR (S)
POONA DAL AND OIL INDUSTRIES LIMITED

SUJIT D PARAKH	**RAKESH V. SINGH**
MANAGING DIRECTOR	**DIRECTOR**
(DIN: 00067011)	**(DIN: 06987619)**

PLACE: PUNE
DATE: 24TH JULY, 2026

ANNEXURE II TO THE DIRECTOR'S REPORT

A.	POWER AND FUEL CONSUMPTION:	As at	As at
		31.03.2026	31.03.2025
1)	Electricity		
a)	Purchased	100262	130223
	Unit-KWH		
	Rs. Lakhs	32.77	33.93
	MD and Other Charges		
	Charges in Lakhs	32.77	33.93
	Rate/ Unit Rs.	32.68	26.05
2)	Coal		
	Quantity-MTS	Nil	Nil
	Total Cost Rs. Lakhs	Nil	Nil
	Average Rate -Rs/. MTS	Nil	Nil
2)	Others		
	Quantity-MTS	Nil	325.94
	Total Cost Rs. Lakhs	Nil	16.37
	Average Rate -Rs/. MTS	Nil	5.02
B.	CONSUMPTION PER UNIT OF PRODUCTION:		
	Electricity - KWH	10.09 KWH/MT	14.34 KWH/MT
	Coal	Nil	Nil
	Others	Nil	1.03 KWH/MT

ANNEXURE III TO THE DIRECTOR'S REPORT
FORM NO. MR 3

SECRETARIAL AUDIT REPORT

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]
For the financial year ended 31st March, 2026

To,
The Members,
POONA DAL & OIL INDUSTRIES LIMITED,
E-2, Kurkumbh, MIDC, Tal-Daund,
Dist-Pune 413802

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by POONA DAL & OIL INDUSTRIES LIMITED (hereinafter called 'the Company'). The secretarial audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conduct / statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and the Registrar and Transfer Agents and also the information provided by the Company, its officers, agents and authorized representatives along with the certificate(s) of compliance(s) received from the respective consultants during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms, returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026, according to the provisions of:

i. The Companies Act, 2013 (the Act) and the rules made thereunder;

ii. The Securities Contracts (Regulation) Act, 1956 (SCRA) and the rules made thereunder;

iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

iv. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (SEBI Act): -

   a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
   b. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with clients; and
   c. The Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015

v. The following laws/regulations/guidelines, though prescribed by the Government in the format of Secretarial Audit Report, did not apply to the Company during the audit period:

   a. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;
   b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
   b. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;
   c. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
   d. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009;

e. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; and
f. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings.

vi. other laws specifically applicable to the Company along with their notifications, circulars & regulations as amended till date:

a. The Essential Commodities Act, 1955
b. Food Safety and Standards Act, 2006, and Food Safety and Standards Rules, 2011
c. Legal Metrology Act, 2009
d. The Air (Prevention & Control of Pollution) Act, 1986
e. The Environment (Protection) Act, 1986
f. The Water (Prevention & Control of Pollution) Act, 1974

I further report that adequate systems and processes are in place in the Company to monitor and ensure compliance with general laws like labour laws, finance laws and tax laws.

I have also examined compliance with the applicable clauses of the Secretarial Standards issued by the Institute of Company Secretaries of India.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above, subject to the following observations:

I further report that: The Board of Directors of the Company is duly constituted with a proper balance of Executive Directors, Non-Executive Directors and Independent Directors. There is a change in the composition of the Board of Directors that took place during the period under review, and it was carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings; agendas and detailed notes on the agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. The company is advised to file POSH returns within the due date and comply accordingly

The majority decision of the Board of Directors is carried through and is captured and recorded as part of the minutes. There were no dissenting views.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period there were no specific events/actions in pursuance of the above-referred laws, rules, regulations, guidelines, etc. having a major bearing on the Company's affairs.

FOR AND ON BEHALF OF TRUPTI CHENDAKE AND ASSOCIATES
COMPANY SECRETARIES

SD/-
TRUPTI CHENDAKE
PRACTISING COMPANY SECRETARY
FCS NO.11169
C.P. NO. 14346

DATE: 24TH JULY,2026
PLACE: PUNE
UDIN: F011169H000929108

Note: This report is to be read with my letter of even date, which is annexed as Annexure A and forms an integral part of this report.

ANNEXURE A TO SECRETARIAL AUDIT REPORT

To,
The Members,
POONA DAL & OIL INDUSTRIES LIMITED,
E-2, Kurkumbh, MIDC, Tal-Daund,
Dist-Pune 413802

The Secretarial Audit Report of the same date is to be read along with this letter.

1. The compliance of provisions of all laws, rules, regulations, and standards applicable to POONA DAL & OIL INDUSTRIES LIMITED ('the Company') is the responsibility of the management of the Company. My examination was limited to the verification of records and procedures on a test check basis for the purpose of issuing the Secretarial Audit Report.
2. Maintenance of secretarial and other records of applicable laws is the responsibility of the management of the Company. My responsibility is to issue the Secretarial Audit Report, based on the audit of the relevant records maintained and furnished to me by the Company, along with explanations where so required.
3. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial and other legal records, legal compliance mechanisms, and corporate conduct. The verification was done on a test check basis to ensure that the correct facts as reflected in the secretarial and other records were produced to me. I believe that the processes and practices I followed provide a reasonable basis for my opinion for the purpose of issuing the Secretarial Audit Report.
4. I have not verified the correctness and appropriateness of the financial records and Books of Accounts of the Company.
5. Wherever required, I have obtained the management representation about the compliance of laws, rules and regulations and major events during the audit period.
6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company

FOR AND ON BEHALF OF TRUPTI CHENDAKE AND ASSOCIATES
COMPANY SECRETARIES

SD/-
TRUPTI CHENDAKE
PRACTISING COMPANY SECRETARY
FCS NO.11169
C.P. NO. 14346
UDIN: F011169H000929108

DATE: 24TH JULY, 2026
PLACE: PUNE

ANNEXURE IV TO THE DIRECTOR'S REPORT

REPORT ON MANAGEMENT DISCUSSION AND ANALYSIS FOR THE FINANCIAL YEAR 2025-26

I. MANAGEMENT DISCUSSION AND ANALYSIS

Poona Dal and Oil Industries Limited is engaged in the manufacturing and trading of edible oils and pulses through its Oil Division and Agro Division. Accordingly, the operating environment of the Company is influenced by agricultural output, oilseed and pulse availability, domestic and international edible-oil prices, import policies, foreign exchange movements, consumer demand, logistics costs and the broader macroeconomic environment. The Company's FY 2024-25 Annual Report also identifies edible oil and pulses as its principal business activities

1. Macroeconomic Overview

GDP Growth:
The Indian economy maintained strong growth momentum during FY 2025-26 despite uncertainties arising from international trade conditions, geopolitical developments and commodity-market volatility. As per the Provisional Estimates released by the Ministry of Statistics and Programme Implementation, real GDP growth for FY 2025-26 was estimated at 7.7%, supported by healthy consumption, investment activity and strong performance of the secondary and tertiary sectors. Private Final Consumption Expenditure and Gross Fixed Capital Formation also recorded growth of more than 7.5%, reflecting continued resilience in domestic economic activity.

Inflation:
Inflation conditions remained relatively manageable during a substantial part of FY 2025-26, although food prices continued to be sensitive to weather, supply availability and commodity movements. Consumer inflation was reported at 3.93% in May 2026, following the close of the financial year, indicating moderation compared with earlier inflationary phases. Nevertheless, volatility in food, fuel and international commodity prices continued to require close monitoring, particularly for food-processing businesses where changes in agricultural commodity prices can influence procurement costs and working-capital requirements.

Interest Rate and Liquidity Environment:
The monetary and liquidity environment during the year remained guided by the Reserve Bank of India's objective of balancing price stability with sustainable economic growth. Moderation in inflation and the resilience of domestic economic activity supported the broader business environment. For agro-processing and commodity-based businesses, access to liquidity, inventory financing, and efficient working-capital management remain important, as substantial fluctuations in raw-material prices may increase temporary funding requirements.

Currency Fluctuations:
The Indian Rupee remained exposed to global financial-market volatility, capital flows, crude and commodity prices and developments in major advanced economies. Exchange-rate movements have relevance for the edible oil industry because India continues to depend significantly on imported edible oils. Consequently, fluctuations in the Rupee against major foreign currencies may influence landed costs, domestic price parity and overall market sentiment. India's current account deficit had widened to 1.3% of GDP in Q3 FY26, primarily due to a larger merchandise trade deficit, although services exports continued to provide substantial support.

2. Impact on the Edible Oil and Oilseed Industry

Edible Oil Prices and Import Dependence:
The Indian edible oil industry continued to remain sensitive to international prices of palm oil, soybean oil and sunflower oil, freight costs, currency movements and government import-duty measures. Although domestic edible oil availability has increased, imported edible oil still accounted for 56.25% of availability in 2023-24. The continued import dependence

exposes domestic processors and traders to global supply and pricing developments and requires prudent procurement and inventory management.

Import Duty and Trade Policy:
Government policy relating to edible-oil imports remained an important industry factor. During FY 2025-26, the Basic Customs Duty on crude palm oil, crude soybean oil and crude sunflower oil was reduced from 20% to 10% pursuant to the customs notification dated 30 May 2025. Such changes in import-duty structure may influence domestic edible-oil prices, oilseed realisations, processing margins and competition between domestic and imported oils. The Company therefore continues to monitor trade-policy developments and commodity price movements.

Domestic Oilseed Production:
The Government continued its policy focus on reducing India's dependence on edible oil imports. The National Mission on Edible Oils-Oilseeds and the National Mission on Edible Oils-Oil Palm aim to increase domestic oilseed production through productivity improvement, improved varieties, agricultural practices, cluster-based interventions and greater private-sector participation. Between 2014-15 and 2025-26, the area under oilseeds increased by more than 18%, production by nearly 55% and productivity by approximately 31%.

Industry Competition and Margin Management:
The edible-oil business remains highly competitive and generally operates on relatively narrow margins. Domestic processors face competition from organised companies, regional manufacturers, commodity traders and imported edible oils. During FY 2025-26, the Company continued its manufacturing and trading activities in this market environment. Its audited FY2025-26 results reported profit after tax of approximately ₹148.33 lakh, compared with ₹134.29 lakh in FY 2024-25, while reported annual revenue was approximately ₹140.73 crore. The increase in profit, despite changes in revenue, indicates the importance of cost discipline, procurement management and operational efficiency; this is a management-level inference from the reported figures.

3. Impact on the Agro-Industry and Pulses Sector

Agricultural Output:
Agriculture and allied activities continued to remain central to India's economic and food-security framework and contribute nearly one-fifth of national income at current prices. Agricultural production, particularly of pulses and oilseeds, is directly influenced by rainfall distribution, soil conditions, acreage, productivity and market prices. For the Company, availability and pricing of agricultural commodities can affect procurement decisions, inventory levels and the overall commercial environment for processed pulses and related food products.

Pulses and Domestic Self-Reliance:
The pulses sector received renewed policy attention during FY 2025-26. The National Food Security and Nutrition Mission also continue to support productivity and area expansion in pulses. These initiatives may strengthen domestic raw-material availability over the medium to long term, although their benefits will depend on agricultural output, farmer participation and effective implementation.

