

<b>General information about company</b>	
Scrip code*	000000
NSE Symbol*	NRL
MSEI Symbol*	NOTLISTED
ISIN*	INE0JM501013
Name of company	NUPUR RECYCLERS LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	21-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	18-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	NON FERROUS METALS
Start date and time of board meeting	21-05-2026 15:00
End date and time of board meeting	21-05-2026 15:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	5731.87	21593.97
	Other income	314.99	1067.38
	<b>Total income</b>	<b>6046.86</b>	<b>22661.35</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	1003.41	10932.18
(b)	Purchases of stock-in-trade	784.39	4884.62
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	2915.63	2463.5
(d)	Employee benefit expense	263.18	744.14
(e)	Finance costs	95.96	249.17
(f)	Depreciation, depletion and amortisation expense	158.82	364.57
(g)	<b>Other Expenses</b>		
1	Other Expenses	397.62	861.8
	<b>Total other expenses</b>	<b>397.62</b>	<b>861.8</b>
	<b>Total expenses</b>	<b>5619.01</b>	<b>20499.98</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>427.85</b>	<b>2161.37</b>
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	<b>427.85</b>	<b>2161.37</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	157.82	632.52
8	Deferred tax	-64.75	-119.61
<b>9</b>	<b>Total tax expenses</b>	<b>93.07</b>	<b>512.91</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>334.78</b>	<b>1648.46</b>
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>16</b>	<b>Total profit (loss) for period</b>	<b>334.78</b>	<b>1648.46</b>
17	<u>Other comprehensive income net of taxes</u>	-13.6	13.47
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>321.18</b>	<b>1661.93</b>
<b>19</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	277.33	1421.71
	Total profit or loss, attributable to non-controlling interests	57.45	226.75
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	263.83	1435.28
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	57.35	226.65
<b>21</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	6906.9	6906.9
	Face value of equity share capital	10	10
22	Reserves excluding revaluation reserve		6505.44
<b>23</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.4	2.06
	Diluted earnings (loss) per share from continuing operations	0.4	2.06
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0

<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	0.4	2.06
	Diluted earnings (loss) per share from continuing and discontinued operations	0.4	2.06
24	Debt equity ratio		Textual Information( 1)
25	Debt service coverage ratio		Textual Information( 2)
26	Interest service coverage ratio		Textual Information( 3)
27	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>	

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	3264.91
	Capital work-in-progress	753.5
	Investment property	0
	Goodwill	952.54
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	<b>Non-current financial assets</b>	
	Non-current investments	0
	Trade receivables, non-current	0
	Loans, non-current	0
	<b>Other non-current financial assets</b>	
1	Other Bank Balance	3.24
2	Other Financials Assets	1747.62
3		
4		
5		
	<b>Details of other non-current financial assets</b>	
	<b>Total of other non-current financial assets</b>	<b>1750.86</b>
	<b>Total non-current financial assets</b>	<b>1750.86</b>
	Deferred tax assets (net)	213.1
	<b>Other non-current assets</b>	
1		
2		
3		
4		
5		
	<b>Details of other non-current assets</b>	
	<b>Total of other non-current assets</b>	
	<b>Total non-current assets</b>	<b>6934.91</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	4770.24
	<b>Current financial asset</b>	
	Current investments	0
	Trade receivables, current	2268.89
	Cash and cash equivalents	687.39
	Bank balance other than cash and cash equivalents	10.25
	Loans, current	0
	<b>Other current financial assets</b>	
1	Other Financial Assets	4274.25
2	Other Current Assets	854.58
3		
4		
5		
	<b>Details of other current financial assets</b>	
	<b>Total of Other current financial assets</b>	<b>5128.83</b>
	<b>Total current financial assets</b>	<b>8095.36</b>
	Current tax assets (net)	0
	<b>Other current assets</b>	
1		
2		
3		

