

**POOJAWESTERN  
METALIKS LIMITED**

We make better, Since 1991

Ph.: +91 288 2730088 / 2730099

Mobile : +91 88666 86058

E-mail : info@poojametal.com

Website : www.poojametal.com

CIN : L27320GJ2016PLC094314

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

**Date: - February 09, 2023**

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

**Dear Sir,**

**Sub: Outcome of Board meeting held on today i.e. on February 09, 2023, in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Ref: Poojawestern Metaliks Ltd (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 February 09, 2023, at the Registered Office of the Company situated at Plot No. 1, Phase II, GIDC, Dared Jamnagar-361004 which was commenced at 01:30 P.M. and concluded at 02:15 P.M., have

1. Considered, approved and taken on record the Unaudited Standalone and consolidated financial result of the Company for the quarter ended on December 31, 2022.
2. 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 Unaudited Standalone and consolidated Financial Results for the Quarter ended December 31, 2022 and Limited Review Report issued by Statutory Auditors on the Un-audited Standalone and consolidated financial results for the Quarter ended December 31, 2022.

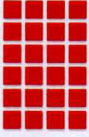
Kindly take the above on record.

**For, Poojawestern Metaliks Limited**

  
**Sunil Devram Panchmatiya**  
**Chairman & Managing Director**  
**DIN: 02080742**



**Place: - Jamnagar**



**POOJAWESTERN  
METALIKS LIMITED**

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CIN : L27320GJ2016PLC094314

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

**Date: - February 09, 2023**

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

**Dear Sir,**

**Subject: Submission of Unaudited Financial Results for the Quarter ended on December 31, 2022.**

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

With reference to captioned subject and pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Standalone and Consolidated Unaudited Financial Results of the Company for the Quarter ended on December 31, 2022 along with Limited Review Report for the Quarter ended on December 31, 2022.

Kindly take the above on record.  
**For, Poojawestern Metaliks Limited**

  
**Sunil Devram Panchmatiya**  
**Chairman & Managing Director**  
**DIN: 02080742**



**Place: - Jamnagar**

Independent Auditor's Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to  
The Board of Directors  
POOJAWESTERN METALIKS LIMITED.

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of POOJAWESTERN METALIKS LIMITED. ("the Company") for the quarter and nine months ended December 31, 2022 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the applicable Indian Accounting Standards ("IND AS") prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

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

SHASHANK Digitally signed by SHASHANK  
PRAVINCHA PRAVINCHANDRA DOSHI  
NDRA DOSHI Date: 2023.02.09 13:44:21 +05'30'

Shashank P. Doshi

Partner

Membership No. 108456

Date: 09<sup>th</sup> February 2023

Place: Jamnagar

UDIN: 23108456BGUDDM8300



**Head Office :** 217/218/219, Manek Center, P.N. Marg, Jamnagar - 361008.

**Branch Office :** B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industiral Estate, Next to T Series Business Park, Andheri West, Mumbai - 400 053.

**Cell:** +91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com

# POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

Registered Office: PLOT NO. 1, PHASE II, GIDC, DARED JAMNAGAR Jamnagar GJ 361004 IN

Statement of Standalone Unaudited Financial Results for the quarter and nine months ended December 31, 2022

(Rs. In Lakh)

