JAIN RESOURCE RECYCLING LIMITED

(Formerly Known as Jain Resource Recycling Private Limited)

JAIN METAL GROUP

Date: October 21, 2025

To,

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (E), Mumbai – 400 051

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

SYMBOL: JAINREC

SCRIP CODE: 544537

Dear Sir/Ma'am

Sub: Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations') - Outcome of Board Meeting held on October 21, 2025.

With reference to the above subject and pursuant to the provisions of Regulation 33 and Regulation 30 (6) read with Schedule III Part A of the Listing Regulations, the Company hereby inform that the Board of Directors of the company, at their meeting held today, i.e., Tuesday, 21st October 2025, inter alia, considered and approved:

(1) Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2025 and half year ended September 30, 2025

Pursuant to Regulation 33 of the SEBI (LODR) Regulations Copy of the said results along with the Limited Review Report thereon by M/s MSKC & Associates, Chartered Accountants, Auditors of the Company, is submitted herewith.

(2) On the recommendation of the Nomination & Remuneration Committee, the Board has approved the appointment of Mr. Sanchit Jain (DIN: 08751991) as an Additional Director (Executive) with effect from October 21,2025, subject to further approval of the shareholders.

Mr. Sanchit Jain is not debarred from holding the office of Director by virtue of any order passed by the Securities and Exchange Board of India or any other such authority.

(3) Appointment of M/s. VAK & Associates, as a Secretarial Auditor of the Company, to conduct secretarial audit of the Company for a period of five consecutive years from FY 2025-26 till FY 2029-30 subject to the approval of shareholders of the Company.

Details as required to be furnished under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 and Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is enclosed herewith as **Annexure A**.

The meeting commenced at 10.00 AM and concluded at 12.20PM (IST).

JAIN RESOURCE RECYCLING LIMITED CHENNAI

Registered Office: THE LATTICE, Old No. 7/1, New No. 20, 4th Floor, Waddles Road, Kilpauk, Chennai 600 010, T.N, India
Unit I : D-12, SIPCOT Indl. Complex, Gummidipoondi, Thiruvallur, 601 201, T.N, India
Unit II : Plot No. R1 - R3, Pappankuppam Village, SIPCOT Indl. Complex, Gummidipoondi, Thiruvallur, 601 201, T.N, India
T: +91 44 4340 9494 E: info@jainmetalgroup.com W: www.jainmetalgroup.com CIN No. U27320TN2022PLC150206

JAIN RESOURCE RECYCLING LIMITED

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Kindly take the aforesaid information on record in compliance of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015.

Thanking you,

Sincerely,

For JAIN RESOURCE RECYCLING LIMITED

JAIN RESOURCE RECYCLING LIMITED CHENNAI

BIBHU KALYAN RAUTA
COMPANY SECRETARY AND COMPLIANCE OFFICER
M.NO: A31315

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ANNEXURE A

Details as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular No SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

S. NO	ITEMS FOR DISCLOSURE	DESCRIPTION
1.	Reason for change viz. appointment, ~~reappointment, resignation, removal, death or otherwise~~	Appointment
2.	Date of appointment~~/reappointment/ cessation (as applicable)~~ and term of appointment/re-appointment	Mr. Sanchit Jain (DIN: 08751991) has been appointed as an Additional Director (Executive) with effect from 21st October 2025 subject to the approval of Shareholders, of the Company.
3.	Brief Profile (in case of appointment)	He possesses extensive experience in the recycling industry and has in-depth exposure to non-ferrous metal segments, including Lead, Copper, and Aluminium. He brings strong strategic leadership and financial stewardship to his role. He holds a Bachelor's degree in Business Administration from SPJ Global Management, Sydney, and currently heads the Operations of the Company.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Mr. Sanchit Jain is a son of Mr. Kamlesh Jain, Managing Director.

S. NO	ITEMS FOR DISCLOSURE	DESCRIPTION
1.	Name of the Auditor	VAK & Associates
2.	Reason for change viz. appointment, ~~reappointment, resignation, removal, death or otherwise~~	Appointment
3.	Date of appointment~~/reappointment/ cessation (as applicable)~~ and term of appointment/re-appointment	The Board of Directors of the Company at their Meeting held today i.e., October 21, 2025 have approved the appointment of M/s. VAK & Associates as the Secretarial Auditor of the Company for first term of 5 (Five) consecutive financial years i.e. from FY 2025- 2026 till FY 2029-2030, subject to approval of the shareholders of the Company
4.	Brief Profile (in case of appointment)	M/s. VAK & Associates, Company Secretaries (Firm Registration No. P2025TN3226009) is a Peer – Reviewed firm. Peer review certificate no. 7047/2025. The firm is providing various professional services in the field of Corporate Law, Capital Markets & Securities Laws, Foreign Investment & Exchange Control, NBFC, Intellectual Property Rights, Mergers & Acquisitions, Corporate Legal Compliance, Audit & Assurance, Due Diligence, and Obtaining Regulatory Approvals & Appearance, etc.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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MSKC & Associates LLP
(Formerly known as M S K C & Associates)
Chartered Accountants

