



**AUDITORS LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF THE  
COMPANY FOR THE HALF YEAR ENDED 30.09.2021 PURSUANT TO THE REGULATION  
33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS)  
REGULATIONS, 2015 AS AMENDED.**

**TO  
THE BOARD OF DIRECTORS OF  
POOJAWESTERN METALIKS LIMITED**

We have reviewed the accompanying statement of unaudited financial results ("the statement") of POOJAWESTERN METALIKS LIMITED ("the Company") for the year ended 30th September, 2021 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. This Statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standards require that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus it provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

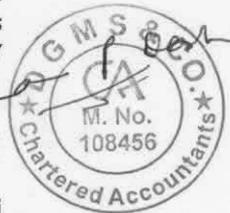
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, D G M S & Co.  
Chartered Accountants  
FRN: 0112187W**

*Shashank P. Doshi*

**Shashank P. Doshi  
Partner**

**Membership No. 108456  
UDIN: 21108456AAAAIA8277**



**Date: 13/11/2021  
Place: Jamnagar**

# POOJAWESTERN METALIKS LIMITED

CIN : L27320GJ2016PLC094314

Registered Office : Plot No. 1, Phase II, GIDC, Dared, Jamnagar - 361004

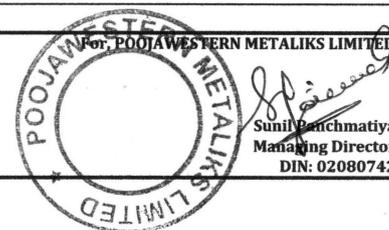
## Statement of Standalone Unaudited Financial Results for the half year ended September 30, 2021

Particulars		Half Year Ended			(Rs. In Lakh)
		30/09/2021	31/03/2021	30/09/2020	FOR THE YEAR ENDED 31/03/2021
A	Date of start of reporting period	01/04/2021	01/10/2021	01/04/2020	01/04/2020
B	Date of end of reporting period	30/09/2021	31/03/2021	30/09/2020	31/03/2021
C	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Revenue From Operations</b>				
	(a) Revenue From Operations	1,061.34	760.51	754.69	1,515.20
	(b) Other Income	4.28	22.82	1.72	24.54
	<b>Total Revenue from operations (net)</b>	<b>1,065.62</b>	<b>783.33</b>	<b>756.41</b>	<b>1,539.74</b>
<b>2</b>	<b>Expenditure</b>				
	(a) Cost of materials consumed	792.77	781.42	533.57	1,314.99
	(b) Purchases of stock-in-trade	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	118.73	(203.38)	37.91	(165.47)
	(d) Employee benefit expense	29.12	43.77	30.18	73.95
	(e) Finance Costs	22.38	25.76	29.33	55.09
	(e) Depreciation and amortisation expense	27.63	25.65	29.68	55.33
	(f) (i) Other Expenses	45.64	108.14	64.78	172.92
	<b>Total expenses</b>	<b>1,036.26</b>	<b>781.36</b>	<b>725.45</b>	<b>1,506.81</b>
<b>3</b>	<b>Profit (loss) Before exceptional &amp; Extraordinary items and Tax</b>	<b>29.36</b>	<b>1.97</b>	<b>30.96</b>	<b>32.93</b>
4	Exceptional items	-	-	-	-
<b>5</b>	<b>Profit (loss) from ordinary activities before Extraordinary Items and Tax</b>	<b>29.36</b>	<b>1.97</b>	<b>30.96</b>	<b>32.93</b>
6	Extraordinary items	-	-	-	-
<b>7</b>	<b>Profit (loss) from ordinary activities before tax</b>	<b>29.36</b>	<b>1.97</b>	<b>30.96</b>	<b>32.93</b>
8	Tax Expenses - Current Tax	7.63	1.67	-	13.05
	(less):- MAT Credit	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	11.38	-
	Deferred Tax (Asset)/liabilities	-	(1.16)	(3.31)	(4.47)
<b>9</b>	<b>Profit (loss) from ordinary activities</b>	<b>21.72</b>	<b>1.46</b>	<b>22.89</b>	<b>24.35</b>
10	Profit/(Loss) From Discounting Operation Before Tax	-	-	-	-
11	Tax Expenses of Discounting Operations	-	-	-	-
<b>12</b>	<b>Net Profit/(Loss) from Discounting Operation After Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>13</b>	<b>Profit(Loss) For Period Before Minority Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
14	Share Of Profit / Loss Associates	-	-	-	-
15	Profit/Loss Of Minority Interest	-	-	-	-
<b>16</b>	<b>Net Profit (+)/ Loss (-) For the Period</b>	<b>21.72</b>	<b>1.46</b>	<b>22.89</b>	<b>24.35</b>
<b>17</b>	<b>Details of equity share capital</b>				
	Paid-up equity share capital	1,014.20	1,014.20	1,014.20	1,014.20
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00
<b>18</b>	<b>Details Of Debt Securities</b>				
	Paid-up Debt Capital	-	-	-	-
	Face value of Debt Securities	-	-	-	-
19	Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-	30.00
20	Debentuer Redemption Reserve	-	-	-	-
<b>21</b>	<b>Earnings per share (EPS)</b>				
	<b>Basic earnings per share from continuing And Discounting operations</b>	<b>0.21</b>	<b>0.01</b>	<b>0.23</b>	<b>0.24</b>
	<b>Diluted earnings per share from continuing And Discounting operations</b>	<b>0.21</b>	<b>0.01</b>	<b>0.23</b>	<b>0.24</b>