Rural Demand:
Growth in the Indian economy, agriculture-support measures and government emphasis on rural productivity continued to provide a supportive environment for consumption. Pulses are an important component of Indian household food consumption, particularly as a source of plant-based protein. Population growth, urbanisation, changing consumption patterns and increased consumer awareness regarding protein-rich foods are expected to sustain demand for pulses and processed pulse products.

Agro-Processing and Value Addition:
The food-processing and agro-processing sectors continue to offer opportunities through cleaning, grading, milling, processing, packaging and value-added products. For established industry participants, improvement in product quality, process efficiency, storage practices and distribution capabilities can support long-term competitiveness. The Company's established business presence in edible oils and pulses provides industry experience relevant to these opportunities, while

market conditions and economic viability will continue to guide business decisions. The Company's annual report describes its two business segments as the Oil Division and Agro Division.

Challenges:
The agro-industry continues to face risks arising from irregular rainfall, climate-related events, crop fluctuations, commodity-price volatility and variations in the availability of agricultural produce. Rising transportation, labour and compliance costs can also affect processing economics. Competition from imported commodities and organised as well as unorganised market participants remains significant. These factors require continuous monitoring of procurement prices, inventory positions and market demand.

4. Government Policies and Reforms

Self-Reliance:
The Government's emphasis on self-reliance in agriculture continued during FY 2025-26, particularly in pulses and edible oils. Policy measures focused on improving agricultural productivity, better varieties, crop diversification and reducing structural import dependence.

Agricultural Infrastructure and Productivity:
The Prime Minister Dhan Dhaanya Krishi Yojana was approved in July 2025 for six years commencing in FY26 and is intended to cover 100 aspirational agricultural districts. The scheme aims to increase agricultural productivity, promote crop diversification and sustainable agricultural practices, improve post-harvest storage and irrigation facilities and facilitate the availability of short-term and long-term credit. Improvements in agricultural infrastructure may contribute to better supply-chain efficiency and lower post-harvest losses over time

Food Security and Pulses Production:
The National Food Security Mission, renamed the National Food Security and Nutrition Mission in FY25, continues to support the production and productivity of pulses and other important crops. Government emphasis on domestic pulses production is expected to remain important given India's consumption requirements. Greater domestic output may improve raw-material availability, although commodity pricing will continue to be influenced by production levels, procurement policies, imports and consumer demand.

Sustainability Focus:
Government policies increasingly encourage efficient use of natural resources, sustainable agriculture, water conservation and productivity enhancement. For food and agro-processing companies, sustainability considerations are also gaining relevance in energy consumption, waste management, by-product utilisation and efficient production practices. The Company recognises the importance of operational discipline and compliance with applicable environmental, food-quality and industrial requirements.

5. Outlook for FY 2026-27

Edible Oil Industry:
The outlook for the edible-oil industry during FY 2026-27 remains influenced by international edible-oil supplies, domestic oilseed output, foreign exchange movements and changes in import duties. India's continuing import dependence makes the sector vulnerable to global supply disruptions and geopolitical developments. At the same time, government initiatives directed at increasing domestic oilseed production are expected to strengthen the domestic supply base over the longer term. The Company's approach will remain focused on prudent procurement, inventory management, cost efficiency and responsiveness to market conditions. India's imported edible oil share had reduced to 56.25% by 2023-24, but remains substantial.

Agro and Pulses Industry:
The pulses and agro-processing sector is expected to benefit from continued domestic demand and policy support for agricultural productivity and pulses self-sufficiency. The Mission for Atmanirbharta in Pulses, improved agricultural infrastructure and increasing awareness of protein-rich food consumption provide a positive medium-term environment. However, weather variability, commodity prices, import policies and raw-material availability remain key risks.

Economic Environment:
The Indian economy is expected to remain among the fastest-growing major economies, supported by domestic demand. However, external risks from geopolitical uncertainty, global commodity prices and international trade conditions require continued caution. The strong 7.7% real GDP growth estimated for FY 2025-26 provides a favourable domestic base, although industry-specific commodity volatility may continue.

Company Outlook:
The Company will continue to focus on its core business activities in edible oils and pulses, with emphasis on cost management, efficient utilisation of resources, market responsiveness and financial discipline. FY 2025-26 audited results indicate profit after tax of approximately ₹148.33 lakh compared with ₹134.29 lakh in the preceding year.The management remains cautiously optimistic about the Company's prospects while recognising the inherent volatility of agricultural commodities and the edible oil market.

II. INDUSTRY OVERVIEW

Strengths

Strong Domestic Consumption Base:
India has a large and growing consumer market for edible oils and pulses. These products constitute essential components of household food consumption, providing a broad underlying demand base for the industry.

Established Agricultural and Processing Ecosystem:
Maharashtra has an established agricultural, trading and agro-processing ecosystem. Its connectivity with major consumption centres and access to logistics infrastructure support the procurement, processing and distribution of agricultural commodities.

Company's Industry Experience:
Poona Dal and Oil Industries Limited has been engaged in the manufacturing and trading of edible oils and pulses through the Oil Division and Agro Division. Its experience in commodity-based businesses provides an understanding of procurement, processing and market dynamics

Government Support for Domestic Production:
Government initiatives relating to oilseeds and pulses are intended to improve domestic production and productivity. National missions on edible oils and the Mission for Atmanirbharta in Pulses provide a supportive policy framework for strengthening agricultural supply over the medium term.

Weaknesses

Dependence on Agricultural Production:
The industry is significantly dependent on agricultural output, which may vary due to rainfall, temperature, crop acreage, pest incidence and other climatic factors. Supply fluctuations can directly influence raw-material prices.

High Edible-Oil Import Dependence:
Despite improvement in domestic availability, India continues to depend substantially on imported edible oils. Imported edible oil represented 56.25% of availability in 2023-24, thereby exposing the domestic industry to international prices and currency movements.

Commodity-Based Margin Pressure:
Edible oils and agricultural commodities are price-sensitive products. Competitive market conditions and rapid movement in input prices can restrict the ability of processors and traders to immediately pass on increased costs.

Fragmented Market Structure:
The presence of organized manufacturers, regional businesses, traders and unorganized market participants leads to intense competition. Differences in scale, branding, distribution reach and operating structures can affect market competitiveness.

Opportunities

Increasing Demand for Protein-Rich Foods:
Growing awareness of nutrition and the importance of dietary protein creates opportunities for pulses and pulse-based products. Pulses remain a significant plant-based protein source in the Indian diet.

Domestic Oilseed Development:
The National Mission on Edible Oils-Oilseeds and related initiatives aim to expand domestic oilseed production and reduce import dependency. Greater domestic supply may create opportunities for processors and other participants in the oilseed value chain.

Value-Added Agro-Processing:
Opportunities exist in processed pulses, pulse flour, improved packaging, quality standardisation and other value-added food products. The Company's existing business activity in pulses and processed pulse products provides relevance to such industry developments.

Improved Agricultural Infrastructure:
Government focus on post-harvest storage, irrigation, crop diversification and agricultural credit can contribute to greater supply-chain efficiency. The PM Dhan Dhaanya Krishi Yojana specifically includes post-harvest storage and irrigation improvement among its objectives.

Threats

Global Commodity Price Volatility:
International movements in palm, soybean and sunflower oils may lead to rapid changes in domestic edible-oil prices. Freight costs, currency fluctuations and geopolitical events may further increase volatility.

Climate and Weather Risks:
Irregular monsoon distribution, extreme weather and changes in agricultural conditions may affect pulses and oilseed production. Lower output can increase raw-material costs and create supply uncertainty.

Import Competition:
Imported edible oils remain a major part of India's supply. Changes in global prices and import-duty structures can increase competitive pressure on domestic processors and influence domestic oilseed prices.

Policy and Regulatory Changes:
Changes in customs duties, import-export policy, food regulations, taxation, environmental requirements and other statutory provisions can influence business costs and market conditions. The Company's earlier annual report similarly recognised government policy, import-export policy and foreign exchange fluctuations among factors capable of affecting operations.

III. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has established internal control systems and procedures designed to provide reasonable assurance regarding the safeguarding of assets, reliability of financial reporting, compliance with applicable laws and regulations and orderly and efficient conduct of operations. The internal control framework includes appropriate authorisation processes, accounting controls, operational checks and periodic management review.

Internal audit and other review mechanisms are used to identify control weaknesses and areas requiring improvement. Significant observations, where applicable, are placed before the Audit Committee, which reviews the adequacy of internal controls, major accounting policies, compliance with accounting standards and risk-management matters. The Company's FY 2024-25 Annual Report records that the Audit Committee advised management on areas requiring greater internal-audit focus, while the statutory auditor's report addressed internal financial controls over financial reporting.

Considering the nature and scale of the Company's operations, the management considers the internal control systems to be appropriate. The Company continues to strengthen controls, cost-management processes and compliance mechanisms in line with changing business and regulatory requirements.

IV. HUMAN RESOURCES / INDUSTRIAL RELATIONS

The Company recognises that employees are an important element in maintaining operational continuity, product quality and organisational effectiveness. During FY 2025-26, the Company continued to promote a work environment based on integrity, discipline, accountability and mutual respect.

Industrial relations remained cordial during the year. The management continued to focus on employee engagement, workplace safety, operational skills and adherence to established processes. Employees are encouraged to contribute towards efficiency, cost consciousness and continuous improvement in the Company's operations.

The Company seeks to maintain a stable and productive workforce and recognises the importance of skill development in an increasingly compliance-oriented and quality-conscious food and agro-processing environment. Human-resource practices are periodically reviewed in the context of organisational requirements, employee welfare and applicable labour and industrial laws.

V. CAUTIONARY STATEMENT

Statements in this Management Discussion and Analysis describing the Company's objectives, expectations, estimates, outlook, projections or predictions may constitute "forward-looking statements" within the meaning of applicable securities laws and regulations. Such statements are based on current expectations, assumptions and information available to the management and are subject to known and unknown risks and uncertainties.

Actual results, performance or achievements may differ materially from those expressed or implied in such forward-looking statements due to various factors, including changes in economic conditions, agricultural production, raw material availability, edible oil and commodity prices, import-export policies, customs duties, foreign exchange rates, inflation, interest rates, competition, regulatory developments, taxation, litigation, environmental conditions, climatic events and geopolitical developments.

The Company assumes no responsibility to publicly amend, modify or revise any forward-looking statement on the basis of subsequent developments, information or events, except as may be required under applicable law.

ANNEXURE V TO THE DIRECTOR'S REPORT

REPORT ON CORPORATE GOVERNANCE

(Pursuant to SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015

The Directors present the Company's Report on Corporate Governance for the year ended March 31, 2026

COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE

Corporate Governance implies conducting the business in a fair, transparent and ethical manner, aimed at promoting sustainable business and enhancing shareholders' value in the long term.

The Company's affairs are being managed in a manner that ensures accountability and transparency in all transactions. Transparency in terms of business practices, which is done fairly and ethically and Accountability in terms of responsibility towards the environment in which it operates.

The Board of Directors and Senior Management of your Company not only adhere to legal obedience of applicable laws but go deeper, conforming to ethical practices across the entire functioning of the Company, thereby observing the corporate governance principles in their letter and spirit.