HO
Olympia Cyberspace, 10th Floor
Module 4, 21/ 22, Alandur Road, Guindy
Chennai 600032, INDIA

Independent Auditor's Review Report on Unaudited Standalone Financial Results of Jain Resource Recycling Limited (Formerly known as Jain Resource Recycling Private Limited) for the quarter ended June 30, 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Jain Resource Recycling Limited (Formerly known as Jain Resource Recycling Private Limited)

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Jain Resource Recycling Limited** (Formerly known as Jain Resource Recycling Private Limited), (hereinafter referred to as 'the Company') for the quarter ended June 30, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Company's Management and has been 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 'Interim Financial Reporting', ('Ind AS 34') prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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 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 Act 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Statement includes the results for the quarter ended June 30, 2024 and quarter ended March 31,2025, which have been prepared solely based on the information compiled by the management and have been approved by the Board of Directors and have not been subjected to an audit or review.

Our conclusion on the Statement is not modified in respect of the above matter.

For M S K C & Associates LLP (formerly M S K C & Associates)
Chartered Accountants
ICAI Firm Registration Number: 001595S/S000168

Geetha Jeyakumar
Partner
Membership No.: 029409
UDIN: 25029409BMMIVK9537

MSKC & ASSOCIATES LLP ★ Chartered Accountants ★

Place: Chennai
Date: October 21, 2025

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CIN: U27320TN2022PLC150206
Tel: +91 44 43409494; E-mail :info@jainmetalgroup.com; Website:www.jainmetalgroup.com

Statement of Unaudited Standalone Financial Results of Jain Resource Recycling Limited for the Quarter ended June 30,2025

(₹ Million)

Sl. No	Particulars	For the Quarter Ended			Year Ended
		June 30,2025	March 31, 2025	June 30,2024	March 31, 2025
		(Unaudited)	(Unaudited Refer Note - 2)	(Unaudited Refer Note - 2)	(Audited)
	Income:				
I	Revenue from operations	14,696.91	16,392.05	14,364.61	61,432.51
II	Other income	87.32	107.91	294.36	404.40
III	**Total Income (I + II)**	**14,784.23**	**16,499.96**	**14,658.97**	**61,836.91**
IV	**Expenses:**				
	Cost of Materials Consumed	14,089.43	14,822.32	12,303.32	55,362.34
	Purchase of Stock-in-Trade	632.56	228.86	489.33	1,044.95
	Changes in Inventories of Finished Goods, Stock in Trade and Work-in-Progress	(1,513.84)	(115.89)	379.42	(434.34)
	Employee benefits expense	80.72	70.64	58.75	264.73
	Finance costs	150.44	213.42	192.97	799.84
	Depreciation and amortisation expense	23.87	28.29	21.71	106.02
	Other Expenses	527.23	481.40	425.92	1,804.14
	Total Expense (IV)	**13,990.41**	**15,729.04**	**13,871.42**	**58,947.68**
V	**Profit Before Tax (III-IV)**	**793.82**	**770.92**	**787.55**	**2,889.23**
VI	**Tax Expenses**				
	Current tax	(241.75)	(175.27)	(178.96)	(656.86)
	Tax Relating to Earlier Years	0.00	(12.91)	(1.86)	(48.39)
	Deferred tax (Charge) / Benefits	39.44	(19.38)	(22.47)	(72.63)
	Total Tax Expenses (VI)	**(202.31)**	**(207.56)**	**(203.29)**	**(777.88)**
VII	**Profit After Tax (V+VI)**	**591.51**	**563.36**	**584.26**	**2,111.35**
VIII	**Other Comprehensive Income/ (Loss)**				
	(i)Items that will not be reclassified to Statement of Profit or Loss				
	a) Remeasurement of defined benefit plan	(2.32)	(2.48)	(1.47)	(9.28)
	b) Income tax relating to above	0.58	0.62	0.37	2.34
	Total Other Comprehensive Income/ (Loss)	**(1.74)**	**(1.86)**	**(1.10)**	**(6.94)**
IX	**Total Comprehensive Income for the period/ year (VII+VIII)**	**589.77**	**561.50**	**583.16**	**2,104.41**
X	**Paid up Equity Share Capital (Rs. 2/- Each)**	**647.07**	**647.07**	**410.26**	**647.07**
XI	**Other Equity**				**6,443.17**
XII	**Earnings Per Equity Share (face value of Rs. 2/- each)**	**Not Annualised**			
	(i) Basic EPS	1.83	1.81	1.87	6.77
	(ii) Diluted EPS	1.83	1.81	1.69	6.77

Notes:

1) The above unaudited standalone financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 21 , 2025 and has been subjected to review by the Statutory Auditors of the Company. These unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended.

