



**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: November 09, 2022

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

Dear Sir,

Sub: Outcome of Board meeting held on today i.e. on November 09, 2022, in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

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. Wednesday, November 09, 2022, at the Registered Office of the Company situated at Plot No. 1, Phase II, GIDC, Dared Jamnagar- 361004, which was commenced at 12.30 P.M. and concluded at 01.45 P.M., have

1. Considered, approved and taken on record the Standalone & Consolidated Unaudited financial result of the Company for the quarter and half year ended on September 30, 2022. And
2. Statement of Assets and Liabilities
3. Cash Flow Statement

Further, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith the Standalone & Consolidated Unaudited Financial Results for the Quarter and half year ended September 30, 2022 and Limited Review Report issued by Statutory Auditors on the Standalone & Consolidated Un-audited Financial results for the Quarter and half year ended September 30, 2022.

Kindly take the above on record.

Thanking you

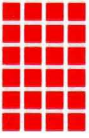
For, Poojwestern Metaliks Limited

Anil Devram Panchmatiya

Anil Devram Panchmatiya
Whole Time Director
DIN: 02080763



Place: Jamnagar



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METALIKS LIMITED**

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

Date: - November 09, 2022

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

Dear Sir,

Subject: Submission of Standalone & Consolidated Unaudited Financial Results for the quarter and half year ended on 30th September, 2022

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

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 & Consolidated Unaudited Financial Results of the Company for the quarter and half year ended on 30th September, 2022, along with Limited Review Report for the quarter and half year ended on 30th September, 2022.

Kindly take the above on record.

Thanking you

For, Poojawestern Metaliks Limited

Anil D. Panchmatiya

Anil Devram Panchmatiya
Whole Time Director
DIN: 02080763



Encl:-A/a



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

**Review Report to
The Board of Directors
Poojawestern Metaliks Limited**

We have reviewed the accompanying statement of unaudited financial results of **Poojawestern Metaliks Limited** (the "Company") for the quarter ended September 30, 2022 and year to date from April 01, 2022, to September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, D G M S & Co.
Chartered Accountants
FRN: 0112287W**

SHASHANK PRAVINCHA NDRA DOSHI
Digitally signed by SHASHANK PRAVINCHANDRA DOSHI
Date: 2022.11.09 12:35:31 +05'30'

**Date: 09-11-2022
Place: Jamnagar**

**Shashank P. Doshi
Partner
Membership No. 108456
UDIN: 22108456BCORND9311**

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 half year ended September 30, 2022

(Rs. In Lakh)

Particulars	Quarter Ended			Half Year Ended		For The Year
	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
A Date of start of reporting period	01/07/2022	01/04/2022	01/07/2021	01/04/2022	01/04/2021	01/04/2021
B Date of end of reporting period	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue From Operations						
(a) Revenue From Operations	513.84	700.33	655.05	1,214.17	1,061.34	2,081.65
(b) Other Income	12.52	25.27	3.37	37.79	4.28	23.76
Total Revenue from operations (net)	526.36	725.60	658.42	1,251.96	1,065.62	2,105.41
Expenditure						
(a) Cost of materials consumed	521.46	284.36	475.64	805.82	792.77	1,714.84
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(194.04)	273.63	117.59	79.59	118.73	(169.04)
(d) Employee benefit expense	11.69	38.88	15.00	50.57	29.12	82.96
(e) Finance Costs	23.14	22.10	9.97	45.24	22.38	56.01
(e) Depreciation and amortisation expense	27.95	24.75	13.98	52.70	27.63	51.97
(f) Other Expenses	100.19	62.30	7.07	162.49	45.64	262.17
Total expenses	490.39	706.02	639.24	1,196.41	1,036.27	1,998.90
Profit (loss) Before exceptional & Extraordinary items and Tax	35.97	19.58	19.18	55.55	29.35	106.51
Exceptional items	-	-	-	-	-	-
Profit (loss) from ordinary activities before Extraordinary Items and Tax	35.97	19.58	19.18	55.55	29.35	106.51
Extraordinary items	-	-	-	-	-	-
Profit (loss) from ordinary activities before tax	35.97	19.58	19.18	55.55	29.35	106.51
Tax Expenses - Current Tax	11.21	5.20	4.99	16.41	7.63	36.00
(less): MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	1.75	(8.19)	-	(6.44)	-	(6.63)
Profit (loss) from ordinary activities	23.01	22.57	14.20	45.58	21.72	77.14
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	23.01	22.57	14.20	45.58	21.72	77.14
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
Details Of Debt Securities						
Paid-up Debt Capital	-	-	-	-	-	-
Face value of Debt Securities	-	-	-	-	-	-
Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-	-	-	-
Debentuer Redemption Reserve	-	-	-	-	-	-
Earnings per share (EPS)						
Basic earnings per share from countinuing And Discontinuing operations	0.23	0.22	0.14	0.45	0.21	0.76
Diluted earnings per share from countinuing And Discontinuing operations	0.23	0.22	0.14	0.45	0.21	0.76

