



**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: - February07, 2022

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

Dear Sir,

Sub: Outcome of Board meeting held on today i.e. on February 07, 2022, in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref:PoojwesternMetaliks 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 February07, 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 06:00 P.M., have

1. Considered, approved and taken on record the Unaudited Standalone and consolidated financial result of the Company for the quarterended on December31, 2021.

Further, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith Unaudited Financial Results for the Quarter ended December31, 2021 and Limited Review Report issued by Statutory Auditors on the Un-audited Financial results for the Quarter ended December31, 2021.

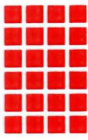
Kindly take the above on record.

FOR,POOJAWESTERNMETALIKS LIMITED

Sunil Devram Panchmatiya
Chairman & Managing Director
DIN: 02080742



Place: - Jamnagar



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CIN : L27320GJ2016PLC094314

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

Date: - February 07, 2022

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

Dear Sir,

Subject: Submission of Financial Results for the Quarter ended on 31stDecember, 2021.

Ref:PoojawesternMetaliks Ltd (Security Code/Security Id: 540727/ POOJA)

With reference to captioned subject and pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Standalone and ConsolidatedUnaudited Financial Results of the Company for the Quarter ended on 31stDecember, 2021, along with Limited Review Report for the Quarter ended on 31stDecember, 2021.

Kindly take the above on record.

FOR,POOJAWESTERNMETALIKS LIMITED

Sunil Devram Panchmatiya
Chairman & Managing Director
DIN: 02080742



Place: - Jamnagar

**Shashank P. Doshi**

Com., F.C.A., ISA

AUDITORS LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED 31.12.2021 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.

**TO
THE BOARD OF DIRECTORS OF
POOJAWESTERN METALIKS LIMITED**

We have reviewed the accompanying statement of unaudited financial results ("the statement") of POOJAWESTERN METALIKS LIMITED ("the Company") for the quarter ended 31st December, 2021 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 (the "Act"), read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations, including relevant circulars issued by the SEBI from time to time. 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 standards require that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus it provide less assurance than an audit. We have not performed an audit and 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 statements of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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

Shashank P. Doshi
Shashank P. Doshi
Partner

Membership No. 108456
UDIN: 22108456AARZOW9350



Date: 7th February 2022
Place: Jamnagar

Branch Address : B-15/16, 5Th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate, Next to T Series Business Park, Andheri West, Mumbai - 400053. (M)+91 9484941944
Main Branch Address : 217,218 - Manek Centre, P.N. Marg, Jamnagar - 361008.
Cell : +91 98242 31214 Email : dgmsco.jam@gmail.com

**Shashank P. Doshi**

B.Com., F.C.A., ISA

AUDITORS LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULT OF THE COMPANY FOR THE QUARTER ENDED 31.12.2021 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND 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 ("the statement") of Holding Company POOJAWESTERN METALIKS LIMITED ("the Company") for the quarter ended 31st December 2021 and Its Subsidiary Company SIERRA AUTOMATION PVT LTD for the quarter ended 31th December, 2021 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 (the "Act"), read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations, including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited consolidated financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

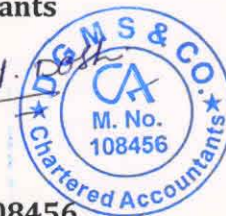
**For D G M S & Co.
Chartered Accountants
FRN: 0112187W**

Shashank P. Doshi

**Shashank P. Doshi
Partner**

Membership No. 108456

UDIN: 22108456AASBNZ7290



**Date: 7th February 2022
Place: Jamnagar**

Branch Address : B-15/16, 5Th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate, Next to T Series Business Park, Andheri West, Mumbai - 400053. (M) +91 9484941944
Main Branch Address : 217,218 - Manek Centre, P.N. Marg, Jamnagar - 361008.
Cell : +91 98242 31214 Email : dgmsco.jam@gmail.com

POOJAWESTERN METALIKS LIMITED

CIN : L27320GJ2016PLC094314

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

Statement of Standalone Unaudited Financial Results for the Quarter Ended and Nine Months Ended 31.12.2021

(Rs. In Lakh except per share data)

