

Date: May 27, 2025

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

Dear Sir/Ma'am,

Sub: Outcome of Board Meeting held today i.e. on Tuesday, May 27, 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 today, i.e. on Tuesday, May 27, 2025, held at the Registered Office of the Company situated at Plot No. 1, Phase II, GIDC, Dared, Jamnagar-361004, Gujarat, India, which commenced at 04:00 P.M. and concluded at 05:30 P.M., have apart from other businesses:

1. Considered, approved and taken on record the Audited Standalone & Consolidated Financial Results for the Quarter and Year ended on March 31, 2025 along with Audit Report (Unmodified Opinion) and Declaration by the Company for the Audit Report with Unmodified Opinion;
2. Considered, approved & taken on record the Audited Standalone & Consolidated Financial Statement of the Company for the financial year ended on March 31, 2025 in accordance with the Companies Act, 2013;
3. Recommend a Final Dividend of Rs. 1/- (Rupees One Only) per Equity share, face value of Rs.10/- per equity share (i.e. 10% of face value) for the financial year ended on March 31, 2025, subject to the approval of the members at the ensuing Annual General Meeting.

Final Dividend if approved by the members, will be paid/dispatched after the Annual General meeting.

4. Considered and approved all other business as per agenda circulated.

Kindly take the same on your record and oblige us.

Thanking you,

Yours faithfully,
For, **Poojawestern Metaliks Limited**

Sunil Devram Panchmatiya
Chairman & Managing Director
DIN: 02080742

Place: Jamnagar

Encl: A/a

Date: May 27, 2025

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

Dear Sir/Ma'am,

Sub: Submission of Standalone & Consolidated Audited Financial Result of the Company for the Quarter and Year ended on March 31, 2025 along with Auditor Report (Unmodified Opinion) and Declaration for the Auditor's Report with Unmodified Report.

Ref: Poojawestern Metaliks Limited (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 following:

1. Standalone & Consolidated Audited Financial Results for the Quarter and Year ended on March 31, 2025.
2. Statement of Standalone & Consolidated Audited Asset & Liabilities for the year ended as at March 31, 2025.
3. Standalone & Consolidated Cash Flow Statement for the year ended as at March 31, 2025.
4. Audit Report (unmodified opinion) on the Audited Financial Results.
5. Declaration by the Company (for audit report with unmodified opinion).

Kindly take the same on your record and oblige us.

Thanking You,

Yours faithfully,
For, **Poojawestern Metaliks Limited**

Sunil Devram Panchmatiya
Chairman & Managing Director
DIN: 02080742

Place: Jamnagar

INDEPENDENT AUDITOR'S REPORT

To Board of Directors of
 M/s Poojawestern Metaliks Limited

Independent Auditors Report on Quarter and Year to date Consolidated financial results of M/s Poojawestern Metaliks Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015

Opinion

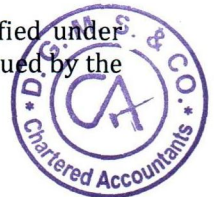
1. We have audited the accompanying Consolidated financial results of **M/s Poojawestern Metaliks Limited** (hereinafter referred to as "the company") for the year ended March 31, 2025 and its subsidiary **Company Sierra Metal Industries Private Limited** (previously known as Sierra Automation Private Limited). for the year ended March 31, 2025, being submitted by the Company, the Consolidated statement of assets and liabilities and Consolidated statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').
2. In our opinion and to the best of our information and according to the explanations given to us these Consolidated financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the company for the year ended March 31, 2025, and the Consolidated statement of assets and liabilities and Consolidated statement of cash flows as at and for the year ended on that date.

Emphasis of Matter

We would like to bring attention to investors that the Company has paid only a portion of its income tax for the financial year ended March 31, 2024. As of the date of the Audit Report, the outstanding income tax liability amounts to Rs. 43.5 lakhs. Since this amount is appropriately disclosed under current liabilities as "Income Tax Payable," our opinion has not been modified in respect of this matter.

