PoojaWestern Metaliks Limited

Plot No.1, G.I.D.C.
Industrial Area, Phase II, Dared,
Jamnagar - 361 004 (Gujarat) INDIA
+91 288 2730088 / 2730099,
+91 98980 44555 / 88666 86058,
CIN : L27320GJ2016PLC094314
info@poojametal.com
www.poojametal.com

Date: November 03, 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 November 03, 2026, in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

In reference to the captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held today, i.e., on Tuesday, November 03, 2026, at the Registered Office of the Company situated at Plot No. 1, Phase II, GIDC, Dared, Jamnagar-361004 which commenced at 04:15 P.M. and concluded at 04:45 P.M., have:

1. Considered, approved & taken on record the Unaudited Standalone and Consolidated Financial Results of the Company in accordance with the provisions of Regulation 33 of the SEBI Listing Regulations, along with the Auditors' Limited Review Report for the Quarter and Half year ended on September 30, 2026.

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

Kindly take the above on your record.

Thanking you,

Yours faithfully,

For and on behalf of,
Poojawestern Metaliks Limited

Panchmatia Sunilkumar
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Date: 2026.11.03 17:25:39 +05'30'

Sunil Devram Panchmatiya
Chairman & Managing Director
DIN: 02080742

Place: - Jamnagar

PoojaWestern Metaliks Limited

Plot No.1, G.I.D.C.
Industrial Area, Phase II, Dared,
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CIN : L27320GJ2016PLC094314
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Date: November 03, 2026

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

Dear Sir/Ma'am,

Subject: Submission of Unaudited Standalone and Consolidated Financial Result of the Company for the quarter and half year ended September 30, 2026 along with Limited Review Report.

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

In reference to the captioned subject and pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half year ended September 30, 2026, along with Limited Review Report issued by Statutory Auditors on the Unaudited Standalone and Consolidated Financial Results for the Quarter and Half Year ended September 30, 2026.

Kindly take the same on your record.

Thanking You,

Yours faithfully,

For and on behalf of,
Poojawestern Metaliks Limited

Panchmatia Sunilkumar
Digitally signed by Panchmatia Sunilkumar
Date: 2026.11.03 17:25:59 +05'30'

Sunil Devram Panchmatiya
Chairman & Managing Director
DIN: 02080742

Place: - Jamnagar

B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
bhargavgusani77@gmail.com

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

To
The Board of Directors of
Poojawestern Metaliks Limited

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Poojawestern Metaliks Limited** ("the Holding Company") and its subsidiary companies **Sierra Automation Private Limited and Brasscraft Engineering Private Limited** for the quarter ended 30th September 2026 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on **3rd November 2026**, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

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

For B B Gusani & Associates.
Chartered Accountants
FRN: 140785W

BHARGAV BHARATBHAI GUSANI
Digitally signed by BHARGAV BHARATBHAI GUSANI
Date: 2026.11.03 17:18:41 +05'30'

CA Bhargav Gusani
Proprietor
Membership No. 120710
UDIN: 26120710EKPFOG4147
Date: 3rd November 2026
Place: Jamnagar

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

Website: www.poojametal.com

Statement of Unaudited Consolidated Financial Results for the Quarter and Six Months ended September 30, 2026

(Rs. In Lakh)

