

JAINAM FERRO ALLOYS (I) LIMITED

REGD. OFFICE: PLOT NO. 103 TO 113 & 130 TO 136/A & 137,
SECTOR-C URLA INDUSTRIAL AREA RAIPUR CT 492003 IN

STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

S. NO.	Particulars	Half-Year ended			Year ended
		30-Sep-25	31-Mar-25	30-Sep-24	31-Mar-25
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from operations	10821.22	10718.33	11421.15	22139.48
II	Other income	270.52	250.43	228.85	479.28
III	Total Income from Operations	11091.74	10968.76	11650.00	22618.76
IV	EXPENSES				
	a. Cost of materials consumed	6795.72	5363.85	6308.13	11671.98
	b. Purchase of Stock in Trade	101.36	471.74	478.19	949.93
	c. Changes in inventories of finished goods	(265.73)	585.52	(169.43)	416.10
	d. Power and Fuel expenses	2183.56	2627.11	2543.59	5170.70
	e. Employees benefits expenses	244.84	240.06	185.04	425.10
	f. Finance costs	73.58	55.68	120.30	175.99
	g. Depreciation and amortisation expenses	182.08	136.45	200.60	337.05
	h. Other Expenses	1030.53	1122.23	892.62	2014.85
	Total expenses (a+b+c+d+e+f+g+h)	10345.94	10602.64	10559.05	21161.69
V	Profit/Loss before tax	745.81	366.12	1090.95	1457.07
VI	Tax Expense				
	a) Current Tax	186.44	64.87	244.22	309.09
	b) Deferred Tax	7.90	67.20	6.68	73.88
	c) Tax Expense of Earlier Years	0.00	1.47	0.00	1.47
VII	Profit/(loss) for the period	551.46	232.59	840.05	1072.63
VIII	Other Comprehensive Income				
	A. (i) Items that will not be reclassified to profit and loss:	143.55	(516.89)	1126.65	609.76
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(19.29)	79.19	(179.20)	(100.01)
	B. (i) Items that will be reclassified to profit or loss :	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
IX	Total Comprehensive Income for the period [Comprising Profit/(Loss) and Other comprehensive Income for the period]	675.72	(205.11)	1787.50	1582.39
X	Paid-up Share Capital (par value Rs. 10/- each fully paid up)	1171.12	1056.12	1056.12	1056.12
XI	Earnings per equity share (Par value Rs. 10/- each)				
	i) Basic (Rs.)	4.78	2.20	7.95	10.16
	ii) Diluted (Rs.)	4.78	2.20	7.95	10.16

For and on behalf of the Board of Jainam Ferro Alloys (I) Limited



[Archit Parakh]
Managing Director
DIN: 06797522
Date: 13/11/2025



Notes on Standalone financial:

1. The Standalone Financial Results are reviewed by the Audit Committee in their meeting and thereafter approved by the Board of Directors of the Company at its meeting held on November 13, 2025.
2. The Standalone Financial Results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter and presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5 July 2016 and are in compliance with the Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs.
3. The Company has only one reportable segment as defined in Ind AS 108 "Operating Segments".
4. As required under Regulation 33 of the SEBI (LODR) Regulations, 2015, the Statutory Auditors have issued Limited Review Reports on the aforesaid financial results for the half year ended, 30th September 2025.
5. The figures for the half year ended March 31, 2025 are balancing figures between the Audited figures of the full Financial Year ended on March 31, 2025 and the published Unaudited Half Year figures up to the first half year of the financial year i.e., 01st April 2024 to 30th September 2024, which were subject to limited review by the Statutory Auditors.
6. The previous year figures have been regrouped and/or rearranged and/or reworked and/or reclassified wherever necessary to correspond with the current year classification/disclosure.
7. The above results are also available for investors at www.nseindia.com and www.jainanferro.com



