



K R A & CO.

Chartered Accountants

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H -1/208, Garg Tower, Netaji Subhash Place, Pitampura, New Delhi -110034

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

To the Board of Directors of Nupur Recyclers Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of **Nupur Recyclers Limited** ("the Company") for the quarter ended June 30, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulation").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25") prescribed under section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated in paragraph 3 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 Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KRA & Co.

Chartered Accountants

(Firm Registration No.020266N)

RAJAT
GOYAL

Digitally signed by
RAJAT GOYAL
Date: 2022.08.03
16:00:02 +05'30'

Rajat Goyal
Partner

Membership No.: 503150

UDIN:

Place: New Delhi

Date: August 03, 2022

NUPUR RECYCLERS LIMITED

Formerly known as NUPUR RECYCLERS PRIVATE LIMITED

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

Corporate Office: Plot No. 03, Functional Industrial Estate, Patparganj, Delhi-110092

CIN: L37100DL2019PLC344788

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS

FOR THE QUARTER ENDED JUNE 30, 2022

(Amount in Rs. Lacs)

Sl. No.	Particulars	Quarter ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		(unaudited)	(audited)	(audited)	(audited)
1	Income				
	a. Revenue from Operations	3,551.04	3,253.65	3,873.03	15,904.81
	b. Other Income	200.75	160.84	61.85	412.48
	Total Income	3,751.79	3,414.49	3,934.88	16,317.29
2	Expenses				
	a. Cost of Material Consumed	898.53	605.21	-	1,481.30
	b. Purchase of stock-in-trade	2,645.02	2,281.30	3,321.10	12,533.15
	c. Change in inventories of stock-in-trade	(373.74)	(83.67)	(327.69)	(592.73)
	d. Employee Benefits Expenses	23.68	18.53	7.12	50.40
	e. Finance Costs	8.59	14.88	28.35	90.56
	f. Depreciation and Amortisation Expenses	0.92	1.02	0.67	3.46
	g. Other Expenses	47.00	57.29	21.99	182.49
	Total Expenses	3,250.00	2,894.56	3,051.54	13,748.63
3	Profit before exceptional and extraordinary items and tax	501.79	519.93	883.34	2,568.66
4	Exceptional item	-	-	-	-
5	Profit before extraordinary items and tax	501.79	519.93	883.34	2,568.66
6	Extraordinary items	-	-	-	-
7	Profit before tax	501.79	519.93	883.34	2,568.66
8	Tax expense				
	a. Current Tax	126.29	130.70	219.04	646.32
	b. Deferred Tax	(0.17)	(0.33)	(0.06)	(0.60)
	c. Earlier year taxes	-	35.75	-	35.75
	Total tax expense	126.12	166.12	218.98	681.47
9	Profit after tax	375.67	353.81	664.36	1,887.19
10	Paid-up Equity Share Capital (Face value of Rs.10 each)	2,288.00	2,288.00	1.00	2,288.00
11	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year				1,004.99
12	Earnings Per Share (Face value of Rs. 10/- each)				
	Basic (in Rs.) (not annualised)	1.64	1.55	3.87	10.08
	Diluted (in Rs.) (not annualised)	1.64	1.55	3.87	10.08

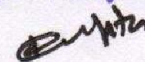
Notes:-

- The above financial results for the quarter ended June 30, 2022 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on August 03, 2022.
- The Company is engaged Primarily in the business of import of ferrous and non ferrous metal scrap and processing/trading of same on PAN India basis. Accordingly there are no separate reporting segments as per Accounting standard 17- " Segment Reporting"
- The financial result has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard (AS) prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
- Figures for the previous year/periods have been re-grouped/ rearranged/ restated wherever necessary to make them comparable with those of the current period.

Place: New Delhi
Date: 03.08.2022

For NUPUR RECYCLERS LIMITED.

For Nupur Recyclers Limited



Managing Director

Rajesh Gupta
Managing Director
DIN - 01941985