Hetaliks Limited

Plot No.1, G.I.D.C. Industrial Area, Phase II, Dared, Jamnagar - 361 004 (Gujarat) INDIA +91 288 2730088 / 2730099, +91 98980 44555 / 88666 86058, CIN : L27320GJ2016PLC094314 info@poojametal.com www.poojametal.com

Date: October 19, 2024

To, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001.

Dear Sir/Ma'am,

<u>Subject: Submission of Unaudited Standalone and Consolidated Financial Result of the Company for the quarter</u> ended on September 30, 2024 along with Limited Review Report.

Ref: Poojawestern Metaliks Ltd (Security Code/Security Id: 540727/ POOJA)

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the followings:

- 1. Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended on September 30, 2024;
- Unaudited Standalone and Consolidated Statement of Assets and Liabilities for the half year ended on September 30, 2024 ;
- 3. Unaudited Standalone and Consolidated Cash Flow Statement for the half year ended on September 30, 2022;
- 4. Limited Review Report.

Kindly take the same on your record and disseminate the same on your website and oblige us

Thanking You,

Yours faithfully,

For and on behalf of, **Poojawestern Metaliks Limited**

Sunil Devram Panchmatiya Chairman & Managing Director DIN: 02080742

Place: - Jamnagar

CIN: L27320GJ2016PLC094314

Registered Office: PLOT NO. 1, PHASE II, GIDC, DARED, Jamnagar, JAMNAGAR, Gujarat, India, 361004

Website: www.poojametal.com Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended September 30, 2024

	Statement of Unaudited Standalone Finan	cial Results for the	Quarter and Six	Months ended Sep	otember 30, 2024		(Rs. In La
	Particulars		Quarter Ended		Half Yea	ir Ended	For The Year Ended
A Dat	e of start of reporting period	30-09-2024 01-07-2024	30-06-2024 01-04-2024	30-09-2023 01-07-2023	30-09-2024 01-04-2024	30-09-2023 01-04-2023	31-03-2024 01-04-2023
second conditioned	e of end of reporting period	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
single Minimatule	ether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	enue From Operations						
(a) F	Revenue From Operations	1,412.00	627.61	1,456.20	2,039.61	2,971.86	6,12
(b) (Other Income	29.42	26.51	14.04	55.93	18.63	7
_							
Tota	al Revenue from operations (net)	1,441.42	654.12	1,470.24	2,095.54	2,990.49	6,20
-							
	enditure Cost of materials consumed	1,447.45	535.46	1,018.64	1,982.91	2,567.31	5,52
	Purchases of stock-in-trade	1,447.43	555.40	1,010.04	1,502.51	2,507.51	5,52
	Changes in inventories of finished goods, work-in- progress and						
	k-in-trade	(291.36)	(91.20)	183.01	(382.56)	(82.00)	(481
_	Employee benefit expense	31.10	31.33	31.78	62.43	61.87	14
	Finance Costs	39.06	30.54	32.92	69.60	63.73	14
	Depreciation and amortisation expense	25.00	24.94	29.25	50.94	55.50	10
(f) 0	Other Expenses	135.06	86.51	129.22	221.57	223.62	52
1							
Tota	al expenses	1,387.31	617.58	1,424.82	2,004.89	2,890.03	5,96
Prof	fit (loss) Before exceptional & Extraordinary items and Tax	54.11	36.54	45.42	90.65	100.46	23
-						200.10	
	eptional items		26.54	45.42	00.65	100.45	