Basis for Opinion

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the



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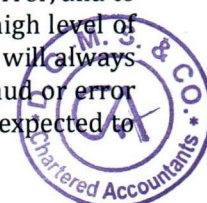
Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Consolidated Financial Results' section of our report. We are independent of the company in accordance with the code of ethics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

Board of Directors' Responsibilities for the Consolidated Financial Results

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

Auditor's Responsibilities for the Audit of Consolidated Financial Results

7. Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to



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influence the economic decisions of users taken on the basis of these Consolidated financial results.

8. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the Consolidated financial results represent the underlying transactions and events in the manner that achieves fair presentation.
9. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.



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Other Matters

10. The Consolidated financial results include the results for the quarter ended March 31, 2024 and March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the respective financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit.

FOR D G M S & CO.
Chartered Accountants
Firm Regn. No. 0112187W

J. J Kataria



(Jyoti J Kataria)
Partner
Membership No. 116861
UDIN: 25116861BMHVWL7254

Date: 27-05-2025
Place: Jamnagar

INDIA

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POOJAWESTERN METALIKS LIMITED

CIN: 127320GJ2016PLC094314

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

Website: www.poojametal.com

Consolidated Statement of Audited Financial Results for the Quarter/ Year Ended 31-03-2025

(Rs. In Lakh except per share data)

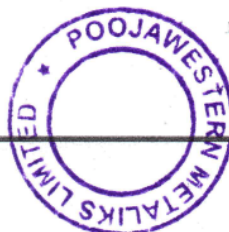
Particulars	Quarter Ended		Year Ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2024
A Date of start of reporting period	01-01-2025	01-10-2024	01-01-2024	01-04-2024
B Date of end of reporting period	31-03-2025	31-12-2024	31-03-2024	31-03-2024
C Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited
Part I				
I Revenue From Operations				
Net sales or Revenue from Operations	1,478.46	1,518.51	1,601.33	5,036.58
II Other Income	24.84	27.58	54.20	108.35
III Total Income (I + II)	1,503.31	1,546.09	1,655.53	5,144.94
IV Expenses				
(a) Cost of materials consumed	933.21	1,136.81	1,474.41	4,052.93
(b) Purchases of stock-in-trade				
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	251.06	119.66	(196.97)	(11.84)
(d) Employee benefit expense	41.71	37.35	41.53	141.49
(e) Finance Costs	39.26	41.99	48.58	150.85
(f) Depreciation and amortisation expense	25.26	26.18	26.72	102.38
(g) Other Expenses	130.95	143.80	180.01	496.32
Total expenses	1,421.44	1,505.79	1,574.28	4,932.12
V Profit (loss) before Exceptional and Extraordinary Items and	81.86	40.30	81.25	212.81
VI Exceptional items				
VIII Profit (loss) before Tax (VII-VIII)	81.86	40.30	81.25	212.81
X Tax Expense				
(a) Current Tax	34.05	6.37	32.47	70.42
(Less):- MAT Credit	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-
(b) Deferred Tax (Asset)/Liabilities	(7.30)	(1.90)	7.85	(13.04)
XI Net Profit/Loss for the period from Continuing Operations (IX-X)	55.11	35.83	40.93	155.43
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)	55.11	35.83	40.93	155.43
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
Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	55.11	35.83	40.93	155.43
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
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX Earnings per share (Not Annualized for Year ended)	0.54	0.35	0.40	1.53
(a) Earnings per share Continuing Operation (Not Annualised for Year ended)				
Basic earnings per share before extraordinary items	0.54	0.35	0.40	1.53
Diluted earnings per share before extraordinary items	0.54	0.35	0.40	1.53
(b) Earnings per share Discontinuing Operation (Not Annualised for Year ended)				
Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00
Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00
(c) Earnings per share (Not Annualised for Year ended)				
Basic earnings per share before extraordinary items	0.54	0.35	0.40	1.53
Diluted earnings per share before extraordinary items	0.54	0.35	0.40	1.53

Notes:-

Notes to Consolidated Audited financials results for the year ended 31st March 2025:

- 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.
- The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable. The figures for quarter ended March 31, 2025 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures of the third quarter of the financial year and first and second quarter as provided by management which are subject to limited review, and Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on May 27 2025.
- 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".
- For the financial year ending on March 31st 2025, the board of director of the company have recommended final dividend of Rs 1/- per equity share i.e. 10% on face value of Rs 10 per equity share. This payment is subject to approval of shareholders in the ensuing General Meeting of the company.