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 09th November 2022
- 2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 30/09/2022.
- 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".
- 5 Statement of Assets and Liabilities and cashflow statement as on 30th September 2022 is enclosed herewith.
- 6 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.



For, Poojawestern Metaliks Ltd

Anil Devram Panchmatiya

ANIL DEVRAM PANCHMATIYA
Whole Time Director
DIN: 02080763

Date :- 09th November 2022
Place :- Jamnagar

POOJAWESTERN METALIKS LIMITED

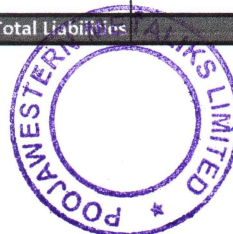
CIN: L27320GJ2016PLC094314

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

Statement of Standalone Unaudited Assets & Liabilities

as at September 30, 2022

		(Rs. In Lakh)	
Particulars		As at	
		30/09/2022	31/03/2022
A	Date of start of reporting period	01/04/2022	01/04/2021
B	Date of end of reporting period	30/09/2022	31/03/2022
C	Whether results are audited or unaudited	Unaudited	Audited
	ASSETS		
1	Non-current assets		
a)	Property, Plant and Equipment	914.90	667.11
b)	Capital work-in-progress	15.35	273.58
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets	2.00	2.16
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Investments accounted for using equity method	-	-
i)	Financial Assets		
(i)	Investments	10.33	10.33
(ii)	Trade receivables	-	-
(iii)	Loans	-	-
(iv)	Security Deposits	-	-
i)	Deferred tax assets (net)	36.95	30.50
j)	Other non-current assets	35.39	32.71
2	Current assets		
a)	Inventories	925.74	1,005.34
b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	420.67	315.51
(iii)	Cash and cash equivalents	9.96	7.71
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	131.52	-
(vi)	Others	-	-
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	61.19	173.44
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax	-	-
	Total Assets	2,564.00	2,518.39
	EQUITY & LIABILITIES:		
	Equity		
a)	Equity Share capital	1,014.20	1,014.20
b)	Other Equity	152.72	107.14
	Liabilities		
1)	Non-Current Liabilities		
a)	Financial Liabilities	-	-
(i)	Long Term Borrowings	420.05	366.84
(ii)	Trade payables	-	-
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)	-	-
b)	Provisions	-	-
c)	Deferred tax liabilities (Net)	-	-
d)	Deferred government grants (non current)	-	-
e)	Other non-current liabilities	-	-
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Short Term Borrowings	830.98	893.00
(ii)	Trade payables	-	-
	These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.	-	-
	Total Outstanding Dues of creditors other than micro and small enterprise	67.74	84.34
(iii)	Other financial liabilities		
a)	Provisions	2.00	2.00
b)	Income/Current Tax Liabilities (Net)	54.93	24.14
c)	Other current liabilities	21.38	26.73
	Total Liabilities	2,564.00	2,518.39