JAINAM FERRO ALLOYS (I) LIMITED

REGD. OFFICE: PLOT NO. 103 TO 113 & 130 TO 136/A & 137,
SECTOR-C URLA INDUSTRIAL AREA RAIPUR CT 492003 IN

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

S. NO.	Particulars	As at Sept 30, 2025	As at March 31, 2025
		(Unaudited)	(Audited)
I	ASSETS		
	A Non- current Assets		
	a Property, Plant & Equipment	1843.77	1747.74
	b Investments	3956.33	3597.11
	c <u>Financial Assets</u>		
	(i) Other Financial Assets	1714.07	1933.78
	d Deferred Tax Assets (Net)	0.00	0.00
	e Other Non-Current Assets	67.90	67.90
	Total Non Current Assets	7582.07	7346.53
	B Current assets		
	a Inventories	1723.45	3105.88
	b <u>Financial Assets</u>		
	(i) Trade Receivables	1919.62	1678.60
	(ii) Cash and Cash Equivalents	11.40	8.25
	(iii) Bank Balances other than(ii) above	5424.03	4528.19
	(iv) Other Financial Assets	0.29	0.29
	c Current Tax Assets (Net)	0.00	0.00
	d Other Current Assets	1369.42	1334.89
	Total Current Assets	10448.21	10656.11
	Total Assets	18030.28	18002.64
II	Equity and Liabilities		
	Equity		
	a Equity Share Capital	1171.12	1056.12
	b Other Equity	14171.65	11069.43
	c Share Warrant	0.00	1270.75
	Total Equity	15342.77	13396.30
III	Liabilities		
	A Non Current Liabilities		
	a <u>Financial Liabilities</u>		
	i. Borrowings	152.00	0.00
	b Deferred Tax Liabilities (Net)	295.25	313.11
	c Provisions	19.39	19.39
	Total Non Current Liabilities	466.64	332.50
	B Current Liabilities		
	a <u>Financial Liabilities</u>		
	(i) Borrowings	45.35	144.78
	(ii) Trade Payables	1649.36	3628.56
	(iii) Other Financial Liabilities	257.34	373.18
	b Provisions	2.04	2.04
	c Other Current Liabilities	182.62	117.12
	d Current Tax Liabilities (Net)	84.16	8.16
	Total Current Liabilities	2220.87	4273.84
	Total Liabilities	2687.51	4606.34
	Total Equity and Liabilities	18030.28	18002.64

For and on behalf of the Board of Jainam Ferro Alloys (I) Limited


[Archit Parakh]
Managing Director
DIN: 06797522



Date: 13/11/2025
Place: Raipur C.G.

JAINAM FERRO ALLOYS (I) LIMITED

REGD. OFFICE: PLOT NO. 103 TO 113 & 130 TO 136/A & 137, SECTOR-C URLA INDUSTRIAL AREA RAIPUR CT 492003 IN
STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

Particulars	Half Year ended on 30th Sept 2025	Half Year ended on 30th September 2024	Year ended on 31st March 2025
	(Unaudited)	(Unaudited)	(Audited)
A) Cash Flow From Operating Activities :-			
1. Net Profit/(Loss) before Taxes	745.81	1090.94	1457.07
<u>Adjustments for:-</u>			
Depreciation	182.08	200.60	337.05
Finance Costs	73.58	120.30	175.99
Income from Investments	(248.62)	(187.93)	(426.44)
Prepaid Lease Rent Amortised	0.55	0.55	1.10
Preliminary Expenses written off (Net)	0.00	0.00	0.00
Share Issue Expenses written off (Net)	2.84	2.84	5.69
Provision for Gratuity	0.00	0.00	7.88
Profit on Sale of Fixed Assets	(21.90)	0.00	0.00
2. Operating Profit before Working Capital Changes	734.34	1227.31	1558.33
<u>Adjustments for:-</u>			
Decrease/(Increase) in Receivables	(955.07)	128.14	(1875.25)
Decrease/(Increase) in Inventories	1382.43	(219.77)	(1190.54)
Increase/(Decrease) in Payables	(2029.54)	609.54	1655.70
Cash generated from Operations	(867.84)	1745.22	148.24
Direct Taxes Paid	(155.49)	(143.14)	(350.42)
Net Cash from Operating Activity (A)	(1023.33)	1602.07	(202.18)
B) Cash Flow From Investing Activities :-			
Purchase of Fixed Assets	(300.66)	(327.84)	(405.56)
Sale of Fixed Assets	44.45	0.00	0.00
(Purchase) of Investment	(1073.11)	(761.51)	(1645.29)
Sale of Investment	857.44	819.10	1533.89
Income from Investments	248.62	187.93	426.44
Net Cash from Investing Activity (B)	(223.27)	(82.32)	(90.51)
C) Cash Flow From Financing Activities :-			
Proceeds from Issuance of Equity share warrants	0.00	0.00	1270.75
Proceeds from issuance of Preference Allotment	1270.75	0.00	0.00
Proceeds from Unsecured Loans (Net)	152.00	(245.80)	(245.80)
Proceed from Bank Borrowing (Net)	(99.43)	(706.06)	(561.28)
Finance Costs	(73.58)	(120.30)	(175.99)
Net Cash From Financing Activities (C)	1249.74	(1072.17)	287.69
D) Net Increase / (Decrease) in Cash & Cash Equivalents ((A)+(B)+(C))	3.14	447.59	(5.01)
E) Cash and Cash Equivalent at beginning of the Year	8.25	13.26	13.26
F) Cash and Cash Equivalent at end of the Year (D+E)	11.40	460.85	8.25

Note:-

1. The above cash flow Statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS-7) on Cash Flow statement as notified by the Companies (Indian Accounting Standards (IND AS)) Rules 2015.

