



JAINAM

FERRO ALLOYS (I) LIMITED

REF: JFAL/NSE/2023/97

10th November, 2023

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

This is to inform you that the Board of Directors at their meeting held today i.e. Friday, November 10, 2023 at the registered office of the Company has interalia, considered and approved, Un-Audited (Standalone & Consolidated) Financial Result, Cash Flow Statement, Statement of Assets and Liabilities along with Limited Review Report of the Company for the half year ended on 30th September 2023.

In terms of Regulation 30 and 33 of SEBI (Listing obligation and Disclosure Requirements) we are enclosing copy of said Un-Audited (Standalone & Consolidated) Financial Result, Cash Flow Statement, Statement of Assets and Liabilities along with Limited Review Report of the Company for the half year ended on 30th September 2023 issued by statutory Auditor of the Company as **Annexure-A**.

The Board Meeting was commenced at 03.30 P.M. and concluded at 06:45 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
MANAGING DIRECTOR
Encl: As above





Sunil Johri & Associates LLP

Chartered Accountants

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

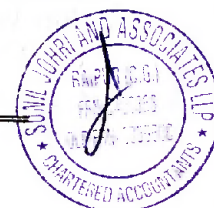
1. We have reviewed the accompanying statement of unaudited financial results of **Jainam Ferro Alloys (I) Limited** (the "Company") for the half year ended September 30, 2023 from April 01, 2023 to September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the 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 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

110 WALLFORT OZONE, 1ST FLOOR, FAFADIH CHOWK, RAIPUR-492001, CHHATTISGARH

TEL: 0771-4065304, 4065306 MOB: +91 9893121888, 8109867319

GST REGISTRATION NUMBER: 22ABDFS2447R1ZT

Email: johri62@rediffmail.com, casaharshgupta@gmail.com





Sunil Johri & Associates LLP

Chartered Accountants

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, SUNIL JOHRI & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
(Firm Reg. No. 005960C/C400353)

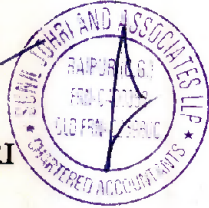
CA SUNIL JOHRI
PARTNER

M NO.: 074654

UDIN: 23074654BHADXX6289

Place: Raipur (C.G.)

Date: 10/11/2023



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Email: johri62@rediffmail.com, casaharshgupta@gmail.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 FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2023

(Rs. in Lakhs)

S. NO.	Particulars	Half-Year ended			Year ended
		30-Sep-23	31-Mar-23	30-Sep-22	31-Mar-23
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from operations	9,925.66	9,003.86	16,536.87	25,540.73
II	Other income	265.15	189.27	130.29	319.56
III	Total Income from Operations	10,190.82	9,193.13	16,667.16	25,860.29
IV	EXPENSES				
	a. Cost of materials consumed	6,471.66	5,679.76	6,729.18	12,408.94
	b. Purchase of Stock in Trade	205.58	293.01	3,958.64	4,251.65
	c. Changes in inventories of finished goods	(352.61)	(54.43)	153.38	98.95
	d. Employees benefits expenses	177.10	182.52	189.86	372.38
	e. Finance costs	77.33	77.30	37.90	115.20
	f. Depreciation and amortisation expenses	68.05	41.33	37.95	79.28
	g. Other Expenses	2,803.38	2,652.11	2,742.72	5,394.83
	Total expenses (a+b+c+d+e+f+g)	9,450.49	8,871.59	13,849.63	22,721.22
V	Profit/Loss before tax	740.32	321.54	2,817.52	3,139.07
VI	Tax Expense				
	a) Current Tax	191.61	29.99	771.09	801.08
	b) Deferred Tax	(4.72)	(9.41)	5.92	(3.49)
	c) Tax Expense of Earlier Years	-	16.74	-	16.74
VII	Profit/(loss) for the period	553.43	284.22	2,040.51	2,324.73
VIII	Other Comprehensive Income				
	A. (i) Items that will not be reclassified to profit and loss:	982.53	179.54	(37.38)	142.16
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(161.01)	(31.39)	6.68	(24.71)
	B. (i) Items that will be reclassified to profit or loss :	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
IX	Total Comprehensive Income for the period [Comprising Profit/(Loss) and Other comprehensive Income for the period]	1,374.96	432.36	2,009.81	2,442.18
X	Paid-up Share Capital (par value Rs. 10/- each fully paid up)	1,056.12	1,056.12	1,056.12	1,056.12
XI	Earnings per equity share (Par value Rs. 10/- each)				
	i) Basic (Rs.)	5.24	2.69	19.32	22.01
	ii) Diluted (Rs.)	5.24	2.69	19.32	22.01