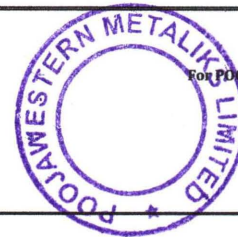
Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2021	30/09/2021	31/12/2020	31/12/2021	31/12/2020	31/03/2021
A Date of start of reporting period	01/10/2021	01/07/2021	01/10/2020	01/04/2021	01/04/2020	01/04/2020
B Date of end of reporting period	31/12/2021	30/09/2021	31/12/2020	31/12/2021	31/12/2020	31/03/2021
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	623.84	655.05	450.79	1,685.18	1,205.48	1,515.20
II Other Income	11.23	3.37	9.77	15.50	11.49	24.54
III Total Revenue (I + II)	635.07	658.42	460.56	1,700.68	1,216.98	1,539.74
IV Expenses						
(a) Cost of materials consumed	617.74	475.64	371.59	1,410.51	905.16	1,314.99
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(154.18)	117.59	(15.63)	(35.45)	22.28	(165.47)
(d) Employee benefit expense	18.39	15.00	28.07	47.51	58.26	73.95
(e) Finance Costs	17.50	9.97	20.31	39.88	49.64	55.09
(f) Depreciation and amortisation expense	11.25	13.98	11.82	38.88	41.50	55.33
(g) Other Expenses	75.83	7.07	43.29	121.47	108.07	172.92
Total expenses	586.53	639.24	459.45	1,622.79	1,184.90	1,506.81
V Profit (loss) before Exceptional and	48.54	19.18	1.11	77.89	32.08	32.93
VI Exceptional items	-	-	-	-	-	-
VIII Profit (loss) before Tax (VII-VIII)	48.54	19.18	1.11	77.89	32.08	32.93
X Tax Expense						
(a) Current Tax	12.62	4.99	0.44	20.25	12.71	13.05
(Less):- MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
(b) Deferred Tax (Asset)/Liabilities	-	-	-	-	-	(4.47)
XI Net Profit/Loss for the period from Continuing Operations (IX-X)	35.92	14.20	0.67	57.64	19.36	24.35
XII Profit (Loss) from Discontinuing Operations						
XIII Tax Expenses of Discontinuing Operations						
XIV Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)						
XV Profit (Loss) for the period (XI+XIV)	35.92	14.20	0.67	57.64	19.36	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	0.00
Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	35.92	14.20	0.67	57.64	19.36	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	1,014.20
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX Earnings per share (Not Annualized for Quarter ended)						
(a) Earnings per share Continuing Operation (Not Annualised for Quarter ended)						
Basic earnings per share before extraordinary items	0.35	0.14	0.01	0.57	0.19	0.24
Diluted earnings per share before extraordinary items	0.35	0.14	0.01	0.57	0.19	0.24
(b) Earnings per share Discontinuing Operation (Not Annualised for Quarter 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 Annualised for Quarter ended)						
Basic earnings per share before extraordinary items	0.35	0.14	0.01	0.57	0.19	0.24
Diluted earnings per share before extraordinary items	0.35	0.14	0.01	0.57	0.19	0.24

Notes:-

Not

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 Standard.																																
3	The company has adopted Indian Accounting Standards (IND-AS) notified under section 133 of Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standard) Rules 2015, from April 01, 2021 and the effective date of such transition is April 01, 2020, such transition has been carried out from the erstwhile Accounting Standard notified under the Act, (collectively referred to as previous GAAP)																																
4	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 February 7, 2022.																																
5	The IND-AS Compliant financial results pertaining to the quarter and year to end on December 31, 2020 have not been subject to Limited Review 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.																																
6	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.																																
	<table border="1"> <thead> <tr> <th>Particulars</th> <th></th> <th>Rs. In Lakhs As on March 31, 2021</th> </tr> </thead> <tbody> <tr> <td>Equity as per IGAAP</td> <td></td> <td>1,044.20</td> </tr> <tr> <td>Impact of provision for expected credit loss on trade receivables</td> <td></td> <td>-</td> </tr> <tr> <td>Effect of ROU Accounting of Leases</td> <td></td> <td>-</td> </tr> <tr> <td>Deferred Tax Impact on above adjustments</td> <td></td> <td>-</td> </tr> <tr> <td>Equity as per Ind AS</td> <td></td> <td>1,044.20</td> </tr> </tbody> </table>	Particulars		Rs. In Lakhs As on March 31, 2021	Equity as per IGAAP		1,044.20	Impact of provision for expected credit loss on trade receivables		-	Effect of ROU Accounting of Leases		-	Deferred Tax Impact on above adjustments		-	Equity as per Ind AS		1,044.20														
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d) Others	-	-	-																														
Net Profit/(Loss) after tax as per Ind AS	1.11	32.08	32.93																														
7	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".																																
8	The Statutory auditor of company have carried out a "Limited Review" of the above results as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 as amended time to time.																																
9	The figures for the corresponding previous periods have been regrouped/ reclassified wherever necessary, to make them comparable.																																

