

Date: October 19, 2024

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

Dear Sir/Ma'am,

Sub: Outcome of Board meeting held on today i.e. on October 19, 2024, in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on Saturday, October 19, 2024, at the Registered Office of the Company situated at Plot No. 1, Phase II, GIDC, Dared, Jamnagar-361004 which was commenced at 05:00 P.M. and concluded at 06:10 P.M., have, apart from other businesses Considered, approved & taken on record the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and half year ended on September 30, 2024 as per Regulation 33 of the Listing Regulation along with Limited Review Report.

Kindly take the same on your record 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

POOJAWESTERN METALIKS LIMITED

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

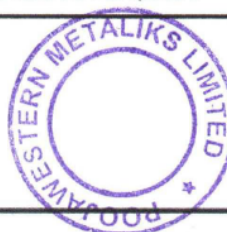
(Rs. In Lakh)

Particulars	Quarter Ended			Half Year Ended		For The Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
A Date of start of reporting period	01-07-2024	01-04-2024	01-07-2023	01-04-2024	01-04-2023	01-04-2023
B Date of end of reporting period	30-09-2024	30-06-2024	30-09-2023	30-09-2024	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	6,129.12
(b) Other Income	29.42	26.51	14.04	55.93	18.63	78.22
Total Revenue from operations (net)	1,441.42	654.12	1,470.24	2,095.54	2,990.49	6,207.34
Expenditure						
(a) Cost of materials consumed	1,447.45	535.46	1,018.64	1,982.91	2,567.31	5,524.45
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(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	148.61
(e) Finance Costs	39.06	30.54	32.92	69.60	63.73	143.25
(e) Depreciation and amortisation expense	25.00	24.94	29.25	50.94	55.50	109.57
(f) Other Expenses	135.06	86.51	129.22	221.57	223.62	524.48
Total expenses	1,387.31	617.58	1,424.82	2,004.89	2,890.03	5,968.39
Profit (loss) Before exceptional & Extraordinary items and Tax	54.11	36.54	45.42	90.65	100.46	238.95
Exceptional items						
Profit (loss) from ordinary activities before tax	54.11	36.54	45.42	90.65	100.46	238.95
Tax Expenses - Current Tax	22.11	7.89	10.81	30.00	25.12	72.50
(less):- MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	(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	174.50
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 loss						
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	174.50
Profit/(Loss) From Discontinuing Operation Before Tax						
Tax Expenses of Discontinuing Operations						
Net Profit/(Loss) from Discontinuing Operation After Tax	-	-	-	-	-	-
Profit(Loss) For Period Before Minority Interest	-	-	-	-	-	-
Share Of Profit / Loss Associates						
Profit/Loss Of Minority Interest						
Net Profit (+)/ Loss (-) For the Period	35.92	28.57	38.44	64.49	86.35	174.50
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	1,014.20
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-	-	-	-
Earnings per share (EPS)						
Basic earnings per share from continuing And Discontinuing operations	0.35	0.28	0.38	0.64	0.85	1.72
Diluted earnings per share from continuing And Discontinuing operations	0.35	0.28	0.38	0.64	0.85	1.72

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 October 19, 2024.
- 2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 30/09/2024.
- 3 These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 4 The Company has no reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 - "Segment Reporting" is not required.
- 5 Statement of Assets and Liabilities and cashflow statement as on 30th September 2024 is enclosed herewith.
- 6 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

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



For, POOJAWESTERN METALIKS LIMITED

Sunil Devram Panchmatiya
SUNIL DEVRAM PANCHMATIYA
Managing Director
DIN: 02080742