For, Poojawestern Metaliks Ltd

Anil Devram Panchmatiya
ANIL DEVRAM PANCHMATIYA

Whole Time Director

DIN: 02080763

Date :- 09th November 2022

Place :- Jamnagar

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

Statement of Standalone Unaudited Cash Flow Statement

as at September 30, 2022

Particulars	As on 30th September, 2022	As on 31st March, 2022
	Rs. In Lakhs	Rs. In Lakhs
A. Cash flow from operating activities		
Profit before Tax	55.55	106.51
Adjustments for:		
Depreciation and amortisation	52.70	51.97
Interest Income	-	(1.29)
Finance costs	45.24	56.01
Dividend Income	-	(0.02)
Operating profit / (loss) before working capital changes	153.49	213.18
Movements in Working Capital		
(Increase) / Decrease Trade Receivables	(105.16)	(16.85)
(Increase) / Decrease Inventories	79.60	(154.37)
Increase / (Decrease) Trade payables	(16.60)	29.17
Increase / (Decrease) Other current liabilities	(5.35)	14.86
Increase / (Decrease) Other current Assets	112.25	26.19
(Increase) / Decrease Other Non-Current Assets	(2.68)	-
(Increase) / Decrease Short-term loans and advances	(133.56)	-
Increase / (Decrease) Short Term Provisions	-	(53.91)
Net Cash Generated/(Used in) Operations	(71.50)	(154.91)
Direct Taxes Paid including for past years	16.41	-
Net cash flow from / (used in) operating activities (A)	98.40	58.26
B. Cash flow from Investing activities		
Interest received	-	1.29
Dividend Received	-	0.02
Purchase of Fixed Assets	(49.55)	(353.33)
Sale of Fixed Assets	7.45	-
Purchase of Investments	-	(0.93)
Change in Long Term Loan and Advances	-	(18.15)
Net cash flow from / (used in) investing activities (B)	(42.10)	(371.09)
C. Cash flow from financing activities		
Finance cost	(45.24)	(56.01)
Increase / (Decrease) Long Term Borrowings	53.21	335.05
Increase / (Decrease) Short Term Borrowings	(62.02)	32.19
Net cash flow from / (used in) financing activities (C)	(54.05)	311.24
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	2.25	(1.59)
Cash and cash equivalents at the beginning of the year	7.71	9.30
Cash and cash equivalents at the end of the year *	9.96	7.71
* Comprises:		
(a) Cash on hand	8.06	7.42
(b) Balances with banks		
(i) In current accounts	1.90	0.29
(ii) In deposit accounts	-	-
	9.96	7.71



For, Poojawestern Metaliks Ltd

Anil Devram Panchmatiya

ANIL DEVRAM PANCHMATIYA
Whole Time Director
DIN: 02080763

Date :- 09th November 2022
Place :- Jamnagar



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

**Review Report to
The Board of Directors
Poojawestern Metaliks Limited**

We have reviewed the accompanying statement of unaudited consolidated financial results of **Poojawestern Metaliks Limited** (the "Parent"), which includes its subsidiary **Sierra Automation Private Limited** (the Parent and its subsidiary together referred to as "the Group") and its share of net loss after tax and total comprehensive loss of its subsidiary for quarter and half year ended September 30, 2022 and year to date from April 01, 2022, to September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Date: 09-11-2022
Place: Jamnagar**

**For, D G M S & Co.
Chartered Accountants
FRN: 0112287W**

SHASHANK
PRAVINCHA
NDRA DOSHI
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SHASHANK
PRAVINCHANDRA
DOSHI
Date: 2022.11.09
12:34:56 +05'30'

**Shashank P. Doshi
Partner
Membership No. 108456
UDIN: 22108456BCOTCL6776**

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 half year ended September 30, 2022

(Rs. In Lakh)

