JAINAM
FERRO ALLOYS (I) LIMITED

REF: JFAL/NSE/2026/204

DATE: 12/11/2026

To,

The Listing Department,
The National Stock Exchange Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), MUMBAI – 400051

Dear Sir / Madam,

Sub: Outcome of Board Meeting pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: NSE Symbol JAINAM; ISIN- INE02KC01010

We are pleased to inform you that the Board of Directors at their meeting held **today i.e. Thursday, November 12, 2026** has inter-alia, considered and approved the Un-audited Standalone and Consolidated Financial Results, Cash Flow Statement, Statement of Assets and Liabilities along with Limited Review Report for the half year ended on 30th September 2026.

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the aforesaid Un-audited Standalone and Consolidated Financial Results, along with the Cash Flow Statement, Statement of Assets and Liabilities and Limited Review Report issued by the Statutory Auditors of the Company, as **Annexure-A.**

The Board Meeting was **commenced at 03.00 P.M. and concluded at 04:40 P.M.**

Kindly disseminate the information on the official website of the exchange for the information of all members of the Exchange and Investors.

Thanking you,

Yours faithfully,

FOR, JAINAM FERRO ALLOYS (I) LIMITED

ARCHIT PARAKH
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Date: 2026.11.12 16:44:03 +05'30'

ARCHIT PARAKH
MANAGING DIRECTOR
Encl: As above

JAINAM FERRO ALLOYS (I) LTD. ★ 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 FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30th SEPTEMBER, 2026

(Rs. in Lakhs)

S. NO.	Particulars	Half-Year ended			Year ended
		30-Sep-26 (Unaudited)	31-Mar-26 (Audited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
I	Revenue from operations	11602.59	9739.65	10821.22	20560.87
II	Other income	162.32	280.85	270.52	551.38
III	**Total Income from Operations**	**11764.91**	**10020.51**	**11091.74**	**21112.25**
IV	**EXPENSES**				
	a. Cost of materials consumed	5933.43	3905.66	6795.72	10701.38
	b. Purchase of Stock in Trade	570.14	2408.43	101.36	2509.79
	c. Changes in inventories of finished goods	394.74	(469.80)	(265.73)	(735.53)
	d. Power and Fuel expenses	2215.21	2207.58	2183.56	4452.52
	e. Employees benefits expenses	266.23	235.72	244.84	480.56
	f. Finance costs	75.42	93.15	73.58	166.73
	g. Depreciation and amortisation expenses	537.91	182.30	182.08	364.38
	h. Other Expenses	996.25	1300.18	1030.53	2269.32
	Total expenses (a+b+c+d+e+f+g+h)	**10989.33**	**9863.21**	**10345.94**	**20209.15**
V	**Profit/Loss before tax**	**775.58**	**157.30**	**745.81**	**903.10**
VI	**Tax Expense**				
	a) Current Tax	6.73	26.18	186.44	212.62
	b) Deffered Tax	189.59	13.46	7.90	21.37
	c) Tax Expense of Earlier Years	0.04	(5.29)	0.00	(5.29)
VII	**Profit/(loss) for the period**	**579.22**	**122.94**	**551.46**	**674.40**
VIII	**Other Comprehensive Income**				
	A. (i) Items that will not be reclassified to profit and loss:	781.53	(747.83)	143.55	(604.29)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(167.72)	80.29	(19.29)	61.01
	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]	**1193.04**	**(544.60)**	**675.72**	**131.12**
X	**Paid-up Share Capital (par value Rs. 10/- each fully paid up)**	1171.12	1171.12	1171.12	1171.12
XI	**Earnings per equity share (Par value Rs. 10/- each)**				
	i) Basic (Rs.)	4.95	1.05	4.78	5.80
	ii) Diluted (Rs.)	4.95	1.05	4.78	5.80

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

JAINAM FERRO ALLOYS (I) LTD. * RAIPUR (C.G.) *

[Archit Parakh]
Managing Director
DIN: 06797522

Date: 12/11/2026
Place: Raipur C.G.

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 12, 2026.

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 2026.