2) The unaudited standalone financial results for the corresponding quarter ended March 31, 2025 and comparative quarter ended June 30, 2024 have neither been reviewed nor audited by the statutory auditors of the company. However, the management has exercised necessary care and diligence to ensure the standalone financial results for such periods are fairly stated.

3) Subsequent to the quarter ended June 30, 2025, the Company successfully completed its Initial Public Offering (IPO) of 53,879,309 equity shares with a face value of Rs. 2 each at an issue price of Rs. 232 per share. The IPO comprised a fresh issue of 21,551,724 shares and an offer for sale of 32,327,585 shares by selling shareholders. Following the IPO, the equity shares of the Company were listed on the National Stock Exchange of India Limited (NSE) and the BSE Limited on October 01, 2025. Accordingly, the unaudited standalone financial results for the quarter ended June 30, 2025, have been prepared for the first time in compliance with SEBI listing regulations.

4) Segment information has been provided under the notes forming part of the consolidated unaudited financial results for the quarter ended June 30, 2025 as per para 4 of Indian Accounting Standard (Ind AS) 108 "Operating Segments", specified under Section 133 of the Companies Act, 2013.

5) The figures for the year ended March 31, 2025 , have been extracted from the general purpose standalone financial statements of the Company for the year ended March 31, 2025 , which were audited by the Statutory auditors of the Company.

6) Subsequent to the quarter ended June 30, 2025, the board of directors in their meeting dated October 08, 2025 have approved to incorporate a subsidiary under the provisions of the Companies Act, 2013 with the name and style of "Jain CY Circular Solutions Private Limited" or "Jain CY Recycling Private Limited".

7) Figures of previous periods/ year have been regrouped, wherever necessary.

8) The above unaudited standalone financial results are available on the Company's website viz. www.jainmetalgroup.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).

For and on behalf of Board of Directors

Kamlesh Jain
Chairman &Managing Director
DIN: 01447952

Place: Chennai
Date: 21 October, 2025

MSKC & ASSOCIATES LLP Chartered Accountants

JAIN RESOURCE RECYCLING LIMITED CHENNAI

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Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Jain Resource Recycling Limited (Formerly known as Jain Resource Recycling Private Limited) for the quarter ended June 30, 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Jain Resource Recycling Limited (Formerly known as Jain Resource Recycling Private Limited)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Jain Resource Recycling Limited** (Formerly known as Jain Resource Recycling Private Limited), (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of total comprehensive loss of its associate for the quarter ended June 30 2025 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the 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 'Interim Financial Reporting' ('Ind AS 34') prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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 Holding 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.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, as amended, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1.	Jain Green Technologies Private Limited	Subsidiary
2.	Jain Ikon Global Ventures FZC	Subsidiary
3.	Jain Investment (Private) Limited	Subsidiary
4.	Sun Minerals Mannar (Private) Limited	Associate

5. Based on our review conducted and procedures performed 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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6. The Statement includes the interim financial results of two subsidiaries which have not been reviewed by their auditors, whose interim financial results reflects total revenue of Rs. 1.71 million and total comprehensive loss of Rs. 26.09 million for the quarter ended June 30, 2025, as considered in the Statement. The Statement also includes the Group's share of total comprehensive loss of Rs. 1.92 million for the quarter ended June 30, 2025, as considered in the Statement, in respect of an associate, based on their interim financial results which has not been reviewed by their auditors. These interim financial results have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate is based solely on such management prepared unaudited interim financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

   Our conclusion on the Statement is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

7. The Statement includes results for the quarter ended June 30, 2024 and quarter ended March 31, 2025, which have been prepared solely based on the information compiled by the management and have been approved by the Board of Directors and have not been subjected to an audit or review.

   Our conclusion on the Statement is not modified in respect of the above matter.

For M S K C & Associates LLP (formerly M S K C & Associates)
Chartered Accountants
ICAI Firm Registration Number: 001595S/S000168

Geetha Jeyakumar
Partner
Membership No.: 029409
UDIN: 25029409BMMIVL9979

MSKC & ASSOCIATES LLP ★ Chartered Accountants ★

Place: Chennai
Date: October 21, 2025

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Statement of Unaudited Consolidated Financial Results of Jain Resource Recycling Limited and its Subsidiaries for the Quarter ended June 30,2025