	fit (loss) from ordinary activities before tax Expenses - Current Tax	54.11 22.11	36.54 7.89	45.42 10.81	90.65 30.00	100.46 25.12	23
_	s): MAT Credit	22.11	7.69	10.01	30.00	25.12	/
	rent Tax Expense Relating to Prior years	-	-		-		
_	erred Tax (Assets)/llabtilties	(3.92)	0.08	(3.82)	(3.84)	(11.00)	(1
	fit (loss) from ordinary activities	35.92	28.57	38.44	64.49	86.35	17
1.10		55.52	20.07	30.11	01.15	00.33	
Oth	er Comprehensive Income (OCI)						
-							
Item	ns that will not be reclassified to profit or loss						
_	me tax relating to items that will not be reclassified to profit or						
Item	ns that will be reclassified to profit or loss						
Inco	me tax relating to items that will be reclassified to profit or loss						
Tota	al Profit After Other Comprehensive Income	35.92	28.57	38.44	64.49	86.35	17
	it/(Loss) From Discountinuing Operation Before Tax				-		
	Expenses of Discontinuing Operations				-		
Net	Profit/(Loss) from Discountinuing Opration After Tax		-	-		-	
Prof	fit(Loss) For Period Before Minority Interest	-	-	-	-	-	
Shar	re Of Profit / Loss Associates						
_	it/Loss Of Minority Interset						
Net	Profit (+)/ Loss (-) For the Period	35.92	28.57	38.44	64.49	86.35	17
Deta	ails of equity share capital						
Paid	-up equity share capital	1,014.20	1,014.20	1,014.20	1,014.20	1,014.20	1,01
Face	e value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	1
Rese	erve Excluding Revaluation Reserves As Par Balance sheet Of previous						
Year							
	nings per share (EPS)						
	c earnings per share from countinuing And Discountinuing	0.35	0.28	0.38	0.64	0.85	
	rations						
	ted earnings per share from countinuing And Discountinuing	0.35	0.28	0.38	0.64	0.85	
- Internet	rations						
es:-						<u>y</u>	
	The above said finanical results were reviewed by the Audit Committee	ee and then approv	ved by the Board o	of Directors at thei	r respective Meet	ings held on Octob	er 19, 2024.
+							
The	Statutory Auditors have carried out limited review of the Unaudited Re	sults of the Compr	nay for the Quarte	r and Half year end	ded 30/09/2024.		
-							
	se results have been prepared in accordance with the Indian Accounting				ial Reporting pres	cribed under Section	on 133 of the
Com	panies Act, 2013 read with Companies (Indian Accounting Standards) R	tules as amended f	from time to time.				
The	Company has no reportable business segment. Hence, separate inform	ation for segment	wise disclosure is	given in accordance	e with the require	ements of Ind AS (AS) 108 -
"Seg	ment Reporting" is not required.						
Ctat	amont of Access and Liphilities and eachflow statement as an 20th Cont	ambar 2024 is and	locad horowith				
State	ement of Assets and Liabilities and cashflow statement as on 30th Sept	ember 2024 is enc	losed nerewith.				
The	figures for the corresponding previous period have been regrouped/ re	classified whereve	r necessary, to ma	ke them compara	ble.		
	n :- 19/10/2024		TEP	WETALIKS	ITE .		IETALIKS LIM
	e I- Jamnagar						
	e :- Jamnagar		0	C.	19	SUNIL DEVRA	
	e I- Jamnagar		0	and the second s	*)		anaging Dir DIN: 0201

