

NUPUR RECYCLERS LIMITED

Formerly known as NUPUR RECYCLERS PRIVATE LIMITED

Regd. Office : Plot No. 5, KH 12/8, KH-12/9, KH-12 Arjun Gali New Mandoli Industrial Area, Delhi - 110093

CIN: L37100DL2019PLC344788

Website: www.nupurrecyclers.com Email: compliance@nupurrecyclers.com Tel: 91-8882704751

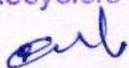
STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS

FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(Amount in Rs. Lacs)

Sl. No.	Particulars	Quarter ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	a. Revenue from Operations	3,721.95	3,430.52	4,370.70	15,831.27	24,008.32
	b. Other Income	191.11	278.82	162.55	938.18	610.49
	Total Income	3,913.06	3,709.34	4,533.25	16,769.45	24,618.81
2	Expenses					
	a. Cost of Material Consumed	2,377.76	2,007.67	563.06	8,673.24	2,429.66
	b. Purchase of stock-in-trade	1,189.09	1,467.86	3,445.85	6,861.85	19,765.14
	c. Change in inventories of stock-in-trade & finished goods	(210.03)	(526.51)	146.77	(1,964.80)	692.98
	d. Employee Benefits Expenses	111.31	109.11	31.57	409.96	110.74
	e. Finance Costs	36.57	64.12	12.50	186.16	36.82
	f. Depreciation and Amortisation Expenses	50.83	41.17	8.61	161.97	19.11
	g. Other Expenses	54.21	80.08	89.31	288.93	306.78
	Total Expenses	3,609.74	3,243.50	4,297.67	14,617.31	23,361.23
3	Profit before exceptional items and tax	303.32	465.84	235.58	2,152.14	1,257.58
4	Exceptional item					
5	Profit before tax	303.32	465.84	235.58	2,152.14	1,257.58
6	Tax expense					
	a. Current Tax	76.22	122.62	69.46	535.94	389.98
	b. Taxation for earlier years	(0.23)	0.28	-	21.69	12.07
	b. Deferred Tax	(3.22)	(3.78)	(6.92)	(32.53)	(6.55)
	Total tax expense	72.77	119.12	62.54	525.10	395.50
7	Profit after tax	230.55	346.72	173.04	1,627.04	862.08
8	Other Comprehensive Income	(387.27)	(35.69)	192.24	(158.63)	528.77
9	Total Comprehensive Income	(156.72)	311.03	365.28	1,468.41	1,390.85
10	Profit for the year attributable to:					
	Owners of the Company	205.83	315.69	166.29	1,445.34	720.82
	Non-controlling interests	24.72	31.02	6.75	181.70	141.26
		230.55	346.72	173.04	1,627.04	862.08
11	Total Comprehensive Income for the year attributable to:					
	Owners of the Company	(181.44)	280.00	358.52	1,286.71	1,239.53
	Non-controlling interests	24.72	31.02	6.76	181.70	151.32
		(156.72)	311.03	365.28	1,468.41	1,390.85
12	Paid-up Equity Share Capital (Face value of Rs.10 each)	6,863.90	6,863.90	6,863.90	6,863.90	6,863.90
13	Earnings Per Share (Face value of Rs. 10/- each)					
	Basic (in Rs.) (not annualised)	0.30	0.46	0.24	2.11	1.05
	Diluted (in Rs.) (not annualised)	0.30	0.46	0.24	2.11	1.05

