

Date: November 14, 2025

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

Dear Sir/Ma'am,

Sub: Outcome of Board meeting held on today i.e. on November 14, 2025, in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on Friday, November 14, 2025, at the Registered Office of the Company situated at Plot No. 1, Phase II, GIDC, Dared, Jamnagar-361004 which was commenced at 06:15 P.M. and concluded at 06:55 P.M., have, apart from other businesses Considered, approved & taken on record the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and half year ended on September 30, 2025 as per Regulation 33 of the Listing Regulation along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking you,

Yours faithfully,

For and on behalf of,
Poojawestern Metaliks Limited

Sunil Devram Panchmatiya
Chairman & Managing Director
DIN: 02080742

Place: - Jamnagar

Date: November 14, 2025

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

Dear Sir/Ma'am,

Subject: Submission of Unaudited Standalone and Consolidated Financial Result of the Company for the quarter ended on September 30, 2025 along with Limited Review 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. Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended on September 30, 2025;
2. Unaudited Standalone and Consolidated Statement of Assets and Liabilities for the half year ended on September 30, 2025;
3. Unaudited Standalone and Consolidated Cash Flow Statement for the half year ended on September 30, 2025;
4. Limited Review Report.

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

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 companies **Sierra Automation Private Limited and Brasscraft Engineering Private Limited** for the quarter ended 30th September 2025 ("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 **14th November 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.

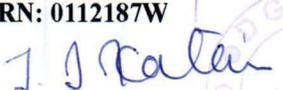
We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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.

The Consolidated Financial Results includes Un-audited financial Results of following subsidiaries:

- **Sierra Automation Private Limited**
- **Brasscraft Engineering Private Limited**

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


Jyoti J. Kataria
Partner
Membership No. 116861
UDIN: 25116861BMHWJT7891
Date: 14/11/2025
Place: Jamnagar

Head Office: 217/218, 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:** dgmco.jam@gmail.com

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

Website: www.poojametal.com

Statement of Unaudited Consolidated Financial Results for the Quarter and Six Months ended September 30, 2025

(Rs. In Lakh)

Particulars	Quarter Ended			Half Year Ended		For The Year Ended
	30-09-25	30-06-25	30-09-24	30-09-25	30-09-24	31-03-25
A Date of start of reporting period	01-07-25	01-04-25	01-07-24	01-04-25	01-04-24	01-04-24
B Date of end of reporting period	30-09-25	30-06-25	30-09-24	30-09-25	30-09-24	31-03-25
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue From Operations						
(a) Revenue From Operations	1,631.57	1,091.43	1,412.00	2,723.00	2,039.61	5,036.58
(b) Other Income	56.77	4.65	29.42	61.42	55.93	108.35
Total Revenue from operations (net)	1,688.35	1,096.08	1,441.42	2,784.43	2,095.54	5,144.93
Expenditure						
(a) Cost of materials consumed	1,173.58	828.05	1,447.45	2,001.63	1,982.91	4,052.93
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	165.99	20.02	(291.36)	186.01	(382.56)	(11.84)
(d) Employee benefit expense	38.55	33.11	31.10	71.66	62.43	141.49
(e) Finance Costs	41.66	39.21	39.06	80.87	69.60	150.85
(e) Depreciation and amortisation expense	32.94	17.87	26.00	50.81	50.94	102.38
(f) Other Expenses	116.72	90.21	135.06	206.93	221.57	496.32
Total expenses	1,569.44	1,028.47	1,387.31	2,597.91	2,004.89	4,932.13
Profit (loss) Before exceptional & Extraordinary items and Tax	118.91	67.60	54.11	186.52	90.65	212.81
Exceptional items						
Profit (loss) from ordinary activities before tax	118.91	67.60	54.11	186.52	90.65	212.81
Tax Expenses - Current Tax	17.44	21.47	22.11	38.91	30.00	70.42
(less):- MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	19.44	(1.27)	(3.92)	18.17	(3.84)	(13.04)
Profit (loss) from ordinary activities	82.04	47.40	35.93	129.45	64.49	155.43
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	82.04	47.40	35.93	129.45	64.49	155.43
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	82.04	47.40	35.93	129.45	64.49	155.43
Details of equity share capital						
Paid-up equity share capital	1,014.20	1,014.20	1,014.20	1,014.20	1,014.20	1,014.20
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-	-	-	-
Earnings per share (EPS)						
Basic earnings per share from countinuing And Discountinuing operations	0.81	0.47	0.35	1.28	0.64	1.53
Diluted earnings per share from countinuing And Discountinuing operations	0.81	0.47	0.35	1.28	0.64	1.53