2. Previous Year figures have been regrouped / recast wherever necessary.

For and on behalf of the Board of Jainam Ferro Alloys (I) Limited


[Archit Parakh]
Managing Director
DIN: 06797522



Date: 13/11/2025
Place: Raipur C.G.

Limited Review Report on the Half Yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Jainam Ferro Alloys (I) Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Jainam Ferro Alloys (I) Limited** (the "Company") for the half year ended September 30, 2025 from April 01, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India.

Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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

FOR, S M A G AND ASSOCIATES LLP
(Formerly known as "Sunil Johri and Associates")
CHARTERED ACCOUNTANTS
(Firm Reg. No. 005960C/C400353)



CA SUNIL JOHRI
PARTNER
M NO.: 074654
UDIN: 25074654BMKVXB7271
Place: Raipur C.G.
Date: 13/11/2025

JAINAM FERRO ALLOYS (I) LIMITED
 REGD. OFFICE: PLOT NO. 103 TO 113 & 130 TO 136/A & 137,
 SECTOR-C URLA INDUSTRIAL AREA RAIPUR CT 492003 IN
CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

S. N O.	Particulars	Half-Year ended			Year ended
		30-Sep-25	31-Mar-25	30-Sep-24	31-Mar-25
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from operations	10842.15	10743.68	11449.64	22193.32
II	Other income	272.41	253.61	228.85	482.45
III	Total Income from Operations	11114.56	10997.28	11678.49	22675.77
IV	EXPENSES				
	a. Cost of materials consumed	6802.86	5379.08	6323.59	11702.66
	b. Purchase of Stock in Trade	101.36	471.74	478.19	949.93
	c. Changes in inventories of finished goods	(265.73)	585.52	(169.43)	416.10
	d. Power and Fuel expenses	2183.56	2627.11	2543.59	5170.70
	e. Employees benefits expenses	255.02	256.99	205.66	462.65
	f. Finance costs	76.60	59.76	120.32	180.09
	g. Depreciation and amortisation expenses	187.20	144.20	208.44	352.64
	h. Other Expenses	1041.63	1137.06	918.53	2055.58
	Total expenses (a+b+c+d+e+f+g+h)	10382.49	10661.47	10628.89	21290.35
V	Profit/Loss before tax	732.07	335.82	1049.60	1385.42
VI	Tax Expense				
	a) Current Tax	186.44	64.87	244.22	309.09
	b) Deferred Tax	7.90	69.15	7.22	76.37
	c) Tax Expense of Earlier Years	0.00	1.47	0.00	1.47
VII	Profit/(loss) for the period	537.72	200.33	798.16	998.50
VIII	Other Comprehensive Income				
	A. (i) Items that will not be reclassified to profit and loss:	143.55	(516.89)	1126.65	609.76
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(19.29)	79.19	(179.20)	(100.01)
	B. (i) Items that will be reclassified to profit or loss :	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
IX	Total Comprehensive Income for the period [Comprising Profit/(Loss) and Other comprehensive Income for the period]	661.98	(237.36)	1745.62	1508.25
X	Profit/(loss) for the period Attributable to:	537.72	200.33	798.16	998.50
	Equity holders of the parent	538.08	201.17	799.25	1000.42
	Non-controlling interests	(0.36)	(0.84)	(1.09)	(1.93)
XI	Other Comprehensive Income Attributable to:	124.26	(437.70)	947.45	509.76
	Equity holders of the parent	124.26	(437.70)	947.45	509.76
	Non-controlling interests	0.00	0.00	0.00	0.00
XII	Total Comprehensive Income for the period Attributable to:	661.98	(237.36)	1745.62	1508.25
	Equity holders of the parent	662.34	(236.53)	1746.70	1510.18
	Non-controlling interests	(0.36)	(0.84)	(1.09)	(1.93)
X	Paid-up Share Capital (par value Rs. 10/- each fully paid up)	1171.12	1056.12	1056.12	1056.12
XI	Earnings per equity share (Par value Rs. 10/- each)				
	i) Basic (Rs.)	4.66	1.90	7.56	9.45
	ii) Diluted (Rs.)	4.66	1.90	7.56	9.45