Corporate Governance has several key elements viz., Shareholders, Employees, Creditors, Government and Society at large. The three key aspects of corporate governance are accountability, transparency and equality of treatment to stakeholders. In this context, the Company's philosophy on Corporate Governance is:

- To have systems in place which will allow sufficient freedom to the Board of Directors and Management to make decisions towards the progress of the Company and to innovate while remaining within a framework of effective accountability;
- To provide transparent corporate disclosures and high-quality accounting practices;
- Timely and proper dissemination of material prices, sensitive information and ensuring insiders do not transact in securities of the Company till such information is made public;
- To adopt good Corporate Governance policies that will contribute to the efficiency of the enterprise, creation of wealth for the shareholders and the country's economy;

BOARD OF DIRECTORS

The Board functions either as a full Board or through various Committees constituted to oversee specific operational areas. The Board of Directors of your Company, along with its committees, provides direction and guidance to the Company's Management and directs and supervises the functioning of the Company. The Board plays an important role in overseeing how the management safeguards the interests of all stakeholders and is entrusted with the task of managing the Company directly or through delegation of authority to executive management, which provides the Board with detailed reports on its performance periodically. The Board of Directors comprises members having distinguished experience in various fields such as management, finance, import, export, and strategic planning, with considerable professional expertise and experience in business and industry.

(a) Size and Composition of Board of Directors

The Board has an optimum combination of two executive and four non-executive Directors with one woman director, and presently, fifty per cent of the Board comprises Independent Directors. All four non-executive directors are Independent Directors. The Chairman of the Company is an Executive Director.

(b) Directors' Compensation and Disclosures

The Non-Executive Directors on the Board of the Company are not paid sitting fees for attending the Board Meeting and meetings of the various committees of the Board of Directors.

(c) Other provisions related to the Board and Committees

The Company Secretary circulates the agenda papers and supporting documents well in advance of the respective Board and Committee Meetings. The Board and Audit Committee meet at least four times on a quarterly basis in a year to review the quarterly financial statements and meet on a need basis on other matters; the gap between two meetings does not exceed four months. The Nomination & Remuneration Committee and the Stakeholders' Relationship Committee of the Board meet as and when required. Leave of absence was granted to the Directors as and when requested by them. The Board was made available the necessary information as required to be placed before the Board as per Regulation 17 (7) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,2015 ["SEBI (LODR), 2015"] for their discussion and consideration. As per Regulation 26 of SEBI (LODR), 2015, none of the Directors on the Company's Board is a member of more than ten committees or Chairman of more than five committees across all listed entities in which he/ she is a director. All the directors have made the necessary disclosure regarding committee positions held by them in other listed entities. None of the directors has any relation with any other directors of the Board.

The composition of the Board, attendance at Board meetings during the year under review, number of Directorships, membership and their shareholding in the Company are given as per the table below;

Composition of Board of Directors and details of meetings attended:
The details of Board Meetings held during the financial year ended March 31, 2026are as under

Name of The Director	Category	Board Meeting		Attended the last AGM	Other Directorship		
		Held	Attended		Other Directorship	Committee Membership	Committee Chairmanship
Mr Sujit D. Parakh	Chairman & Managing Director	4	4	Yes	NIL	NIL	NIL
Ms Ligy George	Non-Executive Independent Director	4	4	Yes	NIL	NIL	NIL
Mr Rakesh V. Singh	Executive Director	4	4	Yes	NIL	NIL	NIL
Mr Kewalchand M. Muthiyan	Non-Executive Independent Director	4	4	Yes	NIL	NIL	NIL
Mr Ajinkya Ghogardare	Non-Executive Independent Director	4	4	Yes	NIL	NIL	NIL

Sr. No.	Date of the Meetings	Board Strength	No. of Directors Present
1	29.05.2025	5	5
2	05.08.2025	5	5
3	13.11.2025	5	5
4	21.01.2026	5	5

Attendance of each Director at the Board Meetings held during the financial year 2025-26 and at the last Annual General Meeting is furnished in the above table.

None of the Directors except Mr Sujit D. Parakh is holding any share in the company as on 31st March 2026.

The required information as enumerated in Regulation 17(7) of SEBI (Listing Obligation Disclosure Requirement), Regulation, 2015, is made available to the Board of Directors for discussions and considerations at Board Meetings. The Board reviews the declaration made by the Managing Director regarding compliance with all applicable laws every quarter as well as steps taken to remediate instances of non-compliance. The Managing Director and CFO have certified to the Board the CEO/CFO Certification for the Financial Year ended March 31st, 2026.

THE COMMITTEES OF THE BOARD

To focus effectively on the issues and ensure expedient resolution of diverse matters, the Board has constituted a set of Committees with specific terms of reference/scope. The Committees operate as empowered agents of the Board as per their Charter/terms of reference. Targets set by them, as agreed with the management, are reviewed periodically, and mid-course corrections are also carried out. The minutes of the meetings of all Committees of the Board are placed before the Board for discussions/approvals / noting.

1. AUDIT COMMITTEE

The objective of the Audit Committee is to keep a vigil and oversight on the Management's financial reporting process with a view to ensuring timely and transparent disclosures in the financial statements. The terms of reference of the Committee are extensive and include all the requirements as mandated in Regulation 18 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with Section 177 (4) of the Companies Act, 2013. The role of the Committee includes meticulous review and monitoring of the financial reporting system within the Company and considering unaudited and audited financial results, as may be applicable, for the relevant quarters and year before being adopted by the Board. The Committee also focused its attention on topics such as review of internal audit reports, approval of transactions with related parties, scrutiny of intercompany loans, evaluation of internal financial controls, review of independence of Auditors, legal compliance reporting system, review of internal control systems, major accounting policies and practices, compliance with accounting standards and risk management. The Committee also continued to advise the management on areas where greater internal audit focus was needed and on new areas to be taken up for audit purposes. The Company Secretary acts as the Secretary to the Committee. The Committee meetings were also attended by the Chief Financial Officer, Accounts and Finance executives, Internal Auditor and Statutory Auditors of the Company as and when required.

The details of the composition of the Audit Committee as on 31st March, 2026, are furnished hereunder:

Sr. No.	Members	Designation	Meeting Held	Meeting Attended
1	Mr. Ajinkya Ghogardare	Chairman	4	4
2	Mr. Kewalchand Muthiyan	Member	4	4
3	Mr. Sujit D Parakh	Member	4	4

Note: During the year, four meetings of the Audit Committee were held on 29.05.2025, 05.08.2025,13.11.2025, 21.01.2026

2. NOMINATION AND REMUNERATION COMMITTEE

The composition of the Nomination & Remuneration Committee is as per Section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI (LODR), 2015. The N&R Committee shall act in terms of reference specified by the Board, which is empowered to review the remuneration of the Executive Directors and Key Managerial Personnel and Senior Management.

The Remuneration Committee of the Board consists of the following three Independent Directors as on the date of the following three Independent Directors during the year under review:

Sr. No.	Members	Designation
1	Mr. Kewalchand Muthiyan	Chairman
2	Mr. Ajinkya Ghogardare	Member
3	Ms. Ligy George	Member

Note: During the year under review, there were One meeting was held on 21.01.2026 by the Nomination and Remuneration Committee.

Details of the Remuneration of all the Directors:

Sr. No.	Name of the Director	Salary/Perquisites	Bonus/Commission	Sitting Fees
1.	Sujit D Parakh	Rs. 30,00,000 p.a.	NIL	NIL
2.	Rakesh V. Singh	Rs.3,24,000 p.a.	NIL	NIL
3.	Ajinkya Ghogardare	NIL	NIL	NIL
4.	Kewalchand Muthiyan	NIL	NIL	NIL
5.	Mrs. Ligy George	NIL	NIL	NIL

Notes:

The company has not entered into any pecuniary relationship or transaction with the Non-Executive Directors.

The Remuneration and sitting fees amount in the above table is for the financial Year ended March 31, 2026.

Remuneration Policy

- Remuneration to Non-Executive Directors:

At present, no remuneration is being paid to Non-Executive Directors either by way of commission or by way of sitting fees.

- Remuneration to Managing Director and Works Director:

Remuneration to the Managing Director and Whole-time Director is recommended by the Nomination & Remuneration Committee within the ceilings prescribed under Schedule V to the Companies Act, 2013. The Board approves it of Directors. No Sitting Fee is paid to the Managing Director and Works Directors, and Remuneration in excess of the limits prescribed under section 197 of the Companies Act, 2013

3. STAKEHOLDER RELATIONSHIP COMMITTEE

The Committee considers and resolves the grievances of the shareholders of the Company, including complaints related to transfer of shares, non–receipt of annual report and non-receipt of declared dividends, etc.

Constitution and Composition

The Stakeholder's Relationship (Committee constituted as per section 178 and Regulation 20 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015

Sr. No.	Members	Designation
1	Mr. Kewalchand Muthiyan	Chairperson
2	Mr Rakesh V. Singh	Member
3	Mr Sujit D Parakh	Member

Note: During the year, one meeting of the Stakeholder Committee was held on 21.01.2026

The Stakeholders Relationship Committee had authorized Company Secretary and Compliance Officer of the company to overview the task of investor's servicing and redress their grievances by having fortnightly review calls to take care of requirements related to shareholders queries, re-materialization of shares, issue of duplicate share certificates, issue of new certificates in replacement of those that are torn, defaced, lost or destroyed, split/consolidation of share certificates and any other matter as and when received from the shareholders of the Company and maintain the records thereof.

During the financial year one, one complaint was received from the shareholders of the Company

The status on the total number of complaints received during the FY 2025-26 is as follows: -

DETAILS OF COMPLAINTS RECEIVED AND RESOLVED DURING THE YEAR:

Sr. No.	Particulars	No. of Complaints
1	Complaints Received	1
2	Complaints resolved	1
3	Complaints pending	0

Note: On 19th May 2026, Mr Ajinkya Ghogardare, Mr Kewalchand Muthiyan and Mrs Ligy George had resigned from the board, and Mr N V Kadekar, Mr Rupesh Lohade, Mr Satyen Gathani and Ms Ankita Shirsat had been appointed on the board, and accordingly committees had been reconstituted.

CORPORATE SOCIAL RESPONSIBILITY

NA

GENERAL BODY MEETINGS

The preceding two Annual General Body Meetings were held at E-2, Kurkumbh, MIDC, Tal-Daund, Dist-Pune 413802, on 26th September 2025 and 27th September 2024, respectively, for the previous financial years.

EXTRA-ORDINARY GENERAL MEETING:

During this year, there were no Extra Annual General Meetings held.

POSTAL BALLOT

No postal ballot was conducted during the year under review. At present, there is no proposal for passing any Special Resolution through a postal Ballot.

DISCLOSURES

- There were significant related party transactions that may not have a potential conflict with the interests of the Company at large.
- The Company has complied with various rules and regulations prescribed by Stock Exchanges, the Securities and Exchange Board of India or any other Statutory Authority relating to the Capital Markets during the last 3 years. No penalties or strictures have been imposed by them on the Company.

- Employees of the Company have been encouraged to air their views to the audit committee and other constituent committees of the board.
- No dividend was declared for the financial year ended March 31, 2026
- Unclaimed Dividends -The Company has to transfer the unclaimed dividend after a period of seven years from the date it becomes due for payment to the Investor Education and Protection Fund, established by the Central Government.

Shareholders who have not claimed their shares and dividends are requested to correspond with MUFG Intime India Private Limited.