Date :- 27.05.2025
Place :- Jamnagar



For Pooja Western Metals Limited

Sunil Panchmatiya
Sunil Panchmatiya
Chairman & MD
DIN: 02080743

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

(Rupees in Lakhs)

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

Particulars	As at 31st March, 2025	As at 31st March, 2024
ASSETS		
Non-current assets		
(a) Property, plant and equipment	835.44	873.04
(b) Capital work-in-progress	-	-
(c) Other Intangible Assets	1.21	1.53
(d) Financial assets	-	-
(i) Investments	14.12	10.84
(ii) Trade receivables	-	-
(iii) Loan	-	-
(e) Deferred Tax Assets	40.64	27.60
(f) Other non-current asset	10.43	11.75
	-	-
Total non-current assets	901.85	924.76
Current assets		
(a) Inventories	1,670.03	1,515.97
(b) Financial assets	-	-
(i) Trade receivables	1,035.16	814.37
(ii) Cash and cash equivalents	6.50	29.41
(iii) Loan	-	-
(iv) Other financial asset	-	-
(c) Income/Current tax assets (net)	-	-
(c) Other current assets	319.47	223.71
Total current assets	3,031.16	2,583.46
TOTAL ASSETS	3,933.01	3,508.22
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,014.20	1,014.20
(b) Other equity	342.42	288.39
Total equity	1,356.62	1,302.59
Non-current liabilities		
(a) Financial liabilities	-	-
(i) Borrowings	123.27	211.38
(b) Deferred tax liability (net)	-	-
Total non current liabilities	123.27	211.38
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,983.99	1,713.29
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises	23.35	25.54
2. Dues of creditor other than micro enterprises and small enterprises	283.35	162.94
(iii) Other financial liabilities	-	-
(b) Provision	5.20	3.20
(c) Income/Current tax liabilities (net)	70.42	72.50
(d) Other current liabilities	86.81	16.78
Total current liabilities	2,453.12	1,994.25
TOTAL EQUITY AND LIABILITIES	3,933.01	3,508.22

For Pooja Western Metaliks Limited

Date :- 27.05.2025

Place :- Jamnagar



Sunil Panchmatiya
Chairman & MD
DIN: 02080742

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

(Rupees in Lakhs)