4		
5		
	<b>Details of other current assets</b>	
	<b>Total of other current assets</b>	
	<b>Total current assets</b>	<b>12865.6</b>
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>19800.51</b>
	<b>Equity and liabilities</b>	
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	6906.9
	Other equity	6505.44
	<b>Total equity attributable to owners of parent</b>	<b>13412.34</b>
	Non controlling interest	1289.24
	<b>Total equity</b>	<b>14701.58</b>
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	2414.03
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	<b>Total Trade payable</b>	<b>0</b>
	<b>Other non-current financial liabilities</b>	
1	Other Financial Liabilities	215.2
2		
3		
4		
5		
	<b>Details of other non-current financial liabilities</b>	
	<b>Total of other non-current financial liabilities</b>	<b>215.2</b>
	<b>Total non-current financial liabilities</b>	<b>2629.23</b>
	Provisions, non-current	31.01
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	<b>Other non-current liabilities</b>	
1		
2		
3		
4		
5		
	<b>Details of other non-current liabilities</b>	
	<b>Total of other non-current liabilities</b>	
	<b>Total non-current liabilities</b>	<b>2660.24</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	929.18
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.33
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	364.3
	<b>Total Trade payable</b>	<b>364.63</b>
	<b>Other current financial liabilities</b>	
1	Other financial liabilities	516.27
2		
3		
4		
5		
	<b>Details of other current financial liabilities</b>	
	<b>Total of other current financial liabilities</b>	<b>516.27</b>
	<b>Total current financial liabilities</b>	<b>1810.08</b>
	<b>Other current liabilities</b>	

1	Other current liabilities	333.21
2		
3		
4		
5		
	<b>Details of other current liabilities</b>	
	<b>Total of other current liabilities</b>	<b>333.21</b>
	Provisions, current	295.4
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	<b>2438.69</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	<b>Total liabilities</b>	<b>5098.93</b>
	<b>Total equity and liabilities</b>	<b>19800.51</b>
	<b>Disclosure of notes on assets and liabilities</b>	

<b>Other Comprehensive Income</b>			
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Other comprehensive income	-13.60	13.47
	Total Amount of items that will not be reclassified to profit and loss	-13.60	13.47
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-13.60	13.47

<b>Cash flow statement, indirect</b>		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	2161.37
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	249.17
	Adjustments for decrease (increase) in inventories	47.61
	Adjustments for decrease (increase) in trade receivables, current	-617.76
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-157.62
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	82.78
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	364.57
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	461.9
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	979.78
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	758.14
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>209.01</b>
	<b>Net cash flows from (used in) operations</b>	<b>2370.38</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	539.73
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>1830.65</b>
3	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	1738.96
	Proceeds from sales of investment property	0

	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	1120.44
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	-1901.05
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	939.34
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-10.25
	<b>Net cash flows from (used in) investing activities</b>	<b>-1590.48</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	293.48
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	6.45
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	265.58
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>34.35</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>274.52</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0.36
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>274.88</b>
	Cash and cash equivalents cash flow statement at beginning of period	412.51
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>687.39</b>

<b>Details of Impact of Audit Qualification</b>			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	KRA & CO	Yes	30-09-2026

General information about company		
Scrip code*	000000	
NSE Symbol*	NRL	
MSEI Symbol*	NOTLISTED	
ISIN*	INE0JM501013	
Name of company	NUPUR RECYCLERS LIMITED	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	21-05-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	18-05-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	NON FERROUS METALS	
Start date and time of board meeting	21-05-2026 15:00	
End date and time of board meeting	21-05-2026 16:00	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	No	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	No	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	31-03-2024	
Indicate Company website link for updated RPT policy of the Company	www.nupurrecyclers.com	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	NOT APPLICABLE

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	3235.3	13575.71
	Other income	221.4	683.96
	<b>Total income</b>	<b>3456.7</b>	<b>14259.67</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	49.06	613.5
(b)	Purchases of stock-in-trade	3056.16	12172.02
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-7.96	69.7
(d)	Employee benefit expense	29.45	114.84
(e)	Finance costs	1.42	19.8
(f)	Depreciation, depletion and amortisation expense	1.54	5.61
(g)	<b>Other Expenses</b>		
1	Other Expenses	49.26	165.38
	<b>Total other expenses</b>	<b>49.26</b>	<b>165.38</b>
	<b>Total expenses</b>	<b>3178.93</b>	<b>13160.85</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>277.77</b>	<b>1098.82</b>
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	<b>277.77</b>	<b>1098.82</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	71.43	303.8
8	Deferred tax	-0.35	-18.49
<b>9</b>	<b>Total tax expenses</b>	<b>71.08</b>	<b>285.31</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>206.69</b>	<b>813.51</b>
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>16</b>	<b>Total profit (loss) for period</b>	<b>206.69</b>	<b>813.51</b>
17	<a href="#">Other comprehensive income net of taxes</a>	-13.07	14.01
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>193.62</b>	<b>827.52</b>
<b>19</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
<b>21</b>	<b>Details of equity share capital</b>		