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 14th Sep, 2025.
- 2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 30/09/2025.
- 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 2025 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

Date :- 14/11/2025

Place :- Jamnagar

SUNIL PANCHMATIYA
Chairman & MD
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 Financial Results for the Quarter and Six Months ended September 30, 2025		
(Rupees in Lakhs)		
Standalone Statement of Balance Sheet as at 31st March, 2025		
Particulars	As at	
	30th September, 2025	31st March, 2025
ASSETS		
Non-current assets		
(a) Property, plant and equipment	1,138.91	835.44
(b) Capital work-in-progress		-
(c) Other Intangible Assets	1.21	1.21
(d) Financial assets		-
(i) Investments	14.18	14.12
(ii) Trade receivables	-	-
(iii) Loan	-	-
(e) Deferred Tax Assets	22.48	40.64
(f) Other non-current asset	10.43	10.43
Total non-current assets	1,187.21	901.84
Current assets		
(a) Inventories	1,622.25	1,670.03
(b) Financial assets		
(i) Trade receivables	1,517.93	1,035.16
(ii) Cash and cash equivalents	8.32	6.50
(iii) Loan		
(iv) Other financial asset		
(c) Income/Current tax assets (net)		
(c) Other current assets	601.38	319.47
Total current assets	3,749.89	3,031.16
TOTAL ASSETS	4,937.09	3,933.00
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,014.20	1,014.20
(b) Other equity	471.87	342.42
Total equity	1,486.07	1,356.62
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	218.61	123.27
(b) Deferred tax liability (net)		
Total non current liabilities	218.61	123.27
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,134.83	1,983.99
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises		23.35
2. Dues of creditor other than micro enterprises and small enterprises	899.95	283.35
(iii) Other financial liabilities		
(b) Provision	75.62	5.20
(c) Income/Current tax liabilities (net)	38.91	70.42
(d) Other current liabilities	83.10	86.81
Total current liabilities	3,232.41	2,453.12
TOTAL EQUITY AND LIABILITIES	4,937.09	3,933.01
For Pooja Western Metaliks Limited		
Date :- 14/11/2025	SUNIL PANCHMATIYA	
Place :- Jamnagar	Chairman & MD	
	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, 2025

	As on	As on
	30th September, 2025	30th September, 2024
Particulars	Rs. In Lakhs	Rs. In Lakhs
A. Cash flow from operating activities		
Profit before Tax	186.52	90.65
Adjustments for:		
Depreciation and amortisation	50.81	50.94
Interest Income	(0.23)	(0.67)
Finance costs	80.87	69.60
Profit on Sale of Fix Asset	(20.83)	-
Dividend Income	-	0.02
Operating profit / (loss) before working capital changes	297.15	210.50
Movements in Working Capital		
(Increase) / Decrease Inventories	47.78	(382.56)
(Increase) / Decrease Short-term loans and advances	-	-
Increase / (Decrease) Trade payables	593.25	143.60
(Increase) / Decrease Trade Receivables	(482.77)	46.28
(Increase) / Decrease Other Non Current Assets	-	0.00
Increase / (Decrease) Short Term Provisions	31.52	31.35
Increase / (Decrease) Other current Assets	(281.91)	(102.90)
Increase / (Decrease) Other current liabilities	(3.71)	23.88
Net Cash Generated/(Used in) Operations	(95.85)	(240.36)
Cash flow from extraordinary items	-	-
Direct Taxes Paid including for past years	(31.51)	(30.00)
Dividend & Dividend Tax Paid	-	-
Net cash flow from / (used in) operating activities (A)	169.79	(59.85)
B. Cash flow from Investing activities		
Interest received	0.23	(0.67)
Purchase/Sale of Fixed Assets	(333.45)	(61.24)
Purchase of Investments	(0.06)	-
Dividend Received	-	(0.02)
Net cash flow from / (used in) investing activities (B)	(333.28)	(61.93)
C. Cash flow from financing activities		
Finance cost	(80.87)	(69.60)
Increase / (Decrease) Long Term Borrowings	95.34	7.84
Increase / (Decrease) Short Term Borrowings	150.84	157.57
Net cash flow from / (used in) financing activities (C)	165.31	95.82
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	1.82	(25.96)
Cash and cash equivalents at the beginning of the year	6.50	29.41
Cash and cash equivalents at the end of the year *	8.32	3.45
* Comprises:		
(a) Cash on hand	8.12	3.16
(b) Balances with banks		
(i) In current accounts	0.20	0.31
(ii) In deposit accounts	-	-
Total	8.32	3.47

