



POOJAWESTERN METALIKS LTD

CIN : L27320GJ2016PLC094314

Date: October 26, 2023

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

Dear Sir/Ma'am,

Sub: Outcome of Board Meeting held today i.e. on October 26, 2023 in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Poojwestern 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 today, i.e. on Thursday, October 26, 2023, at the Registered Office of the Company situated at Plot No. 1, Phase II, GIDC, Dared, Jamnagar, Gujarat -361004 which was commenced at 6.05 PM and concluded at 6.35 PM, to have:

1. Considered, approved and taken on record the Unaudited Standalone and Consolidated financial result of the Company for the Quarter and Half year ended on September 30, 2023, and
2. Statement of Assets and Liabilities.
3. Cash Flow Statement.
4. Considered and approved all other business as per agenda circulated.


Further, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith the Standalone & Consolidated Unaudited Financial Results for the Quarter and Half year ended September 30, 2023 and Limited Review Report issued by Statutory Auditors on the Standalone & Consolidated Unaudited Financial results for the Quarter and half year ended September 30, 2023.

Kindly take the same on your record and oblige us.

Thanking you.

Yours faithfully,

For and on behalf of,
Poojwestern Metaliks Limited


Sunil Devram Panchmatiya
Chairman and Managing Director
DIN: 02080742



Place: Jamnagar

POOJAWESTERN METALIKS LTD

Plot No.1, G.I.D.C. Industrial Area, Phase II, Dared, Jamnagar - 361 004 (Gujarat) INDIA

Ph.: +91 288 2730088/2730099, Mobile : +91 98980 44555 / 88666 86058, E-mail : info@poojametal.com Website : www.poojametal.com



POOJAWESTERN METALIKS LTD

CIN : L27320GJ2016PLC094314

Date: October 26, 2023

To,
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai-400001.

Dear Sir/Ma'am,

Subject: Submission of Unaudited Standalone and Consolidated Financial Result of the Company for the Quarter and Half year ended on September 30, 2023 along with Limited Review Report.

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

In reference to captioned subject and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half year ended on September 30, 2023 along with Limited Review Report issued by Statutory Auditors on the Unaudited Standalone and Consolidated Financial Results for the Quarter and Half year ended on September 30, 2023.

Kindly take the above on record.

Thanking You,

Yours faithfully,

For and on behalf of
Poojawestern Metaliks Limited


Sunil Devram Panchmatiya
Chairman and Managing Director
DIN: 02080742



Place: Jamnagar

Encl: - A/a

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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, 2023 and year to date from April 01, 2023, to September 30, 2023 (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



Head Office : 217/218/219, Manek Center, P.N. Marg, Jamnagar - 361008.
Cell: 91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com
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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 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



Shashank P. Doshi
Partner

Membership No. 108456

FRN: 112187W

Date: 26-10-2023

Place: Jamnagar

UDIN: 23108456BGUDXX8095

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POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

Website: www.poojametal.com

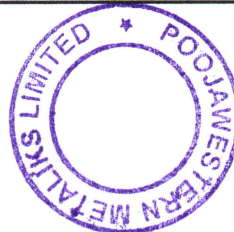
Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended September 30, 2023

(Rs. In Lakh)

Particulars	Quarter Ended			Half Year Ended		For The Year
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	Ended
A Date of start of reporting period	01-07-2023	01-04-2023	01-07-2022	01-04-2023	01-04-2022	01-04-2022
B Date of end of reporting period	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue From Operations						
(a) Revenue From Operations	1,456.20	1,515.66	513.84	2,971.86	1,214.17	3,117.90
(b) Other Income	14.04	4.59	12.52	18.63	37.79	58.65
Total Revenue from operations (net)	1,470.25	1,520.25	526.36	2,990.50	1,251.96	3,176.55
Expenditure						
(a) Cost of materials consumed	1,018.64	1,548.67	521.46	2,567.31	805.82	2,242.63
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	183.01	(265.01)	(194.04)	(82.00)	79.59	115.21
(d) Employee benefit expense	31.78	30.09	11.69	61.87	50.57	115.86
(e) Finance Costs	32.92	30.81	23.14	63.73	45.24	108.18
(e) Depreciation and amortisation expense	29.25	26.25	27.95	55.50	52.70	113.82
(f) Other Expenses	129.22	94.40	100.19	223.62	162.49	333.34
Total expenses	1,424.82	1,465.21	490.39	2,890.03	1,196.41	3,029.04
Profit (loss) Before exceptional & Extraordinary items and Tax	45.42	55.04	35.97	100.46	55.55	147.51
Exceptional items						
Profit (loss) from ordinary activities before tax	45.42	55.04	35.97	100.46	55.55	147.51
Tax Expenses - Current Tax	10.81	14.31	11.21	25.12	16.41	30.20
(less):- MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	(3.82)	(7.18)	1.75	(11.00)	(6.44)	10.95
Profit (loss) from ordinary activities	38.44	47.91	23.01	86.35	45.58	106.36
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	38.44	47.91	23.01	86.35	45.58	106.36
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	38.44	47.91	23.01	86.35	45.58	106.36
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 Per Balance sheet Of previous Year	-	-	-	-	-	-
Earnings per share (EPS)						
Basic earnings per share from continuing And Discontinuing operations	0.38	0.47	0.23	0.85	0.45	1.05
Diluted earnings per share from continuing And Discontinuing operations	0.38	0.47	0.23	0.85	0.45	1.05