5. The figures for the half year ended March 31, 2026 are balancing figures between the Audited figures of the full Financial Year ended on March 31, 2026 and the published Unaudited Half Year figures up to the first half year of the financial year i.e., 01st April 2025 to 30th September 2025, 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.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

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2026

(Rs. in Lakhs)

S. NO.		Particulars	As at September 30, 2026 (Unadited)	As at March 31, 2026 (Audited)
I		**ASSETS**		
	A	**Non- current Assets**		
	a	Property, Plant & Equipment	9864.84	8241.30
	b	Investments	3732.68	2740.73
	c	Financial Assets		
		(i) Other Financial Assets	1310.01	1482.08
	d	Deferred Tax Assets (Net)	0.00	0.00
	e	Other Non-Current Assets	66.81	66.81
		Total Non Current Assets	**14974.34**	**12530.91**
	B	**Current assets**		
	a	Inventories	2955.35	2745.34
	b	Financial Assets		
		(i) Trade Receivables	819.61	976.03
		(ii) Cash and Cash Equivalents	103.00	17.51
		(iii) Bank Balances other than(ii) above	1959.86	2492.21
		(iv) Other Financial Assets	533.06	259.56
	c	Current Tax Assets (Net)	7.27	(7.36)
	d	Other Current Assets	738.07	1215.42
		Total Current Assets	**7116.23**	**7698.72**
		Total Assets	**22090.57**	**20229.63**
II		**Equity and Liabilities**		
		Equity		
	a	Equity Share Capital	1171.12	1171.12
	b	Other Equity	14820.09	13627.05
	c	Share Warrant	0.00	0.00
		Total Equity	**15991.21**	**14798.17**
III		**Liabilities**		
	A	**Non Current Liabilities**		
	a	Financial Liabilities		
		i. Borrowings	1437.47	1530.66
	b	Deferred Tax Liabilities (Net)	464.17	127.89
	c	Provisions	19.52	19.52
		Total Non Current Liabilities	**1921.16**	**1678.07**
	B	**Current Liabilities**		
	a	Financial Liabilities		
		(i) Borrowings	21.46	538.14
		(ii) Trade Payables	3516.36	2802.24
		(iii) Other Financial Liabilities	291.86	58.26
	b	Provisions	0.37	0.37
	c	Other Current Liabilities	348.15	354.37
	d	Current Tax Liabilities (Net)	0.00	0.00
		Total Current Liabilities	**4178.19**	**3753.38**
		Total Liabilities	**6099.36**	**5431.46**
		Total Equity and Liabilities	**22090.57**	**20229.63**

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

[Archit Parakh]
Managing Director
DIN: 06797522

JAINAM FERRO ALLOYS (I) LTD. ★ RAIPUR (C.G.) ★

Date: 12/11/2026
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, 2026

(Rs. in Lakhs)