**Notes:-**

- 1 The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 13th November, 2021
- 2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Half year ended 30.09.2021
- 3 The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
- 4 As per MCA Notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
- 5 All activities of the company revolve around the main business and as such there is no separate reportable business segment.
- 6 The company is not having any subsidiary, associate or joint venture, therefore, it has prepared only standalone results.
- 7 Earning Per share : Earning Per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised.
- 8 Figures of half year ended 30th September, 2021 and 31st March, 2021 represent the difference between the audited figures in respect of full financial years and the published unaudited figures of six months ended 30th September, 2020 respectively.
- 9 Statement of Assets and Liabilities as on 30th September, 2021 is enclosed herewith.
- 10 Previous year/Period figures have been re-grouped, re-arranged wherever considered necessary

Date :- 13/11/2021  
Place : Jamnagar



# POOJAWESTERN METALIKS LIMITED

CIN : L27320GJ2016PLC094314

Registered Office : Plot No. 1, Phase II, GIDC, Dared, Jamnagar - 361004

## Unaudited Cash Flow Statement for the half year ended 30th September, 2021

	Particulars	As on 30th	As on 30th
		September, 2021	September 2020
		Rs.	Rs.
<b>A.</b>	<b>Cash flow from operating activities</b>		
	Profit before Tax	29.36	30.96
	<b>Adjustments for:</b>		
	Depreciation and amortisation	27.63	29.68
	Finance costs	22.38	29.33
	Interest Income	-	-
	Preliminary Exp Written off	-	5.68
	Dividend Income	-	-
	<b>Operating profit / (loss) before working capital changes</b>	<b>79.36</b>	<b>95.65</b>
	<b>Movements in Working Capital</b>		
	(Increase) / Decrease Inventories	118.73	125.83
	(Increase) / Decrease Trade Receivables	(95.87)	(144.31)
	(Increase) / Decrease Other Current Assets	(66.09)	-
	(Increase) / Decrease Short-term loans and advances	85.49	(69.61)
	Increase / (Decrease) Trade payables	(39.60)	(25.21)
	Increase / (Decrease) Short Term Borrowings	(119.98)	42.42
	Increase / (Decrease) Short Term Provisions	(31.89)	4.29
	Increase / (Decrease) Other current liabilities	(45.58)	(11.51)
	<b>Net Cash Generated/(Used in) Operations</b>	<b>(194.78)</b>	<b>(78.10)</b>
	Cash flow from extraordinary items	-	-
	Direct Taxes Paid including for past years	7.63	-
	Dividend & Dividend Tax Paid	-	-
	<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(123.05)</b>	<b>17.55</b>
<b>B.</b>	<b>Cash flow from Investing activities</b>		
	Dividend Received	-	-
	Purchase of Fixed Assets	(25.72)	(14.64)
	Sale of Fixed Assets	-	-
	Purchase of Investments	-	-
	Movement in Loan & Advances	-	-
	Sale of Investments	-	-
	Investment in Joint Venture	-	-
	Interest received	-	-
	Change in Non-Current Assets	5.67	11.76
	Change in Current Investment	-	-
	Change in Non-Current Investment	1.05	-
	<b>Net cash flow from / (used in) investing activities (B)</b>	<b>(19.00)</b>	<b>(2.88)</b>
<b>C.</b>	<b>Cash flow from financing activities</b>		
	Finance cost	(22.38)	(29.33)
	Increase / (Decrease) Long Term Borrowings	150.65	35.53
	Stamp Duty Paid	-	-
	Security Premium	-	-
	(Increase) / Decrease Long-term loans and advances	14.56	(1.51)
	<b>Net cash flow from / (used in) financing activities (C)</b>	<b>142.84</b>	<b>4.69</b>
	<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>0.78</b>	<b>19.36</b>
	Cash and cash equivalents at the beginning of the year	29.21	9.85
	<b>Cash and cash equivalents at the end of the year *</b>	<b>29.99</b>	<b>29.21</b>
	<b>* Comprises:</b>		
	(a) Cash on hand	9.99	4.19
	(b) Balances with banks		
	(i) In current accounts	0.10	25.02
	(ii) In deposit accounts	-	-
		<b>10.08</b>	<b>29.21</b>