₹ Million

Sl. No	Particulars	For the Quarter Ended			Year Ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited Refer note 2)	(Unaudited Refer note 2)	(Audited)
	Income:				
I	Revenue from operations	15,492.50	17,600.23	14,964.85	64,293.80
II	Other income	71.81	98.71	105.96	360.59
III	**Total Income (I+II)**	**15,564.31**	**17,698.94**	**15,070.81**	**64,654.39**
IV	**Expenses:**				
	Cost of Materials Consumed	14,733.39	15,895.16	12,352.78	57,478.10
	Purchase of Stock-in-Trade	632.56	228.86	621.17	1,187.34
	Changes in Inventories of Finished Goods, Stock in Trade and Work-in-Progress	(1,434.39)	(60.63)	522.25	(221.47)
	Employee benefits expense	85.33	76.68	62.40	280.10
	Finance costs	162.15	228.41	207.85	834.95
	Depreciation and amortisation expense	30.38	38.92	32.58	142.19
	Other expenses	574.82	525.67	462.62	1,919.72
	Total expense (IV)	**14,784.24**	**16,933.07**	**14,261.65**	**61,620.92**
V	**Profit before tax and share of loss of an associate from continuing operations (III-IV)**	**780.07**	**765.87**	**809.16**	**3,033.47**
VI	**Share of Loss of an Associate**	**(1.92)**	**(1.00)**	**0.00**	**(2.41)**
VII	**Profit before tax from continuing operations (V+VI)**	**778.15**	**764.87**	**809.16**	**3,031.06**
VIII	**Tax Expenses**				
	Current tax	(241.75)	(189.28)	(182.83)	(691.42)
	Tax Relating to Earlier periods /Years	-	(13.57)	(2.48)	(49.56)
	Deferred tax (Charge) / Benefits	38.66	(19.73)	(23.75)	(72.08)
	Total Tax Expenses	**(203.09)**	**(222.58)**	**(209.06)**	**(813.06)**
IX	**Profit after tax for the period / year from continuing Operations (VII+VIII)**	**575.06**	**542.29**	**600.10**	**2,218.00**
X	**(Loss)/Profit before tax for the period/ Year from discontinued operation**	**(9.79)**	**(17.03)**	**(4.22)**	**14.87**
XI	**Tax expense of discontinued operation**	-	-	-	-
XII	**(Loss)/ Profit for the period / Year from discontinued operation (X-XI)**	**(9.79)**	**(17.03)**	**(4.22)**	**14.87**
XIII	**Profit after tax for the period/ year (IX+XII)**	**565.27**	**525.26**	**595.88**	**2,232.87**
XIV	**Other Comprehensive Gain / (Loss)**				
	(i)Items that will not be reclassified to Statement of Profit or Loss				
	a) Remeasurement of defined benefit plan	(2.32)	(2.50)	(1.47)	(9.14)
	b) Income tax relating to above	0.58	0.63	0.37	2.31
	ii) Items that will be Re-Classified to Profit or Loss				
	(a) Gain/(Loss) on translation on discontinuing operations of foreign subsidiary	2.86	(0.40)	(0.03)	(1.02)
	Total Other Comprehensive Income/ (Loss)	**1.12**	**(2.27)**	**(1.13)**	**(7.85)**
XV	**Total Comprehensive Income for the period/ Year (XIII+XIV)**	**566.39**	**522.99**	**594.75**	**2,225.02**
	Profit from continuing operations attributable to :				
	(a) Share holders of the company	575.06	542.29	600.10	2,218.00
	(b) Non controlling interest	-	-	-	-
	Profit / (Loss) from discontinued Operations attributable to :				
	(a) Share holders of the company	(1.96)	(14.13)	(2.13)	25.36
	(b) Non controlling interest	(7.83)	(2.90)	(2.09)	(10.49)
	Other comprehensive income / (loss) attributable to:				
	(a) Share holders of the company	0.66	(2.27)	(1.13)	(7.85)
	(b) Non controlling interest	0.46	0.00	(0.00)	0.00
	Total comprehensive income attributable to:				
	(a) Share holders of the company	573.75	525.89	596.84	2,235.51
	(b) Non controlling interest	(7.37)	(2.90)	(2.09)	(10.49)
XVI	**Paid up Equity Share Capital (Rs. 2/- Each)**	**647.07**	**647.07**	**410.26**	**647.07**
XVII	**Other Equity**				**6,613.58**
XVIII	**Earnings Per Equity Share (face value of Rs. 2/- each)**		**Not Annualised**		
	Earnings per share from continuing operations (face value of Rs. 2/- Each)				
	(i) Basic EPS	**1.78**	**1.74**	**1.92**	**7.11**
	(ii) Diluted EPS	**1.78**	**1.74**	**1.73**	**7.11**
	Earnings per share from discontinuing operation (face value of Rs. 2/- Each)				
	(i) Basic EPS	**(0.01)**	**(0.05)**	**(0.01)**	**0.05**
	(ii) Diluted EPS	**(0.01)**	**(0.05)**	**(0.01)**	**0.05**
	Earnings per share from continuing and discontinuing operations (face value of Rs. 2/- Each)				
	(i) Basic EPS	**1.77**	**1.69**	**1.91**	**7.16**
	(ii) Diluted EPS	**1.77**	**1.69**	**1.72**	**7.16**

MSKC & ASSOCIATES LLP ★ Chartered Accountants ★

JAIN RESOURCE RECYCLING LIMITED ★ CHENNAI

Consolidated Segment wise Revenue, Results, Assets and Liabilities of Jain Resource Recycling Limited and its Subsidiaries for the Quarter ended June 30, 2025