CIN: L27320GJ2016PLC094314

Registered Office: PLOT NO. 1, PHASE II, GIDC, DARED, Jamnagar, JAMNAGAR, Gujarat, India, 361004

Website: www.poojametal.com

1 M a) F b) (Particulars Date of start of reporting period Date of end of reporting period Whether results are audited or unaudited	Year Enc 30-09-2024 01-04-2024 30-09-2024	31-03-2024 01-04-2023
B C 4 1 M a) F b) C	Date of end of reporting period	01-04-2024	
B C 4 1 M a) F b) C	Date of end of reporting period	HERCELE STRAND CONTRACTOR FOR THE PRODUCT OF THE PROPERTY OF T	
1 M a) F b) (A CONTRACTOR OF A CONTRACTOR O	31-03-2024
1 M a) F b) (Unaudited	Audited
a) F b) (ASSETS		
b) (Non-current assets		
	Property, Plant and Equipment	883.50	873
c)	Capital work-in-progress	-	
	nvestment Property		
	Goodwill	-	
	Other Intangible assets Intangible assets Intangible assets Under development	1.37	-
	Biological Assets other than bearer plants		
	Investments accounted for using equity method		
	Financial Assets		
	nvestments	11.84	11
(ii) T	Trade receivables	-	
(iii) L	Loans	-	
	Security Deposits		-
	Deferred tax assets (net)	31.44	27
3/	Other non-current assets	11.75	11
-	Current assets		
-/	Inventories	1,898.53	1,515
/	Financial Assets		
	Trade receivables	768.09	814
	Cash and cash equivalents	3.11	29
	Bank balances other than Cash and cash equivalents		2.
	Short Term Loans & Advances	-	
	Others		
	Current Tax Assets (Net)		-
d) (Other current assets	326.39	223
-	Non-current assets classified as held for sale		
4 R	Regulatory deferral account debit balances and related deferred tax		
	Total Assets	3,936.02	3,508
	EQUITY & LIABILITIES:		
	Equity Equity Share capital	1,014.20	1,014
	Other Equity	353.07	288
	labilities	555.07	200
	Non-Current Liabilities		
-/	Financial Liabilities	-	
	ong Term Borrowings	219.22	211
	Trade payables		
	Other financial liabilities (other than those specified in item (b), to		
iii) b	be specified)		
b) P	Provisions		
	Deferred tax liabilities (Net)	-	
	Deferred government grants (non current)	-	
-/ -	Other non-current liabilities	-	
-/	Current liabilities		
	Financial Liabilities	4 070 04	
	Short Term Borrowings	1,870.81	1,713
	Trade payables		
Т	Total Outstanding Dues of creditors micro and small enterprise	96.79	25
Т	Total Outstanding Dues of creditors other than micro and small	225 77	100
e	enterprise	235.77	163
	Other financial liabilities		
-/	Provisions	3.00	3
	ncome/Current Tax Liabilities (Net)	102.50	72
c) (C	Other current liabilities	40.66	16
	Total Liabilities	3,936.02	3,508
	H Man	For POOJAWESTER	IN METALIKS LIM

Date :- 19/10/2024 Place :- Jamnagar

PANCHMATIYA Managing Director DIN: 02080742

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N.

CIN: L27320GJ2016PLC094314

Registered Office: PLOT NO. 1, PHASE II, GIDC, DARED, Jamnagar, JAMNAGAR, Gujarat, India, 361004

Website: www.poojametal.com

Statement of Unaudited Standalone Cash Flow Statement for the half year ended September 30, 2024