For and on behalf of the Board of Jainam Ferro Alloys (I) Limited


 [Archit Parakh]
 Managing Director
 DIN: 06797522
 Date: 13/11/2025



Notes on Consolidated financial:

1. The Consolidated Financial Results of the Company for the Half Year ended September 30, 2025 were reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings held on November 13, 2025.
2. The Consolidated Financial Results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter and presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5 July 2016 and are in compliance with the Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs.
3. The Company has only one reportable segment as defined in Ind AS 108 "Operating Segments".
4. As required under Regulation 33 of the SEBI (LODR) Regulations, 2015, the Statutory Auditors have issued Limited Review Reports on the aforesaid financial results for the half year ended, 30th September 2025. The above results are prepared after consolidating the results of its subsidiary (J W Diagnostic and Research Centre Private Limited).
5. The figures of the financial results of the subsidiary, were not material, but have been duly taken into consideration in the consolidated results, being presented, herein, above.
6. The figures for the half year ended March 31, 2025 are balancing figures between the Audited figures of the full Financial Year ended on March 31, 2025 and the published Unaudited Half Year figures up to the first half year of the financial year i.e., 01st April 2024 to 30th September 2024, which were subject to limited review by the Statutory Auditors.
7. The Consolidated figures include financials of subsidiary, duly reviewed by the Board of subsidiary and thereafter submitted to the Board of Company at their respective meetings held on November 13, 2025.
8. The previous year figures have been regrouped and/or rearranged and/or reworked and/or reclassified wherever necessary to correspond with the current year classification /disclosure.
9. The above results are also available for investors at www.nseindia.com and www.jainamferro.com



JAINAM FERRO ALLOYS (I) LIMITED
REGD. OFFICE: PLOT NO. 103 TO 113 & 130 TO 136/A & 137,
SECTOR-C URLA INDUSTRIAL AREA RAIPUR CT 492003 IN

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

S. NO.	Particulars	As at Sept 30, 2025	As at March 31, 2025
		(Unaudited)	(Audited)
I	ASSETS		
A	Non- current Assets		
a	Property, Plant & Equipment		
	- Tangible Assets	1880.86	1789.94
	- Goodwill	12.37	12.37
b	Investments	3806.33	3447.11
c	<u>Financial Assets</u>		
(i)	Other Financial Assets	1778.61	1996.62
d	Deferred Tax Assets (Net)	0.00	0.00
e	Other Non-Current Assets	67.90	67.90
	Total Non Current Assets	7546.07	7313.95
B	Current assets		
a	Inventories	1729.31	3111.35
b	<u>Financial Assets</u>		
(i)	Trade Receivables	1929.29	1688.21
(ii)	Cash and Cash Equivalents	13.65	10.71
(iii)	Bank Balances other than(ii) above	5424.03	4528.19
(iv)	Other Financial Assets	0.29	0.29
c	Current Tax Assets (Net)	0.00	0.00
d	Other Current Assets	1373.71	1339.55
	Total Current Assets	10470.28	10678.30
	Total Assets	18016.35	17992.25
II	Equity and Liabilities		
	Equity		
a	Equity Share Capital	1171.12	1056.12
b	Other Equity	14024.10	10935.26
c	Non-Controlling Interests	(0.27)	0.09
d	Money Received against Share Warrants	0.00	1270.75
	Total Equity	15194.95	13262.22
III	Liabilities		
A	Non Current Liabilities		
a	<u>Financial Liabilities</u>		
i.	Borrowings	259.41	88.45
b	Deferred Tax Liabilities (Net)	299.91	317.77
c	Provisions	19.39	19.39
	Total Non Current Liabilities	578.71	425.60
B	Current Liabilities		
a	<u>Financial Liabilities</u>		
(i)	Borrowings	45.35	144.78
(ii)	Trade Payables	1664.54	3648.28
(iii)	Other Financial Liabilities	262.58	377.14
b	Provisions	2.04	2.04
c	Other Current Liabilities	184.66	125.34
d	Current Tax Liabilities (Net)	83.51	6.84
	Total Current Liabilities	2242.69	4304.43
	Total Liabilities	2821.40	4730.03
	Total Equity and Liabilities	18016.35	17992.25

For and on behalf of the Board of Jainam Ferro Alloys (I) Limited



[Archit Parakh]
Managing Director
DIN: 06797522



Date: 13/11/2025
Place: Raipur C.G.