For Nupur Recyclers Limited


Managing Director

STATEMENT OF ASSETS AND LIABILITIES

		As at	As at
		31.03.2025	31.03.2024
		(Audited)	(Audited)
ASSETS			
1	Non-current assets		
a	Property, Plant and Equipment	1,234.98	934.67
b	Intangible asset	0.23	0.37
c	Capital work in progress	315.58	340.86
d	Goodwill	322.46	314.22
e	Financial Assets		
	(i) Investments	1,107.57	1,282.49
	(ii) Other bank balances	2.65	2.65
	(iii) Other financial assets	1,151.03	1,315.77
f	Deferred Tax Asset	21.11	-
	Total Non-current assets	4,155.61	4,191.03
2	Current assets		
a	Inventories	4,727.00	2,762.20
b	Financial assets		
	(i) Trade receivables	1,568.32	1,195.93
	(ii) Cash and cash equivalents	412.51	748.60
	(iii) Other financial assets	2,739.97	2,150.97
c	Other current assets	821.38	411.37
	Total Current assets	10,269.18	7,269.07
	Total Assets	14,424.79	11,460.10
EQUITY AND LIABILITIES			
1	Equity		
a	Share Capital	6,863.90	6,863.90
b	Other equity	4,906.88	1,693.42
	Total Equity	11,770.78	8,557.32
2	Non-Controlling Interest	815.47	625.55
3	Non-current liabilities		
a	Financial liabilities		
	(i) Long term borrowings	540.47	727.96
	(ii) Other financial liabilities	86.24	129.66
b	Deferred Tax Liability	-	27.93
c	Long term provisions	13.08	8.59
	Total Non-current liabilities	639.79	894.14
4	Current liabilities		
a	Financial liabilities		
	(i) Short term borrowings	715.45	619.45
	(ii) Trade payables		
	Total outstanding dues to micro and small enterprises	0.13	0.31
	Total outstanding dues to other than micro and small enterprises	-	117.11
	(iii) Other financial liabilities	162.98	100.73
b	Short term provisions	201.68	204.15
c	Other current liabilities	118.51	341.34
	Total Current liabilities	1,198.75	1,383.09
	Total Equity And Liabilities	14,424.79	11,460.10

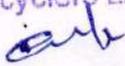
For Nupur Recyclers Limited


 Managing Director

STATEMENT OF CASH FLOWS

	For the Year	For the Year
	ended	ended
	31.03.2025	31.03.2024
	(Audited)	(Audited)
A. Cash flow from Operating activities		
Profit before tax	2,152.14	1,257.58
Adjustments for:		
Depreciation and amortization expense	161.97	19.11
Other Income	(749.47)	(595.58)
Profit on sale of investment	-	(2.34)
Profit on sale of asset	(2.03)	-
Finance expenses	186.16	36.82
Liability written back	-	(18.81)
Other non-cash adjustments (Actuarial gain/loss)	(0.22)	(5.55)
Minority Interest	8.22	0.42
Goodwill on consolidation	(8.24)	-
Foreign Currency Translation Reserve	-	20.54
Operating profit before working capital changes	1,748.53	712.19
Movements in working capital :		
Non-Current/Current financial and other assets	(410.66)	(197.69)
Trade receivables	(372.39)	(523.96)
Inventories	(1,964.80)	692.97
Trade payables	(117.29)	(2,073.17)
Non-Current/Current financial and other liabilities/provision	(189.12)	511.97
Cash generated from operations	(1,305.73)	(877.69)
Income tax Refund/ (paid) during the year	(560.89)	(229.00)
Net cash from operating activities (A)	(1,866.62)	(1,106.69)
B. Cash flow from Investing activities		
Purchase of property, plant and equipment	(434.83)	(105.80)
Sale of Investment in subsidiary	-	991.88
Loans and advances given	(416.21)	(404.55)
Other income received	742.07	595.99
Movement in Other fixed deposits with banks	-	-
Net cash from investing activities (B)	(108.97)	1,077.52
C. Cash flow from Financing activities		
Net Proceeds (Repayment) of borrowings	(91.49)	(65.10)
Proceeds from issue of share warrant	1,926.75	-
Finance Cost paid	(195.76)	(35.85)
Net cash from financing activities (C)	1,639.50	(100.95)
Net increase in cash and cash equivalents (A+B+C)	(336.09)	(130.12)
Cash and cash equivalents at the beginning of the year	748.60	313.86
Add: Bank Overdraft	-	-
Less: Cash movement on disposal of subsidiary	-	(5.19)
Add: Cash acquired on acquisition of subsidiary	-	570.05
Cash and cash equivalents at the end of the year	412.51	748.60

For Nupur Recyclers Limited


 Managing Director

Notes:-

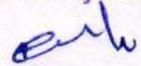
- 1 The above financial results for the quarter and year ended March 31, 2025 have been reviewed by the Audit committee and approved by the Board of Directors in their respective meetings held on May 24, 2025.
- 2 The group is engaged Primarily in the business of import of ferrous and non ferrous metal scrap and processing/trading of same on PAN India basis. Considering the nature of Company's business and operations, as well as based on review of operating results by the chief operating decision maker to make decision about resource allocation and performance measurement, there is only one reportable segment in accordance with the requirement of Ind AS 108 - "Operating Segments"
- 3 These financial results have been prepared in accordance with the recognition and measurement principal in Ind AS 34 - Interim Financial Reporting, prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The standalone annual financial results include the results for the quarter ended March 31, 2025, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figure up to the nine months ended December 31, 2024, of the current financial year which was subject to limited review.

