NILE LIMITED

An ISO 9001 Company
CIN : L27029AP1984PLC004719

PLOT NO. 24 A/A, MLA COLONY, ROAD NO. 12, BANJARA HILLS,
HYDERABAD - 500 034, INDIA Phone : +91 40 23606641
E-mail : ho@nilelimited.com website : www.nilelimited.com

Corporate Relations Department
BSE Ltd.
P.J.Towers,
Dalal Street, Fort,
Mumbai – 400 001.

14th November, 2025

Scrip Code. 530129

Dear Sir,

Sub: Un-audited Standalone and Consolidated Financial Results and Limited Review Report by the Auditors thereon for the quarter and half year ended 30th September, 2025.

In compliance with the provisions of Regulation 33 of the SEBI (LODR) Regulations, 2015, please find enclosed a copy of the Un-audited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2025, and Limited Review Report thereon issued by M/s. Gokhale & Co, Chartered Accountants, Statutory Auditors of the Company, which was duly placed and approved by the Audit Committee and Board of Directors at their meeting held on 14th November, 2025 at 2.45 p.m. and concluded at 5.15 p.m.

Thank you,

With Regards,

For Nile Limited

Rajani K

NILE LIMITED ★ Hyd-34. ★ Road No. 12, Banjara Hills

Rajani Kamatham

Digitally signed by Rajani Kamatham
Date: 2025.11.14 17:44:52 +05'30'

Rajani K
Company Secretary
FCS-8026

Encl: as above.

CC: To Company website "www.nilelimited.com"

NILE LIMITED

CIN: L27029AP1984PLC004719
Regd. Office: Plot No.38 & 40, APIIC Industrial Park, Gajulamandyam (V), Renigunta (M), Tirupati Dist., A.P.- 517520
Corp. Office: Plot No.24A/A MLA Colony, Road No.12, Banjara Hills, Hyderabad, Telangana – 500034
Ph.040-23606641,Fax: 040-23606640
Email : legal@nilelimited.com; website: www.nilelimited.com

Part-I: Statement of Un-Audited Results for the Quarter and Half Year Ended 30th September, 2025

(Rs. In Lakhs)

Sl. No.	Particulars	Standalone Results					
		Three Months Ended			Half Year Ended		Year Ended
		Unaudited			Unaudited		Audited
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
I	Revenue from operations	27,304.31	24,244.96	25,156.70	51,549.27	49,704.51	91,930.17
II	Other income	49.59	35.37	9.15	84.96	16.72	57.78
III	Total Revenue (I + II)	27,353.90	24,280.33	25,165.85	51,634.23	49,721.23	91,987.95
IV	Expenses						
	(a) Cost of materials consumed	22,144.38	18,189.08	19,772.26	40,333.46	37,603.57	68,467.60
	(b) Purchases of stock-in-trade		-	1,388.85		2,344.74	2,648.48
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	(574.75)	(299.81)	(1,572.05)	(874.56)	(750.16)	(127.01)
	(d) Employee benefits expense	397.87	416.70	329.16	814.57	647.89	1,344.08
	(e) Finance costs	7.37	37.00	7.09	44.37	40.88	107.61
	(f) Depreciation and amortisation expense	69.27	67.76	73.07	137.03	145.19	291.36
	(g) Other expenses	3,513.64	3,658.49	3,948.62	7,172.13	7,239.19	13,792.58
	Total expenses	25,557.78	22,069.22	23,947.00	47,627.00	47,271.30	86,524.70
V	Profit / (Loss) before exceptional and extraordinary items (III – IV)	1,796.12	2,211.11	1,218.85	4,007.23	2,449.93	5,463.25
VI	Exceptional items	-	-	-			-
VII	Profit / (Loss) before extra-ordinary items and tax (V – VI)	1,796.12	2,211.11	1,218.85	4,007.23	2,449.93	5,463.25
VIII	Extraordinary items	-	-	-			-
IX	Profit / (Loss) before Tax (VII-VIII)	1,796.12	2,211.11	1,218.85	4,007.23	2,449.93	5,463.25
X	Tax expense						
	(1) Current tax	457.89	565.62	312.63	1,023.51	630.23	1,376.74
	(2) Prior period tax	0.07	0.15	-	0.22	-	(5.82)
	(3) Deferred tax	1.18	(0.51)	(20.94)	0.67	(3.88)	8.95
	Total Tax	459.14	565.26	291.69	1,024.40	626.35	1,379.87
XI	Net Profit / (Loss) from continuing operations (IX – X)	1,336.98	1,645.85	927.16	2,982.83	1,823.58	4,083.38
XII	Profit / (Loss) from discontinuing operations	-		-			-
XIII	Tax expense of discontinuing operations	-		-			-
XIV	Net Profit / (Loss) from discontinuing operations (XII – XIII)	-		-	-		-
XV	Net Profit / (Loss) for the period (XI+XIV)	1,336.98	1,645.85	927.16	2,982.83	1,823.58	4,083.38
XVI	Other Comprehensive Income						
A	(i) Items that will not be reclassified to profit or loss	(3.75)	(3.75)	-	(7.50)	-	(51.72)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.94	0.94	-	1.88	-	13.02
B	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	1,334.17	1,643.04	927.16	2,977.21	1,823.58	4,044.68
XVIII	Paid-up equity share capital (Face Value Rs.10/- per Share)Paid-up equity share capital (Face Value Rs.10/- per Share)	300.19	300.19	300.19	300.19	300.19	300.19
XIX	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	NA	NA	NA	NA	NA	26,673.24
XX	Earning Per Share (EPS) - Basic & Diluted (Not Annualised)	44.44	54.73	30.89	99.18	60.75	134.74

