

**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: - May 30, 2022

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

Dear Sir,

Sub: Outcome of Board meeting held on today i.e. on May 30, 2022, 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 May 30, 2022, 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 06:30 P.M., have :

1. Considered, approved and taken on record the Standalone & Consolidated audited financial results for the Quarter ended and year ended on March 31, 2022 along with Audit Report (Unmodified Opinion) and Declaration by the Company for the Audit Report with Unmodified Opinion;
2. Considered, approved and taken on record the Standalone & Consolidated audited financial Statement for the financial year ended on March 31, 2022.

Kindly take the same on your record and oblige us.

Thanking you

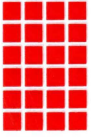
Yours faithfully,

For and on behalf of
POOJAWESTERN METALIKS LIMITED


Sunil Devram Panchmatiya
Chairman & Managing Director
DIN: 02080742



Place: - Jamnagar



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

Date: - May 30, 2022

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

Dear Sir,

Subject: Submission of Audited Financial Result of the Company for the Quarter ended and year ended on March 31, 2022 along with Auditor's Report (Unmodified Opinion) and Declaration for the Auditor's Report with Unmodified 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. Audited Standalone & Consolidated Financial Results for the quarter and year ended on March 31, 2022.
2. Standalone & Consolidated Balance Sheet for the year ended as at March 31, 2022.
3. Standalone & Consolidated Cash Flow Statement for the year ended as at March 31, 2022
4. Audit Report (unmodified opinion) on the Audited Financial Results.
5. Declaration by the Company (for audit report with unmodified opinion)

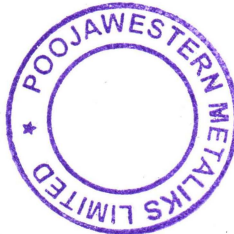
Kindly take the same on your record and disseminate the same on your website and oblige us.

Thanking You,

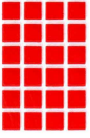
Yours faithfully,

For and on behalf of
POOJAWESTERN METALIKS LIMITED


Sunil Devram Panchmatiya
Chairman & Managing Director
DIN: 02080742



Place: - Jamnagar



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

May 30, 2022

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

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. DGMS & CO., Chartered Accountants, Jamnagar have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the Quarter ended and year ended March 31, 2022.

You are requested to take the same on record.

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 GJ 361004 IN

Standalone Statement of Audited Financial Results for the Year Ended 31.03.2022

(Rs. In Lakh except per share data)

Particulars	Quarter Ended			Year Ended	Year Ended	
	31/03/2022	31/12/2021	31/03/2021	31/03/2022	31/03/2021	
A	Date of start of reporting period	01/01/2022	01/10/2021	01/01/2021	01/04/2021	01/04/2020
B	Date of end of reporting period	31/03/2022	31/12/2021	31/03/2021	31/03/2022	31/03/2021
C	Whether results are audited or unaudited	Audited	Unaudited	Unaudited	Audited	Audited
Part I						
I	Revenue From Operations					
	Net sales or Revenue from Operations	396.47	623.84	309.72	2,081.65	1,515.20
II	Other Income	8.26	11.23	13.05	23.76	24.54
III	Total Revenue (I + II)	404.73	635.07	322.77	2,105.41	1,539.74
IV	Expenses					
(a)	Cost of materials consumed	304.33	617.74	409.83	1,714.84	1,314.99
(b)	Purchases of stock-in-trade	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(133.59)	(154.18)	(187.75)	(169.04)	(165.47)
(d)	Employee benefit expense	35.45	18.39	15.69	82.96	73.95
(e)	Finance Costs	16.13	17.50	5.45	56.01	55.09
(f)	Depreciation and amortisation expense	13.09	11.25	13.83	51.97	55.33
(g)	Other Expenses	140.70	75.83	64.85	262.17	172.92
	Total expenses	376.10	586.53	321.90	1,998.90	1,506.81
V	Profit (loss) before Exceptional and Extraordinary Items and	28.63	48.54	0.87	106.51	32.93
VI	Exceptional items					
VIII	Profit (loss) before Tax (VII-VIII)	28.63	48.54	0.87	106.51	32.93
X	Tax Expense					
(a)	Current Tax	15.75	12.62	0.34	36.00	13.05
	(Less):- MAT Credit	-	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	(6.63)	-	(4.47)	(6.63)	(4.47)
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	19.51	35.92	5.00	77.14	24.35
XII	Profit (Loss) from Discontinuing Operaitons					
XIII	Tax Expenses of Discontinuing Operations					
XIV	Net Profit (Loss) from Discontinuing Operartions after tax (XII-XIII)	-	-	-	-	-
XV	Profit (Loss) for the period (XI+XIV)	19.51	35.92	5.00	77.14	24.35
XVI	Other Comprehensive Income					
	a. i). Amount of item that will not be reclassified to profit or loss					
	ii). Income tax relating to items that will not be reclassified to profit or loss					
	b i). Item that will be reclassified to profit or loss					
	ii). Income tax relating to items that will be reclassified to profit or loss					
XVII	Total Comprehensive income	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	19.51	35.92	5.00	77.14	24.35
XVIII	Details of equity share capital					
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	1,014.20	1,014.20	1,014.20	1,014.20	1,014.20
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX	Earnings per share (Not Annualized for Year ended)	0.19	0.35	0.05	0.76	0.24
(a)	Earnings per share Continuing Operation (Not Annualised for Year ended)					
	Basic earnings per share before extraordinary items	0.19	0.35	0.05	0.76	0.24
	Diluted earnings per share before extraordinary items	0.19	0.35	0.05	0.76	0.24
(b)	Earnings per share Discontinuing Operation (Not Annualised for Year ended)					
	Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00
(c)	Earnings per share (Not Annualised for Year ended)					
	Basic earnings per share before extraordinary items	0.19	0.35	0.05	0.76	0.24
	Diluted earnings per share before extraordinary items	0.19	0.35	0.05	0.76	0.24