- The Company has formulated a Whistle Blower Policy to establish a vigil mechanism for Directors and employees of the Company to report concerns about unethical behaviour, actual or suspected fraud or violation of the company's code of conduct or ethics policy.
- The Whistle Blower Policy is available at http://www.pdoil.co.in/downloads/WhistleBlower_Policy.pdf. During the year, no employee was denied access to the Audit Committee.
- The familiarisation program has been conducted as and when a new director is appointed on the Board during the year.
- The Company has formulated a policy on Related Party Transactions available on http://www.pdoil.co.in /downloads/Party_Transaction_Policy. pdf
- Nomination Facility under Section 72 of the Companies Act, 2013 (earlier Section 109A of the Companies Act, 1956), provides a facility for making nominations by Members in respect of their holding of shares. Such a nomination greatly facilitates transmission of shares from the deceased Member to his / her nominee without being required to go through the process of obtaining Succession Certificates / Probate of the Will, etc. It would therefore be in the best interest of the Members holding shares as a sole holder to make such a nomination. Members holding shares in physical mode are advised to write to the Registrar and Share Transfer Agent of the Company to make a nomination. Members holding shares in demat form are advised to contact their DP to make nominations. Members are further requested to quote their email IDs Telephone / Fax numbers for prompt reply to their communication.

MEANS OF COMMUNICATION

Currently, the audited and unaudited financial results are published in newspapers, in accordance with the listing guidelines. They are usually published in 'Business Standard' and 'NAVRASHTRA'. The Company has been sending the results to the Bombay Stock Exchange, where the shares of the Company are listed, immediately after approval by the Board.

Stakeholders are requested to visit the website of the Company for detailed information at www.pdoil.co.in

CODE OF CONDUCT

The Board has laid down a code of conduct for all Board members and Senior Management Executives of the Company.

CEO/CFO DECLARATION

As per the requirement of Regulation 17 (8) of the SEBI (Listing Obligations and Disclosure Requirements), 2015, a certificate duly signed by the CEO and CFO of the Company was placed at the meeting of the Board of Directors of the Company held on 19th May,2026. The same is annexed to the Board's Report.

COMPLIANCE CERTIFICATE OF THE AUDITORS

Certificate of Statutory Auditors has been obtained on the compliance of conditions of Corporate Governance in deference to SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 and the same is annexed. A copy of the same is furnished to the Stock Exchanges as required.

RECONCILIATION OF SHARE CAPITAL AUDIT REPORT

Quarterly Audit Reports on reconciliation of the total admitted capital with NSDL / CDSL and the total issued and listed capital were furnished to the Stock Exchanges on the following dates:

For the Quarter ended	Furnished on
30.06. 2025	28.07.2025
30.09. 2025	15.10.2025
31.12. 2025	27.01.2026
31.03.2026	24.04.2026

GENERAL SHAREHOLDER INFORMATION

AGM: Date, time and venue	Friday, 14th August, 2026, 11.30 a.m. At: E-2, Kurkumbh, MIDC, Tal-Daund, Dist – Pune 413802	
Financial Calendar (tentative and subject to change)	May 2026 June & July 2026 August 2026 November 2026 February 2027	Audited results for the year ended 31.03.2026 Unaudited results for the quarter ended 30.06.2026 Annual General Meeting Unaudited results for the quarter ended 30.09.2026 Unaudited results for the quarter ended 31.12.2026
Date of Book closure	07th August, 2026 to 14th August,2026 (both days inclusive)	
Listing on the Stock Exchange and Stock/Scrip Code	The Bombay Stock Exchange Limited 519359 Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001	
Payment of Annual Listing Fees to the Stock Exchanges	Listing Fee has been paid to the Stock Exchange, in which the Company's Equity Shares are listed, till the year ending March 31, 2026	
Demat ISIN	The ISIN allotted to the Company's Equity Shares is: INE809E01018	
Registrar and Transfer Agents	For share-related matters, Members are requested to correspond with the Company's Registrars and Transfer Agents – Link Intime India Pvt Ltd (M/s. Sharex Dynamic (India) Private Limited), quoting their folio no./DP ID & Client ID at the following addresses: **MUFG INTIME INDIA PRIVATE LIMITED** **(formerly known as Link Intime India Pvt Ltd)** C-101,247 Park, LBS Marg, Vikhroli West, Mumbai – 400 083 helpdesk@in.mpms.mufg.com Phone: (022) 28515606, 28515644	

Share Transfer System	All the transfers received are processed at the office of the Registrar and Share Transfer Agent and are approved by the Stakeholders Relationship Committee. Share transfers are normally registered and returned within 15 days from the date of lodgment, if documents are complete in all respects

Distribution of shareholding as on March 31, 2024

Shares of Nominal Value	No. of Holders	% of Holders	Total Amount	% of Amount
Up to – 500	4894	93.1481	619542	10.8539
501 – 1000	194	3.6924	162501	2.8469
1001 – 2000	70	1.3323	102380	1.7936
2001 – 3000	27	0.5139	68222	1.1952
3001 – 4000	14	0.2665	48259	0.8455
4001 – 5000	18	0.3426	86471	1.5149
5001 – 10000	20	0.3807	140900	2.4685
10001 and above	17	0.3236	4479725	78.4815
	526119	**100.00**	**57080000**	**100.00**

Pattern of Shareholding as on March 31, 2026

Category	No. of Shares	% of shareholders
Promoters	4017219	70.38
Institutions (FIIs)	NIL	NIL
Non – Institutions		
Private Body Corporate	14394	0.25
Residential Individuals	1502443	26.32
Others (IEPF)	115200	2.02
NRI	8006	0.14
Clearing Members	0	0.00
TOTAL:	**5708000**	**100.00**

Dematerialization of shares and liquidity	5107075 equity shares in the paid-up capital of the Company were in dematerialized form as on 31st March, 2026. The Company has not issued any GDRs/ADRs/Warrants or any convertible instruments
Outstanding GDRs/ADRs/Warrants or any Convertible instruments, conversion date and likely impact on equity	Not Applicable
Plant location:	Kurkumbh: E 2, Kurkumbh MIDC, Kurkumbh, Tal. Daund, Dist. Pune – 413802, Maharashtra, India
Address for correspondence	71/A, Hadapsar Industrial Estate, Hadapsar, Pune – 411013, Maharashtra, India, Phone: (020)26816020/24 Fax: (020)26816021 E-Mail ID: Finance@pdoil.co.in

The disclosures of compliance with corporate governance requirements specified in regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 shall be made.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Sd/-
SUJIT D. PARAKH
CHAIRMAN & MANAGING DIRECTOR

DATE: 24TH JULY, 2026
PLACE: PUNE

CERTIFICATE ON CORPORATE GOVERNANCE

TO THE MEMBERS OF

POONA DAL AND OIL INDUSTRIES LIMITED,

PUNE

We have examined the compliance of conditions of Corporate Governance by Poona Dal and Oil Industries Limited for the year ended on 31.03.2026, as stipulated in Regulation 15(2) of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the period 1st April, 2025 to 31st March,2026.

The Compliance related to Corporate Governance is the responsibility of the Management. Our examination was limited to the procedures and implementation thereof, adopted by the Company for ensuring compliance with the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the Financial Statements of the Company.

In our opinion and based on our examination of the records produced, explanations and information furnished, we certify that the Company has complied with

(a) all the mandatory regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [wherever applicable after it has come into effect on 1st December, 2015].

(b) The following non-mandatory requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015:

  (i) The Company has moved to a regime of financial statements with an unmodified audit opinion.

  (ii) The internal auditors are directly reporting to the Audit Committee

This certificate is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company

For M/s. Bharat Shah & Associates
Chartered Accountants
(Firm Registration No. 122100W)

CA Bharat H Shah
Proprietor
(Membership No. 110878)

Date: 24/07/2026

Place: Pune

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
Poona Dal and Oil Industries Limited,
Pune.

Report on the IND AS Standalone Financial Statements

We have audited the accompanying standalone financial statements of Poona Dal and Oil Industries Limited, which comprise the standalone Balance Sheet as at 31st March, 2026 and also the standalone Statement of Profit and Loss and the standalone Cash Flow Statement for the year ended on that date annexed there to, notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, and profit and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

Management and Board of Directors' Responsibility for the IND AS Standalone Financial Statements

The Company's Management and Board of Directors are responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these IND AS standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone IND AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the

going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditors Responsibility

Our responsibility is to express an opinion on these IND AS standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India and specified under section 143 (10) of the Act. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the IND AS standalone financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the IND AS standalone financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the IND AS standalone financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the IND AS standalone financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the IND AS standalone financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the IND AS financial statements give the information as required by the Companies Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

i) In the case of the Balance Sheet of the state of affairs of the Company as at 31st March, 2026.
ii) In the case of the Statement of Profit and Loss for the year ended 31st March, 2026.
iii) In the case of the Cash Flow Statement, the Cash Flows for the year ended on that date.
iv) Statement of Changes of Equity for the year ended on that date.

Key audit matters

Key audit matters ('KAM') are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.
In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report on Other Legal and Regulatory Requirements

1) As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of Sub-section (11) of section 143 of the Companies Act, 2013, we give in **Annexure A**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2) (A) As required by section 143 (3) of the Act, we report that:

a) We have sought and obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for our audit.

b) In our opinion, proper books of accounts as required by law have been kept by the company so far as appears from our examination of these books.

c) The standalone Balance Sheet, standalone Statement of Profit and Loss Account and standalone Cash flow statement dealt with by the Report are in agreement with the books of accounts.

d) In our opinion, the standalone Statement of Profit and Loss Account and the standalone Balance Sheet comply with the accounting standards specified under section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

e) On the basis of the written representation received from the directors as on 31st March, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026, from being reappointed as a director in terms of section 164(2) of the Act.

f) As required under clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013, we give the report on internal financial controls over financial reporting in **Annexure B**, a statement on the matters and a statement on inherent limitations.

(B) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

a) The Company does not have any pending litigations that impact its financial position.
b) The Company did not have any long-term contracts, including derivatives contracts, for which there were any material foreseeable losses.
c) There are no transactions during the year which required to be transferred to the Investor Education and Protection Fund by the Company.
   (i) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested by the company to or in any other person(s) or entity(ies) including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise,

that the Intermediary shall, whether, directly or indirectly lend or invest in other person or entities identified in any manner whatsoever by or in behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or like on behalf of the Ultimate Beneficiary.

(ii) The management has represented that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies) including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or like on behalf of the Ultimate Beneficiary.

(iii) In our opinion, based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under the sub-clauses (i) and (ii) above contain any material misstatement.

d) The company has not declared or paid any dividend during the year in compliance with section 123 of the Companies Act, 2013.

(C) With respect to the matter to be included in the Auditors' Report under section 197(16) of the Act:

In our opinion and according to the information and explanation given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limits laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) of the Act, which are required to be commented upon by us.

M/s. Bharat H. Shah & Associates
Chartered Accountants
(Firm Registration No. 122100W)

CA Bharat H Shah
Proprietor
(Membership No. 110878)
UDIN: 26110878NWOSPM5419

Place: Pune
Date: - 19th May, 2026

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT

The Annexure A referred to in our report to the members of Poona Dal and Oil Industries Limited on the standalone IND AS financial statements for the year ended 31st March, 2026. We report that:

a) A) The company has generally maintained proper records showing full particulars, including quantitative details and the situation of fixed assets.