Particulars	As on 30th September, 2024	As on 30th September, 2023	
Faiticulars	Rs. In Lakhs	Rs. In Lakhs	
Cash flow from operating activities			
Profit before Tax	90.65	100	
Adjustments for:			
Depreciation and amortisation	50.94	55	
Interest Income	(0.17)	(
Finance costs	69.60	63	
Dividend Income	(0.02)		
Operating profit / (loss) before working capital changes	211.00	219	
Movements in Working Capital			
(Increase) / Decrease Inventories	(382.56)	-82	
(Increase) / Decrease Short-term loans and advances	-		
Increase / (Decrease) Trade payables	143.60	(26	
(Increase) / Decrease Trade Receivables	46.28	(83	
(Increase) / Decrease Other Non Current Assets	10.20	35	
Increase / (Decrease) Short Term Provisions	30.38	26	
Increase / (Decrease) Other current Assets	(102.90)	91	
	(102.90)		
Increase / (Decrease) Other current liabilities	-241.32	(62	
Net Cash Generated/(Used in) Operations	-241.32	-91	
Cash flow from extraordinary items			
Direct Taxes Paid including for past years	(30.00)	(26	
Dividend & Dividend Tax Paid	-		
Net cash flow from / (used in) operating activities (A)	-60.32	93	
and the second			
Cash flow from Investing activities			
Cash flow from Investing activities Interest received	- 0.17		
Interest received	- 0.17	(38	
Interest received Purchase of Fixed Assets	- 0.17	(38	
Interest received Purchase of Fixed Assets Purchase of Investments	- 0.17 -61.24 0	(38 1	
Interest received Purchase of Fixed Assets Purchase of Investments Dividend Received	- 0.17 -61.24 0 - 0.02	(38 1	
Interest received Purchase of Fixed Assets Purchase of Investments Dividend Received Net cash flow from / (used in) investing activities (B)	- 0.17 -61.24 0 - 0.02	(38 1 -37	
Interest received Purchase of Fixed Assets Purchase of Investments Dividend Received Net cash flow from / (used in) investing activities (B) Cash flow from financing activities	- 0.17 -61.24 0 - 0.02 - 61.43	(38 1 -3; -6;	
Interest received Purchase of Fixed Assets Purchase of Investments Dividend Received Net cash flow from / (used in) investing activities (B) Cash flow from financing activities Finance cost	- 0.17 -61.24 0 - 0.02 - -61.43	(38 1 -3: -6: 58	
Interest received Purchase of Fixed Assets Purchase of Investments Dividend Received Net cash flow from / (used in) investing activities (B) Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings	- 0.17 -61.24 0 - 0.02 - -61.43 -69.60 7.89	(38 1 -3 -6: 58 -5!	
Interest received Purchase of Fixed Assets Purchase of Investments Dividend Received Net cash flow from / (used in) investing activities (B) Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Net cash flow from / (used in) financing activities (C)	- 0.17 -61.24 0 - 0.02 - -61.43 -69.60 7.89 157.52 95.81	(38 1 -37 -63 58 -59 -64	
Interest received Purchase of Fixed Assets Purchase of Investments Dividend Received Net cash flow from / (used in) investing activities (B) Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Net cash flow from / (used in) financing activities (C) Net increase / (decrease) in Cash and cash equivalents (A+B+C)	- 0.17 -61.24 0 - 0.02 - 69.60 7.89 157.52 - 95.81 -25.93	(38 1 37 63 -58 59 64 8	
Interest received Purchase of Fixed Assets Purchase of Investments Dividend Received Net cash flow from / (used in) investing activities (B) Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Net cash flow from / (used in) financing activities (C) Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year	- 0.17 -61.24 0 - 0.02 - 61.43 -69.60 7.89 157.52 -69.61 7.89 157.52 -69.60 7.89 157.52	(38 1 -37 -63 58 -59 -64 -8 -16	
Interest received Purchase of Fixed Assets Purchase of Investments Dividend Received Net cash flow from / (used in) investing activities (B) Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Net cash flow from / (used in) financing activities (C) Net increase / (decrease) in Cash and cash equivalents (A+B+C)	- 0.17 -61.24 0 - 0.02 - 69.60 7.89 157.52 - 95.81 -25.93	(38 1 -37 -63 58 -59 -64 -8 16	
Interest received Purchase of Fixed Assets Purchase of Investments Dividend Received Net cash flow from / (used in) investing activities (B) Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Net cash flow from / (used in) financing activities (C) Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year * * Comprises:	- 0.17 -61.24 0 - 0.02 - 61.43 -69.60 7.89 157.52 95.81 -25.93 29.04 3.11	(38 1 37 63 -59 64 59 64 8 64 8 8 8 64 8 8 8 8 8 8 8 8 8 	
Interest received Purchase of Fixed Assets Purchase of Investments Dividend Received Net cash flow from / (used in) investing activities (B) Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Net cash flow from / (used in) financing activities (C) Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year * * Comprises: (a) Cash on hand	- 0.17 -61.24 0 - 0.02 - 61.43 -69.60 7.89 157.52 -69.61 7.89 157.52 -69.60 7.89 157.52	(38 1 37 63 -59 64 8 8 8 8 8 8 8 8 8 	
Interest received Purchase of Fixed Assets Purchase of Investments Dividend Received Net cash flow from / (used in) investing activities (B) Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Net cash flow from / (used in) financing activities (C) Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year * * Comprises: (a) Cash on hand (b) Balances with banks	- 0.17 -61.24 0 - 0.02 - 61.43 -69.60 7.89 157.52 95.81 -25.93 29.04 3.11	(38 1 -37 -63 58 -59 -64 -8 -16 8	
Interest received Purchase of Fixed Assets Purchase of Investments Dividend Received Net cash flow from / (used in) investing activities (B) Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Net cash flow from / (used in) financing activities (C) Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year * * Comprises: (a) Cash on hand	- 0.17 -61.24 0 - 0.02 - 61.43 -69.60 7.89 157.52 95.81 -25.93 29.04 3.11	(38 1 -3 -6 58 -59 -64 -4 16 8	
Interest received Purchase of Fixed Assets Purchase of Investments Dividend Received Net cash flow from / (used in) investing activities (B) Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Net cash flow from / (used in) financing activities (C) Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year * * Comprises: (a) Cash on hand (b) Balances with banks	- 0.17 -61.24 0 - 0.02 - 69.60 7.89 157.52 - 95.81 -25.93 29.04 3.11 2.91	(38 1 -37 -63 58 -59 -64 -8 -16 8	

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Date :- 19/10/2024 Place :- Jamnagar





Hiren J. Maru B.Com., F.C.A., DISA, DIRM

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors POOJAWESTERN METALIKS LIMITED