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

Website: www.poojametal.com

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

Particulars		(Rs. In Lakh)	
		Year Ended	
		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			
1 Non-current assets			
a)	Property, Plant and Equipment	883.50	873.04
b)	Capital work-in-progress	-	-
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets	1.37	1.53
f)	Intangible assets under development		
g)	Biological Assets other than bearer plants		
h)	Investments accounted for using equity method		
i)	Financial Assets		
(i)	Investments	11.84	11.84
(ii)	Trade receivables	-	-
(iii)	Loans	-	-
(iv)	Security Deposits		
i)	Deferred tax assets (net)	31.44	27.60
j)	Other non-current assets	11.75	11.75
2 Current assets			
a)	Inventories	1,898.53	1,515.97
b)	Financial Assets		
(i)	Investments		
(ii)	Trade receivables	768.09	814.37
(iii)	Cash and cash equivalents	3.11	29.04
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	-	-
(vi)	Others		
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	326.39	223.49
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax		
Total Assets		3,936.02	3,508.64
EQUITY & LIABILITIES:			
Equity			
a)	Equity Share capital	1,014.20	1,014.20
b)	Other Equity	353.07	288.58
Liabilities			
1) Non-Current Liabilities			
a)	Financial Liabilities	-	-
(i)	Long Term Borrowings	219.22	211.33
(ii)	Trade payables		
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)		
b)	Provisions		
c)	Deferred tax liabilities (Net)	-	-
d)	Deferred government grants (non current)	-	-
e)	Other non-current liabilities	-	-
2) Current liabilities			
a)	Financial Liabilities		
(i)	Short Term Borrowings	1,870.81	1,713.29
(ii)	Trade payables	-	-
	Total Outstanding Dues of creditors micro and small enterprise	96.79	25.31
	Total Outstanding Dues of creditors other than micro and small enterprise	235.77	163.65
(iii)	Other financial liabilities		
a)	Provisions	3.00	3.00
b)	Income/Current Tax Liabilities (Net)	102.50	72.50
c)	Other current liabilities	40.66	16.78
Total Liabilities		3,936.02	3,508.64

Date :- 19/10/2024

Place :- Jamnagar



For, POOJAWESTERN METALIKS LIMITED

SUNIL DEVRAM PANCHMATIYA

Managing Director

DIN: 02080742

POOJAWESTERN METALIKS LIMITED

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	As on
		30th September, 2024	30th September, 2023
		Rs. In Lakhs	Rs. In Lakhs
A.	Cash flow from operating activities		
	Profit before Tax	90.65	100.46
	Adjustments for:		
	Depreciation and amortisation	50.94	55.50
	Interest Income	(0.17)	0.00
	Finance costs	69.60	63.73
	Dividend Income	(0.02)	-
	Operating profit / (loss) before working capital changes	211.00	219.69
	Movements in Working Capital		
	(Increase) / Decrease Inventories	(382.56)	-82.00
	(Increase) / Decrease Short-term loans and advances	-	-
	Increase / (Decrease) Trade payables	143.60	(26.08)
	(Increase) / Decrease Trade Receivables	46.28	(83.08)
	(Increase) / Decrease Other Non Current Assets	-	35.39
	Increase / (Decrease) Short Term Provisions	30.38	26.99
	Increase / (Decrease) Other current Assets	(102.90)	91.61
	Increase / (Decrease) Other current liabilities	23.88	(62.01)
	Net Cash Generated/(Used in) Operations	-241.32	-99.19
	Cash flow from extraordinary items	-	-
	Direct Taxes Paid including for past years	(30.00)	(26.99)
	Dividend & Dividend Tax Paid	-	-
	Net cash flow from / (used in) operating activities (A)	-60.32	93.52
B.	Cash flow from Investing activities		
	Interest received	0.17	-
	Purchase of Fixed Assets	-61.24	(38.28)
	Purchase of Investments	0	1.01
	Dividend Received	0.02	-
	Net cash flow from / (used in) investing activities (B)	-61.43	-37.27
C.	Cash flow from financing activities		
	Finance cost	-69.60	-63.73
	Increase / (Decrease) Long Term Borrowings	7.89	58.20
	Increase / (Decrease) Short Term Borrowings	157.52	-59.07
	Net cash flow from / (used in) financing activities (C)	95.81	-64.60
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-25.93	-8.35
	Cash and cash equivalents at the beginning of the year	29.04	16.94
	Cash and cash equivalents at the end of the year *	3.11	8.60
	* Comprises:		
	(a) Cash on hand	2.91	8.45
	(b) Balances with banks		
	(i) In current accounts	0.20	0.14
	(ii) In deposit accounts	-	-
		3.11	8.60



For, POOJAWESTERN METALIKS LIMITED

Sunil Devram Panchmatiya

SUNIL DEVRAM PANCHMATIYA

Managing Director

DIN: 02080742

Date :- 19/10/2024

Place :- Jamnagar



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.