B) The company does not have any intangible assets. Hence, this clause of the Order is not applicable.

b) We are informed that the company has a regular program of physical verification of its fixed assets, by which fixed assets are verified in phases over a period of five years. In accordance with this program, certain fixed assets were verified during the year, and no material discrepancies were noticed on such verification by the management. In our opinion, this periodicity of physical verification is reasonable, having regard to the size of the company and the nature of its assets. According to the information and explanations given to us, no material discrepancies were noticed on the physical verification of fixed assets.

c) According to the information and explanations given to us, the title deeds of immovable properties are held in the name of the company except for leasehold properties situated at Shikrapur and Kurkumbh.

d) The company has not revalued any of its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. Hence, this clause of the Order is not applicable.

e) We are informed that no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Hence, this clause of the Order is not applicable.

1)

a) The Management of the company is maintaining proper records of inventory. We are informed that the physical verification of inventory has been conducted during the year at reasonable intervals by the management. No material discrepancies were noticed on physical verification of inventory as compared to book records.

b) During the year, the Company has not availed any credit facilities from either a bank or a financial institution. According to information and explanation given to us and based on our examination of the records of the Company, the Company has not made any investments in or provided security to companies, firms, limited liability partnerships or any other parties during the year. The Company has granted loans and advances like loans during the year to other parties, details of which are stated below. The Company has not provided guarantees or granted loans or advances like loans during the year to firms or limited liability partnerships.

2) (a) Based on the audit procedures carried out by us and as per the information and explanation given to us, the Company has not given such loans or advances, guarantees or security to subsidiaries, joint ventures and associates.

Based on the audit procedures carried out by us and as per the information and explanation given to us, the Company has granted advances to the employees. The aggregate amount during the year was Rs. 16,80,753, and the balance outstanding at the balance sheet date was Rs. 2,03,774.

(b) The investments made, guarantees provided, security given, and the terms and conditions of the grant of all loans and advances like loans and guarantees provided are prima facie not prejudicial to the interest of the company;

(c) In respect of loans and advances like loans, the schedule of repayment of principal and payment of interest has not been stipulated, but the repayments or receipts are regular;

(d) The amount is not overdue for more than ninety days. Hence, this clause of the Order is not applicable.

(e) According to the information and explanation given to us and based on our examination of the records of the Company, there is no loan or advance like loans granted falling due during the year, which has been renewed or extended or fresh loans granted to settle the overdue loans or advances like loans given to the same parties.

(f) The company has not granted any loans or advances like loans, either repayable on demand or without specifying any terms or period of repayment. Hence, this clause of the Order is not applicable.

3) In our opinion and according to the information and explanation given to us, the company has complied with the provisions of sections 185 and 186 of the Companies Act, 2013, with respect to loans and investments made.

4) In our opinion and according to the information and explanations given to us, the company has not accepted any deposits during the year from the public as per directives issued by the RBI and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and rules framed thereunder. Hence, this clause of the Order is not applicable.

5) The maintenance of cost records has been specified by the Central Government under subsection (1) of section 148 of the Companies Act, and such accounts and records have been so made and maintained by the company.

6)

a) In our opinion & according to the information and explanations given to us, and based on the records produced before us, the company is generally regular in depositing with appropriate authorities undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Customs Duty, GST, and any other material statutory dues applicable to it. There is no overdue amount payable for more than six months.

b) The statutory dues referred to in sub-clause (a) have been deposited within due dates & there are no disputed dues.

7) There are no transactions that are not recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Hence, this clause of the Order is not applicable.

8)

a) The company does not have any outstanding over dues of any loan or borrowings to any financial institutions, banks, and Government or debenture holders during the year.

b) The company is not declared as a willful defaulter by any bank, financial institution or other lender;

c) The company has not obtained any term loans. Hence, this clause of the Order is not applicable.

d) The company has not raised funds on a short-term basis, which have been utilised for long-term purposes. Hence, this clause of the Order is not applicable.

e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Hence, this clause of the Order is not applicable.

f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, this clause of the Order is not applicable.

9)

a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments), and also did not avail any term loans during the year.

b) According to the information and explanation given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.

10)

a) Based on our examination and according to the information and explanation given to us, no fraud by the company or in the company by its officers/employees has been noticed or reported during the course of our audit.

b) Any report under sub-section (12) of section 143 of the Companies Act has not been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014, with the Central Government, as this clause of the Order is not applicable.

c) There is no whistleblower complaints received during the year by the company.

11) In our opinion and according to the information and explanation given to us, the company is not a Nidhi Company. Hence, this clause of the Order is not applicable.

12) Based on the representation and explanation received by us from the board of directors and based on our examination of the records of the Company, transactions with the related parties have been disclosed in the financial statements as required by the applicable IND AS. These transactions comply with sections 177 and 188 of the Companies Act, 2013. Since the transactions are in the ordinary course of business and on an arm's length basis, the company is exempted from obtaining prior approval, but as a part of Good Governance, the company has obtained prior approval from members in the previous AGM held on 30th September 2022.

13)

a) The Company has an internal audit system commensurate with the size and nature of its business;

b) We have considered the internal audit report of the Company issued for the period under audit.

14) The Company has not entered into non-cash transactions with directors or persons connected with them. Hence, this clause of the Order is not applicable.

15) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Hence, this clause of the Order is not applicable.

16) The company has not incurred any cash losses in the financial year or in the immediately preceding financial year. Hence, this clause of the Order is not applicable.

17) There has been no resignation of the statutory auditors during the year, and accordingly, the requirement to report Clause 3(xviii) of the Order does not apply to the company.

18) based on the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, the auditor thinks that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

19) In our opinion and according to the information and explanations given to us, there is no unspent amount under subsection (5) of section 135 of the Act pursuant to any project. Accordingly, clauses 20(a) & (b) of the order are not applicable.

20) This report is prepared based on standalone financial statements. Consolidated financial statements do not apply to the company. Hence, this clause of the Order is not applicable.

M/s. Bharat H. Shah & Associates.
Chartered Accountants
(Firm Registration No. 122100W)

CA Bharat H Shah
Proprietor
UDIN: 26110878NWOSPM5419
(Membership No. 110878)

Place: - Pune
Date: - 19th May, 2026

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT

The Annexure B referred to in our report to the members of Poona Dal and Oil Industries Ltd. for the year ended 31st March, 2026. We report that:

Report on the Internal Financial Controls Over Financial Reporting

We have examined the internal financial controls over the financial reporting of Poona Dal and Oil Industries Limited, as of 31st March, 2026, in conjunction with our audit of the financial statements of the company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company, considering the essential components of internal control stated in the guidance note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial statements, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, together with the ethical requirements that are relevant to our audit of the Companies Act,2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal controls based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(a) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(b) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and

(c) Provide reasonable assurance regarding the prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the guidance note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

M/s. Bharat H. Shah & Associates.
Chartered Accountants
(Firm Registration No. 122100W)

CA Bharat H Shah
Proprietor
UDIN: 26110878NWOSPM5419
(Membership No. 110878)

Place: Pune
Date: - 19.05.2026

NOTES TO ACCOUNTS:

1) Legal Status and Business Activity

a) **Constitution: -** The Company POONA DAL AND OIL INDUSTRIES LTD. is a public limited company, incorporated in accordance with the provisions of the Companies Act, 1956. The company was registered on 01/01/1993.

b) **Activity: -** The Company is engaged in the business of manufacturing and trading of edible oil and pulses through its two segments, viz. Oil Division and Agro Division, respectively.

2) Significant Accounting Policies

The significant accounting policies adopted and which have been consistently followed are as follows:

a) **Statement of compliance and basis of preparation:** These standalone financial statements are prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Companies Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016. The IND AS standalone financial statements correspond to the classification provisions contained in Ind AS 1, "Presentation of financial statements". For clarity, various items are aggregated in the statements of profit and loss and the balance sheet. These items are disaggregated separately in the notes to the standalone financial statements, wherever applicable. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals, and percentages may not precisely reflect the absolute figures.

b) **Method of Accounting:** The Company follows the mercantile system of accounting.

c) **Basis of measurement:** These IND AS standalone financial statements have been prepared on a historical cost convention and on an accrual basis.

d) **Use of estimates and judgment:** The preparation of the standalone financial statements in conformity with IND AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognised in the standalone financial statements is included in the notes separately mentioned below.

e) **Non-Current Assets:** Non-Current Assets (Property, Plant and Equipment) are stated at cost less accumulated depreciation. The cost comprises the basic price and any attributable cost for bringing the asset to the working condition for its intended use.

f) **Depreciation:** Depreciation on Non-Current Assets has been provided on the WDV method on the basis of remaining useful life of the assets in the manner specified in schedule II of the Companies Act, 2013.

g) **Inventories:** Finished Goods are stated at the lower of cost or net realisable value. Cost comprises direct materials and other attributable overheads. Net realisable value is based on estimated selling prices.

Raw material and packing material are valued at cost. Cost is arrived at using the First-In, First-Out (FIFO) method and comprises invoice value plus applicable landing charges less discounts.

h) **Retirement Benefits:**

Short-term Employee Benefits:

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salary, bonus, performance incentives, etc are recognised as an expense at the undiscounted amount in the profit & loss account of the year in which the employee renders the related service.

Employees' State Insurance Scheme: Employer's contribution to the ESIC has been accounted at the undiscounted amount in the profit & loss account of the year in which the employee renders the related service.

Long-Term Employee Benefits:

Defined Contribution Plans: Provident Fund. The eligible employees of the Company are entitled to receive benefits under the provident fund, a defined contribution plan, in which both employees and the Company make monthly contributions at a specified percentage of the covered employees' salary (currently 12% of the employees' basic salary). The contributions as specified under the law are paid and charged to the Profit & Loss Account of the year when the contribution to the fund is due.

Staff end-of-service gratuity: The Company pays gratuity to the employee who has completed five years of service with the Company at the time the employee leaves the Company. The gratuity is paid as per the provisions of the Payment of Gratuity Act, 1972. Staff end-of-service gratuity / sanugrah anudan has been accounted for on a payment basis.

i) **Revenue:**

i) Sale of goods: Revenue represents the amount invoiced, net of discounts and returns, for goods delivered during the year.

ii) Interest income: Interest income is recognised on an accrual basis using the effective interest method, when it is probable that the economic benefits will flow to the company and the interest can be measured reliably.

j) **Leases:** Leases under which substantially all the risks and rewards of ownership of the related asset remain with the lessor are classified as operating leases, and the lease payments are charged to profit and loss.

k) **Foreign currency transactions:** The company has not carried out any transactions in foreign currencies, and hence, further remarks on this point are not required.

l) **Cash and cash equivalents:** - Cash and cash equivalents comprise cash, bank current accounts, and bank deposits free of encumbrance with a maturity date of twelve months or less, from the date of deposit.

m) **Provisions for Taxation:** - Tax expense comprises both current and deferred taxes. Provision is made for current income tax based on the tax liability computed after considering tax allowances & exemptions.

n) Provisions, Contingent Liabilities and Contingent Assets: As per IND AS, the Company recognises provisions only when it has a present obligation as a result of a past event, an outflow of resources embodying economic benefits will probably be required to settle the obligation as and when a reliable estimate of the amount of the obligation can be made.

No Provision is recognised for:

a) Any possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company.

b) Any present obligation that arises from past events but is not recognised because-

(i) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or

(ii) A reliable estimate of the amount of obligation cannot be made.

Such obligations are recorded as Contingent Liabilities. These are assessed periodically, and only that part of the obligation for which an outflow of resources embodying economic benefits is probable is provided for, except in extremely rare circumstances where no reliable estimates can be made.