Consolidated Cash Flow Statement for the year ended 31st March 2025

S.No.	Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
A)	Cash flow from operating activities		
	Profit before taxation	212.81	239.00
	Adjustment for :		-
	Depreciation and amortisation	102.38	109.57
	Finance cost	150.85	143.25
	Interest income	(0.92)	(1.62)
	Profit on Sale of Fixed Assets	0	-
	Dividend Income	(0.02)	(0.05)
	Operating profit/(loss) before working capital changes	465.09	490.15
	Adjustment for :		
	Increase/ (Decrease) in trade payables	118.23	62.39
	Increase/ (Decrease) in trade receivables	(220.80)	(250.16)
	Increase/ (Decrease) in other current liabilities	70.02	(54.38)
	Decrease/ (Increase) in other current Assets	(95.76)	143.14
	Decrease/ (Increase) in inventories	(154.06)	(545.98)
	Other current tax Liabilities	(72.50)	(30.20)
	Provision	2.00	33.98
	Cash Generated from operations	112.23	(151.06)
	Less: Taxes	-	72.50
	Net cash flow from/(used in) operating activities (A)	112.23	(223.56)
B)	Cash from investing activities		
	Movements in Investments	(3.28)	(0.63)
	Purchase of property, plant and equipment	(64.46)	(50.96)
	Movements in Non Current Assets	1.32	23.63
	Dividend Income	0.02	0.05
	Interest income	0.92	1.62
	Net cash used in investing activities (B)	(65.47)	(26.29)
C)	Cash flow from financing activities		
	Dividend paid	(101.42)	(101.42)
	Proceeds from long-term borrowings	(88.11)	(97.98)
	Proceeds from short-term borrowings	270.70	604.83
	Proceeds from Equity Shares	-	-
	Proceeds from Issue of Warrents	-	-
	Finance cost paid	(150.85)	(143.25)
	Net cash flow from financing activities (C)	(69.68)	262.18
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(22.91)	12.33
E)	Cash and cash equivalents as at the beginning of the year	29.41	17.08
F)	Cash and cash equivalents as at the end of the year	6.50	29.41
	Balance with banks	0.52	10.20
	Cash in hand	5.98	19.21
	Total	6.50	29.41

For Pooja Western Metaliks Limited

Date :- 27.05.2025

Place :- Jamnagar

Sunil Panchmatiya
Chairman & MD
DIN: 02080742

INDEPENDENT AUDITOR'S REPORT

**To Board of Directors of
M/s Poojawestern Metaliks Limited**

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

Opinion

1. We have audited the accompanying standalone financial results of **M/s Poojawestern Metaliks Limited** (hereinafter referred to as "the company") for the year ended March 31, 2025 and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, ('listing regulations').
2. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 in this regard; and
 - (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the company for the year ended March 31, 2025, and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date.

Emphasis of Matter

We would like to bring attention to investors that the Company has paid only a portion of its income tax for the financial year ended March 31, 2024. As of the date of the Audit Report, the outstanding income tax liability amounts to Rs. 43.5 lakhs. Since this amount is appropriately disclosed under current liabilities as "Income Tax Payable," our opinion has not been modified in respect of this matter.

Basis for Opinion

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Standalone Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and Rules made



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thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Standalone Financial Results

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

Auditor's Responsibilities for the Audit of Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

**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 Industiral Estate,
Next to T Series Business Park, Andheri West, Mumbai – 400 053.****Cell: +91 98242 31214 Ph.: 0288 2661942 Email: dgmsco.jam@gmail.com**

8. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
9. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

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Other Matters

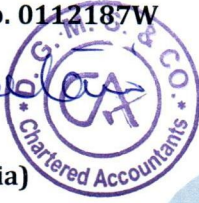
10. The standalone financial results include the results for the quarter ended March 31, 2024 and March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the respective financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

FOR D G M S & CO.

Chartered Accountants

Firm Regn. No. 0112187W

J. J. Kataria



(Jyoti J. Kataria)

Partner

Membership No. 116861

UDIN: 25116861BMHVWK8299

Date: 27-05-2025

Place: Jamnagar

INDIA

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 Industiral Estate,
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POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

Website: www.poojametal.com

Standalone Statement of Audited Financial Results for the Quarter/ Year Ended 31-03-2025

(Rs. In Lakh except per share data)