For Gokhale & Co.
Chartered Accountants

Padam Kumar Kaliya
Partner
M.No: 243378

GOKHALE & CO. HYDERABAD CHARTERED ACCOUNTANTS

For NILE LIMITED

Vuyyuru Ramesh
Executive Chairman

NILE LIMITED

Standalone Balance Sheet as at 30th September, 2025

(Rs in lakhs)

Particulars	As at 30th September, 2025	As at 31st March, 2025
(1) ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	3,807.12	3,728.15
(b) Capital work-in-progress	22.47	25.71
(c) Financial Assets		
(i) Investments	3,544.32	1,559.52
(II) Loans	2,195.22	1,997.72
(d) Other Non-Current Assets	115.17	121.10
	9,684.30	7,432.19
(2) Current assets		
(a) Inventories	7,959.49	10,678.35
(b) Financial Assets		
(i) Trade receivables	11,727.13	9,160.17
(Undisputed and Considerred Good)		
(ii) Cash and cash equivalents	793.15	20.33
(iii) Other Financial Assets	227.34	491.85
(c) Other Current assets	1,517.26	1,491.37
	22,224.37	21,842.07
Total Assets	31,908.67	29,274.26
(II) EQUITY AND LIABILITIES		
(1)Equity		
(a) Equity Share capital	300.19	300.19
(b) Other Equity	29,667.02	26,689.59
	29,967.21	26,989.78
(2) LIABILITIES		
(i) Non-current liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities	7.15	23.69
(b) Non- Current Provisions	32.12	32.12
(c) Deferred tax liabilities (Net)	140.73	141.94
	180.00	197.75
(ii) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	.00	936.45
(1a) Lease Liabilities	36.75	36.75
(ii) Trade payables		
Total Outstanding dues of Micro & Small Enterprises	-	-
Total Outstanding dues of creditors other than Micro & Small Enterprises	496.99	363.50
(iii) Other Financial Liabilities	5.11	5.15
(b) Other Current Liabilities	820.94	605.79
(c) Current Provisions	401.67	139.09
	1,761.46	2,086.73
Total Equity and Liabilities	31,908.67	29,274.26

For Gokhale & Co.
Chartered Accountants

Padam Kumar Kaliya
Partner
M.No: 243378

GOKHALE & CO. HYDERABAD CHARTERED ACCOUNTANTS

For NILE LIMITED

Vuyyuru Ramesh
Executive Chairman

NILE LIMITED

Standalone Cash Flow Statement for the half year ended September 30, 2025

(Rs in Lakhs)