Particulars	Quarter Ended			Nine Month Ended		For The Year
	31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	Ended
A Date of start of reporting period	01/10/2022	01/07/2022	01/10/2021	01/04/2022	01/04/2021	01/04/2021
B Date of end of reporting period	31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Revenue From Operations</b>						
(a) Revenue From Operations	424.56	513.84	623.84	1,638.73	1,685.18	2,081.65
(b) Other Income	6.20	12.52	11.23	43.99	15.50	23.76
<b>Total income (a+b)</b>	<b>430.76</b>	<b>526.36</b>	<b>635.07</b>	<b>1,682.72</b>	<b>1,700.68</b>	<b>2,105.41</b>
<b>2 Expenditure</b>						
(a) Cost of materials consumed	393.69	521.46	617.74	1,199.51	1,410.51	1,714.84
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(128.75)	(194.04)	(154.18)	(49.16)	(35.45)	(169.04)
(d) Employee benefit expense	32.18	11.69	18.39	82.75	47.51	82.96
(e) Finance Costs	28.36	23.14	17.50	73.60	39.88	56.01
(e) Depreciation and amortisation expense	23.25	27.95	11.25	75.95	38.88	51.97
(f) Other Expenses	54.18	100.19	75.83	216.67	121.47	262.17
<b>Total expenses (a to f)</b>	<b>402.92</b>	<b>490.39</b>	<b>586.53</b>	<b>1,599.32</b>	<b>1,622.79</b>	<b>1,998.90</b>
<b>3 Profit (loss) Before exceptional &amp; Extraordinary items and Tax</b>	<b>27.84</b>	<b>35.97</b>	<b>48.54</b>	<b>83.40</b>	<b>77.89</b>	<b>106.51</b>
Exceptional items						
<b>4 Profit (loss) from ordinary activities before Extraordinary items and Tax</b>	<b>27.84</b>	<b>35.97</b>	<b>48.54</b>	<b>83.40</b>	<b>77.89</b>	<b>106.51</b>
Extraordinary items						
<b>5 Profit (loss) from ordinary activities before tax</b>	<b>27.84</b>	<b>35.97</b>	<b>48.54</b>	<b>83.40</b>	<b>77.89</b>	<b>106.51</b>
Tax Expenses - Current Tax	7.24	11.21	12.62	23.65	20.25	36.00
(less): MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	(2.35)	1.75	-	(8.79)	-	(6.63)
<b>6 Profit (loss) from ordinary activities</b>	<b>22.95</b>	<b>23.01</b>	<b>35.92</b>	<b>68.54</b>	<b>57.64</b>	<b>77.14</b>
Profit/(Loss) From Discontinuing Operation Before Tax						
Tax Expenses of Discontinuing Operations						
<b>7 Net Profit/(Loss) from Discontinuing Operation After Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Profit/(Loss) For Period Before Minority Interest						
Share Of Profit / Loss Associates						
Profit/Loss Of Minority Interest						
<b>Net Profit (+) / Loss (-) For the Period</b>	<b>22.95</b>	<b>23.01</b>	<b>35.92</b>	<b>68.54</b>	<b>57.64</b>	<b>77.14</b>
<b>8 Other Comprehensive Income (OCI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A. Items that will not be reclassified to profit and loss (Net of tax)	-	-	-	-	-	-
B. Items that will be reclassified to profit and loss (Net of tax)	-	-	-	-	-	-
<b>9 Total Comprehensive Income for the period comprising Profit/( loss) and other comprehensive income for the period</b>	<b>22.95</b>	<b>23.01</b>	<b>35.92</b>	<b>68.54</b>	<b>57.64</b>	<b>77.14</b>
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
Other Equity (excluding Revaluation Reserve)	-	-	-	-	-	-
<b>10 Earnings per share (EPS)</b>						
<b>11 Earnings per equity share ( For continuing operations)(EPS for the Quarter and nine months not annualised):</b>						
	0.23	0.23	0.35	0.68	0.57	0.76
	0.23	0.23	0.35	0.68	0.57	0.76
<b>12 Earnings per equity share (For discontinued operations)</b>						
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>13 Earnings per equity share ( For discontinued &amp; continuing operations)(EPS for the Quarter and nine months not annualised):</b>						
	0.23	0.23	0.35	0.68	0.57	0.76
	0.23	0.23	0.35	0.68	0.57	0.76

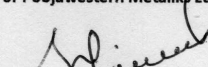
**Notes:-**

1	These standalone unaudited financial results of the Company for the quarter and nine months ended 31st December, 2022 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 9th February, 2023. The Statutory Auditors of the Company have conducted a limited review of these financial results and have issued an unmodified review conclusion on the same.
2	The above standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles of the Companies Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended thereafter and other recognized accounting practices and policies to the extent applicable.
3	These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting.
4	The Company has not more than one reportable business segment. Hence, separate information for segment wise disclosure is not required in accordance with the of Ind AS (AS) 108 - "Segment Reporting".
5	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

Date :- 09-02-2023  
Place :- Jamnagar



For Poojawestern Metaliks Ltd

  
 Sunil Devraj Panchmatliya  
 Chairman & Managing Director  
 DIN: 02080742



**Independent Auditor's Review Report on the Quarterly and year to date Unaudited Consolidated Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)**

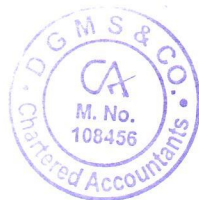
Review Report to  
The Board of Directors  
POOJAWESTERN METALIKS LIMITED.

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of POOJAWESTERN METALIKS LIMITED. ("the Holding Company") and its subsidiary company SIERRA AUTOMATION PRIVATE LIMITED. for the quarter and nine month ended 31st December 2022 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with the applicable Indian Accounting Standards ("IND AS") prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

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

SHASHANK PRAVINCHA NDRA DOSHI  
Digitally signed by SHASHANK PRAVINCHANDRA DOSHI  
Date: 2023.02.09 13:43:21 +05'30'

Shashank P. Doshi  
Partner  
Membership No. 108456  
Date: 09<sup>th</sup> February 2023  
Place: Jamnagar  
UDIN: 23108456BGUDDN8630



**Head Office :** 217/218/219, Manek Center, P.N. Marg, Jamnagar - 361008.  
**Branch Office :** B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate, Next to T Series Business Park, Andheri West, Mumbai - 400 053.  
**Cell:** +91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com

# POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

Registered Office: PLOT NO. 1, PHASE II, GIDC, DARED JAMNAGAR Jamnagar GJ 361004 IN

Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended December 31, 2022

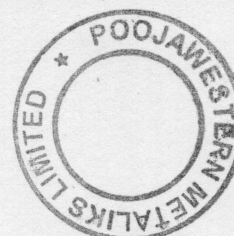
(Rs. In Lakh)