JAINAM FERRO ALLOYS (I) LIMITED

REGD. OFFICE: PLOT NO. 103 TO 113 & 130 TO 136/A & 137, SECTOR-C URLA INDUSTRIAL AREA RAIPUR CT 492003 IN
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30th SEPTEMBER, 2025

(Rs. in Lakhs)

Particulars	Half Year ended on 30th Sept 2025	Half Year ended on 30th September 2024	Year ended on 31st March 2025
	(Unaudited)	(Unaudited)	(Audited)
A) Cash Flow From Operating Activities :-			
1. Net Profit/(Loss) before Taxes	732.07	1049.60	1385.42
<u>Adjustments for:-</u>			
Depreciation	187.20	208.44	352.64
Finance Costs	76.60	120.32	180.09
Income from Investments	(248.62)	(187.93)	(426.44)
Prepaid Lease Rent Amortised	0.55	0.55	1.10
Preliminary Expenses written off (Net)	0.00	0.00	0.00
Share Issue Expenses written off (Net)	2.84	2.84	5.69
Provision for Gratuity	0.00	0.00	7.88
Profit on Sale of Fixed Assets	(21.90)	0.00	0.00
2. Operating Profit before Working Capital Changes	728.74	1193.82	1506.38
<u>Adjustments for:-</u>			
Decrease/(Increase) in Receivables	(954.09)	122.32	(1884.73)
Decrease/(Increase) in Inventories	1382.04	(218.57)	(1189.55)
Increase/(Decrease) in Payables	(2038.97)	623.22	1677.86
Cash generated from Operations	(882.28)	1720.80	109.96
Direct Taxes Paid	(155.49)	(143.14)	(350.42)
Net Cash from Operating Activity (A)	(1037.77)	1577.66	(240.46)
B) Cash Flow From Investing Activities :-			
Purchase of Fixed Assets	(300.66)	(329.90)	(407.61)
Sale of Fixed Assets	44.45	0.00	0.00
(Purchase) of Investment	(1073.11)	(761.51)	(1645.29)
Sale of Investment	857.44	819.10	1533.89
Income from Investments	248.62	187.93	426.44
Loans & Advance Given	(1.70)	(60.00)	(62.84)
Net Cash from Investing Activity (B)	(224.97)	(144.37)	(155.41)
C) Cash Flow From Financing Activities :-			
Proceeds from Issuance of Equity share warrants	0.00	0.00	1270.75
Proceeds from issuance of Preference Allotment	1270.75	0.00	0.00
Proceeds from Unsecured Loans (Net)	170.97	(216.20)	(196.05)
Proceed from Bank Borrowing (Net)	(99.43)	(706.06)	(561.28)
Finance Costs	(76.60)	(120.32)	(180.09)
Net Cash From Financing Activities (C)	1265.68	(1042.58)	333.34
D) Net Increase / (Decrease) in Cash & Cash Equivalents ((A)+(B)+(C))	2.94	390.70	(62.53)
E) Cash and Cash Equivalent at beginning of the Year	10.71	73.24	73.24
F) Cash and Cash Equivalent at end of the Year (D+E)	13.65	463.94	10.71

Note:-

1. The above cash flow Statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS-7) on Cash Flow statement as notified by the Companies (Indian Accounting Standards (IND AS)) Rules 2015.
2. Previous Year figures have been regrouped / recast wherever necessary.

For and on behalf of the Board of Jainam Ferro Alloys (I) Limited



[Arhit Parakh]
Managing Director
DIN: 06797522

Date: 13/11/2025
Place: Raipur C.G.





S M A G AND ASSOCIATES LLP
(Formerly known as "Sunil Johri and Associates")
Chartered Accountants

Limited Review Report on the Review of Statement of Unaudited Consolidated Financial Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Jainam Ferro Alloys (I) Limited

1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results of **Jainam Ferro Alloys (I) Limited** (the "Holding Company") and its subsidiary **JW Diagnostic And Research Center Private Limited** (the "Subsidiary Company") for the half year ended September 30, 2025 from April 01, 2025 to September 30, 2025 (the "Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the financial results of the following entities

Jainam Ferro Alloys (I) Limited	Holding Company
JW Diagnostic and Research Center Private Limited	Subsidiary Company

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

FOR, S M A G AND ASSOCIATES LLP
(Formerly known as "Sunil Johri and Associates")
CHARTERED ACCOUNTANTS
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CA SUNIL JOHRI
PARTNER
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Place: Raipur C.G.
Date: 13/11/2025