Particulars	Half Year ended on 30th September 2026 (Unaudited)	Half Year ended on 30th September 2025 (Unaudited)	Year ended on 31st March 2026 (Audited)
A) Cash Flow From Operating Activities :-			
1. Net Profit/(Loss) before Taxes	775.58	745.81	903.10
Adjustments for:-			0.00
Depreciation	537.91	182.08	364.38
Finance Costs	75.42	73.58	166.73
Income from Investments	(158.14)	(248.62)	(529.47)
Prepaid Lease Rent Amortised	1.10	0.55	1.10
Preliminary Expenses written off (Net)	0.00	0.00	0.00
Share Issue Expenses written off (Net)	0.00	2.84	5.69
Provision for Gratuity	0.00	0.00	7.82
Profit on Sale of Fixed Assets	0.00	(21.90)	(21.90)
2. Operating Profit before Working Capital Changes	1231.87	734.34	897.44
Adjustments for:-			
Decrease/(Increase) in Receivables	1063.59	(955.07)	3044.77
Decrease/(Increase) in Inventories	(210.01)	1382.43	360.54
Increase/(Decrease) in Payables	941.49	(2029.54)	(903.98)
Cash generated from Operations	**3026.93**	**(867.84)**	**3398.77**
Direct Taxes Paid	(42.42)	(155.49)	(353.71)
Net Cash from Operating Activity (A)	**2984.51**	**(1023.33)**	**3045.06**
B) Cash Flow From Investing Activities :-			
Purchase of Fixed Assets	(2161.45)	(300.66)	(6880.49)
Sale of Fixed Assets	0.00	44.45	44.45
(Purchase) of Investment	(695.71)	(1073.11)	(2314.10)
Sale of Investment	485.29	857.44	2556.82
Income from Investments	158.14	248.62	529.47
Net Cash from Investing Activity (B)	**(2213.73)**	**(223.27)**	**(6063.85)**
C) Cash Flow From Financing Activities :-			
Proceeds from Issuance of Equity share warrants	0.00	0.00	0.00
Proceeds from issuance of Preference Allotment	0.00	1270.75	1270.75
Proceeds from Unsecured Loans (Net)	(93.19)	152.00	93.19
Proceed from Bank Borrowing (Net)	(516.68)	(99.43)	1830.83
Finance Costs	(75.42)	(73.58)	(166.73)
Net Cash From Financing Activities (C)	**(685.30)**	**1249.74**	**3028.05**
D) Net Increase / (Decrease) in Cash & Cash Equivalents ((A)+(B)+(C))	85.49	3.14	9.26
E) Cash and Cash Equivalent at beginning of the Year	17.51	8.25	8.25
F) Cash and Cash Equivalent at end of the Year (D+E)	103.00	11.40	17.51

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

JAINAM FERRO ALLOYS (I) LTD. * RAIPUR (C.G.) *

Date: 12/11/2026
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, 2026 from April 01, 2026 to September 30, 2026 (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/CMDl/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. 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)

SUNIL JOHRI
Digitally signed by SUNIL JOHRI
Date: 2026.11.12 16:08:15 +05'30'

SMAG AND ASSOCIATES LLP
RAIPUR (C.G.)
FRN: C400353
OLD FRN 005960C
CHARTERED ACCOUNTANTS

CA SUNIL JOHRI
PARTNER
M NO.: 074654
UDIN: 26074654STGKKM3787

Date: 12-Nov-2026

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, 2026

(Rs. in Lakhs)

S. NO.	Particulars	Half-Year ended			Year ended
		30-Sep-26 (Unaudited)	31-Mar-26 (Audited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
I	Revenue from operations	11639.31	9778.90	10842.15	20621.04
II	Other income	164.72	282.69	272.41	555.10
III	**Total Income from Operations**	**11804.03**	**10061.58**	**11114.56**	**21176.14**
IV	**EXPENSES**				
	a. Cost of materials consumed	5946.98	3927.31	6802.86	10730.17
	b. Purchase of Stock in Trade	570.14	2408.43	101.36	2509.79
	c. Changes in inventories of finished goods	394.74	(469.80)	(265.73)	(735.53)
	d. Power and Fuel expenses	2215.21	2207.58	2183.56	4452.52
	e. Employees benefits expenses	278.92	248.59	255.02	503.61
	f. Finance costs	78.61	96.42	76.60	173.03
	g. Depreciation and amortisation expenses	543.33	187.64	187.20	374.84
	h. Other Expenses	1009.55	1314.27	1041.63	2294.51
	Total expenses (a+b+c+d+e+f+g+h)	**11037.47**	**9920.45**	**10382.49**	**20302.94**
V	**Profit/Loss before tax**	**766.56**	**141.14**	**732.07**	**873.20**
VI	**Tax Expense**				
	a) Current Tax	6.73	26.18	186.44	212.62
	b) Deffered Tax	189.41	6.30	7.90	14.20
	c) Tax Expense of Earlier Years	0.04	(5.29)	0.00	(5.29)
VII	**Profit/(loss) for the period**	**570.37**	**113.95**	**537.72**	**651.67**
VIII	**Other Comprehensive Income**				
	A. (i) Items that will not be reclassified to profit and loss:	781.53	(747.83)	143.55	(604.29)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(167.72)	80.29	(19.29)	61.01
	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**	**1184.19**	**(553.59)**	**661.98**	**108.39**
	[Comprising Profit/(Loss) and Other comprehensive Income for the period]				
X	**Profit/(loss) for the period**	**570.37**	**113.95**	**537.72**	**651.67**
	Attributable to:				
	Equity holders of the parent	570.60	114.18	538.08	652.26
	Non-controlling interests	(0.23)	(0.23)	(0.36)	(0.59)
XI	**Other Comprehensive Income**	**613.81**	**(667.54)**	**124.26**	**(543.28)**
	Attributable to:				
	Equity holders of the parent	613.82	(667.54)	124.26	(543.28)
	Non-controlling interests	(0.00)	(0.00)	(0.00)	(0.00)
XII	**Total Comprehensive Income for the period**	1184.19	(553.59)	661.98	108.39
	Attributable to:				
	Equity holders of the parent	1184.42	(553.35)	662.34	108.99
	Non-controlling interests	(0.23)	(0.24)	(0.36)	(0.60)
X	**Paid-up Share Capital (par value Rs. 10/- each fully paid up)**	1171.12	1171.12	1171.12	1171.12
XI	**Earnings per equity share (Par value Rs. 10/- each)**				
	i) Basic (Rs.)	4.87	0.97	4.66	5.61
	ii) Diluted (Rs.)	4.87	0.97	4.66	5.61