Particulars	Quarter Ended			Nine Month Ended		For The Year Ended
	31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
A Date of start of reporting period	01/10/2022	01/07/2022	01/10/2021	01/04/2022	01/04/2021	01/04/2021
B Date of end of reporting period	31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Revenue From Operations</b>						
(a) Revenue From Operations	424.56	513.84	623.84	1,638.73	1,685.18	2,081.65
(b) Other Income	6.20	12.52	11.23	43.99	15.50	23.76
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<b>2 Expenditure</b>						
(a) Cost of materials consumed	393.69	521.46	617.74	1,199.51	1,410.51	1,714.84
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(128.75)	(194.04)	(154.18)	(49.16)	(35.45)	(169.04)
(d) Employee benefit expense	32.18	11.69	18.39	82.75	47.51	82.96
(e) Finance Costs	28.36	23.14	17.50	73.60	39.88	56.01
(e) Depreciation and amortisation expense	23.25	27.95	11.25	75.95	38.88	51.97
(f) Other Expenses	54.18	100.19	75.83	216.67	121.47	262.17
<b>Total expenses (a to f)</b>	<b>402.92</b>	<b>490.39</b>	<b>586.53</b>	<b>1,599.32</b>	<b>1,622.79</b>	<b>1,998.90</b>
<b>3 Profit (loss) Before exceptional &amp; Extraordinary items and Tax</b>	<b>27.84</b>	<b>35.97</b>	<b>48.54</b>	<b>83.40</b>	<b>77.89</b>	<b>106.51</b>
Exceptional items						
<b>4 Profit (loss) from ordinary activities before Extraordinary Items and Tax</b>	<b>27.84</b>	<b>35.97</b>	<b>48.54</b>	<b>83.40</b>	<b>77.89</b>	<b>106.51</b>
Extraordinary items						
<b>5 Profit (loss) from ordinary activities before tax</b>	<b>27.84</b>	<b>35.97</b>	<b>48.54</b>	<b>83.40</b>	<b>77.89</b>	<b>106.51</b>
Tax Expenses - Current Tax	7.24	11.21	12.62	23.65	20.25	36.00
(less): MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/liabilities	(2.35)	1.75	-	(8.79)	-	(6.63)
<b>6 Profit (loss) from ordinary activities</b>	<b>22.95</b>	<b>23.01</b>	<b>35.92</b>	<b>68.54</b>	<b>57.64</b>	<b>77.14</b>
Profit/(Loss) From Discontinuing Operation Before Tax						
Tax Expenses of Discontinuing Operations						
<b>7 Net Profit/(Loss) from Discontinuing Operation After Tax</b>						
<b>8 Profit(Loss) For Period Before Minority Interest</b>						
Share Of Profit / Loss Associates						
Profit/Loss Of Minority Interest						
<b>Net Profit (+) / Loss (-) For the Period</b>	<b>22.95</b>	<b>23.01</b>	<b>35.92</b>	<b>68.54</b>	<b>57.64</b>	<b>77.14</b>
<b>9 Other Comprehensive Income (OCI)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
A. Items that will not be reclassified to profit and loss (Net of tax)	-	-	-	-	-	-
B. Items that will be reclassified to profit and loss (Net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
<b>10 Total Comprehensive Income for the period comprising Profit/( loss) and other comprehensive income for the period</b>	<b>22.95</b>	<b>23.01</b>	<b>35.92</b>	<b>68.54</b>	<b>57.64</b>	<b>77.14</b>
<b>11 Details of equity share capital</b>						
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
Other Equity (excluding Revaluation Reserve)	-	-	-	-	-	-
<b>12 Earnings per share (EPS)</b>						
<b>13 Earnings per equity share ( For continuing operations)(EPS for the Quarter and nine months not annualised):</b>						
	0.23	0.23	0.35	0.68	0.57	0.76
	0.23	0.23	0.35	0.68	0.57	0.76
<b>14 Earnings per equity share (For discontinued operations)</b>						
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>15 Earnings per equity share ( For discontinued &amp; continuing operations)(EPS for the Quarter and nine months not annualised):</b>						
	0.23	0.23	0.35	0.68	0.57	0.76
	0.23	0.23	0.35	0.68	0.57	0.76

**Notes:-**

1	These consolidated unaudited financial results of the Company for the quarter and nine months ended 31st December, 2022 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 9th February, 2023. The Statutory Auditors of the Company have conducted a limited review of these financial results and have issued an unmodified review conclusion on the same.
2	The above consolidated unaudited financial results have been prepared in accordance with the recognition and measurement principles of the Companies Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended thereafter and other recognized accounting practices and policies to the extent applicable.
3	These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting.
4	The Company has not more than one reportable business segment. Hence, separate information for segment wise disclosure is not required in accordance with the of Ind AS (AS) 108 - "Segment Reporting".
5	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

Date :- 09-02-2023  
Place :- Jamnagar



For Poojawestern Metaliks Ltd  
*Sunil Daxam Panchmatiya*  
Sunil Daxam Panchmatiya  
Chairman & Managing Director  
DIN: 02080742