Place: New Delhi

Date: 24.05.2025

For NUPUR RECYCLERS LIMITED.

For Nupur Recyclers Limited



Managing Director

**Rajesh Gupta
Managing Director
DIN - 01941985**

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CIN: L37100DL2019PLC344788

Website: www.nupurrecyclers.com Email: compliance@nupurrecyclers.com Tel: 91-8882704751

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025**

(Amount in Rs. Lacs)

Sl. No.	Particulars	Quarter ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	a. Revenue from Operations	2,974.64	3,036.03	4,442.43	13,404.08	18,081.81
	b. Other Income	84.97	163.60	151.56	597.02	602.23
	Total Income	3,059.61	3,199.63	4,593.99	14,001.10	18,684.04
2	Expenses					
	a. Cost of Material Consumed	347.84	325.90	520.49	1,321.83	2,290.37
	b. Purchase of stock-in-trade	2,527.21	2,325.45	3,488.72	10,746.72	14,252.32
	c. Change in inventories of stock-in-trade & finished goods	(14.86)	268.43	274.12	619.54	820.33
	d. Employee Benefits Expenses	27.95	28.26	25.76	103.86	99.45
	e. Finance Costs	2.55	2.83	6.81	7.84	28.44
	f. Depreciation and Amortisation Expenses	1.35	0.99	1.37	3.95	5.40
	g. Other Expenses	72.32	46.52	76.37	219.67	213.35
	Total Expenses	2,964.36	2,998.38	4,393.64	13,023.41	17,709.66
3	Profit before exceptional items and tax	95.25	201.25	200.35	977.69	974.38
4	Exceptional item	-	-	-	-	470.46
5	Profit before tax	95.25	201.25	200.35	977.69	1,444.84
6	Tax expense					
	a. Current Tax	26.61	53.17	61.47	258.44	381.99
	b. Deferred Tax	(0.34)	(0.44)	(3.98)	(1.53)	(4.26)
	c. Taxation for earlier years	(0.22)	-	-	18.62	12.07
	Total tax expense	26.05	52.73	57.49	275.53	389.80
7	Profit after tax	69.20	148.52	142.86	702.16	1,055.04
8	Other Comprehensive Income	(387.27)	(35.69)	192.24	(158.63)	508.23
9	Total Comprehensive Income	(318.07)	112.83	335.10	543.53	1,563.27
10	Paid-up Equity Share Capital (Face value of Rs.10 each)	6,863.90	6,863.90	6,863.90	6,863.90	6,863.90
11	Earnings Per Share (Face value of Rs. 10/- each)					
	Basic (in Rs.) (not annualised)	0.10	0.22	0.21	1.02	1.54
	Diluted (in Rs.) (not annualised)	0.10	0.22	0.21	1.02	1.54

For Nupur Recyclers Limited

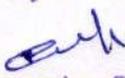
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Managing Director

STATEMENT OF ASSETS AND LIABILITIES

		As at	As at
		31.03.2025	31.03.2024
		(Audited)	(Audited)
ASSETS			
1	Non-current assets		
a	Property, Plant and Equipment	102.59	7.59
b	Investments in subsidiaries, associates and joint venture	4,142.80	2,798.78
c	Financial Assets		
	(i) Investments	1,107.57	1,282.49
	(ii) Other bank balances	2.65	2.65
	(iii) Other financial assets	415.91	1,083.91
d	Deferred Tax Asset	-	
	Total Non-current assets	5,771.52	5,175.42
2	Current assets		
a	Inventories	312.39	931.93
b	Financial assets		
	(i) Trade receivables	3,496.39	988.21
	(ii) Cash and cash equivalents	130.73	129.60
	(iii) Other financial assets	1,380.78	2,239.03
c	Other current assets	116.45	78.02
	Total Current assets	5,436.74	4,366.79
	Total Assets	11,208.26	9,542.21
EQUITY AND LIABILITIES			
1	Equity		
a	Share Capital	6,863.90	6,863.90
b	Other equity	4,088.28	1,702.00
	Total Equity	10,952.18	8,565.90
2	Non-current liabilities		
a	Financial liabilities - Other financial liabilities	20.38	129.66
b	Deferred Tax Liability	9.14	27.18
c	Long term provisions	11.47	8.25
	Total Non-current liabilities	40.99	165.09
3	Current liabilities		
a	Financial liabilities		
	(i) Short term borrowings	-	
	(ii) Trade payables		
	Total outstanding dues to micro and small enterprises	0.13	0.31
	Total outstanding dues to other than micro and small enterprises	-	39.99
	(iii) Other financial liabilities	29.10	40.56
b	Short term provisions	92.06	190.24
c	Other current liabilities	93.80	540.12
	Total Current liabilities	215.09	811.22
	Total Equity And Liabilities	11,208.26	9,542.21