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, D G M S & Co.
Chartered Accountants**



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

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

Website: www.poojametal.com

Statement of Unaudited Consolidated Financial Results for the Quarter and Six Months ended September 30, 2024

(Rs. in Lakh)

Particulars	Quarter Ended			Half Year Ended		For The Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
A Date of start of reporting period	01-07-2024	01-04-2024	01-07-2023	01-04-2024	01-04-2023	01-04-2023
B Date of end of reporting period	30-09-2024	30-06-2024	30-09-2023	30-09-2024	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	6,129.21
(b) Other Income	29.42	26.51	14.04	55.93	18.63	78.18
Total Revenue from operations (net)	1,441.42	654.12	1,470.25	2,095.54	2,990.50	6,207.38
Expenditure						
(a) Cost of materials consumed	1,447.45	535.46	1,018.64	1,982.91	2,567.31	5,524.45
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(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	148.61
(e) Finance Costs	39.06	30.54	32.92	69.60	63.73	143.26
(e) Depreciation and amortisation expense	26.00	24.94	29.25	50.94	55.50	109.57
(f) Other Expenses	135.06	86.51	129.22	221.57	223.62	524.48
Total expenses	1,387.31	617.58	1,424.82	2,004.89	2,890.03	5,968.40
Profit (loss) Before exceptional & Extraordinary items and Tax	54.11	36.54	45.42	90.65	100.46	238.99
Exceptional items						
Profit (loss) from ordinary activities before tax	54.11	36.54	45.42	90.65	100.46	238.99
Tax Expenses - Current Tax	22.11	7.89	10.81	30.00	25.12	72.50
(less): MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/liabilities	(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	174.54
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 loss						
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	174.54
Profit/(Loss) From Discounting Operation Before Tax				-		
Tax Expenses of Discounting Operations				-		
Net Profit/(Loss) from Discounting Operation After Tax	-	-	-	-	-	-
Profit(Loss) For Period Before Minority Interest	-	-	-	-	-	-
Share Of Profit / Loss Associates						
Profit/Loss Of Minority Interest						
Net Profit (+) / Loss (-) For the Period	35.92	28.57	38.44	64.49	86.35	174.54
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	1,014.20
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-	-	-	-
Earnings per share (EPS)						
Basic earnings per share from continuing And Discounting operations	0.35	0.28	0.38	0.64	0.85	1.72
Diluted earnings per share from continuing And Discounting operations	0.35	0.28	0.38	0.64	0.85	1.72

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 19th Oct, 2024.
- 2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 30/09/2024.
- 3 These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 4 The Company has no reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 - "Segment Reporting" is not required.
- 5 Statement of Assets and Liabilities and cashflow statement as on 30th September 2024 is enclosed herewith.
- 6 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

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



For, POOJAWESTERN METALIKS LIMITED

(Signature)

SUNIL DEVRAM PANCHMATIYA
Managing Director
DIN: 02080742

POOJAWESTERN METALIKS LIMITED

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 Lakh)