Date :- 13/11/2021  
Place : Jamnagar

For, POOJAWESTERN METALIKS LIMITED



Sunil Panchmatiya  
Managing Director  
DIN: 02080742

# POOJAWESTERN METALIKS LIMITED

CIN : L27320GJ2016PLC094314

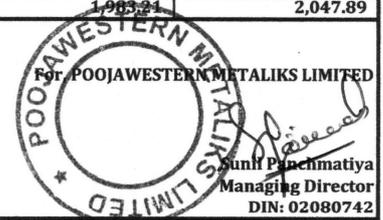
Registered Office : Plot No. 1, Phase II, GIDC, Dared, Jamnagar - 361004

## Statement of Unaudited Financial Results for the half year ended September 30, 2021

(Rs. In Lakhs)

	Particulars	As at	As at
		30/09/2021	31/03/2021
		Unaudited	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	(a) Share capital	1,014.20	1,014.20
	(b) Reserves and surplus	51.72	30.00
	(c) Money received against share warrants	-	-
	<b>Sub-total - Shareholders' funds (a+b+c)</b>	<b>1,065.92</b>	<b>1,044.20</b>
<b>2</b>	<b>Share application money pending allotment</b>	-	-
<b>3</b>	<b>Minority Interest*</b>		
<b>4</b>	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	182.44	31.79
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>182.44</b>	<b>31.79</b>
<b>5</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings	698.25	818.23
	(b) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of creditors other than micro enterprises and small enterprises	15.57	55.17
	(c) Other current liabilities	8.87	54.45
	(d) Short-term provisions	12.16	44.05
	<b>Sub-total - Current liabilities</b>	<b>734.85</b>	<b>971.90</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,983.21</b>	<b>2,047.89</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Fixed assets		
	- Tangible Assets	636.07	639.02
	- Intangible Assets	3.51	2.47
	(b) Non-current investments	8.35	9.40
	(c) Deferred tax assets (net)	23.87	23.87
	(d) Long-term loans and advances	-	14.56
	(e) Other non-current assets	5.68	11.35
	<b>Sub-total - Non-current assets</b>	<b>677.48</b>	<b>700.67</b>
<b>2</b>	<b>Current assets</b>		
	(a) Current investments	-	-
	(b) Inventories	732.24	850.97
	(c) Trade receivables	394.53	298.66
	(d) Cash and cash equivalents	10.08	9.30
	(e) Short-term loans and advances	102.79	188.28
	(f) Other current assets	66.09	-
	<b>Sub-total - Current assets</b>	<b>1,305.73</b>	<b>1,347.22</b>
	<b>TOTAL - ASSETS</b>	<b>1,983.21</b>	<b>2,047.89</b>