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

[Archit Parakh]
Managing Director
DIN: 06797522

JAINAM FERRO ALLOYS (I) LTD. ★ RAIPUR (C.G.) ★

Date: 12/11/2026
Place: Raipur C.G.

Notes on Consolidated financial:

1. The Consolidated Financial Results of the Company for the Half Year ended September 30, 2026 were reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings held on November 12, 2026.

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 2026. 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, 2026 are balancing figures between the Audited figures of the full Financial Year ended on March 31, 2026 and the published Unaudited Half Year figures up to the first half year of the financial year i.e., 01st April 2025 to 30th September 2025, 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 12, 2026.

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, 2026

(Rs. in Lakhs)

S. NO.		Particulars	As at September 30, 2026 (Unadited)	As at March 31, 2026 (Audited)
I		**ASSETS**		
	A	**Non- current Assets**		
	a	Property, Plant & Equipment		
		- Tangible Assets	9909.18	8279.21
		- Goodwill	12.37	12.37
	b	Investments	3582.68	2590.73
	c	Financial Assets		
		(i) Other Financial Assets	1344.14	1531.21
	d	Deferred Tax Assets (Net)	2.68	2.51
	e	Other Non-Current Assets	66.81	66.81
		Total Non Current Assets	**14917.86**	**12482.84**
	B	**Current assets**		
	a	Inventories	2967.37	2760.46
	b	Financial Assets		
		(i) Trade Receivables	831.26	982.67
		(ii) Cash and Cash Equivalents	105.03	18.94
		(iii) Bank Balances other than(ii) above	1959.86	2492.21
		(iv) Other Financial Assets	533.06	259.56
	c	Current Tax Assets (Net)	11.56	(5.05)
	d	Other Current Assets	739.32	1216.55
		Total Current Assets	**7147.47**	**7725.34**
		Total Assets	**22065.33**	**20208.18**
II		**Equity and Liabilities**		
		Equity		
	a	Equity Share Capital	1171.12	1171.12
	b	Other Equity	14655.16	13470.74
	c	Non-Controlling Interests	(0.73)	(0.50)
	d	Money Received against Share Warrants	0.00	0.00
		Total Equity	**15825.55**	**14641.36**
III		**Liabilities**		
	A	**Non Current Liabilities**		
	a	Financial Liabilities		
		i. Borrowings	1541.61	1631.68
	b	Deferred Tax Liabilities (Net)	464.17	127.89
	c	Provisions	19.52	19.52
		Total Non Current Liabilities	**2025.30**	**1779.09**
	B	**Current Liabilities**		
	a	Financial Liabilities		
		(i) Borrowings	21.46	538.14
		(ii) Trade Payables	3547.54	2831.61
		(iii) Other Financial Liabilities	296.90	63.23
	b	Provisions	0.37	0.37
	c	Other Current Liabilities	348.22	354.39
	d	Current Tax Liabilities (Net)	0.00	0.00
		Total Current Liabilities	**4214.48**	**3787.74**
		Total Liabilities	**6239.78**	**5566.83**
		Total Equity and Liabilities	**22065.33**	**20208.18**

