

Date: February 13, 2025

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

Dear Sir/Ma'am,

Sub: Integrated Filing (Financial) for the quarter ended December 31, 2024

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

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 02, 2025, please find attached herewith the Integrated Filing (Financial) for the quarter ended December 31, 2024 as per the details mentioned below:

- A. Financial Results** – As per **Annexure-A** attached herewith.
- B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.** – Not Applicable.
- C. Format for Disclosing Outstanding Default on Loans and Debt Securities:** There is no default on outstanding loans as on December 31, 2024, and the Company has not issued any debt securities.
- D. Format for Disclosure of Related Party Transactions (Applicable Only for Half-yearly Filings i.e., 2nd and 4th Quarter)** – Not Applicable for the quarter ended December 31, 2024.
- E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable only for Annual Filing i.e., 4th Quarter)** – Not Applicable for the quarter ended December 31, 2024.

The aforesaid information is being hosted on the Company's website at www.poojametal.com.

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



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

**To The Board of Directors of
Poojawestern Metaliks Limited**

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, 2024** ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on **13th February, 2025**, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the 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.

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 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 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 of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, 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: 25115279BMIPVU3984

Date: 13/02/2025

Place: Mumbai



POOJAWESTERN METALIKS LIMITED

CIN: L27320G12016PLC094314

Registered Office: Plot No. 1, Phase II, GIDC, Dared Jamnagar Gujarat 361004

Quarterly Integrated Filings (Financials)

A: Financial Results

PART I: UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. In Lakh except per share data)

Particulars	Quarter Ended			Nine months ended		Year Ended
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
A Date of start of reporting period	01/10/2024	01/07/2024	01/10/2023	01/04/2024	01/04/2023	01/04/2023
B Date of end of reporting period	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Part I						
I Revenue From Operations						
Net sales or Revenue from Operations	1,518.51	1,412.00	1,556.02	3,558.12	4,527.88	6,129.12
II Other Income	27.58	29.42	5.35	83.51	23.98	78.22
III Total Income (I + II)	1,546.09	1,441.42	1,561.37	3,641.63	4,551.86	6,207.34
IV Expenses						
(a) Cost of materials consumed	1,136.81	1,447.45	1,482.73	3,119.72	4,050.04	5,524.45
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	119.66	(291.36)	(203.00)	(262.90)	(285.00)	(481.97)
(d) Employee benefit expense	37.35	31.10	45.21	99.78	107.08	148.61
(e) Finance Costs	41.99	39.06	30.94	111.59	94.67	143.25
(f) Depreciation and amortisation expense	26.18	26.00	27.35	77.12	82.85	109.57
(g) Other Expenses	143.80	135.06	120.80	365.59	344.42	524.48
Total expenses	1,505.79	1,387.31	1,504.03	3,510.90	4,394.06	5,968.39
V Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)	40.30	54.11	57.34	130.73	157.80	238.95
VI Exceptional items						
VII Profit (loss) before Tax (V-VI)	40.30	54.11	57.34	130.73	157.80	238.95
VIII Tax Expense						
(a) Current Tax	6.37	22.11	14.91	36.37	40.03	72.50
(Less):- MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
(b) Deferred Tax (Asset)/Liabilities	(1.90)	(3.92)	(4.90)	(5.74)	(15.90)	(8.05)
IX Net Profit/Loss for the period from Continuing Operations (VII-VIII)	35.83	35.92	47.33	100.10	133.67	174.50
X Profit (Loss) from Discontinuing Operations	-	-	-	-	-	-
XI Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
XII Net Profit (Loss) from Discontinuing Operations after tax (X-XI)	-	-	-	-	-	-
XIII Profit (Loss) for the period (IX+XII)	35.83	35.92	47.33	100.10	133.67	174.50
XIV 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	-	-	-	-	-	-
XV Total Comprehensive income	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XIII+XV)	35.83	35.92	47.33	100.10	133.67	174.50
XVI 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	1,014.20
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
Other Equity						
XVII Earnings per share (Not Annualized for Year ended)	0.35	0.35	0.47	0.99	1.32	1.72
(a) Earnings per share Continuing Operation (Not Annualized for Year ended)						
Basic earnings per share before extraordinary items	0.35	0.35	0.47	0.99	1.32	1.72
Diluted earnings per share before extraordinary items	0.35	0.35	0.47	0.99	1.32	1.72
(b) Earnings per share Discontinuing Operation (Not Annualized for Year ended)						
Basic earnings per share after extraordinary items	0.00	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	0.00
(c) Earnings per share (Not Annualized for Year ended)						
Basic earnings per share before extraordinary items	0.35	0.35	0.47	0.99	1.32	1.72
Diluted earnings per share before extraordinary items	0.35	0.35	0.47	0.99	1.32	1.72