Date :- 13/11/2021  
Place : Jamangar





**AUDITORS LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULT OF THE COMPANY FOR THE HALF YEAR ENDED 30.09.2021 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.**

**TO  
THE BOARD OF DIRECTORS OF  
POOJAWESTERN METALIKS LIMITED**

We have reviewed the accompanying statement of unaudited Consolidated financial results ("the statement") of Holding Company POOJAWESTERN METALIKS LIMITED ("the Company") for the year ended 30th September, 2021 and Its Subsidiary Company SIERRA AUTOMATION PVT LTD for the year ended 30th September, 2021 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. This Statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standards require that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus it provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited consolidated financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, D G M S & Co.  
Chartered Accountants  
FRN: 0112187W**

*Shashank P. Doshi*

**Shashank P. Doshi  
Partner**

**Membership No. 108456  
UDIN: 21108456AAAAIB2572**

**Date: 13/11/2021  
Place: Jamnagar**

# POOJAWESTERN METALIKS LIMITED

CIN : L27320GJ2016PLC094314  
Registered Office : Plot No. 1, Phase II, GIDC, Dared, Jamnagar - 361004

## Consolidated Statement of Unaudited Financial Results for the half year ended September 30, 2021

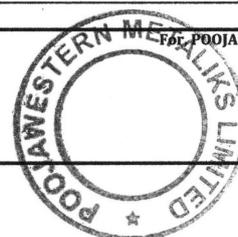
(Rs. In Lakh)

Particulars	Half Year Ended			FOR THE YEAR ENDED
	30/09/2021	31/03/2021	30/09/2020	31/03/2021
A Date of start of reporting period	01/04/2021	01/10/2021	01/04/2020	01/04/2020
B Date of end of reporting period	30/09/2021	31/03/2021	30/09/2020	31/03/2021
C Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
<b>1 Revenue From Operations</b>				
(a) Revenue From Operations	1,061.34	760.51	754.69	1,515.20
(b) Other Income	4.28	22.82	1.72	24.54
<b>Total Revenue from operations (net)</b>	<b>1,065.62</b>	<b>783.33</b>	<b>756.41</b>	<b>1,539.74</b>
<b>2 Expenditure</b>				
(a) Cost of materials consumed	792.77	781.42	533.57	1,314.99
(b) Purchases of stock-in-trade	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	118.73	(203.38)	37.91	(165.47)
(d) Employee benefit expense	29.12	43.77	30.18	73.95
(e) Finance Costs	22.38	25.76	29.33	55.09
(e) Depreciation and amortisation expense	27.63	25.65	29.68	55.33
(f) (i) Other Expenses	45.64	108.14	64.78	172.92
<b>Total expenses</b>	<b>1,036.26</b>	<b>781.36</b>	<b>725.45</b>	<b>1,506.81</b>
<b>3 Profit (loss) Before exceptional &amp; Extraordinary items and Tax</b>	<b>29.36</b>	<b>1.97</b>	<b>30.96</b>	<b>32.93</b>
4 Exceptional items	-	-	-	-
<b>5 Profit (loss) from ordinary activities before Extraordinary Items and Tax</b>	<b>29.36</b>	<b>1.97</b>	<b>30.96</b>	<b>32.93</b>
6 Extraordinary items	-	-	-	-
<b>7 Profit (loss) from ordinary activities before tax</b>	<b>29.36</b>	<b>1.97</b>	<b>30.96</b>	<b>32.93</b>
8 Tax Expenses - Current Tax	7.63	1.67	-	13.05
(less):- MAT Credit	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	11.38	-
Deferred Tax (Asset)/liabilities	-	(1.16)	(3.31)	(4.47)
<b>9 Profit (loss) from ordinary activities</b>	<b>21.72</b>	<b>1.46</b>	<b>22.89</b>	<b>24.35</b>
10 Profit/(Loss) From Discontinuing Operation Before Tax	-	-	-	-
11 Tax Expenses of Discontinuing Operations	-	-	-	-
<b>12 Net Profit/(Loss) from Discontinuing Operation After Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>13 Profit(Loss) For Period Before Minority Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
14 Share Of Profit / Loss Associates	-	-	-	-
15 Profit/Loss Of Minority Interest	-	-	-	-
<b>16 Net Profit (+) / Loss (-) For the Period</b>	<b>21.72</b>	<b>1.46</b>	<b>22.89</b>	<b>24.35</b>
<b>17 Details of equity share capital</b>				
Paid-up equity share capital	1,014.20	1,014.20	1,014.20	1,014.20
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00
<b>18 Details Of Debt Securities</b>				
Paid-up Debt Capital	-	-	-	-
Face value of Debt Securities	-	-	-	-
19 Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-	30.00
20 Debentuer Redemption Reserve	-	-	-	-
<b>21 Earnings per share (EPS)</b>				
<b>Basic earnings per share from continuing And Discontinuing operations</b>	<b>0.21</b>	<b>0.01</b>	<b>0.23</b>	<b>0.24</b>
<b>Diluted earnings per share from continuing And Discontinuing operations</b>	<b>0.21</b>	<b>0.01</b>	<b>0.23</b>	<b>0.24</b>

