

Date: May 20, 2026

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

Dear Sir/Ma'am,

Sub: Outcome of Board Meeting held today i.e. on Wednesday, May 20, 2026, pursuant 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 Wednesday, May 20, 2026, at the Registered Office of the Company situated at Plot No. 1, Phase II, GIDC, Dared, Jamnagar-361004, Gujarat, India, which commenced at 03:30 P.M. and concluded at 04:30 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, 2026 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, 2026 in accordance with the Companies Act, 2013;
3. Considered and approved all other business as per agenda circulated.

The said Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.

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 20, 2026

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, 2026 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 the 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, 2026.
2. Statement of Standalone & Consolidated Audited Asset & Liabilities for the year ended as at March 31, 2026.
3. Standalone & Consolidated Cash Flow Statement for the year ended as at March 31, 2026.
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, 2026 and its subsidiary Company **Sierra Metal Industries Private Limited** (previously known as Sierra Automation Private Limited). And **Brass craft Engineering Private Limited** for the year ended March 31, 2026, 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;
 - (ii) and 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, 2026 and the Consolidated statement of assets and liabilities and Consolidated statement of cash flows as at and for the year ended on that date.

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 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

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

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Cell: +91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com



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

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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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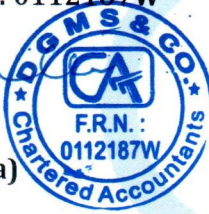
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Other Matters

10. The Consolidated financial results include the results for the quarter ended March 31, 2026 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 Fourth 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. Kataria



(Jyoti J Kataria)
Partner
Membership No. 116861
UDIN: 26116861CKSHVN4953
Date: 20-05-2026
Place: Jamnagar

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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

Statement of Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2026

		(Rs. In Lakh)					
Particulars	Quarter Ended			For The Year Ended			
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025		
A	Date of start of reporting period	01-01-2026	01-10-2025	01-01-2025	01-04-2025	01-04-2024	
B	Date of end of reporting period	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025	
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited	
Revenue From Operations							
	(a) Revenue From Operations	2,258.50	2,475.05	1,478.46	7,456.55	5,036.58	
	(b) Other Income	58.35	17.98	24.84	137.75	108.35	
	Total Revenue from operations (net)	2,316.86	2,493.02	1,503.30	7,594.30	5,144.93	
Expenditure							
	(a) Cost of materials consumed	2,161.79	2,442.60	933.21	6,606.02	4,052.93	
	(b) Purchases of stock-in-trade	-	-	-	-	-	
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(31.05)	(286.55)	251.06	(131.59)	(11.84)	
	(d) Employee benefit expense	44.20	40.67	41.71	156.53	141.49	
	(e) Finance Costs	28.52	44.12	39.26	153.51	150.85	
	(e) Depreciation and amortisation expense	37.38	36.39	25.26	124.58	102.38	
	(f) Other Expenses	100.81	140.77	130.95	448.51	496.32	
	Total expenses	2,341.64	2,418.00	1,421.45	7,357.55	4,932.13	
	Profit (loss) Before exceptional & Extraordinary items and Tax	(24.79)	75.02	81.85	236.75	212.81	
	Exceptional items	-	-	-	-	-	
	Profit (loss) from ordinary activities before tax	(24.79)	75.02	81.85	236.75	212.81	
	Tax Expenses - Current Tax	-	26.35	34.05	49.85	70.42	
	(less): MAT Credit	-	-	-	-	-	
	Current Tax Expense Relating to Prior years	-	-	-	-	-	
	Deferred Tax (Assets)/Liabilities	(2.25)	11.27	(7.30)	27.19	(13.04)	
	Profit (loss) from ordinary activities	(22.54)	37.39	55.11	159.71	155.43	
Other Comprehensive Income (OCI)							
	Items that will not be reclassified to profit or loss	-	-	-	-	-	
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	
	Items that will be reclassified to profit or loss	-	-	-	-	-	
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	
	Total Profit After Other Comprehensive Income	(22.54)	37.39	55.11	159.71	155.43	
	Profit/(Loss) From Discontinuing Operation Before Tax	-	-	-	-	-	
	Tax Expenses of Discontinuing Operations	-	-	-	-	-	
	Net Profit/(Loss) from Discontinuing Operation After Tax	-	-	-	-	-	
	Profit(Loss) For Period Before Minority Interest	-	-	-	-	-	
	Share Of Profit / Loss Associates	-	-	-	-	-	
	Profit/Loss Of Minority Interest	-	-	-	-	-	
	Net Profit (+) / Loss (-) For the Period	(22.54)	37.39	55.11	159.71	155.43	
Details of equity share capital							
	Paid-up equity share capital	1,014.20	1,014.20	1,014.20	1,014.20	1,014.20	
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	
Earnings per share (EPS)							
	Basic earnings per share from continuing And Discontinuing operations	(0.22)	0.37	0.54	1.57	1.53	
	Diluted earnings per share from continuing And Discontinuing operations	(0.22)	0.37	0.54	1.57	1.53	
Notes:-							
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 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 20, 2026.						
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 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".						
5	Poojawestern Metaliks Ltd. has two wholly-owned subsidiaries: Sierra Metal Industries Private Limited (formerly Sierra Automation Private Limited) and Brasscraft Engineering Private Limited. Sierra Metal Industries Private Limited manufactures and export brass plumbing fittings and sanitary parts globally. While as Brasscraft Engineering Private Limited has not yet commenced any operations.						
6	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.						
For, POOJAWESTERN METALIKS LIMITED							
Date :- 20/05/2026		SUNIL PANCHMATIYA					
Place :- Jamnagar		Chairman & MD					
		DIN: 02080742					