Particulars	Half Year Ended Sept 30, 2025	Half Year Ended Sept 30, 2024
	Rs.	Rs.
A. Cash Flow From Operating Activities :		
Profit before tax	4,007.23	2,449.93
Add: Adjustments for		
a. Depreciation	137.03	145.19
b. Profit on Sale and discarded / demolition of Assets	(1.69)	6.26
c. Interest expense	44.37	40.88
d. Unrealized Gain on Mutual Funds	(7.12)	(4.36)
e. Other Comprehensive Income	(7.50)	-
f. Amount directly routed through defered Revenue (Reserves)	0.22	0.01
Operating profit before working capital changes	4,172.54	2,637.91
Add/(Less): Adjustments for Working capital changes		
a. Decrease/(Increase) in Other Current assets	(25.89)	(840.69)
b. Decrease/(Increase) in Other Financial Assets	264.51	98.33
c. Decrease/(Increase) in Trade receivables	(2,566.96)	(2,531.67)
d. Decrease/(Increase) in Inventories	2,718.86	579.51
e. (Decrease)/Increase in Trade payables	133.49	186.49
f. (Decrease)/Increase in Other Financial Liabilities	215.11	(1.58)
g. (Decrease)/Increase in Current provisions	28.94	(65.91)
Cash generated from operations	4,940.60	62.38
Cash flow before Extraordinary items	4,940.60	62.38
Extraordinary items	0.00	0.00
Cash flow before Prior period adjustments	4,940.60	62.38
Prior period adjustments	(0.22)	0.00
Tax paid	(789.87)	(458.43)
Net cash flow from operating activities	4,150.51	(396.05)
B. Cash Flow From Investing Activities :		
a. Purchase of Tangible Fixed assets	(212.77)	(51.68)
b. Proceeds from Sale of Fixed assets	1.69	1.41
c. (Purchase) /Sale of Mutual Fund	(1,000.00)	-
d. Purchase of Equity Shares in Wholly owned Subsidiaries	(977.68)	(1.00)
e. Long Term Deposites and Funds	(191.57)	(378.35)
Net cash used in investing activities	(2,380.33)	(429.62)
C. Cash Flow From Financing Activities :		
a. Changes in borrowings from Banks	(936.45)	449.59
b. Changes in of Non Current Liabilities	-	-
c. Interest paid	(44.37)	(40.88)
d. Repayment of Lease Liability	(16.54)	(15.44)
Net cash used in financing activities	(997.36)	393.28
Net (decrease)/increase in cash and cash equivalents	772.82	(432.39)
Opening cash and cash equivalents	20.33	935.97
Closing cash and cash equivalents	793.15	503.58

The above cash flow statement has been prepared using indirect method, in accordance with IND-AS 7,Cash flow statements.

Previous year figures have been restated wherever necessary to conform to this year's classification.

For Gokhale & Co
Chartered Accountants

Padam Kumar Kaliya
Partner
M.No: 243378

GOKHALE & CO. HYDERABAD CHARTERED ACCOUNTANTS

For NILE LIMITED

Vuyyuru Ramesh
Executive Chairman

Notes:

1. The Un-Audited Financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind As) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5 July 2016. The Company has adopted Ind-AS from 01st April,2017, with transition date as 01st April,2016. Financial Results for all the periods have been prepared and presented in accordance with the recognition and measurement principles of Ind-AS.

2. For Management purposes, the company is organised into two operating divisions - Lead and Wind energy. Lead Division produces Lead and Lead Alloys and the Windmill generate electrical energy. However, for the purpose of segment reporting as per Ind-As 108, since the Wind Energy division is does not meet the criteria laid down in the standard as a reportable segment, the operations are reported under one segment only.

3. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2025, and Limited Review of the same has been carried out by the statutory auditors of the Company.

4. The Board has declared and approved an Interim Dividend of Rs.5/- (FV Rs.10) per share during the Meeting held for Q2 FY 2025-26.

5. Comparative figures have been regrouped/reclassified wherever necessary to conform with the current period's.

Place : Hyderabad

Date : 14th November, 2025

For NILE LIMITED

Vuyyuru Ramesh
Executive Chairman

For Gokhale & Co.
Chartered Accountants

Padam Kumar Kaliya
Partner
M.No: 243378

GOKHALE & CO. HYDERABAD CHARTERED ACCOUNTANTS

Gokhale & Co
Chartered Accountants

Ph. : +91 23221167, 23228874
E-mail : gokhaleandco@gmail.com
website : gokhaleandco.com

Independent Auditor's Limited Review Report on unaudited standalone financial results of Nile Limited for the quarter and half year ended 30 September 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (LODR) Regulations, 2015

To

The Board of Directors of Nile Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Nile Limited** ('the company'), for the quarter ended and half year ended 30th September, 2025 which are included in the accompanying Financial Results ("the statement").