**Notes:-**

- 1 The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 13th November, 2021
- 2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Half year ended 30.09.2021
- 3 The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
- 4 As per MCA Notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
- 5 All activities of the company revolve around the main business and as such there is no separate reportable business segment.
- 6 The company is not having any subsidiary, associate or joint venture, therefore, it has prepared only standalone results.
- 7 Earning Per share : Earning Per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised.
- 8 The statement includes results for the half year ended 31st March, 2021 being balancing figures between the audited figures in respect of full financial year ended on 31st March 2021 and unaudited figures in respect of half year ended 30th September, 2020.
- 9 Statement of Assets and Liabilities as on 30th September, 2021 is enclosed herewith.
- 10 Previous year/Period figures have been re-grouped, re-arranged wherever considered necessary

Date :- 13/11/2021  
Place : Jamnagar



  
 Sunil Panchmatiya  
 Managing Director  
 DIN: 02080742

# POOJAWESTERN METALIKS LIMITED

CIN : L27320GJ2016PLC094314

Registered Office : Plot No. 1, Phase II, GIDC, Dared, Jamnagar - 361004

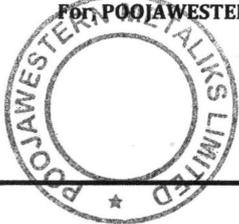
## Consolidated Statement of Unaudited Asset & Liabilities as at September 30, 2021

(Rs. In Lakhs)

	Particulars	As at 30/09/2021	As at 31/03/2021
		Unaudited	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	(a) Share capital	1,014.20	1,014.20
	(b) Reserves and surplus	51.52	29.79
	(c) Money received against share warrants	-	-
	<b>Sub-total - Shareholders' funds (a+b+c)</b>	<b>1,065.72</b>	<b>1,043.99</b>
<b>2</b>	<b>Share application money pending allotment</b>	-	-
<b>3</b>	<b>Minority Interest*</b>	-	0.00
<b>4</b>	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	182.49	31.79
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>182.49</b>	<b>31.79</b>
<b>5</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings	698.25	818.28
	(b) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of creditors other than micro enterprises and small enterprises	15.80	55.40
	(c) Other current liabilities	8.84	54.65
	(d) Short-term provisions	12.36	44.05
	<b>Sub-total - Current liabilities</b>	<b>735.25</b>	<b>972.38</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,983.46</b>	<b>2,048.16</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Fixed assets		
	- Tangible Assets	636.07	639.02
	- Intangible Assets	3.51	2.47
	(b) Non-current investments	8.25	8.40
	(c) Deferred tax assets (net)	23.87	23.87
	(d) Long-term loans and advances	-	14.56
	(e) Other non-current assets	5.89	11.55
	<b>Sub-total - Non-current assets</b>	<b>677.59</b>	<b>699.87</b>
<b>2</b>	<b>Current assets</b>		
	(a) Current investments	-	-
	(b) Inventories	732.24	850.97
	(c) Trade receivables	394.53	298.66
	(d) Cash and cash equivalents	10.23	10.34
	(e) Short-term loans and advances	102.79	188.31
	(f) Other current assets	66.09	-
	<b>Sub-total - Current assets</b>	<b>1,305.87</b>	<b>1,348.29</b>
	<b>TOTAL - ASSETS</b>	<b>1,983.46</b>	<b>2,048.16</b>