Contingent Assets are not recognised in the standalone financial statements since this may result in the recognition of income that may never be realised.

o) Estimated number of contracts remaining to be executed on capital account and provided for - NIL (Previous year NIL). The Company has issued a work order for execution of the work contract; against that Rs.27, 81,249/- has been paid to three parties for a time being; however, the same has not been executed by them, and the matter is under dispute; hence, a suit is filed against them in the court of law and disclosed in Balance Sheet as creditors having debit balance.

p) Finance cost: Finance cost comprises Interest on Cash Credit & Letter of Credit, LC Commission charges, Bank Charges, Processing fees, commitment fees etc.

q) Expenditure incurred on Employees in respect of remuneration

Particulars	FY 2025-26	FY 2024-25
Expenditure incurred on Employees in respect of remuneration		
Aggregating not less than Rs.60,00,000/- (Previous year Rs. 60,00,000/-) per annum.	Nil	Nil
For the financial year or Rs. 5,00,000/- (Previous year Rs. 5,00,000/-) per month when employed for a part of the year.	Nil	Nil
Number of Employees	Nil	Nil

3) Significant Judgments Employed in Applying Accounting Policies:

The significant judgments made in applying accounting policies that have the most significant effect on the amounts recognised in the standalone financial statements are as follows:

a) Impairment:

Management conducts an assessment of property, plant, equipment, intangible assets, investment property and all financial assets in phase manner over a period of five years to determine whether there are any indications that they may be impaired. In the absence of such information, no further action is taken.

b) Key Sources of Estimation Uncertainty:

Key assumptions made concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

Residual values are assumed to the extent of 5% of the cost of acquisition that are reasonably expected to exist at the end of the assets' estimated useful life, except in the case of computers, electrical instruments, furniture and office equipment, which have gone below 5% in a few cases of cost of acquisition due to excess charge of depreciation before implementation of Companies Act, 2013.

c) Inventory provisions:

Management regularly undertakes a review of the company's inventory (Note 3), stated at INR 9,70,13,026/- (previous year INR 8,81,55,524/-) to assess the likely realisation proceeds, taking into account purchase and replacement prices, age, likely obsolescence, the rate at which goods are being sold and the physical damage. Due to this, the valuation of the inventory of packing material and chemicals has been reduced to that extent.

d) Doubtful debt provisions:

Management regularly undertakes a review of the amounts of loans and receivables owed to the company, either from third parties or from staff (Notes 4, 7 & 8) and assesses the likelihood of non-recovery. Such assessment is based upon the age of the debts, historical recovery rates and assessed creditworthiness of the debtor.

4) CIF Value of Imports:

NIL (P.Y. NIL).

5) FOB Value of Export:

NIL (P.Y. Rs. NIL).

6) Expenditure in Foreign Currency:

INR NIL (P.Y. INR NIL).

7) Auditors' Remuneration:

Particulars	FY 2025-2026	FY 2024-2025
Audit Fees	2,50,000	2,50,000

8) Gross Profit and Ratio Analysis:

Particulars	FY 2025-2026	FY 2024-2025
Revenue from Operations	140,72,54,170	147,20,00,928
Cost of Material Consumed & Traded Goods	137,56,29,693	1,44,40,17,102
Gross Profit	3,16,24,477	2,79,83,826
Gross Profit %	2.25%	1.90%

9) Earnings Per Share:

In determining earnings per share, the company considers the net profit after tax and any extraordinary/exceptional item. The number of shares used in computing basic earnings per share is the number of shares outstanding during the period. The workings of earnings per share is as follows.

Particulars	FY 2025-2026	FY 2024-2025
Profit for the year after tax and exception / extraordinary items	1,48,32,730	1,34,29,111
No. of Shares	57,08,000	57,08,000
Basic & Diluted Earnings Per Share	2.60	2.35

10) Prior Period Items:

Prior period items are income or expenses which arise in the current period as a result of errors or omissions in the preparation of the standalone financial statements of one or more prior periods. There are amount of Rs 34,19,300 prior period items relating to municipal tax, which is paid in the current financial year.

11) Events occurring after Balance Sheet date:

There have been no events occurred after the balance sheet date that represent material changes and commitments affecting the financial position of the company.

12) Segment-wise reporting:

As per IND AS, segment reporting disclosed is as follows:

(Rs. In Lakhs)

Particulars	Oil Division	Agro Division
Revenue	140,19,96,620	52,57,550
Profit before tax and finance cost	2,01,40,509	92,221
Less: Finance Cost	--	
Total Profit before Tax	2,02,32,730	
Provision for Taxation	54,00,000	
Total Profit after Tax	1,48,32,730	
Assets	60,44,65,097	--
Liabilities	2,11,79,897	--
Net Capital Employed	58,32,85,201	--

13) Related Party Disclosures:

As per IND AS, the Company's related party disclosed below:

Sr#	KEY MANAGEMENT PERSONNEL	RELATIONSHIP
1.	Sujit D. Parakh	Chairman / Managing Director
2.	Rakesh Singh	Works Director
3.	Kevalchand Manikchand Muthiyan	Director
4.	Ajinkya Ajay Ghogardare	Director
5.	Lizy George	Women Director
6.	Sunil Murlidhar Sharma	CFO
7.	Rajkumar Kankariya	CS

II.	PERSONS HAVING SIGNIFICANT INFLUENCE / CONTROL (BASED ON SHAREHOLDING)		
1.	Deepchand Kesharchand Parakh	3.	Sunil Deepchand Parakh
2.	Sudarshanabai D. Parakh	4.	Sujit Deepchand Parakh

III.	RELATED PARTY TRANSACTIONS		AMOUNT IN RS.)
		ASSOCIATE COMPANY/FIRM	KMP / CONTROL
1.	Sales of Material / Receipts	6,35,80,585	--
2.	Purchases of Materials	--	--
3.	Director Remuneration	--	33,24,000

14) Small And Medium Enterprises Dues:

Since previous year Company has initiated the process of identification of suppliers registered under The Micro Small and Medium Enterprises Development Act, 2006, by obtaining the confirmation from the suppliers, but till today the Company has not received any information from its suppliers regarding registration under 'The Micro, Small and Medium Enterprises Development Act, 2006', the disclosures/information required to be given in accordance with section 22 of the said Act, is not ascertainable.

15) Liquidity Risk:

The Company's principal sources of liquidity are cash and cash equivalents and cash flows that are generated from operations. The Company has no outstanding borrowings. The company believes that the working capital is sufficient to meet its current requirements.

Financial Liabilities	Due in One Year	Due after One Year	Total Contractual Cash Flows
a) Trade Payable			
31st March, 2026	50,28,305		50,28,305
31st March, 2025	32,23,952		32,23,952
31st March, 2024	-		-
b) Borrowings & Interest			
31st March, 2026	-	-	-
31st March, 2025	-	-	-
31st March, 2024	-	-	-
`c) Other financial liabilities			
31st March, 2026	1,61,51,592		1.61,51,592
31st March, 2025	80,27,544		80,03,156
31st March, 2024	80,03,156		84,18,469
Total			
31st March, 2026	2,11,79,897		2,11,79,897
31st March, 2025	1,12,51,496		1,12,51,496
31st March, 2024	80,03,156		80,03,156

16) Comparative Figures:

The previous year figures have been regrouped and/or reclassified wherever necessary as it is considered that the revised grouping/classification, which has been adopted in the current accounting year, more fairly presents the state of affairs/results of operations.

For and on behalf of the Board of Directors

	Sd/-	**Sd/-**
M/s. Bharat H. Shah & Associates.	**Sujit D. Parakh**	**Rakesh V. Singh**
Chartered Accountants	**Managing Director**	**Director**
(Firm Registration No. 122100W)	**(Din No. 00067011)**	**(DIN No.: 06987619)**
Sd/-		
CA Bharat H Shah	**Sd/-**	**Sd/-**
Proprietor	**Sunil M. Sharma**	**Rajkumar Kankariya**
(Membership No. 110878)	**CFO**	**Company Secretary and Compliance Officer**
UDIN:26110878NWOSPM5419		
Pune, 19th May, 2026	**Pune, 19th May, 2026**	**Pune, 19th May, 2026**

Financial Statements

Poona Dal And Oil Industries Limited

(CIN. L15313PN1993PLC070263)

Balance Sheet As at 31st March, 2026

		Particulars	Notes No.	31st March, 2026 Amount (Rs.)	31st March, 2025 Amount (Rs.)
	ASSETS				
1	**Non Current Assets**				
	(a)	Property, Plant and Equipment	1	6,88,41,895	1,30,42,318
	(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	2	1,18,67,748	1,39,35,663
2	**Current Assets**				
	(a)	Inventories	3	9,70,13,026	8,81,55,524
	(b)	Financial Assets			
	(i)	Current Investments		-	-
	(ii)	Trade Receivables	4	1,72,61,615	2,49,88,625
	(iii)	Cash and Cash Equivalents	5	34,99,63,294	39,33,36,715
	(iv)	Bank balances other than (iii) above		-	-
	(v)	Current Loans and Advances	6	3,71,25,094	2,78,96,872
	(c)	Current Tax Assets (Net)		-	-
	(d)	Other current assets	7	2,23,92,424	1,87,08,779
				60,44,65,097	**58,00,64,496**
	EQUITY AND LIABILITIES				
A)	**Equity**				
	(a)	Equity Share Capital	8	5,70,80,000	5,70,80,000
	(b)	Other Equity	9	52,62,05,201	51,17,33,000
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	10	50,28,305	32,23,952
	(b)	Other current Liabilities	11	99,89,406	23,77,932
	(c)	Current Provisions	12	61,62,186	56,49,612
	(d)	Current Tax Liabilities (Net)		-	-
		Total		**60,44,65,097**	**58,00,64,496**

As per our attached report of even date

M/s. Bharat H. Shah & Associates.	For and on behalf of Board of Directors	
Chartered Accountants	Sd/-	Sd/-
(Firm Registration No. 122100W)	**Sujit D. Parakh**	**Rakesh V. Singh**
	Managing Director	Director
Sd/-	(Din No. 00067011)	(DIN No. : 06987619)
CA Bharat H Shah		
Proprietor		
(Membership No. 110878)	Sd/-	Sd/-
UDIN:26110878NWOSPM5419	**Sunil M. Sharma**	**Rajkumar Kankariya**
	CFO	Company Secretary and Compliance Officer
Pune, 19th May, 2026	Pune, 19th May, 2026	Pune, 19th May, 2026