We have reviewed the accompanying statement of unaudited financial results of **POOJAWESTERN METALIKS LIMITED** (the "Company") for the quarter ended September 30, 2024 and year to date from April 01, 2024, to September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind. AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Office Address: Office No. 10, VihangVihar, Opp. Gautam Park, Panchpakhadi, Thane (West) - 400 602, Maharashtra, India. Cell: +91 9320268900 Ph.: 022 4601 2965 / 2545 2965 Email: hirenmaru@yahoo.co.uk Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind. AS') specified under rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, DGMS&Co. **Chartered** Accountants

cha 01121871 Hiren J. Maru Tered Acc Partner Membership No. 115279 Firm Regn. No. 0112187W UDIN: 24115279BKBWRC6422 Date: 19/10/2024 Place: Mumbai

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FRN:

CIN: L27320GJ2016PLC094314

Registered Office:PLOT NO. 1, PHASE II, GIDC, DARED, Jamnagar, JAMNAGAR, Gujarat, India, 361004

Website: www.poojametal.com Statement of Unaudited Consolidated Financial Results for the Quarter and Six Months ended September 30, 2024

(California)	Statement of Unaudited Consolidated Finan	ncial Results for th	he Quarter and Siz	K Months ended Se	eptember 30, 202	4	
	Particulars	Quarter Ended			Half Year Ended		(Rs. In Lakh For The Year Ended
	Date of start of second instancial	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024 01-04-2023
A B	Date of start of reporting period Date of end of reporting period	01-07-2024 30-09-2024	01-04-2024 30-06-2024	01-07-2023 30-09-2023	01-04-2024 30-09-2024	01-04-2023 30-09-2023	31-03-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue From Operations						
	(a) Revenue From Operations	1,412.00	627.61	1,456.20	2,039.61	2,971.86	6,129.2
	(b) Other Income	29.42	26.51	14.04	55.93	18.63	78.1
	Total Revenue from operations (net)	1,441.42	654.12	1,470.25	2,095.54	2,990.50	6,207.3
	E						
-	Expenditure (a) Cost of materials consumed	1,447.45	535.46	1,018.64	1,982.91	2,567.31	. 5,524.4
	(b) Purchases of stock-in-trade	1,447.45		1,018.04	1,504.51	2,507.51	. 3,324.4
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	(291.36)	(91.20)	183.01	(382.56)	(82.00)	(481.97
	(d) Employee benefit expense	31.10	31.33	31.78	62.43	61.87	148.6
	(e) Finance Costs	39.06	30.54	32.92	69.60	63.73	143.2
	(e) Depreciation and amortisation expense	26.00	24.94	29.25	50.94	55.50	109.5
	(f) Other Expenses	135.06	86.51	129.22	221.57	223.62	524.4
	Total expenses	1,387.31	617.58	1,424.82	2,004.89	2,890.03	5,968.4
	Profit (loss) Before exceptional & Extraordinary items and Tax	54.11	36.54	45.42	90.65	100.46	238.9
	Exceptional items						
	Profit (loss) from ordinary activities before tax	54.11	36.54	45.42	90.65	100.46	238.9
	Tax Expenses - Current Tax	22.11	7.89	10.81	30.00	25.12	72.5
	(less): MAT Credit	-	-		-	LUILE	
	Current Tax Expense Relating to Prior years	-	-	-	-		
	Deferred Tax (Assets)/llabtlitles	(3.92)	0.08	(3.82)	(3.84)	(11.00)	(8.05
	Profit (loss) from ordinary activities	35.92	28.57	38.44	64.49	86.35	174.5
*	Other Comprehensive Income (OCI)		, ,				
	Items that will not be reclassified to profit or loss						
	Income tax relating to items that will not be reclassified to profit or						
	Items that will be reclassified to profit or loss						
	Income tax relating to items that will be reclassified to profit or loss						
	Total Profit After Other Comprehensive Income	35.92	28.57	38.44	64.49	86.35	174.5
	Profit/(Loss) From Discountinuing Operation Before Tax				-		
	Tax Expenses of Discontinuing Operations				-		
	Net Profit/(Loss) from Discountinuing Opration After Tax		-	-	-	-	
	Profit(Loss) For Period Before Minority Interest	-	-	-	-	-	
	Share Of Profit / Loss Associates						
	Profit/Loss Of Minority Interset						
	Net Profit (+)/ Loss (-) For the Period	35.92	28.57	38.44	64.49	86.35	174.5
	Details of equity share capital						
	Paid-up equity share capital	1,014.20	1,014.20	1,014.20	1,014.20	1,014.20	1,014.2
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.0
	Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous		-	-	-	-	
	Year Explanate por chore (EDE)						
	Earnings per share (EPS) Basic earnings per share from countinuing And Discountinuing						
	operations	0.35	0.28	0.38	0.64	0.85	1.7
	Diluted earnings per share from countinuing And Discountinuing	0.25	0.28	0.29	0.64	0.95	1.7
	operations	0.35	0.28	0.38	0.64	0.85	1.72
1	s:- The above said finanical results were reviewed by the Audit Committee and	then annroved by	the Board of Dire	actors at their resp	active Meetings h	eld on 19th Oct 20	124
							JZ4.
2	The Statutory Auditors have carried out limited review of the Unaudited Re						
3	These results have been prepared in accordance with the Indian Accounting Companies Act, 2013 read with Companies (Indian Accounting Standards) R				al Reporting pres	cribed under Section	on 133 of the
4	The Company has no reportable business segment. Hence, separate informa "Segment Reporting" is not required.	ation for segment	wise disclosure is	given in accordance	e with the require	ements of Ind AS (AS) 108 -
5	Statement of Assets and Liabilities and cashflow statement as on 30th Septe	ember 2024 is end	losed herewith.				
6	The figures for the corresponding previous period have been regrouped/ re-	classified whereve	er necessary, to ma	ake them compara	ble		-
	Date :- 19/10/2024			AWESTER	- KA	POOJAWESTERN	м -
	Place :- Jamnagar			arood	* 57		M PANCHMATIY Managing Directo DIN: 0208074