For Pooja Western Metaliks Limited

Date :- 14/11/2025

Place :- Jamnagar

SUNIL PANCHMATIYA

Chairman&MD

DIN: 02080742

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
Poojawestern Metaliks Limited**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Poojawestern Metaliks Limited** ("the Company") for the quarter ended 30th September 2025 ("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 **14th November, 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
(FRN: 0112187W)



Jyoti J. Kataria
Partner
Membership No. 116861
UDIN: 25116861BMHWJS6008
Date: 14/11/2025
Place: Jamnagar

Head Office: 217/218, 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-361004, Gujarat, India

Website: www.poojametal.com

Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended September 30, 2025

(Rs. In Lakh)

Particulars	Quarter Ended			Half Year Ended		For The Year Ended
	30-09-25	30-06-25	30-09-24	30-09-25	30-09-24	31-03-25
A Date of start of reporting period	01-07-25	01-04-25	01-07-24	01-04-25	01-04-24	01-04-24
B Date of end of reporting period	30-09-25	30-06-25	30-09-24	30-09-25	30-09-24	31-03-25
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue From Operations						
(a) Revenue From Operations	1,375.49	1,091.43	1,412.00	2,466.92	2,039.61	5,036.58
(b) Other Income	54.27	4.65	29.42	58.92	55.93	108.35
Total Revenue from operations (net)	1,429.76	1,096.08	1,441.42	2,525.84	2,095.54	5,144.93
Expenditure						
(a) Cost of materials consumed	991.00	828.05	1,447.45	1,819.05	1,982.91	4,052.93
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	194.56	20.02	(291.36)	214.58	(382.56)	(11.84)
(d) Employee benefit expense	25.74	33.11	31.30	58.85	62.43	141.49
(e) Finance Costs	36.08	39.21	39.06	75.29	69.60	150.85
(e) Depreciation and amortisation expense	25.43	17.87	26.00	43.30	50.94	102.38
(f) Other Expenses	84.30	90.21	135.06	174.51	221.57	496.32
Total expenses	1,357.11	1,028.47	1,387.51	2,385.58	2,004.89	4,932.13
Profit (loss) Before exceptional & Extraordinary items and Tax	72.65	67.61	53.91	140.26	90.65	212.80
Exceptional items						
Profit (loss) from ordinary activities before tax	72.65	67.61	53.91	140.26	90.65	212.80
Tax Expenses - Current Tax	15.68	21.47	22.11	37.15	30.00	70.42
(less): MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	3.57	(1.27)	(3.92)	2.30	(3.84)	(13.04)
Profit (loss) from ordinary activities	53.41	47.40	35.73	100.82	64.49	155.43
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	53.41	47.40	35.73	100.82	64.49	155.43
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	53.41	47.40	35.73	100.82	64.49	155.43
Details of equity share capital						
Paid-up equity share capital	1,040.20	1,014.20	1,014.20	1,014.20	1,014.20	1,014.20
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-	-	-	-
Earnings per share (EPS)						
Basic earnings per share from continuing And Discontinuing operations	0.51	0.47	0.35	0.99	0.64	1.53
Diluted earnings per share from continuing And Discontinuing operations	0.51	0.47	0.35	0.99	0.64	1.53

Notes:-

- 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 November 14, 2025.
- The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 30/09/2025.
- 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.
- 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.
- Statement of Assets and Liabilities and cashflow statement as on 30th September 2025 is enclosed herewith.
- The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For, POOJAWESTERN METALIKS LIMITED

Date :- 14/11/2025
Place :- Jamnagar

SUNIL PANCHMATIYA
Chairman & MD
DIN: 02080742

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

Website: www.poojametal.com

Statement of Unaudited Standalone Cash Flow Statement for the half year ended September 30, 2025

(Rupees in Lakhs)