Date :- 07/02/2022
Place :- Jamnagar



For POOJAWESTERN METALIKS LIMITED

Smit Panchmatiya
Smit Panchmatiya
Managing Director
DIN: 02080742

POOJAWESTERN METALIKS LIMITED

CIN : 127320GJ2016PLC094314

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

Statement of Consolidated Unaudited Financial Results for the Quarter Ended and Nine Months Ended 31.12.2021

(Rs. In Lakh except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended	
	31/12/2021	30/09/2021	31/12/2020	31/12/2021	31/12/2020	31/03/2021	
A	Date of start of reporting period	01/10/2021	01/07/2021	01/10/2020	01/04/2021	01/04/2020	01/04/2020
B	Date of end of reporting period	31/12/2021	30/09/2021	31/12/2020	31/12/2021	31/12/2020	31/03/2021
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	623.84	655.05	450.79	1,685.18	1,205.48	1,515.20
II	Other Income	11.23	3.37	9.77	15.50	11.49	24.54
III	Total Revenue (I + II)	635.07	658.42	460.56	1,700.68	1,216.98	1,539.74
IV	Expenses						
(a)	Cost of materials consumed	617.74	475.64	371.59	1,410.51	905.16	1,314.99
(b)	Purchases of stock-in-trade		-				
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(154.18)	117.59	(15.63)	(35.45)	22.28	(165.47)
(d)	Employee benefit expense	18.39	15.00	28.08	47.51	58.26	73.95
(e)	Finance Costs	17.50	9.97	20.31	39.88	49.64	55.09
(f)	Depreciation and amortisation expense	11.25	13.98	11.82	38.88	41.50	55.33
(g)	Other Expenses	75.83	7.07	43.29	121.47	108.07	172.92
	Total expenses	586.53	639.24	459.45	1,622.79	1,184.90	1,506.81
V	Profit (loss) before Exceptional and	48.54	19.18	1.11	77.89	32.08	32.93
VI	Exceptional items	-	-	-	-	-	-
VIII	Profit (loss) before Tax (VII-VIII)	48.54	19.18	1.11	77.89	32.08	32.93
X	Tax Expense						
(a)	Current Tax	12.62	4.99	0.44	20.25	12.71	13.05
	(Less):- MAT Credit	-	-	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	-	-	-	-	-	(4.47)
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	35.92	14.20	0.67	57.64	19.37	24.35
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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	0.00
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	35.92	14.20	0.67	57.64	19.37	24.35
XVIII	Profit(Loss) For Period Before Minority Interest						
XIX	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/-
XX	Earnings per share (Not Annualized for Quarter ended)						
(a)	Earnings per share Continuing Operation (Not Annualised for Quarter ended)						
	Basic earnings per share before extraordinary items	0.35	0.14	0.01	0.57	0.19	0.24
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	Diluted earnings per share before extraordinary items	0.35	0.14	0.01	0.57	0.19	0.24

Notes:-**Notes to Consolidated Unaudited financials results for the quarter and nine months ended 31st December 2021:**

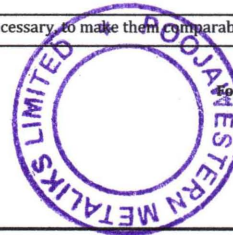
- 1 These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 2 The company 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 Standard.
- 3 The company has adopted Indian Accounting Standards (IND-AS) notified under section 133 of Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standard) Rules 2015, from April 01, 2021 and the effective date of such transition is April 01, 2020, such transition has been carried out from the erstwhile Accounting Standard notified under the Act, (collectively referred to as previous GAAP)
- 4 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 February 7, 2022.
- 5 The IND-AS Compliant financial results pertaining to the quarter and year to end on December 31, 2020 have not been subject to Limited Review 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.
- 6 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.

Reconciliation of equity between IGAAP to Ind AS as on March 31, 2021.			
Particulars			Rs. In Lakhs As on March 31, 2021
Equity as per IGAAP			1,044.20
Impact of provision for expected credit loss on trade receivables			-
Effect of ROU Accounting of Leases			-
Deferred Tax Impact on above adjustments			-
Equity as per Ind AS			1,044.20

Particulars	Quarter Ended 31.12.2020	Nine Month Ended 31.12.2020	Year ended on March 31, 2021
Net Profit after tax as reported under previous GAAP	1.11	32.08	32.93
Adjustments Increasing/(Decreasing) net profit after tax as reported under previous GAAP	-	-	-
a) Adoption of EIR* for amortisation of income and expenses - Financial Assets at amortised cost	-	-	-
b) Adoption of EIR* for amortisation of expenses - Financial Liabilities at amortised cost	-	-	-
c) Expected Credit Loss	-	-	-
d) Others	-	-	-
Net Profit/(Loss) after tax as per Ind AS	1.11	32.08	32.93

- 7 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".
- 8 The Statutory auditor of company have carried out a "Limited Review" of the above results as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 as amended time to time.
- 9 The figures for the corresponding previous periods have been regrouped/ reclassified wherever necessary, to make them comparable.

Date :- 07/02/2022
Place :- Jamnagar



For POOJAWESTERN METALIKS LIMITED

Sunil Panchmatiya
Sunil Panchmatiya
Managing Director

DIN: 02080742