	Particulars	Quarter Ended			Half Year Ended		For The Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
A	Date of start of reporting period	01-07-2026	01-04-2026	01-07-2025	01-04-2026	01-04-2025	01-04-2025
B	Date of end of reporting period	30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue From Operations						
	(a) Revenue From Operations	2,230.29	1,655.07	1,631.57	3,885.36	2,723.00	7,456.55
	(b) Other Income	8.08	6.24	56.77	14.32	61.42	137.75
	Total Revenue from operations (net)	**2,238.37**	**1,661.31**	**1,688.35**	**3,899.68**	**2,784.43**	**7,594.30**
	Expenditure						
	(a) Cost of materials consumed	2,054.27	1,425.39	1,173.58	3,479.66	2,001.63	6,606.02
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	(96.39)	(45.62)	165.99	(142.01)	186.01	(131.59)
	(d) Employee benefit expense	52.24	40.34	38.55	92.58	71.66	156.53
	(e) Finance Costs	38.77	44.73	41.66	83.50	80.87	153.51
	(e) Depreciation and amortisation expense	32.20	31.37	32.94	63.57	50.81	124.58
	(f) Other Expenses	64.66	114.25	116.72	178.91	206.93	448.51
	Total expenses	**2,145.75**	**1,610.46**	**1,569.44**	**3,756.21**	**2,597.91**	**7,357.56**
	Profit (loss) Before exceptional & Extraordinary items and Tax	**92.62**	**50.85**	**118.91**	**143.47**	**186.52**	**236.75**
	Exceptional items						
	Profit (loss) from ordinary activities before tax	**92.62**	**50.85**	**118.91**	**143.47**	**186.52**	**236.75**
	Tax Expenses - Current Tax	30.50	12.07	17.44	42.57	38.91	49.85
	(less):· MAT Credit	-	-		-		
	Current Tax Expense Relating to Prior years	-	-	-	-		
	Deferred Tax (Assets)/llabtlltles	(3.30)	(3.16)	19.44	(6.46)	18.17	27.19
	Profit (loss) from ordinary activities	**65.42**	**41.94**	**82.04**	**107.36**	**129.45**	**159.71**
	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						
	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	**65.42**	**41.94**	**82.04**	**107.36**	**129.45**	**159.71**
	Profit/(Loss) From Discountinuing Operation Before Tax	-	-	-	-	-	-
	Tax Expenses of Discontinuing Operations	-	-	-	-		
	Net Profit/(Loss) from Discountinuing Opration After Tax	-	-	-	-	-	-
	Profit(Loss) For Period Before Minority Interest	-	-	-	-	-	-
	Share Of Profit / Loss Associates						
	Profit/Loss Of Minority Interset						
	Net Profit (+)/ Loss (-) For the Period	**65.42**	**41.94**	**82.04**	**107.36**	**129.45**	**159.71**
	Details of equity share capital						
	Paid-up equity share capital	1,014.20	1,014.20	1,014.20	1,014.20	1,014.20	1,014.20
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
	Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-	-	-	-
	Earnings per share (EPS)						
	Basic earnings per share from countinuing And Discountinuing operations	0.65	0.41	0.81	1.06	1.28	1.57
	Diluted earnings per share from countinuing And Discountinuing operations	0.65	0.41	0.81	1.06	1.28	1.57

Notes:-

1	The above said finanical results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on **3rd November 2026.**
2	The Statutory Auditors have carried out limited review of the Unaudited Results of the Compnay for the Quarter and Half year ended 30/09/2026.
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 no reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 - "Segment Reporting" is not required.
5	Statement of Assets and Liabilities and cashflow statement as on 30th September 2026 is enclosed herewith.
6	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
7	Poojawestern Metaliks Ltd. has two 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.

For, POOJAWESTERN METALIKS LIMITED

Panchmatia Sunilkumar

Digitally signed by Panchmatia Sunilkumar
Date: 2026.11.03 17:26:23 +05'30'

SUNIL PANCHMATIYA

Chairman & Managing Director

DIN: 02080742

Date :- November 3rd, 2026

Place :- Jamnagar

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

Website: www.poojametal.com

Statement of Unaudited Consolidated Balance sheet for the half ended September 30, 2026

(Rupees in Lakhs)

Particulars			As at 30th September, 2026	As at 31st March, 2026
ASSETS				
Non-current assets				
(a)	Property, plant and equipment		990.36	1,048.84
(b)	Capital work-in-progress		-	-
(c)	Other Intangible Assets		0.74	0.90
(d)	Financial assets		-	-
	(i)	Investments	14.87	14.94
	(ii)	Trade receivables	-	-
	(iii)	Loan	-	-
(e)	Deferred Tax Assets		19.91	13.46
(f)	Other non-current asset		10.80	10.80
Total non-current assets			**1,036.68**	**1,088.94**
Current assets				
(a)	Inventories		1,667.22	1,620.40
(b)	Financial assets		-	
	(i)	Trade receivables	1,175.28	1,048.31
	(ii)	Cash and cash equivalents	21.22	17.22
	(iii)	Loan	-	
	(iv)	Other financial asset	-	
(c)	Income/Current tax assets (net)		-	
(c)	Other current assets		720.69	477.18
Total current assets			**3,584.41**	**3,163.11**
TOTAL ASSETS			**4,621.09**	**4,252.05**
EQUITY AND LIABILITIES				
Equity				
(a)	Equity share capital		1,014.20	1,014.20
(b)	Other equity		610.36	503.00
Total equity			**1,624.56**	**1,517.20**
Non-current liabilities				-
(a)	Financial liabilities			-
	(i)	Borrowings	369.34	358.15
(b)	Defferred tax liability (net)			
Total non current liabilities			**369.34**	**358.15**
Current liabilities				-
(a)	Financial liabilities			
	(i)	Borrowings	2,026.91	1,936.41
	(ii)	Trade payable	-	
		1. Dues of micro enterprises and small enterprises	-	4.38
		2. Dues of creditor other than micro enterprises and small enterprises	333.30	203.53
	(iii)	Other financial liabilities	-	
(b)	Provision		212.02	150.87
(c)	Income/Current tax liabilities (net)		42.57	49.85
(d)	Other current liabilities		12.39	31.66
Total current liabilities			**2,627.19**	**2,376.70**
TOTAL EQUITY AND LIABILITIES			**4,621.09**	**4,252.05**