POOJAWESTERN METALIKS LIMITED			
CIN: L27320GJ2016PLC094314			
Registered Office: PLOT NO. 1, PHASE II, GIDC, DARED, JAMNAGAR, GUJARAT, INDIA, 361004			
Website: www.poojametal.com			
Statement of Audited Consolidated Balance Sheet for the Year ended March 31, 2026			
(Rupees in Lakhs)			
Particulars	As at		
	31st March, 2026	31st March, 2025	
ASSETS			
Non-current assets			
(a)	Property, plant and equipment	1,048.84	835.44
(b)	Capital work-in-progress	-	-
(c)	Other Intangible Assets	0.90	1.21
(d)	Financial assets	-	-
	(i) Investments	14.94	14.12
	(ii) Trade receivables	-	-
	(iii) Loan	-	-
(e)	Deferred Tax Assets	13.46	40.64
(f)	Other non-current asset	10.80	10.43
	Total non-current assets	1,088.94	901.84
Current assets			
(a)	Inventories	1,620.40	1,670.03
(b)	Financial assets	-	-
	(i) Trade receivables	1,048.31	1,035.16
	(ii) Cash and cash equivalents	17.22	6.50
	(iii) Loan	-	-
	(iv) Other financial asset	-	-
(c)	Income/Current tax assets (net)	-	-
(c)	Other current assets	477.18	319.47
	Total current assets	3,163.11	3,031.16
	TOTAL ASSETS	4,252.05	3,933.00
EQUITY AND LIABILITIES			
Equity			
(a)	Equity share capital	1,014.20	1,014.20
(b)	Other equity	503.00	342.42
	Total equity	1,517.20	1,356.62
Non-current liabilities			
(a)	Financial liabilities	-	-
	(i) Borrowings	358.15	123.27
(b)	Defferred tax liability (net)	-	-
	Total non current liabilities	358.15	123.27
Current liabilities			
(a)	Financial liabilities	-	-
	(i) Borrowings	1,936.41	1,983.99
	(ii) Trade payable	-	-
	1. Dues of micro enterprises and small enterprises	4.38	23.35
	2. Dues of creditor other than micro enterprises and small enterprises	203.53	283.35
	(iii) Other financial liabilities	-	-
(b)	Provision	150.87	5.20
(c)	Income/Current tax liabilities (net)	49.85	70.42
(d)	Other current liabilities	31.66	86.81
	Total current liabilities	2,376.70	2,453.12
	TOTAL EQUITY AND LIABILITIES	4,252.05	3,933.00
For Pooja Western Metaliks Limited			
Date :-	20/05/2026	SUNIL PANCHMATIYA	
Place :-	Jamnagar	Chairman & MD	
		DIN: 02080742	