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 26th Oct, 2023.
2	The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 30/09/2023.
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 2023 is enclosed herewith.
6	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

Date :- 26/10/2023
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 Assets and Liabilities as on 30th September, 2023

Particulars		Year Ended	
		30-09-2023	31-03-2023
		(Rs. In Lakh)	
A	Date of start of reporting period	01-04-2023	01-04-2022
B	Date of end of reporting period	30-09-2023	31-03-2023
C	Whether results are audited or unaudited	Unaudited	Audited
ASSETS			
1	Non-current assets		
a)	Property, Plant and Equipment	914.12	931.34
b)	Capital work-in-progress	-	-
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets	1.84	1.84
f)	Intangible assets under development		
g)	Biological Assets other than bearer plants		
h)	Investments accounted for using equity method		
i)	Financial Assets		
(i)	Investments	10.20	11.21
(ii)	Trade receivables	-	-
(iii)	Loans	-	-
(iv)	Security Deposits		
i)	Deferred tax assets (net)	30.55	19.55
j)	Other non-current assets	-	35.39
2	Current assets		
a)	Inventories	1,051.99	969.99
b)	Financial Assets		
(i)	Investments		
(ii)	Trade receivables	646.44	563.36
(iii)	Cash and cash equivalents	8.59	16.94
(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	275.04	366.64
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax assets		
Total Assets		2,938.77	2,916.27
EQUITY & LIABILITIES:			
Equity			
a)	Equity Share capital	1,014.20	1,014.20
b)	Other Equity	301.85	215.50
Liabilities			
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Long Term Borrowings	367.56	309.36
(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	1,049.38	1,108.45
(ii)	Trade payables	-	-
These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under			
	Total Outstanding Dues of creditors other than micro and small enterprise	99.79	125.87
(iii)	Other financial liabilities		
a)	Provisions	39.65	41.52
b)	Income/Current Tax Liabilities (Net)	57.19	30.20
c)	Other current liabilities	9.16	71.17
Total Liabilities		2,938.77	2,916.27

For, POOJAWESTERN METALIKS LIMITED



Sunil Devram Panchmatiya
SUNIL DEVRAM PANCHMATIYA

Managing Director
DIN: 02080742

Date :- 26/10/2023
Place :- Jamnagar

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

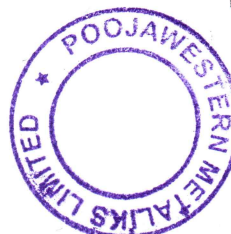
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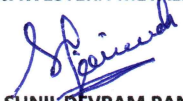
Website: www.poojametal.com

Statement of Unaudited Standalone Cash Flow Statement for the half year ended September 30, 2023