	Paid-up equity share capital	6906.9	6906.9	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve		5163.08	
<b>23</b>	<b>Earnings per share</b>			
<b>i</b>	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	0.3	1.18	
	Diluted earnings (loss) per share from continuing operations	0.3	1.18	
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	0.3	1.18	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.3	1.18	
24	Debt equity ratio	0	0	Textual Information( 1)
25	Debt service coverage ratio	0	0	Textual Information( 2)
26	Interest service coverage ratio	0	0	Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

<b>Statement of Asset and Liabilities</b>		
Particulars	Year ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2025	
Date of end of reporting period	31-03-2026	
Whether results are audited or unaudited	Audited	
Nature of report standalone or consolidated	Standalone	
<b>Assets</b>		
<b>1 Non-current assets</b>		
Property, plant and equipment		260.8
Capital work-in-progress		0
Investment property		0
Goodwill		0
Other intangible assets		0
Intangible assets under development		0
Biological assets other than bearer plants		0
Investments accounted for using equity method		0
<b>Non-current financial assets</b>		
Non-current investments		4835.3
Trade receivables, non-current		0
Loans, non-current		0
<b>Other non-current financial assets</b>		
1 Other Bank Balance		3.24
2 Other Financials Assets		943.66
3		
4		
5		
<b>Details of other non-current financial assets</b>		
<b>Total of other non-current financial assets</b>		<b>946.9</b>
<b>Total non-current financial assets</b>		<b>5782.2</b>
Deferred tax assets (net)		6.97
<b>Other non-current assets</b>		
1		
2		
3		
4		
5		
<b>Details of other non-current assets</b>		
<b>Total of other non-current assets</b>		
<b>Total non-current assets</b>		<b>6049.97</b>
<b>2 Current assets</b>		
Inventories		242.69
<b>Current financial asset</b>		
Current investments		0
Trade receivables, current		3418.63
Cash and cash equivalents		119.37
Bank balance other than cash and cash equivalents		0
Loans, current		0
<b>Other current financial assets</b>		
1 Other Financials Assets		2624.64
2 Other Current Assets		235.39
3		

4		
5		
	<b>Details of other current financial assets</b>	
	<b>Total of Other current financial assets</b>	<b>2860.03</b>
	<b>Total current financial assets</b>	<b>6398.03</b>
	Current tax assets (net)	0
	<b>Other current assets</b>	
1		
2		
3		
4		
5		
	<b>Details of other current assets</b>	
	<b>Total of other current assets</b>	
	<b>Total current assets</b>	<b>6640.72</b>
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>12690.69</b>
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	6906.9
	Other equity	5163.08
	<b>Total equity attributable to owners of parent</b>	<b>12069.98</b>
	Non controlling interest	
	<b>Total equity</b>	<b>12069.98</b>
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	0
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	<b>Total Trade payable</b>	<b>0</b>
	<b>Other non-current financial liabilities</b>	
1	Other Financials Liabilities	103.7
2		
3		
4		
5		
	<b>Details of other non-current financial liabilities</b>	
	<b>Total of other non-current financial liabilities</b>	<b>103.7</b>
	<b>Total non-current financial liabilities</b>	<b>103.7</b>
	Provisions, non-current	14
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	<b>Other non-current liabilities</b>	
1		
2		
3		
4		
5		

<b>Details of other non-current liabilities</b>	
	<b>Total of other non-current liabilities</b>
	<b>Total non-current liabilities</b>
	<b>117.7</b>
<b>Current liabilities</b>	
<b>Current financial liabilities</b>	
Borrowings, current	0
<b>Trade Payables, current</b>	
(A) Total outstanding dues of micro enterprises and small enterprises	0.33
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
<b>Total Trade payable</b>	<b>0.33</b>
<b>Other current financial liabilities</b>	
1 Other Financials Liabilities	58.82
2	
3	
4	
5	
<b>Details of other current financial liabilities</b>	
	<b>Total of other current financial liabilities</b>
	<b>58.82</b>
	<b>Total current financial liabilities</b>
	<b>59.15</b>
<b>Other current liabilities</b>	
1 Other current liabilities	273.67
2	
3	
4	
5	
<b>Details of other current liabilities</b>	
	<b>Total of other current liabilities</b>
	<b>273.67</b>
Provisions, current	170.19
Current tax liabilities (Net)	0
Deferred government grants, Current	0
	<b>Total current liabilities</b>
	<b>503.01</b>
3 Liabilities directly associated with assets in disposal group classified as held for sale	0
4 Regulatory deferral account credit balances and related deferred tax liability	0
	<b>Total liabilities</b>
	<b>620.71</b>
	<b>Total equity and liabilities</b>
	<b>12690.69</b>
<b>Disclosure of notes on assets and liabilities</b>	