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

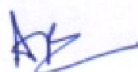
[Archit Parakh]
Managing Director
DIN: 06797522
Date: 10/11/2023



Notes:

- 1 The above records 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 10/11/2023.
- 2 These 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 2023.
- 5 The figures for the half year ended March 31 2023 are balancing figures between the Audited figures of the full Financial Year ended on March 31, 2023 and the published unaudited half year figures up to the first half year of the current financial year i.e., 01st April 2023 to 30th September 2023, 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.

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



[Archit Parakh]
Managing Director
DIN: 06797522



Date: 10/11/2023
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 STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023

(Rs. in Lakhs)

S. NO.	Particulars	As at September 30 2023	As at March 31, 2023
		(Unaudited)	(Audited)
I	ASSETS		
A	Non- current Assets		
a	Property, Plant & Equipment	541.12	555.92
b	Investments	2285.81	1005.93
c	<u>Financial Assets</u>		
(i)	Other Financial Assets	1064.95	338.08
d	Deferred Tax Assets (Net)	0.00	0.00
e	Other Non-Current Assets	78.08	83.34
	Total Non Current Assets	3969.96	1983.27
B	Current assets		
a	Inventories	1524.23	1604.62
b	<u>Financial Assets</u>		
(i)	Trade Receivables	876.79	1549.66
(ii)	Cash and Cash Equivalents	324.90	102.67
(iii)	Bank Balances other than(ii) above	4756.48	4809.93
(iv)	Other Financial Assets	0.00	7.81
c	Current Tax Assets (Net)	0.00	11.26
d	Other Current Assets	1246.91	1136.00
	Total Current Assets	8729.31	9221.94
	Total Assets	12699.27	11205.21
II	Equity and Liabilities		
	Equity		
a	Equity Share Capital	1056.12	1056.12
b	Other Equity	9039.05	7664.10
	Total Equity	10095.17	8720.22
III	Liabilities		
A	Non Current Liabilities		
a	<u>Financial Liabilities</u>		
i.	Borrowings	0.00	4.82
b	Deferred Tax Liabilities (Net)	175.88	22.15
c	Provisions	19.03	19.03
	Total Non Current Liabilities	194.91	46.01
B	Current Liabilities		
a	<u>Financial Liabilities</u>		
(i)	Borrowings	0.00	0.00
(ii)	Trade Payables	2144.58	2317.08
(iii)	Other Financial Liabilities	174.29	78.11
b	Provisions	3.37	3.37
c	Other Current Liabilities	22.21	40.44
d	Current Tax Liabilities (Net)	64.73	0.00
	Total Current Liabilities	2409.19	2438.99
	Total Liabilities	2604.10	2485.00
	Total Equity and Liabilities	12699.27	11205.21

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

[Archit Parakh]
Managing Director
DIN: 06797522



Date: 10/11/2023
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, 2023

(Rs. in Lakhs)