The group is organised into three business segements in accordance with Indian Accounting Standard 108, on operating segments as follows: (i) Aluminium & Aluminium Alloys (ii) Lead & Lead Alloy Ingots (iii) Copper & Copper Ingots

Particulars	For Quarter Ended			Year Ended
	June 30, 2025 (Unaudited)	March 31 , 2025 (Unaudited Refer note 2)	June 30, 2024 (Unaudited Refer note 2)	March 31 , 2025 (Audited)
i) Segment Revenue *				
Aluminium & Aluminium Alloys	887.25	1,306.34	416.73	31,938.83
Lead & Lead Alloy Ingots	7,152.28	8,285.51	5,969.10	28,119.15
Copper & Copper Ingots	6,967.97	7,931.27	7,730.91	2,731.98
Others	485.00	77.11	848.11	1,503.84
From Discontinued Operations - Precious Metals	-		-	
Total Revenue from operations	**15,492.50**	**17,600.23**	**14,964.85**	**64,293.80**
ii) Segment Result				
Aluminium & Aluminium Alloys	29.56	27.28	36.85	1,047.56
Lead & Lead Alloy Ingots	548.52	437.77	509.88	2,334.70
Copper & Copper Ingots	327.47	469.07	391.99	253.91
Others	(4.76)	0.37	4.91	10.16
Total profit before unallocable items as listed below:	**900.79**	**934.49**	**943.63**	**3,646.33**
Other Income	71.81	98.71	105.96	360.59
Other unallocable expense net of unallocable income	-	-	-	3.69
(Loss)/ Profit from discontinued operations	(9.79)	(17.03)	(4.22)	14.87
Depreciation	(30.38)	(38.92)	(32.58)	(142.19)
Finance Cost	(162.15)	(228.41)	(207.85)	(834.95)
Loss from investment in associate	(1.92)	(1.00)	-	(2.41)
Profit before tax in the statement of profit and loss account:	**768.36**	**747.84**	**804.94**	**3,045.93**

The Segment Assets and Liabilities are reviewed by the CODM at a Consolidated Level and not at the Segmental Level.

Notes:

1) The above unaudited consolidated financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 21 , 2025 and has been subjected to review by the Statutory Auditors of the Company. These unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended.

2) The unaudited consolidated financial results for the corresponding quarter ended March 31, 2025 and comparative quarter ended June 30, 2024 have neither been reviewed nor audited by the statutory auditors of the company. However, the management has exercised necessary care and diligence to ensure the consolidated financial results for such periods are fairly stated.

3) Subsequent to the quarter ended June 30, 2025, the Company successfully completed its Initial Public Offering (IPO) of 53,879,309 equity shares with a face value of Rs. 2 each at an issue price of Rs. 232 per share. The IPO comprised a fresh issue of 21,551,724 shares and an offer for sale of 32,327,585 shares by selling shareholders. Following the IPO, the equity shares of the Company were listed on the National Stock Exchange of India Limited (NSE) and the BSE Limited on October 01, 2025. Accordingly, the unaudited consolidated financial results for the quarter ended June 30, 2025, have been prepared for the first time in compliance with SEBI listing regulations.

4) a)The unaudited consolidated financial results of the group includes the financial results of the subsidiary Companies and share of profit from associate for the quarter ended June 30,2025 , March 31, 2025 and Year ended March 31,2025.
b)The unaudited consolidated financial results of the group includes the financial results of the subsidiary Companies for the quarter ended June 30, 2024 .

5) The figures for the year ended March 31, 2025 , have been extracted from the general purpose consolidated financial statements of the Company for the year ended March 31, 2025 , which were audited by the Statutory auditors of the Company.

6) Subsequent to the quarter ended June 30, 2025, the board of directors in their meeting dated October 08, 2025 have approved to incorporate a subsidiary under the provisions of the Companies Act, 2013 with the name and style of "Jain CY Circular Solutions Private Limited" or "Jain CY Recycling Private Limited".

7) a) During the period ended 30 June 2025 Jain Ikon Global Ventures has discontinued its operations on refining of precious metals.
b) The Company entered into a definitive agreement to sell its 28.88% equity interest and realize its loan from Sun Minerals Mannar Private Limited.

8) Figures of previous periods/ year have been regrouped, wherever necessary.

9) **The Consolidated Financial results of the Company comprising of Company and its subsidiaries (together the "Group") includes the results of the following entities:**

Company	Relationship	Country of Incorporation	% Holding as at June 30, 2025	% Holding as at March 31, 2025
a)Jain Resource Recycling Limited (Formerly known as Jain Resource Recycling Private Limited)	Parent	India	-	-
b)Subsidiaries in the Group:				
(i)Jain Green Technologies Private Limited	Subsidiary	India	99.99%	99.99%
(ii)Jain Ikon Global Ventures	Subsidiary	UAE	70.00%	70.00%
(iii)Jain Investment Private Limited	Subsidiary	Sri Lanka	100.00%	100.00%
c)Associates in the Group:				
(i)Sun Minerals Mannar Private Limited	Associate	Sri Lanka	28.88%	28.88%

10) The above unaudited consolidated financial results are available on the Company's website viz. www.jainmetalgroup.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).