For Nupur Recyclers Limited


 Managing Director

STATEMENT OF CASH FLOWS

	For the Year ended	For the Year ended
	31.03.2025	31.03.2024
	(Audited)	(Audited)
A. Cash flow from Operating activities		
Profit before tax	977.69	1,444.84
Adjustments for:		
Depreciation and amortization expense	3.95	5.40
Other Income	(425.17)	(596.35)
Profit on sale of investment	-	(470.46)
Finance expenses	7.84	28.44
Liability written back	-	(18.81)
Other non-cash adjustments (Actuarial gain/loss)	(0.22)	(5.55)
Operating profit before working capital changes	564.09	387.51
Movements in working capital :		
Non-Current/Current financial and other assets	(38.63)	50.70
Trade receivables	(2,508.20)	173.74
Inventories	619.54	820.33
Trade payables	(40.17)	(53.61)
Non-Current/Current financial and other liabilities/provision	(563.04)	502.88
Cash generated from operations	(1,966.41)	1,881.55
Income tax Refund/ (paid) during the year	(376.02)	(227.99)
Net cash from operating activities (A)	(2,342.43)	1,653.56
B. Cash flow from Investing activities		
Purchase of property, plant and equipment	(98.93)	(0.69)
Investment in subsidiary	(1,344.02)	(2,798.78)
Sale of Investment in subsidiary	-	991.88
Loans and advances given	1,521.30	(500.21)
Other income received	430.30	590.12
Movement in Other fixed deposits with banks	-	-
Net cash from investing activities (B)	508.65	(1,717.68)
C. Cash flow from Financing activities		
Net Proceeds (Repayment) of borrowings	-	(25.00)
Proceeds from issue of share warrant	1,842.75	-
Finance Cost paid	(7.84)	(28.44)
Net cash from financing activities (C)	1,834.91	(53.44)
Net increase in cash and cash equivalents (A+B+C)	1.13	(117.56)
Cash and cash equivalents at the beginning of the year	129.60	247.16
Cash and cash equivalents at the end of the year (excluding fixed deposits)	130.73	129.60

For Nupur Recyclers Limited

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Managing Director

Notes:-

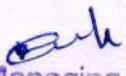
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Place: New Delhi

Date: 24.05.2025

For NUPUR RECYCLERS LIMITED.

For Nupur Recyclers Limited


Managing Director

Rajesh Gupta
Managing Director
DIN - 01941985

Nupur Recyclers Limited

(Formerly known as Nupur Recyclers Private Limited)

CIN - L37100DL2019PLC344788

TO

The Manager- Listing Compliance
National Stock Exchange India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla complex, Bandra (E), Mumbai 400051

Scrip Code: NRL; ISIN: INE0JM501013

Sub: Declaration with respect to Auditors Report with Unmodified Opinion for the Annual Audited Financial Results (Standalone and Consolidated) for the year ended March 31, 2024 - Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

I, Devender Kumar Poter, Chief Financial Officer of Nupur Recyclers Limited ('Company') do hereby declare and confirm that M/s KRA & Co., Chartered Accountants (Firm Registration No.- 020266N) the statutory auditors of the Company, have issued an audit report with unmodified opinion on Audited Financial Results (Standalone and Consolidated) for the financial year ended March 31, 2025.

This Declaration is made pursuant to clause 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI master circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023.

This is for your information and records.

Thanking You

For Nupur Recyclers Limited



**Devender Kumar Poter
Chief Financial Officer**

Date: May 24, 2025

Place: New Delhi

compliance@nupurrecyclers.com 

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www.nupurrecyclers.com 

Reg. Off. - Plot No. 5, KH 12/8, 9 KH - 12, Arjun Gali,
New Mandoli, Industrial Area, East Delhi - 110093 

Corporate Off. - Plot 03, F.I.E., Patparganj, New Delhi - 110092 