Particulars	Quarter Ended			Year Ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
A Date of start of reporting period	01-01-2025	01-10-2024	01-01-2024	01-04-2024	01-04-2023
B Date of end of reporting period	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
C Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
Part I					
I Revenue From Operations					
Net sales or Revenue from Operations	1,478.46	1,518.51	1,601.24	5,036.58	6,129.12
II Other Income	24.84	27.58	54.24	108.35	78.22
III Total Income (I + II)	1,503.31	1,546.09	1,655.48	5,144.94	6,207.34
IV Expenses					
(a) Cost of materials consumed	933.21	1,136.81	1,474.41	4,052.93	5,524.45
(b) Purchases of stock-in-trade					
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	251.06	119.66	(196.97)	(11.84)	(481.97)
(d) Employee benefit expense	41.71	37.35	41.53	141.49	148.61
(e) Finance Costs	39.26	41.99	48.58	150.85	143.25
(f) Depreciation and amortisation expense	25.26	26.18	26.72	102.38	109.57
(g) Other Expenses	130.95	143.80	180.06	496.32	524.48
Total expenses	1,421.44	1,505.79	1,574.33	4,932.12	5,968.39
V Profit (loss) before Exceptional and Extraordinary Items and	81.86	40.30	81.15	212.81	238.95
VI Exceptional items					
VIII Profit (loss) before Tax (VII-VIII)	81.86	40.30	81.15	212.81	238.95
X Tax Expense					
(a) Current Tax	34.05	6.37	32.47	70.42	72.50
(Less):- MAT Credit	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-
(b) Deferred Tax (Asset)/Liabilities	(7.30)	(1.90)	7.85	(13.04)	(8.05)
XI Net Profit/Loss for the period from Continuing Operations (IX-X)	55.11	35.83	40.83	155.43	174.50
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)	55.11	35.83	40.83	155.43	174.50
XVI Other Comprehensive Income					
a. i). Amount of item that will not be reclassified to profit or loss					
ii). Income tax relating to items that will not be reclassified to profit or loss					
b i). Item that will be reclassified to profit or loss					
ii). Income tax relating to items that will be reclassified to profit or loss					
XVII Total Comprehensive income	0.00	0.00	0.00	0.00	0.00
Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	55.11	35.83	40.83	155.43	174.50
XVIII Details of equity share capital					
Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	1,014.20	1,014.20	1,014.20	1,014.20	1,014.20
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX Earnings per share (Not Annualized for Year ended)	0.54	0.35	0.40	1.53	1.72
(a) Earnings per share Continuing Operation (Not Annualised for Year ended)					
Basic earnings per share before extraordinary items	0.54	0.35	0.40	1.53	1.72
Diluted earnings per share before extraordinary items	0.54	0.35	0.40	1.53	1.72
(b) Earnings per share Discontinuing Operation (Not Annualised for Year ended)					
Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00
Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00
(c) Earnings per share (Not Annualised for Year ended)					
Basic earnings per share before extraordinary items	0.54	0.35	0.40	1.53	1.72
Diluted earnings per share before extraordinary items	0.54	0.35	0.40	1.53	1.72

Notes:-

Notes to Standalone Audited financials results for the year ended 31st March 2025:

- 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.
- The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable. The figures for quarter ended March 31, 2025 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures of the third quarter of the financial year and first and second quarter as provided by management which are subject to limited review, and Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on May 27 2025.
- 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".
- For the financial year ending on March 31st 2025, the board of director of the company have recommended final dividend of Rs 1/- per equity share i.e. 10% on face value of Rs 10 per equity share. This payment is subject to approval of shareholders in the ensuing General Meeting of the company.

Date :- 27.05.2025
Place :- Jamnagar



For Pooja Western Metaliks Limited

Sunil Panchmatiya
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

(Rupees in Lakhs)