Notes:-**Notes to Standalone Audited financials results for the year ended 31st March 2022:**

- 1 These results have been prepared in accordance with the Indian Accounting Standards (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.
- 2 The Company has been migrated from the SME platform of BSE to Main board on 18th January, 2022 and hence these results have been prepared by adopting the Indian Accounting Standards.
- 3 The Ind-AS Compliant financial results pertaining to the quarter March 31, 2021 have not been subject to audited review report/Limited review report by the Statutory Auditors. However, the Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 4 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable. The figures for quarter ended March 31, 2022 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures of the third quarter of the financial year and first and second quarter as provided by management which are not subject to limited review, but Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 4 The continuance of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations and revenue were impacted due to COVID-19. However, it has no further significant impact with respect to COVID-19 pandemic during the year ended March 31, 2022. the same has been seen.
- 5 The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on May 30, 2022.
- 6 The Company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
- 7 The MCA wide notification dated 24th March 2021 has amended Schedule III to the Companies Act, 2013 In respect of certain disclosures, which are applicable from 1st April 2021. The company has incorporated the changes as per the said amendment in the above results and has also changed comparative numbers wherever applicable.
- 8 As required by para 32 of IND AS 101, net profit reconciliation between the figures reported under the previous GAAP and IND-AS is as under.

(i) Equity Reconciliation:-**Rs. In Lakhs**

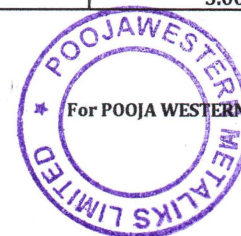
Particular	31/03/2021	01/04/2020
Equity As Per IGAAP	1,044.20	1,019.85
Add/(Less): Ind AS Adjustment		
Impact of any Other Adjustments		
Equity As Per Ind-AS	1,044.20	1,019.85

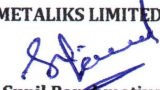
(i) Reconciliation Profit & Loss:-**Rs. In Lakhs**

Particular	For the Quarter Ended	For the Year Ended
Net Income/(loss) As Per IGAAP	5.00	24.35
Add/(Less): Ind AS Adjustment		
Impact on Other Comprehensive Income		
Net Income/(loss) As Per Ind-AS	5.00	24.35

Date :- 30/05/2022

Place :- Jamnagar




 Sunil Pachmatiya
 Managing Director
 DIN: 02080742

POOJA WESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

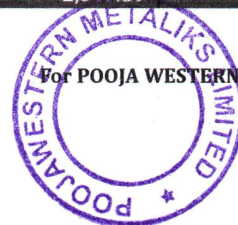
Registered Office: PLOT NO. 1, PHASE II, GIDC, DARED JAMNAGAR Jamnagar GJ 361004 IN

(Rupees in Lakhs)