Particulars	Half Year ended on 30th September 2023	Half Year ended on 30th September 2022	Year ended on 31st March 2023
	(Unaudited)	(Unaudited)	(Audited)
A) Cash Flow From Operating Activities :-			
1. Net Profit/(Loss) before Taxes	740.32	2817.52	3139.07
<u>Adjustments for:-</u>			
Depreciation	68.05	37.95	79.28
Finance Costs	77.33	37.90	115.20
Income from Investments	(204.43)	(8.27)	(319.53)
Prepaid Lease Rent Amortised	0.00	0.55	1.10
Preliminary Expenses written off (Net)	0.00	0.82	1.64
Share Issue Expenses written off (Net)	0.00	2.84	5.69
Profit on Sale of Fixed Assets	(2.23)	0.00	0.00
2. Operating Profit before Working Capital Changes	679.04	2889.32	3022.44
<u>Adjustments for:-</u>			
Decrease/(Increase) in Receivables	(98.40)	(2271.53)	(2012.61)
Decrease/(Increase) in Inventories	80.39	1638.51	1405.93
Increase/(Decrease) in Payables	(94.54)	(1861.71)	(1599.57)
Cash generated from Operations	566.50	394.60	816.19
Direct Taxes Paid	118.18	483.24	892.80
Net Cash from Operating Activity (A)	448.32	(88.63)	(76.61)
B) Cash Flow From Investing Activities :-			
Purchase of Fixed Assets	(53.88)	(52.04)	(231.78)
Sale of Fixed Assets	2.86	0.00	0.00
(Purchase) of Investment	(417.14)	(164.88)	(467.37)
Sale of Investment	119.79	154.08	404.21
Income from Investments	204.43	8.27	319.53
Net Cash from Investing Activity (B)	(143.94)	(54.58)	24.60
C) Cash Flow From Financing Activities :-			
Proceeds from Shares issued in IPO incl. Securities Premium	0.00	0.00	0.00
Proceeds from Unsecured Loans (Net)	(4.82)	(1.18)	(55.24)
Proceed from Bank Borrowing (Net)	0.00	51.72	(21.35)
Finance Costs	(77.33)	(37.90)	(115.20)
Net Cash From Financing Activities (C)	(82.15)	12.65	(191.79)
D) Net Increase / (Decrease) in Cash & Cash Equivalents ((A)+(B)+(C))	222.22	(130.56)	(243.81)
E) Cash and Cash Equivalent at beginning of the Year	102.67	346.48	346.48
F) Cash and Cash Equivalent at end of the Year (D+E)	324.90	215.92	102.67

Note:-

- 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.
- 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: 10/11/2023
Place: Raipur C.G.



Sunil Johri & Associates LLP

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**

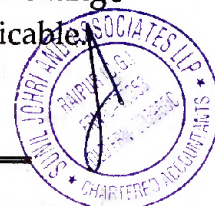
1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results of **Jainam Ferro Alloys (I) Limited** (the "Holding Company") and its subsidiary **JW Diagnostic And Research Center Private Limited** (the "Subsidiary Company") for the half year ended September 30, 2023 from April 01, 2023 to September 30, 2023 (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.
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.

110 WALLFORT OZONE, 1ST FLOOR, FAFADIH CHOWK, RAIPUR-492001, CHHATTISGARH

TEL: 0771-4065304, 4065306 MOB: +91 9893121888, 8109867319

GST REGISTRATION NUMBER: 22ABDFS2447R1ZT

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Sunil Johri & Associates LLP

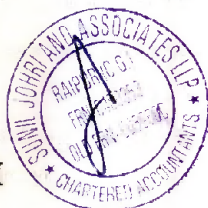
Chartered Accountants

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, SUNIL JOHRI & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS
(Firm Reg. No. 005960C/C400353)



CA SUNIL JOHRI
PARTNER

M NO.: 074654

UDIN: 23074654BHADXY5066

Place: Raipur (C.G.)