Particulars	Quarter Ended			Half Year Ended		For The Year
	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
A Date of start of reporting period	01/07/2022	01/04/2022	01/07/2021	01/04/2022	01/04/2021	01/04/2021
B Date of end of reporting period	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue From Operations						
(a) Revenue From Operations	513.84	700.33	655.05	1,214.17	1,061.34	2,081.65
(b) Other Income	12.52	25.27	3.37	37.79	4.28	23.76
Total Revenue from operations (net)	526.36	725.60	658.42	1,251.96	1,065.62	2,105.41
Expenditure						
(a) Cost of materials consumed	521.46	284.36	475.64	805.82	792.77	1,714.84
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(194.04)	273.63	117.59	79.59	118.73	(169.04)
(d) Employee benefit expense	11.69	38.88	15.00	50.57	29.12	82.96
(e) Finance Costs	23.14	22.10	9.97	45.24	22.38	56.01
(e) Depreciation and amortisation expense	27.95	24.75	13.98	52.70	27.63	51.97
(f) Other Expenses	100.19	62.30	7.07	162.49	45.64	262.17
Total expenses	490.39	706.02	639.24	1,196.41	1,036.27	1,998.91
Profit (loss) Before exceptional & Extraordinary Items and Tax	35.97	19.58	19.18	55.55	29.35	106.51
Exceptional items	-	-	-	-	-	-
Profit (loss) from ordinary activities before Extraordinary Items and Tax	35.97	19.58	19.18	55.55	29.35	106.51
Extraordinary items	-	-	-	-	-	-
Profit (loss) from ordinary activities before tax	35.97	19.58	19.18	55.55	29.35	106.51
Tax Expenses - Current Tax	11.21	5.20	4.99	16.41	7.63	36.00
(less): MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	1.75	(8.19)	-	(6.44)	-	(6.63)
Profit (loss) from ordinary activities	23.01	22.57	14.20	45.58	21.72	77.14
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	23.01	22.57	14.20	45.58	21.72	77.14
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
Details Of Debt Securities						
Paid-up Debt Capital	-	-	-	-	-	-
Face value of Debt Securities	-	-	-	-	-	-
Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-	-	-	-
Debentuer Redemption Reserve	-	-	-	-	-	-
Earnings per share (EPS)						
Basic earnings per share from continuing And Discontinuing operations	0.23	0.22	0.14	0.45	0.21	0.76
Diluted earnings per share from continuing And Discontinuing operations	0.23	0.22	0.14	0.45	0.21	0.76

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 09th November 2022
- 2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 30/09/2022.
- 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".
- 5 Statement of Assets and Liabilities and cashflow statement as on 30th September 2022 is enclosed herewith.
- 6 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.