	Particulars	As on 30th September, 2023	As on 30th September, 2022
		Rs. In Lakhs	Rs. In Lakhs
A.	Cash flow from operating activities		
	Profit before Tax	100.46	55.55
	Adjustments for:		
	Depreciation and amortisation	55.50	52.70
	Interest Income	-	0.00
	Finance costs	63.73	45.24
	Profit on Sale of Fixed Asset	-	-
	Operating profit / (loss) before working capital changes	219.69	153.49
	Movements in Working Capital		
	(Increase) / Decrease Inventories	(82.00)	79.60
	(Increase) / Decrease Short-term loans and advances	-	(133.56)
	Increase / (Decrease) Trade payables	(26.08)	(16.60)
	(Increase) / Decrease Trade Receivables	(83.08)	(105.16)
	(Increase) / Decrease Other Non Current Assets	35.39	(2.68)
	Increase / (Decrease) Short Term Provisions	26.99	-
	Increase / (Decrease) Other current Assets	91.61	112.25
	Increase / (Decrease) Other current liabilities	(62.01)	(5.35)
	Net Cash Generated/(Used in) Operations	-99.19	-71.50
	Cash flow from extraordinary items	-	-
	Direct Taxes Paid including for past years	(26.99)	16.41
	Dividend & Dividend Tax Paid	-	-
	Net cash flow from / (used in) operating activities (A)	93.52	98.40
B.	Cash flow from Investing activities		
	Interest received	-	-
	Purchase of Fixed Assets	-38.28	(42.10)
	Purchase of Investments	1.01	-
	Net cash flow from / (used in) investing activities (B)	-37.27	-42.10
C.	Cash flow from financing activities		
	Finance cost	-63.73	-45.24
	Increase / (Decrease) Long Term Borrowings	58.20	53.21
	Increase / (Decrease) Short Term Borrowings	-59.07	-62.02
	Net cash flow from / (used in) financing activities (C)	-64.60	-54.05
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-8.35	2.25
	Cash and cash equivalents at the beginning of the year	16.94	7.71
	Cash and cash equivalents at the end of the year *	8.60	9.96
	* Comprises:		
	(a) Cash on hand	8.45	8.06
	(b) Balances with banks		
	(i) In current accounts	0.14	1.90
	(ii) In deposit accounts	-	-
		8.60	9.96

For, POOJAWESTERN METALIKS LIMITED




SUNIL DEVRAM PANCHMATIYA
 Managing Director
 DIN: 02080742

Date :- 26/10/2023

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 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, 2023 and year to date from April 01, 2023, to September 30, 2023 (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



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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 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



Shashank P. Doshi

Partner

Membership No. 108456

FRN: 112187W

Date: 26-10-2023

Place: Jamnagar

UDIN: 23108456BGUDXW5372

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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, 2023

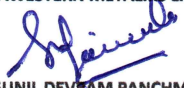
(Rs. In Lakh)

Particulars	Quarter Ended			Half Year Ended		For The Year Ended
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
A Date of start of reporting period	01-07-2023	01-04-2023	01-07-2022	01-04-2023	01-04-2022	01-04-2022
B Date of end of reporting period	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue From Operations						
(a) Revenue From Operations	1,456.20	1,515.66	513.84	2,971.86	1,214.17	3,117.90
(b) Other Income	14.04	4.59	12.52	18.63	37.79	58.65
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(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	183.01	(265.01)	(194.04)	(82.00)	79.59	115.21
(d) Employee benefit expense	31.78	30.09	11.69	61.87	50.57	115.86
(e) Finance Costs	32.92	30.81	23.14	63.73	45.24	108.18
(e) Depreciation and amortisation expense	29.25	26.25	27.95	55.50	52.70	113.82
(f) Other Expenses	129.22	94.40	100.19	223.62	162.49	333.30
Total expenses	1,424.82	1,465.21	490.39	2,890.03	1,196.41	3,029.00
Profit (loss) Before exceptional & Extraordinary items and Tax	45.42	55.04	35.97	100.46	55.55	147.55
Exceptional items						
Profit (loss) from ordinary activities before tax	45.42	55.04	35.97	100.46	55.55	147.55
Tax Expenses - Current Tax	10.81	14.31	11.21	25.12	16.41	30.20
(less):- MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	(3.82)	(7.18)	1.75	(11.00)	(6.44)	10.95
Profit (loss) from ordinary activities	38.44	47.91	23.01	86.35	45.58	106.40
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	38.44	47.91	23.01	86.35	45.58	106.40
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	38.44	47.91	23.01	86.35	45.58	106.40
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 Per Balance sheet Of previous Year	-	-	-	-	-	-
Earnings per share (EPS)						
Basic earnings per share from countinuing And Discountinuing operations	0.38	0.47	0.23	0.85	0.45	1.05
Diluted earnings per share from countinuing And Discountinuing operations	0.38	0.47	0.23	0.85	0.45	1.05

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 26th Oct, 2023.
2	The Statutory Auditors have carried out limited review of the Unaudited Results of the Compnay for the Quarter and Half year ended 30/09/2023.
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 2023 is enclosed herewith.
6	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For, POOJAWESTERN METALIKS LIMITED


SUNIL DEVRAM PANCHMATIYA
 Managing Director
 DIN: 02080742



Date :- 26/10/2023
Place :- Jamnagar

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

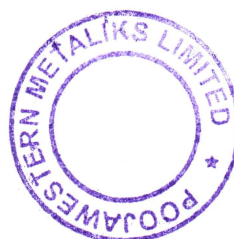
Website: www.poojametal.com

Statement of Unaudited Consolidated Assets and Liabilities as on 30th September, 2023