	Poona Dal And Oil Industries Limited			
	(CIN. L15313PN1993PLC070263)			
	Statement of Profit and Loss For The Year Ended 31st March, 2026			
	Particulars	**Notes No.**	**31st March, 2026 Amount (Rs.)**	**31st March, 2025 Amount (Rs.)**
A]	**Income**			
	Revenue From Operations	13	1,40,72,54,170	1,47,20,00,928
	Other Income	14	1,76,04,431	1,27,24,510
	Total (A)		**1,42,48,58,601**	**1,48,47,25,438**
B]	**Expenses**			
	Cost of Materials Consumed	15	1,38,27,68,189	1,12,57,83,846
	Purchases and attributable expenses of traded goods	16	51,67,499	8,94,33,462
	(Increase)/Decrease In Inventories of finished Goods	17	(5,18,10,955)	26,83,04,754
	(Increase)/Decrease In Inventories of traded Goods	18	3,95,04,960	(3,95,04,960)
	Employee Benefit Expenses	19	99,70,472	78,46,685
	Finance Costs	20	-	-
	Depreciation and Amortization Expenses	21	47,33,583	19,30,564
	Other Expenses	22	1,42,92,123	1,25,01,976
	Total (B)		**1,40,46,25,871**	**1,46,62,96,327**
	Profit / (Loss) before exceptional items and tax (A-B)		**2,02,32,730**	**1,84,29,111**
	Exceptional / Extraordinary Items		-	-
C]	**Profit / (Loss) for the period before tax**		**2,02,32,730**	**1,84,29,111**
	Tax Expense			
	Provision For current tax		54,00,000	50,00,000
	Provision For deferred tax		-	-
D]	**Profit / (Loss) for the period from continuing operations**		**1,48,32,730**	**1,34,29,111**
	Profit / (Loss) for the period from discontinued operations		-	-
	Tax expenses of discontinued operations		-	-
E]	**Profit / (Loss) for the period from discontinued operations (after tax)**		-	-
F]	**Profit / (Loss) for the period**		**1,48,32,730**	**1,34,29,111**
G]	**Other Comprehensive Income**		-	-
H]	**Total Comprehensive Income for the period (F+G)**		**1,48,32,730**	**1,34,29,111**
I]	**Earning per equity share (for continuing operations)**			
	Basic		2.60	2.35
	Diluted		2.60	2.35
J]	**Earning per equity share (for discontinued operations)**			
	Basic		-	-
	Diluted		-	-
K]	**Earning per equity share (for discontinued & continuing operations)**			
	Basic		2.60	2.35
	Diluted		2.60	2.35

As per our attached report of even date

M/s. Bharat H. Shah & Associates.	**For and on behalf of Board of Directors**	
Chartered Accountants	**Sd/-**	**Sd/-**
(Firm Registration No. 122100W)	**Sujit D. Parakh**	**Rakesh V. Singh**
	Managing Director	Director
	(Din No. 00067011)	(DIN No. : 06987619)
Sd/-		
CA Bharat H Shah		
Proprietor	**Sd/-**	**Sd/-**
(Membership No. 110878)	**Sunil M. Sharma**	**Rajkumar Kankariya**
UDIN:26110878NWOSPM5419	CFO	Company Secretary and Compliance Officer
Pune, 19th May, 2026	**Pune, 19th May, 2026**	**Pune, 19th May, 2026**

	Poona Dal And Oil Industries Limited		
	(CIN. L15313PN1993PLC070263)		
	Cash Flow Statement for the year ended 31st March, 2026		
Sr. No.	Particulars	31st March, 2026 Amount (Rs.)	31st March, 2025 Amount (Rs.)
A	**Cash Flows From Operating Activities**		
	Net Profit for the year	**2,02,32,730**	**1,84,29,111**
	Adjustments for:		
	Depreciation of property, plant and equipment	47,33,583	19,30,564
	Interest earned on deposits	(1,71,40,016)	(1,27,18,138)
	Finance costs	-	-
	Provision for taxation	(54,00,000)	(50,00,000)
	Profit/Loss on sale of Immovable Property	(4,64,415)	-
	Change in Reserves	(3,60,529)	(9,46,031)
	Proposed Dividend & Dividend Tax	-	-
	Operating profit before changes in operating assets and liabilities	**16,01,353**	**16,95,506**
	(Increase) / decrease in inventories	(88,57,502)	23,08,37,679
	(Increase) / decrease in trade receivables	77,27,010	(1,40,29,360)
	(Increase) / decrease in other current assets and loans & advances	(1,29,11,867)	1,89,84,130
	(Increase) / decrease in other non current assets	20,67,915	41,75,789
	Increase / (decrease) in trade payables	18,04,353	32,23,952
	Increase / (decrease) in other current liabilities and provisions	81,24,048	24,388
	Increase / (decrease) in non current liabilities	-	-
	Cash flows from operating activities	**(4,44,691)**	**24,49,12,084**
	Interest paid	-	-
	Taxes Paid	-	-
	Net Cash flow from operating activities (A)	**(4,44,691)**	**24,49,12,084**
B	**Cash Flows From Investing Activities**		
	Purchase of Property, plant and equipment	(6,10,66,493)	(4,56,455)
	Net Proceeds on disposal of Property, plant and equipment	5,33,333	48,219
	Profit in sale of Property, Plant and Equipment	4,64,415	-
	Interest earned on deposits	1,71,40,016	1,27,18,138
	Net Cash flow from investing activities (B)	**(4,29,28,729)**	**1,23,09,902**
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)	**(4,33,73,420)**	**25,72,21,986**
	Cash and cash equivalents at beginning of year	39,33,36,715	13,61,14,729
	Cash and Cash Equivalents At End of Year	**34,99,63,295**	**39,33,36,715**

As per our attached report of even date		
	For and on behalf of Board of Directors	
	Sd/-	**Sd/-**
M/s. Bharat H. Shah & Associates.	**Sujit D. Parakh**	**Rakesh V. Singh**
Chartered Accountants	Managing Director	Director
(Firm Registration No. 122100W)	(Din No. 00067011)	(DIN No. : 06987619)
Sd/-		
CA Bharat H Shah	**Sd/-**	**Sd/-**
Proprietor	**Sunil M. Sharma**	**Rajkumar Kankariya**
(Membership No. 110878)	CFO	Company Secretary and Compliance Officer
UDIN:26110878NWOSPM5419		
Pune, 19th May, 2026	Pune, 19th May, 2026	Pune, 19th May, 2026

Poona Dal And Oil Industries Limited

(CIN. L15313PN1993PLC070263)

Notes To Financial Statements For The Year Ended 31st March, 2026

Note No. 1 — Amount (Rs.)

Note 9A — FIXED ASSETS

			Gross Block				Depreciation				Net Block	
Sr No	Description	Rate %	Ope. Balance	Addition to Fixed Assets	Deletion to Fixed Assets	Total	Ope. Balance	Accumulated Dep on sold assets	Depreciation	Total	Closing Balance	Opening Balance
A	**TANGIBLE ASSETS**											
1	**Freehold Building**											
	MIDC Building	3.17	4,55,37,922	1,14,98,351	-	5,70,36,273	4,37,80,498		4,20,208	4,42,00,706	1,28,35,567	17,57,424
						-				-		
2	**Plant & Machinery**					-				-		
	Machinery	6.33	7,45,50,017	3,65,92,514	-	11,11,42,531	6,90,85,422		26,62,215	7,17,47,637	3,93,94,894	54,64,595
	Weighment Scale	6.33	12,38,328	2,91,300	-	15,29,628	11,67,526		22,921	11,90,447	3,39,181	70,802
						-				-		
3	**Freehold Furniture & Fixture**					-				-		
	Furniture	9.5	36,63,129	9,63,260	-	46,26,389	33,07,225		1,25,321	34,32,546	11,93,843	3,55,904
	Electrical Instruments	9.5	45,64,272	7,74,308	-	53,38,580	43,49,170		93,994	44,43,164	8,95,416	2,15,102
						-				-		
4	**Freehold Land**	-	44,02,040	-	-	44,02,040	-		-	-	44,02,040	44,02,040
						-				-		
5	**Computer**	31.67	19,72,233	1,13,750	-	20,85,983	18,51,341		74,311	19,25,652	1,60,331	1,20,892
			-	-		-	-		-	-	-	-
5	**Freehold Vehicle**					-				-		
	Car/Jeep	11.88	28,16,154	1,03,69,010	(16,00,000)	1,15,85,164	23,81,990	(10,66,667)	12,20,057	25,35,380	90,49,784	4,34,164
	Motor Cycle	9.5	1,71,408	-		1,71,408	74,759		9,182	83,941	87,467	96,649
			-	-		-	-		-	-	-	-
6	**Office Equipments**					-				-		
	Office Equipments	19	12,26,077	4,64,000		16,90,077	11,69,618		98,887	12,68,505	4,21,572	56,459
	Air Condition	9.5	2,57,809	-		2,57,809	1,89,522		6,487	1,96,009	61,800	68,287
						-				-		
	As on 31.03.2026		**14,03,99,389**	**6,10,66,493**	**(16,00,000)**	**19,98,65,882**	**12,73,57,071**	**(10,66,667)**	**47,33,583**	**13,10,23,987**	**6,88,41,895**	**1,30,42,318**
	As on 31.03.2025		**13,99,91,153**	**4,08,236**	**-**	**14,03,99,389**	**12,54,26,507**	**-**	**19,30,564**	**12,73,57,071**	**1,30,42,318**	

Poona Dal And Oil Industries Limited
(CIN. L15313PN1993PLC070263)
Notes To Financial Statements For The Year Ended 31st March, 2026

Note No.	Particulars	31st March, 2026 Amount (Rs.)	31st March, 2025 Amount (Rs.)
2	**Other non-current assets**		
	- Investments & Deposits	4,73,918	4,76,476
	- MAT Credit FY 2018-19	1,03,75,663	1,24,54,088
	- TDS/TCS on Sale of Goods	10,18,167	10,05,099
	Total	**1,18,67,748**	**1,39,35,663**
3	**Inventories**		
	- Raw Materials, Packing & other	1,39,11,554	1,73,60,047
	- Finished Goods	8,31,01,472	3,12,90,517
	- Stock in Transit	-	3,95,04,960
	Total	**9,70,13,026**	**8,81,55,524**
4	**Trade Receivables**		
	- Trade receivables outstanding for a period less than six months	1,72,61,615	2,49,88,625
	Unsecured, considered good		
	- Trade receivables outstanding for more than six months	-	-
	Total	**1,72,61,615**	**2,49,88,625**
5	**Cash and Cash Equivalents**		
a.	**Cash in Hand**		
	- Cash in Hand	1,91,342	1,62,721
	Total (a)	**1,91,342**	**1,62,721**
b.	**Cash With Banks**		
	- In Current and Cash Credit Accounts	8,71,46,952	11,55,48,994
	- In Fixed Deposit Accounts	26,26,25,000	27,76,25,000
	Total (b)	**34,97,71,952**	**39,31,73,994**
	Total (a+b)	**34,99,63,294**	**39,33,36,715**
6	**Current Loans and Advances**		
	- Staff Advances	4,37,984	2,03,774
	- Accrued Interest / Prepaid Expenses	26,63,577	33,50,269
	- Loan/ Advance Given	-	-
	- Balance with Tax Autorities	3,40,23,533	2,43,42,829
	Total	**3,71,25,094**	**2,78,96,872**
7	**Other current assets**		
	- Advances given to Trade Payables	2,23,92,424	1,87,08,779
	Total	**2,23,92,424**	**1,87,08,779**
10	**Trade Payables**		
	- Sundry Creditors for Purchases	50,28,305	32,23,952
	Total	**50,28,305**	**32,23,952**