Date: 10/11/2023

JAINAM FERRO ALLOYS (I) LIMITED

CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED ON 30TH SEPTEMBER, 2023

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, 2023

(Rs. in Lakhs)

S. NO.	Particulars	Half-Year ended
		30-Sep-23 (Unaudited)
I	Revenue from operations	9926.76
II	Other income	268.15
III	Total Income from Operations	10194.91
IV	EXPENSES	
	a. Cost of materials consumed	6471.77
	b. Purchase of Stock in Trade	205.58
	c. Changes in inventories of finished goods	(352.61)
	d. Employees benefits expenses	184.54
	e. Finance costs	77.33
	f. Depreciation and amortisation expenses	72.44
	g. Other Expenses	2814.13
	Total expenses (a+b+c+d+e+f+g)	9473.20
V	Profit/Loss before tax	721.72
VI	Tax Expense	
	a) Current Tax	191.61
	b) Deferred Tax	(4.51)
	c) Tax Expense of Earlier Years	0.00
VII	Profit/(loss) for the period	534.63
VIII	Other Comprehensive Income	
	A. (i) Items that will not be reclassified to profit and loss:	982.53
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(161.01)
	B. (i) Items that will be reclassified to profit or loss :	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00
IX	Total Comprehensive Income for the period	1356.15
	[Comprising Profit/(Loss) and Other comprehensive Income for the period]	
X	Profit/(loss) for the period	534.63
	Attributable to:	
	Equity holders of the parent	535.11
	Non-controlling interests	(0.49)
XI	Other Comprehensive Income	821.52
	Attributable to:	
	Equity holders of the parent	821.52
	Non-controlling interests	-
XII	Total Comprehensive Income for the period	1356.15
	Attributable to:	
	Equity holders of the parent	1356.64
	Non-controlling interests	(0.49)
X	Paid-up Share Capital (par value Rs. 10/- each fully paid up)	1056.12
XI	Earnings per equity share (Par value Rs. 10/- each)	
	i) Basic (Rs.)	5.06
	ii) Diluted (Rs.)	5.06

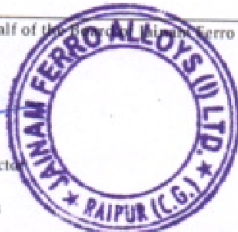
For and on behalf of Jainam Ferro Alloys (I) Limited


[Arhit Parakh]

Managing Director

DIN: 06797522

Date: 10/11/2023



Notes:

- 1 These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act 2013 and other recognised accounting practices to the extent applicable. The above results are prepared after consolidating the results of its subsidiary (J W Diagnostic and Research Centre Private Limited).
- 2 The Financial Results of the Company for the Half Year ended September 30, 2023 were reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings held on November 10, 2023. The Statutory Auditors of the Company have carried out the Limited Review of the same.
- 3 The Company has only one reportable segment as defined in Ind AS 108 "Operating Segments".
- 4 The subsidiary company was incorporated on April 17, 2023. Therefore, the figures for the Half Year/Year ended March 31, 2023 do not arise in the consolidated financials.
- 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 Consolidated figures includes 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 10, 2023.
- 7 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.

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



[Archit Parakh]
Managing Director
DIN: 06797522



Date: 10/11/2023

Place: Raipur C.G.

JAINAM FERRO ALLOYS (I) LIMITED

CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED ON 30TH SEPTEMBER, 2023

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

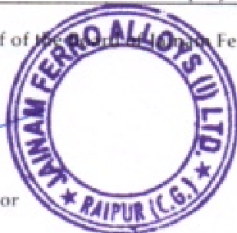
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023

(Rs. in Lakhs)