(Rs. In Lakh)

Particulars	Year Ended		
	30-09-2023	31-03-2023	
A	Date of start of reporting period	01-04-2023	01-04-2022
B	Date of end of reporting period	30-09-2023	31-03-2023
C	Whether results are audited or unaudited	Unaudited	Audited
ASSETS			
1	Non-current assets		
a)	Property, Plant and Equipment	914.12	931.34
b)	Capital work-in-progress	-	-
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets	1.84	1.84
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Investments accounted for using equity method	-	-
i)	Financial Assets	-	-
(i)	Investments	10.20	10.21
(ii)	Trade receivables	-	-
(iii)	Loans	-	-
(iv)	Security Deposits	-	-
i)	Deferred tax assets (net)	30.55	19.55
j)	Other non-current assets	-	35.39
2	Current assets		
a)	Inventories	1,051.99	969.99
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	647.34	563.36
(iii)	Cash and cash equivalents	8.77	17.08
(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	274.27	366.79
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax	-	-
	Total Assets	2,939.08	2,915.56
EQUITY & LIABILITIES:			
Equity			
a)	Equity Share capital	1,014.20	1,014.20
b)	Other Equity	301.68	213.25
Liabilities			
1)	Non-Current Liabilities		
a)	Financial Liabilities	-	-
(i)	Long Term Borrowings	367.56	309.36
(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	1,049.43	1,108.50
(ii)	Trade payables	-	-
	These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial	-	-
	Total Outstanding Dues of creditors other than micro and small enterprise	100.02	124.97
(iii)	Other financial liabilities	-	-
a)	Provisions	39.85	41.52
b)	Income/Current Tax Liabilities (Net)	57.19	30.20
c)	Other current liabilities	9.16	73.56
	Total Liabilities	2,939.08	2,915.56

Date :- 26/10/2023
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 Consolidated Cash Flow Statement for the half year ended September 30, 2023

	Particulars	As on 30th September, 2023	As on 30th September, 2022
		Rs. In Lakhs	Rs. In Lakhs
A.	Cash flow from operating activities		
	Profit before Tax	100.46	55.55
	Adjustments for:		
	Depreciation and amortisation	55.50	52.70
	Interest Income	-	-
	Finance costs	63.73	45.24
	Profit on Sale of Fixed Asset	-	-
	Operating profit / (loss) before working capital changes	219.69	153.49
	Movements in Working Capital		
	(Increase) / Decrease Inventories	(82.00)	79.60
	(Increase) / Decrease Short-term loans and advances	-	(134.35)
	Increase / (Decrease) Trade payables	(24.95)	(15.93)
	(Increase) / Decrease Trade Receivables	(83.98)	(105.16)
	(Increase) / Decrease Other Non Current Assets	35.39	(2.68)
	Increase / (Decrease) Short Term Provisions	29.27	-
	Increase / (Decrease) Other current Assets	92.53	112.45
	Increase / (Decrease) Other current liabilities	(64.40)	(5.52)
	Net Cash Generated/(Used in) Operations	-98.15	-71.59
	Cash flow from extraordinary items	-	-
	Direct Taxes Paid including for past years	(26.99)	16.41
	Dividend & Dividend Tax Paid	-	-
	Net cash flow from / (used in) operating activities (A)	94.56	98.31
B.	Cash flow from Investing activities		
	Interest received	-	-
	Purchase of Fixed Assets	-38.28	(42.10)
	Purchase of Investments	0.01	-
	Net cash flow from / (used in) investing activities (B)	-38.27	-42.10
C.	Cash flow from financing activities		
	Finance cost	-63.73	-45.24
	Increase / (Decrease) Long Term Borrowings	58.20	53.21
	Increase / (Decrease) Short Term Borrowings	-59.07	-62.07
	Net cash flow from / (used in) financing activities (C)	-64.60	-54.10
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-8.31	2.11
	Cash and cash equivalents at the beginning of the year	17.08	7.85
	Cash and cash equivalents at the end of the year *	8.77	9.96
	* Comprises:		
	(a) Cash on hand	8.52	8.06
	(b) Balances with banks		
	(i) In current accounts	0.25	1.90
	(ii) In deposit accounts	-	-
		8.77	9.96

Date :- 26/10/2023

Place :- Jamnagar



For, POOJAWESTERN METALIKS LIMITED

Sunil Devram Panchmatiya
SUNIL DEVRAM PANCHMATIYA
Managing Director
DIN: 02080742