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

Website: www.poojametal.com

Statement of Audited Consolidated Cash Flow Statement for the year ended March 31, 2026

Particulars	As on 31st March, 2026	As on 31st March, 2025
	Rs. In Lakhs	Rs. In Lakhs
A. Cash flow from operating activities		
Profit before Tax	236.75	212.81
Adjustments for:		
Depreciation and amortisation	124.58	102.38
Interest Income	(0.99)	(0.92)
Finance costs	153.51	150.85
Profit on Sale of Fix Asset	(21.60)	-
Dividend Income	-	(0.02)
Operating profit / (loss) before working capital changes	492.25	465.10
Movements in Working Capital		
(Increase) / Decrease Inventories	49.63	(154.06)
Increase / (Decrease) Trade payables	(98.79)	118.23
(Increase) / Decrease Trade Receivables	(13.15)	(220.80)
(Increase) / Decrease Other Non Current Assets	(0.37)	-
Increase / (Decrease) Short Term Provisions	125.10	2.00
Increase / (Decrease) Other current Assets	(157.71)	(95.76)
Increase / (Decrease) Other current liabilities	(55.15)	70.02
Net Cash Generated/(Used in) Operations	(150.44)	(280.37)
Cash flow from extraordinary items	-	-
Direct Taxes Paid including for past years	(49.85)	(72.50)
Dividend & Dividend Tax Paid	-	-
Net cash flow from / (used in) operating activities (A)	291.96	112.23
B. Cash flow from Investing activities		
Sale of Fixed Assets		
Interest received	0.99	0.92
Purchase/Sale of Fixed Assets	(315.20)	(64.46)
Purchase of investment	(0.82)	(3.28)
Movement in Non Current Assets	-	1.32
Dividend Received	-	0.02
Net cash flow from / (used in) investing activities (B)	(315.03)	(65.48)
C. Cash flow from financing activities		
Finance cost	(153.51)	(150.85)
Dividend paid	-	(101.42)
Increase / (Decrease) Long Term Borrowings	234.88	(88.11)
Increase / (Decrease) Short Term Borrowings	(47.58)	270.70
Net cash flow from / (used in) financing activities (C)	33.79	(69.68)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	10.72	(22.93)
Cash and cash equivalents at the beginning of the year	6.50	29.41
Cash and cash equivalents at the end of the year *	17.22	6.50
* Comprises:		
(a) Cash on hand	17.02	0.52
(b) Balances with banks		
(i) In current accounts	0.20	5.98
(ii) In deposit accounts	-	-
Total	17.22	6.50

For Pooja Western Metaliks Limited

Date :- 20/05/2026

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, 2026 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 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 standalone 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, 2026, and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date.

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 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.

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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.



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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.



Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
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Other Matters

10. The standalone financial results include the results for the quarter ended March 31, 2026 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 Fourth 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: 26116861WGLILT9040
Date: 20-05-2026
Place: Jamnagar

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

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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

Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31, 2026

(Rs. In Lakh)					
Particulars	Quarter Ended			For The Year Ended	
	31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
A Date of start of reporting period	01/01/2026	01/10/2025	01/01/2025	01/04/2025	01/04/2024
B Date of end of reporting period	31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
C Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
Revenue From Operations					
(a) Revenue From Operations	1,334.68	1,592.47	1,478.46	5,394.07	5,036.58
(b) Other Income	19.83	4.44	24.84	83.19	108.35
Total Revenue from operations (net)	1,354.51	1,596.91	1,503.30	5,477.26	5,144.93
Expenditure					
(a) Cost of materials consumed	1,591.83	1,366.22	933.21	4,777.10	4,052.93
(b) Purchases of stock-in-trade	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(300.56)	32.65	251.06	(53.33)	(11.84)
(d) Employee benefit expense	23.63	18.03	41.71	100.51	141.49
(e) Finance Costs	19.58	36.79	39.26	131.66	150.85
(e) Depreciation and amortisation expense	20.57	19.09	25.26	82.96	102.38
(f) Other Expenses	59.08	82.84	130.95	316.43	496.32
Total expenses	1,414.12	1,555.62	1,421.45	5,355.32	4,932.13
Profit (loss) Before exceptional & Extraordinary items and Tax	(59.61)	41.29	81.85	121.94	212.80
Exceptional items					
Profit (loss) from ordinary activities before tax	(59.61)	41.29	81.85	121.94	212.80
Tax Expenses - Current Tax	-	14.76	34.05	30.69	70.42
(less): MAT Credit	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	(6.77)	7.12	(7.30)	2.65	(13.04)
Profit (loss) from ordinary activities	(52.84)	19.40	55.11	88.61	155.43
Other Comprehensive Income (OCI)					
Items that will not be reclassified to profit or loss					
Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
Items that will be reclassified to profit or loss					
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
Total Profit After Other Comprehensive Income	(52.84)	19.40	55.11	88.61	155.43
Profit/(Loss) From Discontinuing Operation Before Tax					
Tax Expenses of Discontinuing Operations					
Net Profit/(Loss) from Discontinuing Operation After Tax	-	-	-	-	-
Profit/(Loss) For Period Before Minority Interest	-	-	-	-	-
Share Of Profit / Loss Associates					
Profit/Loss Of Minority Interest					
Net Profit (+) / Loss (-) For the Period	(52.84)	19.40	55.11	88.61	155.43
Details of equity share capital					
Paid-up equity share capital	1,014.20	1,014.20	1,014.20	1,014.20	1,014.20
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00
Reserve Excluding Revaluation Reserves As Per Balance sheet Of previous Year	-	-	-	-	-
Earnings per share (EPS)					
Basic earnings per share from continuing And Discontinuing operations	(0.52)	0.19	0.54	0.87	1.53
Diluted earnings per share from continuing And Discontinuing operations	(0.52)	0.19	0.54	0.87	1.53
Notes:-					
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 figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable. The figures for quarter ended March 31, 2026 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.				
3	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 20, 2026.				
4	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"				
5	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.				
For, POOJAWESTERN METALIKS LIMITED					
				SUNIL PANCHMATIYA	
Date :- 20/05/2026				Chairman & MD	
Place :- Jamnagar				DIN: 02080742	

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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Statement of Audited Standalone Balance Sheet for the year ended March 31, 2026

			(Rupees in Lakhs)	
Particulars		As at		
		31st March, 2026	31st March, 2025	
ASSETS				
Non-current assets				
(a)	Property, plant and equipment	719.35	835.44	
(b)	Capital work-in-progress		-	
(c)	Other Intangible Assets	0.90	1.21	
(d)	Financial assets		-	
(i)	Investments	15.94	15.12	
(ii)	Trade receivables		-	
(iii)	Loan		-	
(e)	Deferred Tax Assets	38.00	40.64	
(f)	Other non-current asset	10.80	9.23	
Total non-current assets		784.99	901.65	
Current assets				
(a)	Inventories	1,269.30	1,670.03	
(b)	Financial assets			
(i)	Trade receivables	726.39	1,035.16	
(ii)	Cash and cash equivalents	11.89	5.92	
(iii)	Loan			
(iv)	Other financial asset			
(c)	Income/Current tax assets (net)			
(c)	Other current assets	749.74	319.03	
Total current assets		2,757.32	3,030.15	
TOTAL ASSETS		3,542.31	3,931.80	
EQUITY AND LIABILITIES				
Equity				
(a)	Equity share capital	1,014.20	1,014.20	
(b)	Other equity	432.08	342.59	
Total equity		1,446.28	1,356.79	
Non-current liabilities				
(a)	Financial liabilities		-	
(i)	Borrowings	48.99	123.27	
(b)	Defferred tax liability (net)			
Total non current liabilities		48.99	123.27	
Current liabilities				
(a)	Financial liabilities			
(i)	Borrowings	1,752.40	1,982.94	
(ii)	Trade payable			
	1. Dues of micro enterprises and small enterprises	4.38	23.35	
	2. Dues of creditor other than micro enterprises and small enterprises	85.62	283.34	
(iii)	Other financial liabilities			
(b)	Provision	149.92	5.00	
(c)	Income/Current tax liabilities (net)	30.69	70.42	
(d)	Other current liabilities	24.03	86.69	
Total current liabilities		2,047.04	2,451.74	
TOTAL EQUITY AND LIABILITIES		3,542.31	3,931.80	
For Pooja Western Metaliks Limited				
Date :- 20/05/2026		Sunil Panchmatiya		
Place :- Jamnagar		Chairman & MD		
		DIN: 02080742		