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

Particulars	As at 31st March, 2025	As at 31st March, 2024
ASSETS		
Non-current assets		
(a) Property, plant and equipment	835.44	873.04
(b) Capital work-in-progress	-	-
(c) Other Intangible Assets	1.21	1.53
(d) Financial assets	-	-
(i) Investments	15.12	11.84
(ii) Trade receivables	-	-
(iii) Loan	-	-
(e) Deferred Tax Assets	40.64	27.60
(f) Other non-current asset	9.23	11.75
	-	-
Total non-current assets	901.65	925.76
Current assets		
(a) Inventories	1,670.03	1,515.97
(b) Financial assets	-	-
(i) Trade receivables	1,035.16	814.37
(ii) Cash and cash equivalents	5.92	29.04
(iii) Loan	-	-
(iv) Other financial asset	-	-
(c) Income/Current tax assets (net)	-	-
(c) Other current assets	319.03	223.49
Total current assets	3,030.15	2,582.87
TOTAL ASSETS	3,931.80	3,508.63
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,014.20	1,014.20
(b) Other equity	342.59	288.57
Total equity	1,356.79	1,302.77
Non-current liabilities		
(a) Financial liabilities	-	-
(i) Borrowings	123.27	211.33
(b) Deferred tax liability (net)	-	-
Total non current liabilities	123.27	211.33
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,982.94	1,713.29
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises	23.35	25.31
2. Dues of creditor other than micro enterprises and small enterprises	283.34	163.65
(iii) Other financial liabilities	-	-
(b) Provision	5.00	3.00
(c) Income/Current tax liabilities (net)	70.42	72.50
(d) Other current liabilities	86.69	16.78
Total current liabilities	2,451.74	1,994.53
TOTAL EQUITY AND LIABILITIES	3,931.80	3,508.63

Date :- 27.05.2025
Place :- Jamnagar

For Pooja Western Metaliks Limited

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

(Rupees in Lakhs)

Standalone Cash Flow Statement for the year ended 31st March 2025

S.No.	Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
A)	Cash flow from operating activities		
	Profit before taxation	212.81	238.95
	Adjustment for :		
	Depreciation and amortisation	102.38	109.57
	Finance cost	150.85	143.25
	Interest income	(0.92)	(1.62)
	Profit on Sale of Fixed Assets	-	-
	Dividend Income	(0.02)	(0.05)
	Operating profit/(loss) before working capital changes	465.09	490.10
	Adjustment for :		
	Increase/ (Decrease) in trade payables	117.73	63.10
	Increase/ (Decrease) in trade receivables	(220.80)	(251.00)
	Increase/ (Decrease) in other current liabilities	69.90	(54.38)
	Decrease/ (Increase) in other current Assets	(95.54)	143.14
	Decrease/ (Increase) in inventories	(154.06)	(545.98)
	Other current tax Liabilities	(72.50)	(30.20)
	Provision	2.00	33.98
	Cash Generated from operations	111.83	(151.24)
	Less: Taxes	-	72.50
	Net cash flow from/(used in) operating activities (A)	111.83	(223.74)
B)	Cash from investing activities		
	Movements in Investments	(3.28)	(0.63)
	Purchase of property, plant and equipment	(64.46)	(50.96)
	Realization from advance against property	-	-
	Movements in Non Current Assets	2.52	23.63
	Dividend Income	0.02	0.05
	Interest income	0.92	1.62
	Net cash used in investing activities (B)	(64.27)	(26.29)
C)	Cash flow from financing activities		
	Dividend paid	(101.42)	(101.42)
	Proceeds from long-term borrowings	(88.06)	(98.03)
	Proceeds from short-term borrowings	269.65	604.83
	Proceeds from Equity Shares	-	-
	Proceeds from Issue of Warrants	-	-
	Finance cost paid	(150.85)	(143.25)
	Net cash flow from financing activities (C)	(70.68)	262.13
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(23.12)	12.10
E)	Cash and cash equivalents as at the beginning of the year	29.04	16.94
F)	Cash and cash equivalents as at the end of the year	5.92	29.04
	Balance with banks	0.20	10.08
	Cash in hand	5.72	18.96
	Total	5.92	29.04

For Pooja Western Metaliks Limited

Date :- 27.05.2025

Place :- Jamnagar

Sunil Panchmatiya
Chairman & MD
DIN: 02080742

Date: May 27, 2025

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

Dear Sir/Ma'am,

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

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

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. DGMS & Co., Chartered Accountants, Jamnagar(FRN: 0112187W), have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the Quarter and Year ended March 31, 2025.

You are requested to take the same on records.

Thanking You,

Yours faithfully,
For, **Poojawestern Metaliks Limited**

Sunil Devram Panchmatiya
Chairman & Managing Director
DIN: 02080742

Place: Jamnagar