Standalone Statement of Balance Sheet as at 31st March, 2022

Particulars	As at 31st March, 2022	As at 31st March, 2021	As at 01st April 2020
ASSETS			
Non-current assets			
(a) Property, plant and equipment	667.11	639.02	662.26
(b) Capital work-in-progress	273.58	-	-
(c) Other Intangible Assets	2.16	2.47	2.42
(d) Financial assets	-	-	-
(i) Investments	10.33	9.40	21.18
(ii) Trade receivables	-	-	-
(iii) Loan	-	-	-
(e) Deferred Tax Assets	30.50	23.87	19.40
(f) Other non-current asset	32.71	14.56	11.40
	-	-	-
Total non-current assets	1,016.38	689.32	716.66
Current assets			
(a) Inventories	1,005.34	850.97	884.25
(b) Financial assets	-	-	-
(i) Trade receivables	315.51	298.66	242.09
(ii) Cash and cash equivalents	7.71	9.30	9.85
(iii) Loan	-	-	-
(iv) Other financial asset	-	-	-
(c) Income/Current tax assets (net)	-	-	-
(c) Other current assets	173.44	199.63	225.25
Total current assets	1,502.00	1,358.57	1,361.44
TOTAL ASSETS	2,518.38	2,047.89	2,078.10
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	1,014.20	1,014.20	1,014.20
(b) Other equity	107.14	30.00	5.65
Total equity	1,121.34	1,044.20	1,019.85
Non-current liabilities			
(a) Financial liabilities	-	-	-
(i) Borrowings	366.84	31.79	39.13
(b) Deferred tax liability (net)	-	-	-
Total non current liabilities	366.84	31.79	39.13
Current liabilities			
(a) Financial liabilities	-	-	-
(i) Borrowings	893.00	860.81	880.01
(ii) Trade payable	84.34	55.17	98.98
1. Dues of micro enterprises and small enterprises	-	-	-
2. Dues of creditor other than micro enterprises and small enterprises	84.34	55.17	98.98
(iii) Other financial liabilities	-	-	-
(b) Provision	2.00	-	-
(c) Income/Current tax liabilities (net)	24.14	44.05	31.00
(d) Other current liabilities	26.73	11.87	9.13
Total current liabilities	1,030.20	971.90	1,019.12
TOTAL EQUITY AND LIABILITIES	2,518.38	2,047.89	2,078.10

Date :- 30/05/2022
Place :- Jamnagar



For POOJA WESTERN METALIKS LIMITED

S. Panchmatiya
Sunil Panchmatiya
Managing Director
DIN: 02080742

POOJA WESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

(Rupees in Lakhs)

Standalone Cash Flow Statement for the year ended 31st March 2022

S.No.	Particulars	Year ended 31st March, 2022	Year ended 31st March, 2021
A)	Cash flow from operating activities		
	Profit before taxation	106.51	32.93
	Adjustment for :	-	
	Depreciation and amortisation	51.97	55.33
	Finance cost	56.01	55.09
	Interest income	(1.29)	(0.15)
	Dividend Income	(0.02)	-
	Operating profit/(loss) before working capital changes	213.18	143.20
	Adjustment for :		
	Increase/ (Decrease) in trade payables	29.17	(43.80)
	Increase/ (Decrease) in other current liabilities	14.86	2.73
	Decrease/ (Increase) in inventories	(154.37)	33.28
	Decrease/ (Increase) other current assets	26.19	25.62
	Decrease/ (Increase) in trade receivables	(16.85)	(56.57)
	Provision	(53.91)	-
	Cash Generated from operations	58.26	104.46
	Taxes paid (net)		-
	Net cash flow from/(used in) operating activities (A)	58.26	104.46
B)	Cash from investing activities		
	Purchase of property, plant and equipment	(353.33)	(32.14)
	Purchase of Investment	(0.93)	11.78
	Realization from advance against property	-	-
	Movements in Loans & Advances	(18.15)	(3.16)
	Dividend Income	0.02	
	Interest income	1.29	0.15
	Net cash used in investing activities (B)	(371.09)	(23.37)
C)	Cash flow from financing activities		
	Proceeds from long-term borrowings	335.05	(7.34)
	Proceeds from short-term borrowings	32.19	(19.21)
	Finance cost paid	(56.01)	(55.09)
	Net cash flow from financing activities (C)	311.24	(81.64)
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(1.59)	(0.55)
E)	Cash and cash equivalents as at the beginning of the year	9.30	9.85
F)	Cash and cash equivalents as at the end of the year	7.71	9.30
	Balance with banks	0.29	3.23
	Cash in hand	7.42	6.07
	Total	7.71	9.30

Date : 30/05/2022
Place : Jamnagar

For POOJA WESTERN METALIKS LIMITED

Sunil Panchmatiya
Managing Director
DIN: 02080742

**INDEPENDENT AUDITOR'S REPORT**

To Board of Directors of
Poojawestern Metaliks Limited

Independent Auditors Report on the Quarter and year to date standalone financial results of Poojawestern Metaliks Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015

Opinion

1. We have audited the accompanying standalone financial results of **Poojawestern Metaliks Limited** (hereinafter referred to as "the company") for the year ended March 31, 2022 and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').
2. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the company for the year ended March 31, 2022, and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Standalone Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Board of Directors' Responsibilities for the Standalone Financial Results**

4. These standalone financial results have been prepared on the basis of the annual standalone financial statements. The company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company and the standalone statement of assets and liabilities and standalone statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgement and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error.
5. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
8. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.



- Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
9. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

Other Matters

10. The standalone financial results include the results for the quarter ended March 31, 2021 and March 31, 2022 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the respective financial year and first and second quarter as provided by management which are not subject to limited review, but Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

FOR D G M S & CO.

Chartered Accountants

Firm Regn. No. 0112187W

SHASHANK Digitally signed by
SHASHANK
PRAVINCHA PRAVINCHANDRA DOSHI
NDRA DOSHI Date: 2022.05.30
16:32:04 +05'30'

Shashank Doshi

Partner

Membership No. 108456

UDIN: 22108456AJXDMJ9250

Date: 30th May 2022

Place: Jamnagar