Standalone Statement of Balance Sheet as at 31st March, 2025

Particulars	As at	
	30th September, 2025	31st March, 2025
ASSETS		
Non-current assets		
(a) Property, plant and equipment	777.81	835.44
(b) Capital work-in-progress		-
(c) Other Intangible Assets	0.90	1.21
(d) Financial assets		-
(i) Investments	15.18	15.12
(ii) Trade receivables		-
(iii) Loan		-
(e) Deferred Tax Assets	38.35	40.64
(f) Other non-current asset	9.23	9.23
Total non-current assets	841.46	901.65
Current assets		
(a) Inventories	1,309.50	1,670.03
(b) Financial assets		
(i) Trade receivables	1,237.48	1,035.16
(ii) Cash and cash equivalents	7.07	5.92
(iii) Loan		
(iv) Other financial asset		
(c) Income/Current tax assets (net)		
(c) Other current assets	491.83	319.03
Total current assets	3,045.87	3,030.15
TOTAL ASSETS	3,887.33	3,931.80
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,014.20	1,014.20
(b) Other equity	443.41	342.59
Total equity	1,457.61	1,356.79
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	83.80	123.27
(b) Defferred tax liability (net)		
Total non current liabilities	83.80	123.27
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,961.86	1,982.94
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises		23.35
2. Dues of creditor other than micro enterprises and small enterprises	190.41	283.34
(iii) Other financial liabilities		
(b) Provision	75.42	5.00
(c) Income/Current tax liabilities (net)	37.15	70.42
(d) Other current liabilities	81.08	86.69
Total current liabilities	2,345.92	2,451.74
TOTAL EQUITY AND LIABILITIES	3,887.33	3,931.80

For Pooja Western Metaliks Limited

Date :- 14/11/2025

Place :- Jamnagar

Sunil Panchmatiya

Chairman & MD

DIN: 02080742

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

Website: www.poojametal.com

Statement of Unaudited Standalone Cash Flow Statement for the half year ended September 30, 2025

	As on 30th September, 2025	As on 30th September, 2024
	Rs. In Lakhs	Rs. In Lakhs
A. Cash flow from operating activities		
Profit before Tax	140.26	90.65
Adjustments for:		
Depreciation and amortisation	43.30	50.94
Interest Income	(0.23)	(0.17)
Finance costs	75.29	69.60
Profit on Sale of Fix Asset	(20.83)	-
Dividend Income	-	(0.02)
Operating profit / (loss) before working capital changes	237.79	211.00
Movements in Working Capital		
(Increase) / Decrease Inventories	360.53	(382.56)
(Increase) / Decrease Short-term loans and advances	-	-
Increase / (Decrease) Trade payables	(116.28)	143.60
(Increase) / Decrease Trade Receivables	(202.31)	46.28
(Increase) / Decrease Other Non Current Assets	(0.00)	-
Increase / (Decrease) Short Term Provisions	103.40	30.38
Increase / (Decrease) Other current Assets	(172.79)	(102.90)
Increase / (Decrease) Other current liabilities	(5.61)	23.88
Net Cash Generated/(Used in) Operations	(33.07)	(241.33)
Cash flow from extraordinary items	-	-
Direct Taxes Paid including for past years	(103.40)	(30.00)
Dividend & Dividend Tax Paid	-	-
Net cash flow from / (used in) operating activities (A)	101.33	(60.32)
B. Cash flow from Investing activities		
Interest received	0.23	(0.17)
Purchase/Sale of Fixed Assets	35.48	(61.24)
Movement In Investments	(0.06)	-
Dividend Received	-	(0.02)
Net cash flow from / (used in) investing activities (B)	35.65	(61.43)
C. Cash flow from financing activities		
Finance cost	(75.29)	(69.60)
Increase / (Decrease) Long Term Borrowings	(39.47)	7.89
Increase / (Decrease) Short Term Borrowings	(21.07)	157.52
Net cash flow from / (used in) financing activities (C)	(135.83)	95.81
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	1.15	(25.94)
Cash and cash equivalents at the beginning of the year	5.92	16.94
Cash and cash equivalents at the end of the year *	7.07	(8.99)
* Comprises:		
(a) Cash on hand	6.87	2.91
(b) Balances with banks		
(i) In current accounts	0.20	0.20
(ii) In deposit accounts		
Total	7.07	3.12

For, POOJAWESTERN METALIKS LIMITED

Date :- 14/11/2025

Place :- Jamnagar

SUNIL PANCHMATIYA

Chairman & MD

DIN: 02080742