For and on behalf of Board of Directors

Kamlesh Jain
Chairman &Managing Director
DIN: 01447952

Place: Chennai
Date: 21 October, 2025

MSKC & ASSOCIATES LLP ★ Chartered Accountants ★

JAIN RESOURCE RECYCLING LIMITED ★ CHENNAI

MSKC & Associates LLP
(Formerly known as M S K C & Associates)
Chartered Accountants

HO
Olympia Cyberspace, 10th Floor
Module 4, 21/ 22, Alandur Road, Guindy
Chennai 600032, INDIA

Independent Auditor's Review Report on Unaudited Standalone Financial Results of Jain Resource Recycling Limited (Formerly known as Jain Resource Recycling Private Limited) for the quarter and six months ended September 30, 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Jain Resource Recycling Limited (Formerly known as Jain Resource Recycling Private Limited)

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Jain Resource Recycling Limited** (Formerly known as Jain Resource Recycling Private Limited), (hereinafter referred to as 'the Company') for the quarter and six months ended September 30, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Company's Management and has been 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 'Interim Financial Reporting', ('Ind AS 34') prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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 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 Act 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Statement includes results for the quarter ended September 30, 2024, which have been prepared solely based on the information compiled by the management and have been approved by the Board of Directors and have not been subjected to an audit or review.

   Our conclusion on the Statement is not modified in respect of the above matter.

For M S K C & Associates LLP (formerly M S K C & Associates)
Chartered Accountants
ICAI Firm Registration Number: 001595S/S000168

Geetha Jeyakumar
Partner
Membership No.: 029409
UDIN: 25029409BMIVM4472

MSKC & ASSOCIATES LLP ★ Chartered Accountants ★

Place: Chennai
Date: October 21, 2025

JAIN RESOURCE RECYCLING LIMITED (Formerly known as Jain Resource Recycling Private Limited)
Registered Office: The Lattice, Old No. 7/1, New No. 20, 4th Floor, Bishop Ezra Sargunam Road, Kilpauk, Chennai - 600010, Tamil Nadu, India
CIN: U27320TN2022PLC150206
Tel: +91 44 43409494; E-mail :info@jainmetalgroup.com; Website:www.jainmetalgroup.com

Statement of Unaudited Standalone Financial Results of Jain Resource Recycling Limited for the Quarter And Six Months ended September 30,2025

(₹ Million)

Sl. No	Particulars	Quarter Ended			Six months Ended		Year Ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited Refer note 2)	(Unaudited)	(Audited)	(Audited)
	Income:						
I	Revenue from operations	20,549.07	14,696.91	13,434.04	35,245.98	27,798.65	61,432.51
II	Other income	73.29	87.32	275.29	160.61	569.65	404.40
III	**Total Income (I+II)**	**20,622.36**	**14,784.23**	**13,709.33**	**35,406.59**	**28,368.30**	**61,836.91**
IV	**Expenses:**						
	Cost of Materials Consumed	21,495.16	14,089.43	11,760.36	35,584.59	24,063.68	55,362.34
	Purchase of Stock-in-Trade	0.00	632.56	203.56	632.56	692.90	1,044.95
	Changes in Inventories of Finished Goods, Stock in Trade and Work in Progress	(3,198.99)	(1,513.84)	354.84	(4,712.83)	734.26	(434.34)
	Employee benefits expense	84.78	80.72	54.94	165.50	113.69	264.73
	Finance costs	268.79	150.44	180.47	419.23	373.44	799.84
	Depreciation and amortisation expense	26.07	23.87	20.30	49.94	42.02	106.02
	Other Expenses	607.01	527.23	398.33	1,134.24	824.25	1,804.14
	Total Expense (IV)	**19,282.82**	**13,990.41**	**12,972.80**	**33,273.23**	**26,844.24**	**58,947.68**
V	**Profit Before Tax (III-IV)**	**1,339.54**	**793.82**	**736.53**	**2,133.36**	**1,524.06**	**2,889.23**
VI	**Tax Expenses**						
	Current tax	(294.27)	(241.75)	(167.37)	(536.02)	(346.33)	(656.86)
	Tax Relating to Earlier Period/ Years	0.00	0.00	(1.74)	0.00	(3.61)	(48.39)
	Deferred tax (Charge) / Benefits	(58.89)	39.44	(21.02)	(19.45)	(43.49)	(72.63)
	Total Tax Expenses	**(353.16)**	**(202.31)**	**(190.13)**	**(555.47)**	**(393.43)**	**(777.88)**
VII	**Profit For the period/ year (V+VI)**	**986.38**	**591.51**	**546.40**	**1,577.89**	**1,130.63**	**2,111.35**
VIII	**Other Comprehensive Income / (Loss)**						
	(i)Items that will not be reclassified to Statement of Profit or Loss						
	a) Remeasurement of defined benefit plan	3.41	(2.32)	(1.37)	1.09	(2.84)	(9.28)
	b) Income tax relating to above	(0.31)	0.58	0.34	0.27	0.71	2.34
	Total Other Comprehensive Income / (Loss)	**3.10**	**(1.74)**	**(1.03)**	**1.36**	**(2.13)**	**(6.94)**
IX	**Total Comprehensive Income for the period/ year (VII+VIII)**	**989.48**	**589.77**	**545.37**	**1,579.25**	**1,128.50**	**2,104.41**
X	**Paid up Equity Share Capital (Rs. 2/- Each)**	**690.17**	**647.07**	**410.26**	**690.17**	**410.26**	**647.07**
XI	**Other Equity**						**6,443.17**
XII	**Earnings Per Equity Share (face value of Rs. 2/- each)**	**Not Annualised**					
	(i) Basic EPS	**3.05**	**1.83**	**1.74**	**4.88**	**3.61**	**6.77**
	(ii) Diluted EPS	**3.05**	**1.83**	**1.74**	**4.88**	**3.25**	**6.77**