For Pooja Western Metaliks Limited

Panchmatia Sunilkumar

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Date: 2026.11.03 17:26:39 +05'30'

Date :- November 3rd, 2026

Place :- Jamnagar

SUNIL PANCHMATIYA

Chairman & Managing Director

DIN: 02080742

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

Website: www.poojametal.com

Statement of Unaudited Consolidated Cash Flow Statement for the half year ended September 30, 2026

	Particulars	As on 30th September, 2026	As on 30th September, 2025
		Rs. In Lakhs	Rs. In Lakhs
A.	**Cash flow from operating activities**		
	Profit before Tax	143.47	186.52
	Adjustments for:		
	Depreciation and amortisation	63.57	50.81
	Interest Income	-	(0.23)
	Finance costs	83.50	80.87
	Profit on Sale of Fix Asset	-	(20.83)
	Dividend Income	-	
	Operating profit / (loss) before working capital changes	**290.54**	**297.15**
	Movements in Working Capital		
	(Increase) / Decrease Inventories	(46.82)	47.78
	(Increase) / Decrease Short-term loans and advances	-	-
	Increase / (Decrease) Trade payables	125.39	593.25
	(Increase) / Decrease Trade Receivables	(126.97)	(482.77)
	(Increase) / Decrease Other Non Current Assets	-	-
	Increase / (Decrease) Short Term Provisions	61.15	31.52
	Increase / (Decrease) Income/Current tax liabilities	(7.28)	-
	Increase / (Decrease) Other current Assets	(243.51)	(281.91)
	Increase / (Decrease) Other current liabilities	(19.27)	(3.71)
	Net Cash Generated/(Used in) Operations	**(257.31)**	**(95.85)**
	Cash flow from extraordinary items	-	-
	Direct Taxes Paid including for past years	(42.57)	(31.51)
	Dividend & Dividend Tax Paid	-	-
	Net cash flow from / (used in) operating activities (A)	**(9.34)**	**169.79**
B.	**Cash flow from Investing activities**		
	Interest received	-	0.23
	Purchase/Sale of Fixed Assets	(4.92)	(333.45)
	Purchase of Investments	0.07	(0.06)
	Dividend Received	-	
	Net cash flow from / (used in) investing activities (B)	**(4.85)**	**(333.28)**
C.	**Cash flow from financing activities**		
	Finance cost	(83.50)	(80.87)
	Increase / (Decrease) Long Term Borrowings	11.19	95.34
	Increase / (Decrease) Short Term Borrowings	90.50	150.84
	Net cash flow from / (used in) financing activities (C)	**18.19**	**165.31**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**4.00**	**1.82**
	Cash and cash equivalents at the beginning of the year	17.22	6.50
	Cash and cash equivalents at the end of the year *	**21.22**	**8.32**
	*** Comprises:**		
	(a) Cash on hand	21.02	8.12
	(b) Balances with banks		
	(i) In current accounts	0.20	0.20
	(ii) In deposit accounts		-
	Total	**21.22**	**8.32**

For Pooja Western Metaliks Limited

Panchmatia Sunilkumar

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Date: 2026.11.03 17:26:55 +05'30'

Date :- November 3rd, 2026
Place :- Jamnagar

SUNIL PANCHMATIYA
Chairman & Managing Director
DIN: 02080742

B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
bhargavgusani77@gmail.com

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

To,
The Board of Directors of
Poojawestern Metaliks Limited

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Poojawestern Metaliks Limited** ("the Company") for the quarter ended 30th September 2026 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on **3rd November 2026**, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B B Gusani & Associates.
Chartered Accountants
FRN: 140785W

BHARGAV BHARATBHAI GUSANI
Digitally signed by BHARGAV BHARATBHAI GUSANI
Date: 2026.11.03 17:19:13 +05'30'

CA Bhargav Gusani
Proprietor
Membership No. 120710
UDIN: 26120710SJTJTD7749
Date: 3rd November 2026
Place: Jamnagar

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

Website: www.poojametal.com

Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended September 30, 2026

(Rs. In Lakh)