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CIN: L27320GJ2016PLC094314

Registered Office: PLOT NO. 1, PHASE II, GIDC, DARED, Jamnagar, JAMNAGAR, Gujarat, India, 361004

Website: www.poojametal.com

Statement of Unaudited Consolidated Assets and Liabilities as on 30th September,2024

		(Rs. In) Year Ended			
	Particulars	30-09-2024	31-03-2024		
A	Date of start of reporting period	01-04-2024	01-04-2023		
B	Date of end of reporting period	30-09-2024	31-03-2024		
C	Whether results are audited or unaudited	Unaudited	Audited		
	ASSETS	Chickanca	Hadried		
1	Non-current assets	,			
a)	Property, Plant and Equipment	883.50	87		
5)	Capital work-in-progress	-			
c)	Investment Property	-			
(k	Goodwill	-			
2)	Other Intangible assets	1.37			
F)	Intangible assets under development	-			
g)	Biological Assets other than bearer plants	-			
n)	Investments accounted for using equity method	-			
i)	Financial Assets	-			
	Investments	10.84	1		
(ii)	Trade receivables	-			
	Loans	-			
(iv)	Security Deposits	-			
i)	Deferred tax assets (net)	31.44	2		
i)	Other non-current assets	11.75	1		
2	Current assets		and a second		
a)	Inventories	1,898.53	1,51		
o)	Financial Assets	-			
	Investments	· -			
	Trade receivables	768.09	81		
	Cash and cash equivalents	3.48	2		
	Bank balances other than Cash and cash equivalents	-			
	Short Term Loans & Advances	-			
(vi)	Others	-			
:)	Current Tax Assets (Net)	-			
(1	Other current assets	326.61	22		
3	Non-current assets classified as held for sale	-			
4	Regulatory deferral account debit balances and related deferred tax	-	and day in the second second second		
	Total Assets	3,935.61	3,50		
	EQUITY & LIABILITIES:				
	Equity	1.014.00	1.04		
a)	Equity Share capital	1,014.20	1,01		
)	Other Equity Liabilities	352.90	28		
<u>)</u>	Non-Current Liabilities Financial Liabilities				
a)			21		
i)	Long Term Borrowings Trade payables	219.22	21		
ii)		· -			
ii)	Other financial liabilities (other than those specified in item (b), to be specified)				
)	Provisions	-			
:)	Deferred tax liabilities (Net)				
1)	Deferred government grants (non current)		aprilate the second and an inclusion		
2)	Other non-current liabilities Current liabilities	-			
2)					
i)	Financial Liabilities	1 070 00	4.74		
i)	Short Term Borrowings Trade payables	1,870.86	1,71		
i)		-			
	Total Outstanding Dues of creditors micro and small enterprise	96.79	2		
	Total Outstanding Dues of creditors other than micro and small enterprise	235.29	16		
	Other financial liabilities	-			
ii)		3.20			
	Provisions				
ii) }		102.50	7		
)		102.50 40.66	7		