See accompanying notes to the financial results

MSKC & ASSOCIATES LLP Chartered Accountants

JAIN RESOURCE RECYCLING LIMITED CHENNAI

Standalone Statement of Assets and Liabilities of Jain Resource Recycling Limited as at September 30,2025

(₹ Million)

Particulars	As at September 30,2025	As at March 31,2025
	Unaudited	Audited
I. ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	584.09	517.78
(b) Capital Work-in-Progress	32.84	32.45
(c) Right-of-Use of Asset	125.40	130.24
(d) Intangible asset	0.54	0.79
(e) Financial assets		
(i) Investments	108.67	349.95
(ii) Loans & Advances	0.18	547.44
(iii) Other financial assets	53.51	31.77
(f) Other Non Current Assets	17.65	42.46
Total non-current assets [A]	**922.88**	**1,652.88**
2. Current assets		
(a) Inventories	11,250.90	6,264.55
(b) Financial assets		
(i) Investments	21.09	102.50
(ii) Trade receivables	3,283.30	1,225.08
(iii) Cash and cash equivalents	120.12	209.20
(iv) Bank balances other than (ii) above	13,565.42	1,892.44
(v) Loans & Advances	1,410.90	544.20
(vi) Other financial assets	1,314.85	723.83
(c) Other current assets	9,482.92	4,403.55
Investment held for sale (Refer note 6)	191.27	-
Total current assets [B]	**40,640.77**	**15,365.35**
TOTAL ASSETS [A+B]	**41,563.65**	**17,018.23**
EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	690.17	647.07
(b) Other equity	12,816.47	6,443.17
Total Equity Attributable to Shareholders [C]	**13,506.64**	**7,090.24**
2. Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	9.83	12.32
(ii) Lease liabilities	35.80	39.26
(iii) Other Financial Liabilities	0.00	0.00
(b) Provisions	37.89	32.73
(c) Deferred Tax Liabilities (Net)	56.49	92.08
Total non-current liabilities [D]	**140.01**	**176.39**
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	12,141.56	8,108.45
(ii) Lease liabilities	7.95	8.68
(iii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	97.25	99.35
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	5,425.45	884.84
(iv) Other financial liabilities	8,158.85	447.32
(b) Other current liabilities	1,884.88	106.43
(c) Provisions	8.44	6.46
(d) Current Tax Liabilities(Net)	192.62	90.07
Total current liabilities [E]	**27,917.00**	**9,751.60**
Total Liabilities [F=[D+E]]	**28,057.01**	**9,927.99**
TOTAL EQUITY AND LIABILITIES [C+F]	**41,563.65**	**17,018.23**

MSKC & ASSOCIATES LLP Chartered Accountants

JAIN RESOURCE RECYCLING LIMITED CHENNAI

Statement of standalone Cash Flow Statement of Jain Resource Recycling Limited for the Quarter Ended September,2025

(₹ Million)