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

Website: www.poojametal.com

Statement of Audited Standalone Cash Flow Statement for the year ended March 31, 2026

Particulars	As on	As on
	31st March, 2026	31st March, 2025
	Rs. In Lakhs	Rs. In Lakhs
A. Cash flow from operating activities		
Profit before Tax	121.94	212.81
Adjustments for:		
Depreciation and amortisation	82.96	102.38
Interest Income	(0.99)	(0.92)
Finance costs	131.66	150.85
Profit on Sale of Fix Asset	(21.60)	-
Dividend Income	-	(0.02)
Operating profit / (loss) before working capital changes	313.96	465.10
Movements in Working Capital		
(Increase) / Decrease Inventories	400.73	(154.06)
(Increase) / Decrease Short-term loans and advances	-	-
Increase / (Decrease) Trade payables	(216.69)	117.73
(Increase) / Decrease Trade Receivables	308.77	(220.80)
(Increase) / Decrease Other Non Current Assets	(1.57)	-
Increase / (Decrease) Short Term Provisions	43.81	2.00
Increase / (Decrease) Other current tax Liabilities	-	(2.08)
Increase / (Decrease) Other current Assets	(430.71)	(95.54)
Increase / (Decrease) Other current liabilities	(62.66)	69.90
Net Cash Generated/(Used in) Operations	41.69	(282.86)
Cash flow from extraordinary items	-	-
Direct Taxes Paid including for past years	30.69	70.42
Dividend & Dividend Tax Paid	-	-
Net cash flow from / (used in) operating activities (A)	386.34	111.83
B. Cash flow from Investing activities		
Interest received	0.99	0.92
Purchase/Sale of Fixed Assets	55.92	(64.46)
Movement in Non Current Assets	-	(3.28)
Movement In Investments	(0.81)	2.52
Dividend Received	-	0.02
Net cash flow from / (used in) investing activities (B)	56.09	(64.28)
C. Cash flow from financing activities		
Finance cost	(131.66)	(150.85)
Increase / (Decrease) Long Term Borrowings	(74.28)	(88.06)
Increase / (Decrease) Short Term Borrowings	(230.53)	269.65
Dividend issued	-	(101.42)
Net cash flow from / (used in) financing activities (C)	(436.46)	(70.68)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	5.97	(23.13)
Cash and cash equivalents at the beginning of the year	5.92	29.04
Cash and cash equivalents at the end of the year *	11.89	5.93
* Comprises:		
(a) Cash on hand	11.69	5.72
(b) Balances with banks		
(i) In current accounts	0.20	0.20
(ii) In deposit accounts		
Total	11.89	5.93

For, POOJAWESTERN METALIKS LIMITED

Date :- 20/05/2026

Place :- Jamnagar

SUNIL PANCHMATIYA

Chairman & MD

DIN: 02080742

Date: May 20, 2026

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, 2026.

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