Notes:-

Notes to Unaudited Consolidated financials results for the year ended 31st December 2024:

- 1 These Consolidated unaudited financial results of the Company for the quarter and nine months ended 31st December, 2024 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 13th February, 2025. 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.

For Poojawestern Metaliks Limited

Sunil Panchmatiya
Chairman & Managing Director
DIN: 02080742

Date :- 13th February, 2025
Place :- Jamnagar



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

**To The Board of Directors of
Pooja western Metaliks Limited**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Pooja western Metaliks Limited** ("the Company") for the quarter and nine month ended 31st December, 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on **13th February 2025**, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the 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.

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 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 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 of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, 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: 25115279BMIPVT6342

Date: 13/02/2025

Place: Mumbai



POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

Registered Office: Plot No. 1, Phase II, GIDC, Dared Jamnagar Gujarat 361004

Quarterly Integrated Filings (Financials)

A: Financial Results

PART II: UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. In Lakh except per share data)

Particulars	Quarter Ended			Nine months ended		Year Ended	
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024	
A	Date of start of reporting period	01/10/2024	01/07/2024	01/10/2023	01/04/2024	01/04/2023	01/04/2023
B	Date of end of reporting period	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Part I							
I	Revenue From Operations						
	Net sales or Revenue from Operations	1,518.51	1,412.00	1,556.02	3,558.12	4,527.88	6,129.12
II	Other Income	27.58	29.42	5.35	83.51	23.98	78.22
III	Total Income (I + II)	1,546.09	1,441.42	1,561.37	3,641.63	4,551.86	6,207.34
IV	Expenses						
(a)	Cost of materials consumed	1,136.81	1,447.45	1,482.73	3,119.72	4,050.04	5,524.45
(b)	Purchases of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	119.66	(291.36)	(203.00)	(262.90)	(285.00)	(481.97)
(d)	Employee benefit expense	37.35	31.10	45.21	99.78	107.08	148.61
(e)	Finance Costs	41.99	39.06	30.94	111.59	94.67	143.25
(f)	Depreciation and amortisation expense	26.18	26.00	27.35	77.12	82.85	109.57
(g)	Other Expenses	143.80	135.06	120.80	365.59	344.42	524.48
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VIII	Tax Expense						
(a)	Current Tax	6.37	22.11	14.91	36.37	40.03	72.50
	(Less):- MAT Credit	-	-	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	(1.90)	(3.92)	(4.90)	(5.74)	(15.90)	(8.05)
IX	Net Profit/Loss for the period from Continuing Operations (VII-VIII)	35.83	35.92	47.33	100.10	133.67	174.50
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XIV	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	-	-	-	-	-	-
XV	Total Comprehensive income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XIII+XV)	35.83	35.92	47.33	100.10	133.67	174.50
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	Other Equity						
XVII	Earnings per share (Not Annualized for Year ended)	0.35	0.35	0.47	0.99	1.32	1.72
(a)	Earnings per share Continuing Operation (Not Annualized for Year ended)						
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	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
(c)	Earnings per share (Not Annualized for Year ended)						
	Basic earnings per share before extraordinary items	0.35	0.35	0.47	0.99	1.32	1.72
	Diluted earnings per share before extraordinary items	0.35	0.35	0.47	0.99	1.32	1.72

Notes:-

Notes to Unaudited Standalone financials results for the year ended 31st December 2024:

- 1 These standalone unaudited financial results of the Company for the quarter and nine months ended 31st December, 2024 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 13th February, 2025. 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.
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- 5 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For Poojawestern Metaliks Limited

Sunil Panchmatiya
Chairman & Managing Director
DIN: 02080742

Date :- 13th February, 2025
Place :- Jamnagar