Date :- 13/11/2021  
Place : Jamangar

FOR POOJAWESTERN METALIKS LIMITED



  
**Sunil Banchmatiya**  
 Managing Director  
 DIN: 02080742

# POOJAWESTERN METALIKS LIMITED

CIN : L27320GJ2016PLC094314

Registered Office : Plot No. 1, Phase II, GIDC, Dared, Jamnagar - 361004

## Consolidated Unaudited Cash Flow Statement for the half year ended 30th September, 2021

	Particulars	As on 30th September, 2021	As on 30th September, 2020
		Rs.	Rs.
<b>A.</b>	<b>Cash flow from operating activities</b>		
	Profit before Tax	29.36	30.96
	<b>Adjustments for:</b>		
	Depreciation and amortisation	27.63	29.68
	Finance costs	22.38	29.33
	Interest Income	-	-
	Prelimery Exp Written off	-	5.68
	Dividend Income	-	-
	<b>Operating profit / (loss) before working capital changes</b>	<b>79.36</b>	<b>95.65</b>
	<b>Movements in Working Capital</b>		
	(Increase) / Decrease Inventories	118.73	125.83
	(Increase) / Decrease Trade Receivables	(95.86)	(144.31)
	(Increase) / Decrease Other Current Assets	(66.09)	-
	(Increase) / Decrease Short-term loans and advances	85.52	(69.61)
	Increase / (Decrease) Trade payables	(39.60)	(25.21)
	Increase / (Decrease) Short Term Borrowings	(120.02)	42.42
	Increase / (Decrease) Short Term Provisions	(31.69)	4.49
	Increase / (Decrease) Other current liabilities	(45.81)	(11.72)
	<b>Net Cash Generated/(Used in) Operations</b>	<b>(194.82)</b>	<b>(78.11)</b>
	Cash flow from extraordinary items	-	-
	Direct Taxes Paid including for past years	7.63	-
	Dividend & Dividend Tax Paid	-	-
	<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(123.09)</b>	<b>17.54</b>
<b>B.</b>	<b>Cash flow from Investing activities</b>		
	Dividend Received	-	-
	Purchase of Fixed Assets	(24.68)	(14.64)
	Sale of Fixed Assets	-	-
	Purchase of Investments	-	-
	Movement in Loan & Advances	-	-
	Sale of Investments	-	-
	Investment in Joint Venture	-	-
	Interest received	-	-
	Change in Non-Current Assets	5.67	-
	Change in Current Investment	-	-
	Change in Non-Current Investment	0.15	11.76
	<b>Net cash flow from / (used in) investing activities (B)</b>	<b>-18.87</b>	<b>(2.88)</b>
<b>C.</b>	<b>Cash flow from financing activities</b>		
	Finance cost	(22.38)	(29.33)
	Increase / (Decrease) Long Term Borrowings	150.70	35.53
	Stamp Duty Paid	-	-
	Security Premium	-	-
	(Increase) / Decrease Long-term loans and advances	14.56	(1.51)
	<b>Net cash flow from / (used in) financing activities (C)</b>	<b>142.89</b>	<b>4.69</b>
	<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>0.93</b>	<b>19.35</b>
	Cash and cash equivalents at the beginning of the year	30.25	10.90
	<b>Cash and cash equivalents at the end of the year *</b>	<b>31.18</b>	<b>30.25</b>
	<b>* Comprises:</b>		
	(a) Cash on hand	10.01	4.21
	(b) Balances with banks		
	(i) In current accounts	0.22	26.04
	(ii) In deposit accounts	-	-
		<b>10.23</b>	<b>30.25</b>

Date :- 13/11/2021  
Place : Jamnagar