11	**Other Current Liabilities**		
	- Sundry Creditors for expenses	99,89,406	23,77,932
	- Advances received from Trade Receivables	-	-
	Total	**99,89,406**	**23,77,932**
12	**Current Provisions**		
	- Provision For Taxation	54,00,000	50,00,000
	- Statutory Dues Payable	4,46,876	2,31,252
	- Provision for Expenses	3,15,310	4,18,360
	Total	**61,62,186**	**56,49,612**
13	**Revenue From Operations**		
	Sales		
	Oil Division	1,40,19,96,620	1,42,09,77,367
	Agro Division	52,57,550	5,10,23,561
	Total	**1,40,72,54,170**	**1,47,20,00,928**
14	**Other Income**		
	- Godown Rent	-	-
	- Interest on Bank Fixed Deposits	1,71,40,016	1,27,18,138
	- Other Income	4,64,415	6,372
	Total	**1,76,04,431**	**1,27,24,510**
15	**Cost of Materials Consumed (Oil Division)**		
	Opening Inventory	1,73,60,047	1,93,97,932
	Add : Purchases during the year	1,30,14,02,411	1,05,09,84,569
	Add : Direct Expenses	7,79,17,284	7,27,61,392
	Less : Closing Inventory	(1,39,11,554)	(1,73,60,047)
	Total	**1,38,27,68,189**	**1,12,57,83,846**
16	**Purchases and attributable expenses of traded goods**		
	- Purchases during the year	51,67,499	8,94,33,462
	- Direct Expenses for purchase	-	-
	Total	**51,67,499**	**8,94,33,462**
17	**(Increase) / Decrease In Inventories of finished Goods**		
	Inventories at the beginning of the year	3,12,90,517	29,95,95,271
	Less : Inventories at the end of the year	(8,31,01,472)	(3,12,90,517)
	Total	**(5,18,10,955)**	**26,83,04,754**
18	**(Increase) / Decrease In Inventories of traded Goods**		
	Inventories at the beginning of the year	3,95,04,960	-
	Less : Inventories at the end of the year	-	(3,95,04,960)
	Total	**3,95,04,960**	**(3,95,04,960)**
19	**Employee Benefit Expenses**		
	- Director Remuneration	33,24,000	21,75,000
	- Salaries, Wages and Bonus	29,67,149	28,03,361
	- Gratuity & Sanugrah Expenses	-	1,50,000
	- Contribution to Employees State Insurance	97,442	79,228
	- Contribution to Labour welfare Fund	7,009	5,335
	- Contribution to Provident Fund	1,43,480	1,45,633
	- Leave Encashment Benefits	69,825	1,35,925
	- House Rent Allowance Expenses	13,60,213	10,09,145
	- Other Expenses	20,01,354	13,43,058
	Total	**99,70,472**	**78,46,685**

20	**Finance Costs**		
	- Bank Interest	-	-
	- Bank Processing & Commitment Charges	-	-
	Total	**-**	**-**
21	**Depreciation and Amortization Expenses**		
	- Depreciation on Tangible Assets	47,33,583	19,30,564
	Total	**47,33,583**	**19,30,564**
22	**Other Expenses**		
	- Payment to Auditors	4,75,000	4,75,000
	- Insurance Expenses	9,53,880	9,20,788
	- Legal And Professional Fees	19,53,691	14,67,157
	- Rates and Taxes	9,70,945	34,19,300
	- Membership & License Fees	6,14,000	1,72,855
	- Postage & Telephone Expenses	37,641	1,13,871
	- Printing, Stationery & Advertisement Expenses	1,26,545	3,04,096
	- Profession Tax	2,500	2,500
	- Repairs and Maintenance	21,72,942	17,96,224
	- Travelling & Conveyance Expenses	6,66,147	7,64,718
	- Vehicle running Expenses	3,13,453	1,59,894
	- GST ITC Expenses	23,48,731	-
	- Other Expenses	36,56,648	29,02,354
	- Loss on sale of Assets	-	3,219
	Total	**1,42,92,123**	**1,25,01,976**

For and on behalf of the Board of Directors

	Sd/-	**Sd/-**
M/s. Bharat H. Shah & Associates.	**Sujit D. Parakh**	**Rakesh V. Singh**
Chartered Accountants	**Managing Director**	**Director**
(Firm Registration No. 122100W)	**(Din No. 00067011)**	**(DIN No.: 06987619)**
Sd/-		
CA Bharat H Shah	**Sd/-**	**Sd/-**
Proprietor	**Sunil M. Sharma**	**Rajkumar Kankariya**
(Membership No. 110878)	**CFO**	**Company Secretary and Compliance Officer**
UDIN:26110878NWOSPM5419		
Pune, 19th May, 2026	**Pune, 19th May, 2026**	**Pune, 19th May, 2026**

Poona Dal And Oil Industries Limited
(CIN. L15313PN1993PLC070263)
Notes To Financial Statements For The Year Ended 31st March, 2026

Note No. 8 Equity Share Capital

Balance at the beginning of the reporting period	Changes in equity share capital during the year	Balance at the end of the reporting period
5,70,80,000.00	-	5,70,80,000.00

Note No. 9 Other Equity

Particulars	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus				Debt instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus	Exchanage differences on translating financial statement	Other item of other comprensive income	Money received against share warrant	Total
			Capital Reserve	Securities Premium Reserve	General Reserve	Retained Earnings								
Opening Balance	-	-	-	-	2,45,00,000	48,72,33,000	-	-	-	-	-	-	-	**51,17,33,000**
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	-	-	1,48,32,730	-	-	-	-	-	-	-	**1,48,32,730**
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to/from retained earnings	-	-	-	-	-	(3,60,529)	-	-	-	-	-	-	-	**(3,60,529)**
Any other change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	**2,45,00,000**	**50,17,05,201**	-	-	-	-	-	-	-	**52,62,05,201**

Poona Dal And Oil Industries Limited
(CIN. L15313PN1993PLC070263)
Notes To Financial Statements For The Year Ended 31st March, 2026

	Particulars	31st March, 2026 Amount (Rs.)	31st March, 2025 Amount (Rs.)
9	**Share Capital**		
a)	**Authorized Shares Capital**		
	6,000,000 (P.Y. 6,000,000) Equity share of Rs. 10/- each	6,00,00,000	6,00,00,000
	Total Authorized Shares Capital	**6,00,00,000**	**6,00,00,000**
b)	**Issued, Subscribed and Paid-up Capital**		
	5,708,000 (P.Y. 5,708,000) Equity share of Rs. 10/- each	5,70,80,000	5,70,80,000
	Total Issued, Subscribed and Fully Paid-up Share Capital	**5,70,80,000**	**5,70,80,000**

c) **Details of Shareholders Holding More Than 5% Shares In The Company**

Name of Shareholder	As on 31st March, 2026		As on 31st March, 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Deepchand Kesharchand Parakh	6,14,810	10.77%	6,14,810	10.77%
Sudarshanabai Deepchand Parakh	17,55,179	30.74%	17,55,179	30.74%
Rajshree Sunil Parakh	2,93,710	5.15%	2,93,710	5.15%
Sujit Deepchand Parakh	7,45,810	13.07%	7,45,810	13.07%
Sunil Deepchand Parakh	6,07,710	10.63%	2,86,600	5.02%
Sunil Deepchand Parakh (HUF)	Nil	Nil	3,21,110	5.63%

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Notes :

Notes :

POONA DAL AND OIL INDUSTRIES LIMITED
Form MGT-11

Proxy form

(Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014)

CIN: L15313PN1993PLC070263
Name of the Company: POONA DAL AND OIL INDUSTRIES LIMITED
Registered Office: E-2, KURKUMBH, MIDC, TAL-DAUND, DIST-PUNE 413802
Name of Member(s) Registered Address: E-mail ID: Folio No./DPID-Client ID:

I/We, ______________________________being the Member(s) of _________________shares of the above-named Company, hereby appoint.

1. Name	Address:
Email-id	Signature: _________________________ or failing him
2. Name	Address:
Email-id	Signature: _________________________ or failing him
3. Name	Address:
Email-id	Signature: _________________________ or failing him

or failing him as my/ our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the Annual General Meeting of the Company to be held on Friday, 14th Aug, 2026 at 11.30 a.m. at Regd Office of the Company at E-2, KURKUMBH, MIDC, TAL-DAUND, DIST-PUNE 413802 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution Number	Resolution	Vote (please mention number of shares)		
Ordinary Business		No. of shares	For	Against
1	To consider and adopt the Audited Financial Statements for the financial year ended 31st March,2026 and the reports of the Directors, the auditors and thereon;			
2	To re-appoint Mr Rakesh Singh (DIN:06987619) as a Director who retires by rotation and is eligible, seeks re-appointment			
Special Business		No. of shares	For	Against
3	Approval of Cost Audit Fees for the financial year 2026-27			
4	Approval for appointment of Director, Mr Satyen Gathani (DIN:01365553)			
5	Approval for Appointment of Ms Ankita Shirsat (DIN:11763570)			
6	Approval for Appointment of Mr Rupesh Lohade (DIN: 6854299)			
7	Approval for Appointment of Mr Narhari Kadekar (DIN: 11754641			
8	Approval of Related Party Transaction.			
9	Approval for Payment of Managerial Remuneration in Excess of Prescribed Limits			
10	Re-appointment/Continuation of Statutory Auditor for a Further Period			
11	Re-appointment of Mr Rakesh Singh as WTD w.e.f. 11th November 2026 for further term of 5 years			

Signed this ______________________ day of ______________ 2026.

Signature of shareholder ____________________ Signature of Proxy holder(s) ____________________

NOTE: THIS FORM OF PROXY TO BE EFFECTIVE SHOULD BE DULY COMPLETED AND DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY, NOT LESS THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING

POONA DAL AND OIL INDUSTRIES LIMITED
CIN: L15313PN1993PLC070263
Regd. Office: E-2, KURKUMBH, MIDC, TAL-DAUND, DIST-PUNE 412802
Corporate Office: 71/A, HADAPSAR INDUSTRIAL ESTATE, PUNE: 411 013
Phone: (020)26816020, 26816024; Fax: (020) 26816021

ATTENDANCE SLIP

ANNUAL GENERAL MEETING -14th August, 2026

DP ID-Client ID/Folio No.			
Name & Address of Sole Member:			
Name of the Joint holder(S)			
No. Of Shares held:			

I certify that I am a member/Proxy for a member of the company

I hereby record my presence at the Annual General Meeting of the Company at

E-2, KURKUMBH, MIDC, TAL-DAUND, DIST-PUNE 413802 at 11.30 a.m.

________________________________cuthere________________________________

Electronics Voting Particulars

EVSN (Electronics Voting Sequence Number)	User ID	(Pan/Seq. No.)
260716017		

Note: Please read the complete instructions given under the Note (The instructions for Shareholders voting electronically) to the Notice of Annual General Meeting. The voting starts from 11th August, 2026, from 9.00 a.m. and ends on 13th August, 2026, at 5.00 p.m. The voting module shall be disabled by CDSL for voting thereafter.

PDOIL

At Poona Dal & Oil Industries Limited, our strategy is centered on continuous innovation, quality excellence, and customer-centricity. We leverage cutting-edge technology and sustainable practices to ensure our products meet the highest standards and cater to evolving market demands. Our key differentiation lies in our holistic approach to business: we maintain stringent quality control measures, foster strong relationships with our suppliers, and emphasize transparency and integrity in all our dealings.

Additionally, our investment in state-of-the-art manufacturing facilities and a robust R&D division allows us to stay ahead of industry trends and introduce innovative products. Our dedicated workforce and commitment to training and development further set us apart, ensuring operational efficiency and superior product quality. By prioritizing customer satisfaction and sustainable growth, Poona Dal & Oil Industries Limited continues to stand out as a leader in the industry.


TIGER®
Moti®
HIRA®
Sacchi
SURAJ®
111®
TRIPLE ONE
KITE®
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