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

JAINAM FERRO ALLOYS (I) LTD. ★ RAIPUR (C.G.) ★

[Archit Parakh]
Managing Director
DIN: 06797522

Date: 12/11/2026
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, 2026

(Rs. in Lakhs)

Particulars	Half Year ended on 30th September 2026 (Unaudited)	Half Year ended on 30th September 2025 (Unaudited)	Year ended on 31st March 2026 (Audited)
A) Cash Flow From Operating Activities :-			
1. Net Profit/(Loss) before Taxes	766.56	732.07	873.20
Adjustments for:-			
Depreciation	543.33	187.20	374.84
Finance Costs	78.61	76.60	173.03
Income from Investments	(158.14)	(248.62)	(529.47)
Prepaid Lease Rent Amortised	1.10	0.55	1.10
Preliminary Expenses written off (Net)	0.00	0.00	0.00
Share Issue Expenses written off (Net)	0.00	2.84	5.69
Provision for Gratuity	0.00	0.00	7.82
Profit on Sale of Fixed Assets	0.00	(21.90)	(21.90)
2. Operating Profit before Working Capital Changes	1231.45	728.74	884.30
Adjustments for:-			
Decrease/(Increase) in Receivables	1056.47	(954.09)	3050.27
Decrease/(Increase) in Inventories	(206.91)	1382.04	350.89
Increase/(Decrease) in Payables	943.43	(2038.97)	(901.53)
Cash generated from Operations	**3024.44**	**(882.28)**	**3383.93**
Direct Taxes Paid	(42.42)	(155.49)	(353.71)
Net Cash from Operating Activity (A)	**2982.02**	**(1037.77)**	**3030.23**
B) Cash Flow From Investing Activities :-			
Purchase of Fixed Assets	(2173.29)	(300.66)	(6886.66)
Sale of Fixed Assets	0.00	44.45	44.45
(Purchase) of Investment	(695.71)	(1073.11)	(2314.10)
Sale of Investment	485.29	857.44	2556.82
Income from Investments	158.14	248.62	529.47
Loans & Advance Given	15.01	(1.70)	13.70
Net Cash from Investing Activity (B)	**(2210.56)**	**(224.97)**	**(6056.31)**
C) Cash Flow From Financing Activities :-			
Proceeds from Issuance of Equity share warrants	0.00	0.00	0.00
Proceeds from issuance of Preference Allotment	0.00	1270.75	1270.75
Proceeds from Unsecured Loans (Net)	(90.07)	170.97	105.76
Proceed from Bank Borrowing (Net)	(516.68)	(99.43)	1830.83
Finance Costs	(78.61)	(76.60)	(173.03)
Net Cash From Financing Activities (C)	**(685.37)**	**1265.68**	**3034.31**
D) Net Increase / (Decrease) in Cash & Cash Equivalents ((A)+(B)+(C))	86.09	2.94	8.23
E) Cash and Cash Equivalent at beginning of the Year	18.94	10.71	10.71
F) Cash and Cash Equivalent at end of the Year (D+E)	105.03	13.65	18.94

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: 12/11/2026
Place: Raipur C.G.

JAINAM FERRO ALLOYS (I) LTD. 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, 2026 from April 01, 2026 to September 30, 2026 (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.

GSTIN: 22ABDFS2447R1ZT

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We also performed procedures in accordance with the Circular No. CIR/CFD/CMDl/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
(Firm Reg. No. 005960C/C400353)

SUNIL JOHRI
Digitally signed by SUNIL JOHRI
Date: 2026.11.12 16:08:52 +05'30'

S M A G AND ASSOCIATES LLP ★ CHARTERED ACCOUNTANTS ★ RAIPUR (C.G.) FRN: C400353 OLD FRN :005960C

CA SUNIL JOHRI
PARTNER
M NO.: 074654
UDIN: 26074654MUVGON7009

Date: 12-Nov-2026