<b>Other Comprehensive Income</b>			
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Other comprehensive income	-13.07	14.01
	Total Amount of items that will not be reclassified to profit and loss	-13.07	14.01
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-13.07	14.01

<b>Cash flow statement, indirect</b>		
Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
<b>Part I</b>	Blue color marked fields are non-mandatory.	
<b>1</b>	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1098.82
<b>2</b>	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	19.8
	Adjustments for decrease (increase) in inventories	69.7
	Adjustments for decrease (increase) in trade receivables, current	77.76
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-361.78
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0.2
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	296.24
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	5.61
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	500.52
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0.31
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-392.68</b>
	<b>Net cash flows from (used in) operations</b>	<b>706.14</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	226.46
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>479.68</b>
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0

	Cash flows used in obtaining control of subsidiaries or other businesses	692.5
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	163.82
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	1120.44
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	-1492.12
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	463.28
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) investing activities</b>	<b>-764.72</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	293.48
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	19.8
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>273.68</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-11.36</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-11.36</b>

	Cash and cash equivalents cash flow statement at beginning of period	130.73
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>119.37</b>



14	Nupur Recyclers Limited	AAGCN3740B	Devender Kumar Porter	AWRPP3868N	Key Managerial Personnel	Remuneration			Approved			4.58	0.61	0.61							
15	Nupur Recyclers Limited	AAGCN3740B	Rajesh Gupta	AAGPG4011R	Promoter	Remuneration			Approved			18	-4.12	4.27							
16	Nupur Recyclers Limited	AAGCN3740B	sandhya Gupta	AIFPG8776N	Promoter Group	Any other transaction	Rent Payment		Approved			4.5	0.45	1.5							
17	Tycod Autotech Private Limited	AAICT7095D	Usha Financial Services Limited	AAACU0841J	Group Company	Any other transaction	Borrowings		Approved			400	590	990							
18	Tycod Autotech Private Limited	AAICT7095D	Usha Financial Services Limited	AAACU0841J	Group Company	Interest paid			Approved			55.2	7.52	7.9							
19	Tycod Autotech Private Limited	AAICT7095D	Frank Metals Recyclers Limited	AAECF6132F	Promoter Group	Sale of goods or services			Approved			22.12	0	0							
20	Tycod Autotech Private Limited	AAICT7095D	Frank Metals Recyclers Limited	AAECF6132F	Promoter Group	Purchase of goods or services			Approved			278.37	77.52	4.04							
21	Tycod Autotech Private Limited	AAICT7095D	JSH Industries Limited	AAGCJ9456N	Promoter Group	Purchase of goods or services			Approved			10.46	0	2.42							
22	Tycod Autotech Private Limited	AAICT7095D	Vineet Kumar Maheshwari	AOBPM1901P	Director	Any other transaction	Borrowings		Approved			0	392.5	0							
23	Frank Metals Recyclers Limited	AAECF6132F	Nupur Metals	AAJHR0550F	Promoter Group	Sale of goods or services			Approved			0	50.3	0							
24	Frank Metals Recyclers Limited	AAECF6132F	Nupur Metals	AAJHR0550F	Promoter Group	Purchase of goods or services			Approved			115.35	0	83.27							
25	Frank Metals Recyclers Limited	AAECF6132F	Nupur Extrusion Private Limited	AAICN9083B	Promoter Group	Any other transaction	Sale of Machinery		Approved			79.16	0	0							
26	Frank Metals Recyclers Limited	AAECF6132F	Ajay Pratap Singh	BCMPS7824K	Director	Remuneration			Approved			12	1.73	1.72							
27	Frank Metals Recyclers Limited	AAECF6132F	Usha Financial Services Limited	AAACU0841J	Promoter Group	Loan			Approved			50	50	0							
28	Frank Metals Recyclers Limited	AAECF6132F	BR Hands Investment Private Limited	AAICB7400Q	Promoter Group	Loan			Approved			10	42	52							
29	Frank Metals Recyclers Limited	AAECF6132F	BR Hands Investment Private Limited	AAICB7400Q	Promoter Group	Interest received			Approved			5.16	11.75	16.39							
30	Frank Metals Recyclers Limited	AAECF6132F	Eligo Business and Advisory Private Limited	AAICE0766G	Subsidiary	Investment			Approved			190	10	200							
31	Eligo Business and Advisory Private Limited	AAICE0766G	Deepak Gupta	AIOPG6311N	Director	Any other transaction	Borrowings		Approved			0	20	20							



Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	KRA AND CO	Yes	30-09-2026