	Particulars	Quarter Ended			Half Year Ended		For The Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
A	Date of start of reporting period	01-07-2026	01-04-2026	01-07-2025	01-04-2026	01-04-2025	01-04-2025
B	Date of end of reporting period	30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue From Operations						
	(a) Revenue From Operations	1,522.33	1,258.60	1,375.49	2,780.93	2,466.92	5,394.07
	(b) Other Income	-	-	54.27	-	58.92	83.19
	Total Revenue from operations (net)	**1,522.33**	**1,258.60**	**1,429.76**	**2,780.93**	**2,525.84**	**5,477.26**
	Expenditure						
	(a) Cost of materials consumed	1,442.49	1,095.68	991.00	2,538.17	1,819.05	4,777.10
	(b) Purchases of stock-in-trade	-	-	-		-	-
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	(32.07)	11.65	194.56	(20.42)	214.58	(53.33)
	(d) Employee benefit expense	14.05	16.05	25.74	30.10	58.85	100.51
	(e) Finance Costs	24.44	32.13	36.08	56.57	75.29	131.66
	(e) Depreciation and amortisation expense	16.98	16.29	25.43	33.27	43.30	82.96
	(f) Other Expenses	22.63	63.24	84.30	85.87	174.51	316.43
	Total expenses	**1,488.52**	**1,235.04**	**1,357.11**	**2,723.56**	**2,385.58**	**5,355.32**
	Profit (loss) Before exceptional & Extraordinary items and Tax	**33.81**	**23.56**	**72.65**	**57.37**	**140.26**	**121.94**
	Profit (loss) from ordinary activities before tax	**33.81**	**23.56**	**72.65**	**57.37**	**140.26**	**121.94**
	Tax Expenses - Current Tax	8.92	6.36	15.68	15.28	37.15	30.69
	(less):· MAT Credit						
	Current Tax Expense Relating to Prior years						
	Deferred Tax (Assets)/llabtlltles	(1.62)	(1.73)	3.57	(3.35)	2.30	2.65
	Profit (loss) from ordinary activities	**26.51**	**18.93**	**53.41**	**45.44**	**100.82**	**88.61**
	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		-	-		-	-
	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	**26.51**	**18.93**	**53.41**	**45.44**	**100.82**	**88.61**
	Profit/(Loss) From Discountinuing Operation Before Tax						-
	Tax Expenses of Discontinuing Operations						-
	Net Profit/(Loss) from Discountinuing Opration After Tax		-	-		-	-
	Profit(Loss) For Period Before Minority Interest		-	-		-	
	Share Of Profit / Loss Associates						-
	Profit/Loss Of Minority Interset						-
	Net Profit (+)/ Loss (-) For the Period	**26.51**	**18.93**	**53.41**	**45.44**	**100.82**	**88.61**
	Details of equity share capital						
	Paid-up equity share capital	1,014.20	1,014.20	1,014.20	1,014.20	1,014.20	1,014.20
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
	Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year		-	-	-	-	-
	Earnings per share (EPS)						
	Basic earnings per share from countinuing And Discountinuing operations	0.26	0.19	0.51	0.45	0.99	0.87
	Diluted earnings per share from countinuing And Discountinuing operations	0.26	0.19	0.51	0.45	0.99	0.87

Notes:-

1	The above said finanical results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 3rd November 2026.
2	The Statutory Auditors have carried out limited review of the Unaudited Results of the Compnay for the Quarter and Half year ended 30/09/2026.
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 no reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 - "Segment Reporting" is not required.
5	Statement of Assets and Liabilities and cashflow statement as on 30th September 2026 is enclosed herewith.
6	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For, POOJAWESTERN METALIKS LIMITED

Panchmatia Sunilkumar

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Date: 2026.11.03 17:27:11 +05'30'

Date :- November 3rd, 2026

Place :- Jamnagar

SUNIL PANCHMATIYA

Chairman & Managing Director

DIN: 02080742

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

Website: www.poojametal.com

Statement of Unaudited Standalone Balance sheet for the half year ended September 30, 2026

(Rupees in Lakhs)