SUNIL DEVEAM PANCHMATIYA Managing Director DIN: 02080742

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Date :- 19/10/2024 Place :- Jamnagar

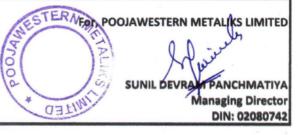
CIN: L27320GJ2016PLC094314

Registered Office: PLOT NO. 1, PHASE II, GIDC, DARED, Jamnagar, JAMNAGAR, Gujarat, India, 361004

Website: www.poojametal.com

Statement of Unaudited Consolidated Cash Flow Statement for the half year ended September 30, 2024

Particulars	As on 30th September, 2024	As on	
	Rs. In Lakhs	30th September, 2023 Rs. In Lakhs	
Cash flow from operating activities			
Profit before Tax	90.65	100	
Adjustments for:			
Depreciation and amortisation	50.94	55.	
Interest Income	(0.67)		
Finance costs	69.60	63.	
Dividend Income	(0.02)		
Operating profit / (loss) before working capital changes	210.52	219	
Movements in Working Capital			
(Increase) / Decrease Inventories	(382.56)	-82	
(Increase) / Decrease Short-term loans and advances			
Increase / (Decrease) Trade payables	143.60	(24	
(Increase) / Decrease Trade Receivables	46.28	(83	
(Increase) / Decrease Other Non Current Assets	0.00	35	
Increase / (Decrease) Short Term Provisions	31.35	29	
Increase / (Decrease) Other current Assets	(102.90)	92	
Increase / (Decrease) Other current liabilities	23.88	(64	
Net Cash Generated/(Used in) Operations	-240.35	-98	
Cash flow from extraordinary items			
Direct Taxes Paid including for past years	(30.00)	(26	
Dividend & Dividend Tax Paid			
Net cash flow from / (used in) operating activities (A)	-59.83	94	
Cash flow from Investing activities			
Interest received	- 0.67	1	
Purchase of Fixed Assets	-61.24	(38	
Purchase of Investments	0.00	0	
Dividend Received	- 0.02		
Net cash flow from / (used in) investing activities (B)	-61.93	-38	
Cash flow from financing activities			
Finance cost	-69.60	-63	
Increase / (Decrease) Long Term Borrowings	7.84	58	
Increase / (Decrease) Short Term Borrowings	157.57	-59	
Net cash flow from / (used in) financing activities (C)	95.82	-64	
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-25.94	-8	
Cash and cash equivalents at the beginning of the year	29.41	17.	
Cash and cash equivalents at the end of the year *	3.47		
* Comprises:			
(a) Cash on hand	3.16	8.	
(b) Balances with banks			
(i) In current accounts	0.31	0.	
(ii) In deposit accounts			
	3.47	8.	



Date :- 19/10/2024 Place :- Jamnagar



Hiren J. Maru B.Com., E.C.A., DISA, DIRM

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBL (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Poojawestern Metaliks Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of **Poojawestern Metaliks Limited** (the "Parent"), which includes its subsidiary **Sierra Automation Private Limited** (the Parent and its subsidiary together referred to as "the Group") and its share of net loss after tax and total comprehensive loss of its subsidiary for quarter and half year ended September 30, 2024 and year to date from April 01, 2024, to September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Office Address: Office No. 10, VihangVihar, Opp. Gautam Park, Panchpakhadi, Thane (West) - 400 602, Maharashtra, India. Cell: +91 9320268900 Ph.: 022 4601 2965 / 2545 2965 Email: hirenmaru@yahoo.co.uk Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') ·specified under Section 133 of the Companies -Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, 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

Hiren J. Maru Partner Membership No. 115279 Firm Regn. No. 0112187W UDIN: 24115279BKBWRD7644 Date: 19/10/2024 Place: Mumbai