Particulars		Year Ended	
		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		
1	Non-current assets		
a)	Property, Plant and Equipment	883.50	873.04
b)	Capital work-in-progress	-	-
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets	1.37	1.53
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Investments accounted for using equity method	-	-
i)	Financial Assets	-	-
(i)	Investments	10.84	10.84
(ii)	Trade receivables	-	-
(iii)	Loans	-	-
(iv)	Security Deposits	-	-
i)	Deferred tax assets (net)	31.44	27.60
j)	Other non-current assets	11.75	11.75
2	Current assets		
a)	Inventories	1,898.53	1,515.97
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	768.09	814.37
(iii)	Cash and cash equivalents	3.48	29.41
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	-	-
(vi)	Others	-	-
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	326.61	223.71
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax	-	-
	Total Assets	3,935.61	3,508.23
	EQUITY & LIABILITIES:		
	Equity		
a)	Equity Share capital	1,014.20	1,014.20
b)	Other Equity	352.90	288.41
	Liabilities		
1)	Non-Current Liabilities		
a)	Financial Liabilities	-	-
(i)	Long Term Borrowings	219.22	211.38
(ii)	Trade payables	-	-
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)	-	-
b)	Provisions	-	-
c)	Deferred tax liabilities (Net)	-	-
d)	Deferred government grants (non current)	-	-
e)	Other non-current liabilities	-	-
2)	Current liabilities		
a)	Financial Liabilities	-	-
(i)	Short Term Borrowings	1,870.86	1,713.29
(ii)	Trade payables	-	-
	Total Outstanding Dues of creditors micro and small enterprise	96.79	25.54
	Total Outstanding Dues of creditors other than micro and small enterprise	235.29	162.93
(iii)	Other financial liabilities	-	-
a)	Provisions	3.20	3.20
b)	Income/Current Tax Liabilities (Net)	102.50	72.50
c)	Other current liabilities	40.66	16.78
	Total Liabilities	3,935.61	3,508.23

Date :- 19/10/2024

Place :- Jamnagar



For, POOJAWESTERN METALIKS LIMITED

SUNIL DEVRAM PANCHMATIYA

Managing Director

DIN: 02080742

POOJAWESTERN METALIKS LIMITED

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 30th September, 2023
	Rs. In Lakhs	Rs. In Lakhs
A. Cash flow from operating activities		
Profit before Tax	90.65	100.46
Adjustments for:		
Depreciation and amortisation	50.94	55.50
Interest Income	(0.67)	
Finance costs	69.60	63.73
Dividend Income	(0.02)	-
Operating profit / (loss) before working capital changes	210.52	219.69
Movements in Working Capital		
(Increase) / Decrease Inventories	(382.56)	-82.00
(Increase) / Decrease Short-term loans and advances	-	
Increase / (Decrease) Trade payables	143.60	(24.95)
(Increase) / Decrease Trade Receivables	46.28	(83.98)
(Increase) / Decrease Other Non Current Assets	0.00	35.39
Increase / (Decrease) Short Term Provisions	31.35	29.27
Increase / (Decrease) Other current Assets	(102.90)	92.53
Increase / (Decrease) Other current liabilities	23.88	(64.40)
Net Cash Generated/(Used in) Operations	-240.35	-98.15
Cash flow from extraordinary items	-	-
Direct Taxes Paid including for past years	(30.00)	(26.99)
Dividend & Dividend Tax Paid	-	-
Net cash flow from / (used in) operating activities (A)	-59.83	94.56
B. Cash flow from Investing activities		
Interest received	0.67	-
Purchase of Fixed Assets	-61.24	(38.28)
Purchase of Investments	0.00	0.01
Dividend Received	0.02	
Net cash flow from / (used in) investing activities (B)	-61.93	-38.27
C. Cash flow from financing activities		
Finance cost	-69.60	-63.73
Increase / (Decrease) Long Term Borrowings	7.84	58.20
Increase / (Decrease) Short Term Borrowings	157.57	-59.07
Net cash flow from / (used in) financing activities (C)	95.82	-64.60
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-25.94	-8.31
Cash and cash equivalents at the beginning of the year	29.41	17.08
Cash and cash equivalents at the end of the year *	3.47	8.77
* Comprises:		
(a) Cash on hand	3.16	8.52
(b) Balances with banks		
(i) In current accounts	0.31	0.25
(ii) In deposit accounts	-	-
	3.47	8.77

Date :- 19/10/2024

Place :- Jamnagar



POOJAWESTERN METALIKS LIMITED

SUNIL DEVRAJ PANCHMATIYA

Managing Director

DIN: 02080742

**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 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.



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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**