S. NO.	Particulars	As at September 30 2023	As at March 31, 2023
		(Unaudited)	(Audited)
I	ASSETS		
A	Non- current Assets		
a	Property, Plant & Equipment		
	- Tangible Assets	603.29	555.92
	- Goodwill	12.37	-
b	Investments	2135.81	1,005.93
c	<u>Financial Assets</u>		
(i)	Other Financial Assets	1064.95	338.08
d	Deferred Tax Assets (Net)	0.00	-
e	Other Non-Current Assets	78.08	83.34
	Total Non Current Assets	3894.51	1,983.27
B	Current assets		
a	Inventories	1530.48	1,604.62
b	<u>Financial Assets</u>		
(i)	Trade Receivables	877.51	1,549.66
(ii)	Cash and Cash Equivalents	405.66	102.67
(iii)	Bank Balances other than(ii) above	4756.48	4,809.93
(iv)	Other Financial Assets	0.00	7.81
c	Current Tax Assets (Net)	0.00	11.26
d	Other Current Assets	1247.46	1,136.00
	Total Current Assets	8817.59	9,221.94
	Total Assets	12712.10	11,205.21
II	Equity and Liabilities		
	Equity		
a	Equity Share Capital	1056.12	1,056.12
b	Other Equity	9030.18	7,664.10
c	Non-Controlling Interests	3.44	-
	Total Equity	10089.74	8,720.22
III	Liabilities		
A	Non Current Liabilities		
a	<u>Financial Liabilities</u>		
i.	Borrowings	0.00	4.82
b	Deferred Tax Liabilities (Net)	176.08	22.15
c	Provisions	19.03	19.03
	Total Non Current Liabilities	195.12	46.01
B	Current Liabilities		
a	<u>Financial Liabilities</u>		
(i)	Borrowings	0.00	-
(ii)	Trade Payables	2159.23	2,317.08
(iii)	Other Financial Liabilities	177.87	78.11
b	Provisions	3.37	3.37
c	Other Current Liabilities	22.21	40.44
d	Current Tax Liabilities (Net)	64.56	-
	Total Current Liabilities	2427.24	2,438.99
	Total Liabilities	2622.36	2,485.00
	Total Equity and Liabilities	12712.10	11,205.21

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

[Archit Parakh]
Managing Director
DIN: 06797522



Date: 10/11/2023
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, 2023

(Rs. in Lakhs)

Particulars	Half Year ended on 30th September 2023 (Unaudited)
A) Cash Flow From Operating Activities :-	
1. Net Profit/(Loss) before Taxes	721.72
<u>Adjustments for:-</u>	
Depreciation	72.44
Finance Costs	77.33
Income from Investments	(204.43)
Prepaid Lease Rent Amortised	0.00
Preliminary Expenses written off (Net)	0.00
Share Issue Expenses written off (Net)	0.00
Profit on Sale of Fixed Assets	(2.23)
2. Operating Profit before Working Capital Changes	664.84
<u>Adjustments for:-</u>	
Decrease/(Increase) in Receivables	(99.84)
Decrease/(Increase) in Inventories	74.14
Increase/(Decrease) in Payables	(76.31)
Cash generated from Operations	562.83
Direct Taxes Paid	118.18
Net Cash from Operating Activity (A)	444.65
B) Cash Flow From Investing Activities :-	
Purchase of Fixed Assets	(120.44)
Sale of Fixed Assets	2.86
(Purchase) of Investment	(267.14)
Sale of Investment	119.79
Income from Investments	204.43
Net Cash from Investing Activity (B)	(60.51)
C) Cash Flow From Financing Activities :-	
Proceeds from Shares issued incl. Securities Premium	1.00
Proceeds from Unsecured Loans (Net)	(4.82)
Proceed from Bank Borrowing (Net)	0.00
Finance Costs	(77.33)
Net Cash From Financing Activities (C)	(81.16)
D) Net Increase / (Decrease) in Cash & Cash Equivalents ((A)+(B)+(C))	302.98
E) Cash and Cash Equivalent at beginning of the Year	102.67
F) Cash and Cash Equivalent at end of the Year (D+E)	405.66

Note:-

- 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.
- 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: 10/11/2023
Place: Raipur C.G.