Particulars	Six months Ended	
	September 30, 2025 Unaudited	September 30, 2024 Audited
Cash flows from operating activities		
Profit before tax for the Period	2,133.36	1,524.06
Adjustments for:		
Finance costs	419.23	373.44
Depreciation and amortization expense	49.94	42.02
Interest income	(156.62)	(172.97)
Interest Income - Security Deposit	(0.03)	-
Expected Credit Loss	13.93	0.17
Gain on Sale of Investment	(4.70)	(6.29)
Gain on Disposal of Property, Plant and Equipment	-	(1.54)
Guarantee Income	-	(2.25)
Unrealized loss on investments	-	0.26
Write Back of Provision	-	(0.09)
Unrealised Loss / (Gain) on Investments	0.74	(24.26)
Mark-to-Market Adjustment on Account of Fair Value Hedge	25.58	-
Operating Profit before Working Capital Changes	**2,481.43**	**1,732.55**
Change in operating assets and liabilities		
(Increase) / Decrease in Inventories	(5,413.65)	(97.06)
(Increase) / Decrease in trade receivables	(2,044.28)	53.72
(Increase) / decrease in loans and advances	-	(748.40)
(Increase) / Decrease in Other Assets	(5,482.53)	(2,655.57)
Increase / (Decrease) in Other Liabilities	2,563.70	(469.55)
Increase / (Decrease) in Provisions	19.45	2.86
Increase / (Decrease) in Trade Payables	4,539.95	93.42
Cash used in operations	**(3,335.93)**	**(2,088.03)**
Less : Income taxes paid (net of refunds)	(488.24)	(331.95)
Net cash Used in operating activities (A)	**(3,824.17)**	**(2,419.98)**
Cash flows from investing activities		
Acquisition of property, plant and equipment	(122.81)	(123.56)
Proceeds from Sale of Property, Plant & Equipment	1.91	6.52
Rental Income on Financial Lease	-	1.35
Net Investments made during the year	135.38	(162.47)
(Investment)/Redemption in Fixed Deposits (Net)	319.91	1,012.73
Loans and Advances	(319.44)	-
Monies held in public offer account (Net of amount payable to selling shareholders and share issue expenses)	(4,736.43)	-
Interest Received	149.92	142.42
Net cash (used in) / generated from investing activities (B)	**(4,571.56)**	**876.99**
Cash flows from financing activities		
Proceeds from Issue of Shares	4,730.21	-
Proceeds from Non-Current Borrowings	-	1,264.93
Repayment of Non-Current Borrowings	(3.26)	(10.33)
Proceeds from Current Borrowings (net of repayment)	4,033.88	102.29
Interest Paid	(448.03)	(340.76)
Payment of lease liabilities	(6.15)	(4.71)
Net cash generated from financing activities (C)	**8,306.65**	**1,011.42**
Net decrease in Cash and cash equivalents (A+B+C)	**(89.08)**	**(531.57)**
Cash and cash equivalents at the beginning of the period	209.20	801.63
Cash and cash equivalents at the end of the period	**120.12**	**270.06**

Notes:

(a) The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (IND AS-7) Statement of Cash flows.

(b) Cash and Cash equivalents comprises of	As at September 30, 2025	As at September 30, 2024
Cash on hand	0.60	0.20
Balance with banks in current accounts	119.28	146.91
Balance with banks in EEFC accounts	0.24	122.95
Total	**120.12**	**270.06**

MSKC & ASSOCIATES LLP Chartered Accountants

JAIN RESOURCE RECYCLING LIMITED CHENNAI

Notes:

1) The above unaudited standalone financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 21 , 2025 and has been subjected to review by the Statutory Auditors of the Company. These unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended.

2) The unaudited standalone financial results for the corresponding quarter ended September 30, 2024 have neither been reviewed nor audited by the statutory auditors of the company. However, the management has exercised necessary care and diligence to ensure the consolidated financial results for such period is fairly stated.

3) The figures for the half year ended September 30, 2024 have been extracted from the special purpose standalone financial statements of the Company.

4) Subsequent to the quarter ended September 30, 2025, the Company successfully completed its Initial Public Offering (IPO) of 53,879,309 equity shares with a face value of Rs. 2 each at an issue price of Rs. 232 per share. The IPO comprised a fresh issue of 21,551,724 shares and an offer for sale of 32,327,585 shares by selling shareholders. Following the IPO, the equity shares of the Company were listed on the National Stock Exchange of India Limited (NSE) and the BSE Limited on October 01, 2025.

5) a) The figures for the year ended March 31, 2025 , have been extracted from the general purpose standalone financial statements of the Company for the year ended March 31, 2025 , which were audited by the Statutory auditors of the Company.

b)The figures for the half year ended September 30, 2024 have been extracted from the special purpose standalone financial statements of the Company audited by the statutory auditors of the Company.

6) The Company entered into a definitive agreement to sell its 28.88% equity interest and realize its loan from Sun Minerals Mannar Private Limited.

7) Subsequent to the quarter ended June 30, 2025, the board of directors in their meeting dated October 08, 2025 have approved to incorporate a subsidiary under the provisions of the Companies Act, 2013 with the name and style of "Jain CY Circular Solutions Private Limited" or "Jain CY Recycling Private Limited".

8) Segment information has been provided under the notes forming part of the consolidated unaudited financial results for the quarter and half year ended September 30, 2025 as per para 4 of Indian Accounting Standard (Ind AS) 108 "Operating Segments", specified under Section 133 of the Companies Act, 2013.

9) Figures of previous periods/ year have been regrouped, wherever necessary.

10) The above unaudited standalone financial results are available on the Company's website viz. www.jainmetalgroup.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).

For and on behalf of Board of Directors

Kamlesh Jain
Chairman &Managing Director
DIN: 01447952

Place: Chennai
Date:October 21, 2025

JAIN RESOURCE RECYCLING LIMITED CHENNAI

MSKC & ASSOCIATES LLP Chartered Accountants