For, Poojawestern Metaliks Ltd

Anil Pachmatiya

ANIL DEVRAM PANCHMATIYA
Wholtime Director
DIN: 02080763

Date :- 09th November 2022
Place :- Jamnagar

POOJAWESTERN METALIKS LIMITED

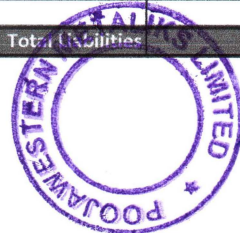
CIN: L27320GJ2016PLC094314

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

Statement of Consolidated Unaudited Assets & Liabilities

as at September 30, 2022

		(Rs. In Lakh)	
Particulars		as at	
		30/09/2022	31/03/2022
A	Date of start of reporting period	01/04/2022	01/04/2021
B	Date of end of reporting period	30/09/2022	31/03/2022
C	Whether results are audited or unaudited	Unaudited	Audited
	ASSETS		
1	Non-current assets		
a)	Property, Plant and Equipment	914.90	667.11
b)	Capital work-in-progress	15.35	273.58
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets	2.00	2.16
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Investments accounted for using equity method	-	-
i)	Financial Assets		
(i)	Investments	9.33	9.33
(ii)	Trade receivables	-	-
(iii)	Loans	-	-
(iv)	Security Deposits	-	-
i)	Deferred tax assets (net)	36.95	30.50
j)	Other non-current assets	35.39	32.71
2	Current assets		
a)	Inventories	925.74	1,005.34
b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	420.67	315.51
(iii)	Cash and cash equivalents	9.96	7.85
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	131.52	-
(vi)	Others	-	-
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	61.19	173.64
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax	-	-
	Total Assets	2,563.00	2,517.73
	EQUITY & LIABILITIES:		
	Equity		
a)	Equity Share capital	1,014.20	1,014.20
b)	Other Equity	151.72	106.93
	Liabilities		
1)	Non-Current Liabilities		
a)	Financial Liabilities	-	-
(i)	Long Term Borrowings	420.05	366.84
(ii)	Trade payables	-	-
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)	-	-
b)	Provisions	-	-
c)	Deferred tax liabilities (Net)	-	-
d)	Deferred government grants (non current)	-	-
e)	Other non-current liabilities	-	-
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Short Term Borrowings	830.98	893.05
(ii)	Trade payables		
	These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.	-	-
	Total Outstanding Dues of creditors other than micro and small enterprise	67.74	83.67
(iii)	Other financial liabilities		
a)	Provisions	2.00	2.00
b)	Income/Current Tax Liabilities (Net)	54.93	24.14
c)	Other current liabilities	21.38	26.90
	Total Liabilities	2,563.00	2,517.73



For, Poojawestern Metaliks Ltd

Anil Devram Panchmatiya
ANIL DEVRAM PANCHMATIYA

Wholetime Director

DIN: 02080763

Date :- 09th November 2022

Place :- Jamnagar

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

Statement of Consolidated Unaudited Cash Flow Statement

as at September 30, 2022

Particulars	As on 30th September, 2022	As on 31st March, 2022
	Rs. In Lakhs	Rs. In Lakhs
A. Cash flow from operating activities		
Profit before Tax	55.55	106.51
Adjustments for:		
Depreciation and amortisation	52.70	51.97
Interest Income	-	(1.29)
Dividend Income	-	(0.02)
Finance costs	45.24	56.01
Operating profit / (loss) before working capital changes	153.49	213.18
Movements in Working Capital		
(Increase) / Decrease Trade Receivables	(105.16)	(16.85)
(Increase) / Decrease Inventories	79.60	(154.37)
Increase / (Decrease) Trade Payables	(15.93)	28.27
Increase / (Decrease) Other Current Liabilities	(5.52)	14.83
Increase / (Decrease) Other current Assets	112.45	26.22
(Increase) / Decrease Other Non-Current Assets	(2.68)	-
(Increase) / Decrease Short-term loans and advances	(134.35)	-
Increase / (Decrease) Short Term Provisions	-	2.00
Net Cash Generated/(Used in) Operations	(71.59)	(99.90)
Direct Taxes Paid including for past years	16.41	(55.91)
Net cash flow from / (used in) operating activities (A)	98.31	57.36
B. Cash flow from Investing activities		
Purchase of Fixed Assets	(49.55)	(353.33)
Purchase of Investments	-	(0.93)
Change in Long Term Loan and Advances	-	(18.15)
Dividend Received	-	0.02
Interest received	-	1.29
Sale of Fixed Assets	7.45	-
Net cash flow from / (used in) investing activities (B)	(42.10)	(371.09)
C. Cash flow from financing activities		
Increase / (Decrease) Long Term Borrowings	53.21	335.05
Finance cost	(45.24)	(56.01)
Increase / (Decrease) Short Term Borrowings	(62.07)	32.19
Net cash flow from / (used in) financing activities (C)	(54.10)	311.23
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	2.11	(2.50)
Cash and cash equivalents at the beginning of the year	7.85	10.35
Cash and cash equivalents at the end of the year *	9.96	7.85
* Comprises:		
(a) Cash on hand	8.06	7.54
(b) Balances with banks		
(i) In current accounts	1.90	0.31
(ii) In deposit accounts		
	9.96	7.85



For, Poojawestern Metaliks Ltd

Anil Devram Panchmatiya

ANIL DEVRAM PANCHMATIYA

Wholetime Director

DIN: 02080763

Date :- 09th November 2022

Place :- Jamnagar