Particulars	As at 30th September, 2026	As at 31st March, 2026
ASSETS		
Non-current assets		
(a) Property, plant and equipment	689.93	719.35
(b) Capital work-in-progress		-
(c) Other Intangible Assets	0.74	0.90
(d) Financial assets		-
(i) Investments	15.87	15.94
(ii) Trade receivables		-
(iii) Loan		-
(e) Deferred Tax Assets	41.34	38.00
(f) Other non-current asset	10.80	10.80
Total non-current assets	**758.68**	**784.99**
Current assets		
(a) Inventories	1,194.53	1,269.30
(b) Financial assets		
(i) Trade receivables	649.18	726.39
(ii) Cash and cash equivalents	14.26	11.89
(iii) Loan		
(iv) Other financial asset		
(c) Income/Current tax assets (net)		
(c) Other current assets	739.52	749.74
Total current assets	**2,597.49**	**2,757.32**
TOTAL ASSETS	**3,356.17**	**3,542.31**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,014.20	1,014.20
(b) Other equity	477.52	432.08
Total equity	**1,491.72**	**1,446.28**
Non-current liabilities		-
(a) Financial liabilities		-
(i) Borrowings	83.79	48.99
(b) Defferred tax liability (net)		
Total non current liabilities	**83.79**	**48.99**
Current liabilities		-
(a) Financial liabilities		
(i) Borrowings	1,523.96	1,752.40
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises		4.38
2. Dues of creditor other than micro enterprises and small enterprises	51.06	85.62
(iii) Other financial liabilities		
(b) Provision	180.61	149.92
(c) Income/Current tax liabilities (net)	15.28	30.69
(d) Other current liabilities	9.75	24.03
Total current liabilities	**1,780.66**	**2,047.04**
TOTAL EQUITY AND LIABILITIES	**3,356.17**	**3,542.31**

For Pooja Western Metaliks Limited

Panchmatia Sunilkumar

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Date :- November 3rd, 2026
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Sunil Panchmatiya
Chairman & Managing Director
DIN: 02080742

POOJAWESTERN METALIKS LIMITED

CIN: L27320GJ2016PLC094314

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

Website: www.poojametal.com

Statement of Unaudited Standalone Cash Flow Statement for the half year ended September 30, 2026

	Particulars	As on 30th September, 2026	As on 30th September, 2025
		Rs. In Lakhs	Rs. In Lakhs
A.	**Cash flow from operating activities**		
	Profit before Tax	57.37	140.26
	Adjustments for:		
	Depreciation and amortisation	33.27	43.30
	Interest Income	-	(0.23)
	Finance costs	56.57	75.29
	Profit on Sale of Fix Asset	-	(20.83)
	Dividend Income	-	-
	Operating profit / (loss) before working capital changes	**147.21**	**237.79**
	Movements in Working Capital		
	(Increase) / Decrease Inventories	74.77	360.53
	(Increase) / Decrease Short-term loans and advances	-	-
	Increase / (Decrease) Trade payables	(38.94)	(116.28)
	(Increase) / Decrease Trade Receivables	77.21	(202.31)
	(Increase) / Decrease Other Non Current Assets	-	-
	Increase / (Decrease) Short Term Provisions	30.70	103.40
	Increase / (Decrease) Other current Assets	10.22	(172.79)
	Increase / (Decrease) Income/Current tax liabilities	(15.41)	-
	Increase / (Decrease) Other current liabilities	(14.28)	(5.61)
	Net Cash Generated/(Used in) Operations	**124.27**	**(33.07)**
	Cash flow from extraordinary items	-	-
	Direct Taxes Paid including for past years	(15.28)	(103.40)
	Dividend & Dividend Tax Paid	-	-
	Net cash flow from / (used in) operating activities (A)	**256.20**	**101.33**
B.	**Cash flow from Investing activities**		
	Interest received	-	0.23
	Purchase/Sale of Fixed Assets	(3.69)	35.48
	Purchase In Investments	0.07	(0.06)
	Net cash flow from / (used in) investing activities (B)	**(3.62)**	**35.65**
C.	**Cash flow from financing activities**		
	Finance cost	(56.57)	(75.29)
	Increase / (Decrease) Long Term Borrowings	34.80	(39.47)
	Increase / (Decrease) Short Term Borrowings	(228.44)	(21.07)
	Net cash flow from / (used in) financing activities (C)	**(250.21)**	**(135.83)**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**2.37**	**1.15**
	Cash and cash equivalents at the beginning of the year	11.89	5.92
	Cash and cash equivalents at the end of the year *	**14.26**	**7.07**
	*** Comprises:**		
	(a) Cash on hand	14.06	6.87
	(b) Balances with banks		
	(i) In current accounts	0.20	0.20
	(ii) In deposit accounts		
	Total	**14.26**	**7.07**

For, POOJAWESTERN METALIKS LIMITED

Panchmatia Sunilkumar

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Date :- November 3rd, 2026
Place :- Jamnagar

SUNIL PANCHMATIYA
Chairman & Managing Director
DIN: 02080742