2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the company in their meeting held on 14th November, 2025, 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 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations). Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE 2410) 'Review of Interim Financial Information performed by the Independent Auditor of the entity' issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

4. A review of Interim Financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing 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.

GOKHALE & CO. HYDERABAD CHARTERED ACCOUNTANTS

H.No. 3-6-322, Office No. 403, Mahavir House,
Basheerbagh, Hyderabad - 500029.

Gokhale & Co
Chartered Accountants

Ph. : +91 23221167, 23228874
E-mail : gokhaleandco@gmail.com
website : gokhaleandco.com

5. Based on our review conducted as stated above and read with para 3, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the Accounting Standards i.e. Ind AS, specified under Section 133 of The Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Gokhale & Co
Chartered Accountants
FRN 000942S

GOKHALE & CO. HYDERABAD CHARTERED ACCOUNTANTS

Padam Kumar Kaliya
Partner
M. No 243378
Hyderabad
Date: November 14, 2025
UDIN: 25243378BMLFXO9232

H.No. 3-6-322, Office No. 403, Mahavir House,
Basheerbagh, Hyderabad - 500029.

NILE LIMITED

CIN: L27029AP1984PLC004719
Regd. Office: Plot No.38 & 40, APIIC Industrial Park, Gajulamandyam (V), Renigunta (M), Tirupati Dist., A.P.- 517520
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Ph.040-23606641,Fax: 040-23606640
Email : legal@nilelimited.com; website: www.nilelimited.com

Part-I: Statement of Un-Audited Results for the Quarter and Half Year Ended 30th September, 2025

(Rs. In Lakhs)

Sl. No.	Particulars	Consolidated Results					
		Three Months Ended			Half Year Ended		Year Ended
		Unaudited			Unaudited		Audited
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
I	Revenue from operations	27,398.98	24,532.07	25,168.05	51,931.05	49,708.58	91,958.25
II	Other income	11.77	4.51	2.65	16.28	6.48	12.49
III	Total Revenue (I + II)	27,410.75	24,536.58	25,170.70	51,947.33	49,715.06	91,970.74
IV	Expenses						
	(a) Cost of materials consumed	22,233.08	18,235.49	19,782.28	40,468.57	37,621.72	68,794.11
	(b) Purchases of stock-in-trade		-	1,388.85		2,344.74	2,648.48
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	(639.70)	(129.65)	(1,572.70)	(769.35)	(760.92)	(440.58)
	(d) Employee benefits expense	481.70	496.56	344.69	978.26	673.73	1,438.57
	(e) Finance costs	44.42	73.10	35.56	117.52	96.83	220.70
	(f) Depreciation and amortisation expense	95.78	93.61	97.09	189.39	192.38	386.23
	(g) Other expenses	3,573.20	3,707.45	3,962.11	7,280.65	7,264.85	13,893.96
	Total expenses	25,788.48	22,476.56	24,037.88	48,265.04	47,433.33	86,941.47
V	Profit / (Loss) before exceptional and extraordinary items (III – IV)	1,622.27	2,060.02	1,132.82	3,682.29	2,281.73	5,029.27
VI	Exceptional items	-	-	-			-
VII	Profit / (Loss) before extra-ordinary items and tax (V – VI)	1,622.27	2,060.02	1,132.82	3,682.29	2,281.73	5,029.27
VIII	Extraordinary items	-	-	-			-
IX	Profit / (Loss) before Tax (VII-VIII)	1,622.27	2,060.02	1,132.82	3,682.29	2,281.73	5,029.27
X	Tax expense						
	(1) Current tax	457.89	565.62	312.63	1,023.51	630.23	1,376.74
	(2) Prior period tax	0.07	0.15	-	0.22	-	(5.82)
	(3) Deferred tax	4.18	2.48	(17.03)	6.66	3.33	24.01
	Total Tax	462.14	568.25	295.60	1,030.39	633.56	1,394.93
XI	Net Profit / (Loss) from continuing operations (IX – X)	1,160.13	1,491.77	837.22	2,651.90	1,648.17	3,634.34
XII	Profit / (Loss) from discontinuing operations	-		-			-
XIII	Tax expense of discontinuing operations	-		-			-
XIV	Net Profit / (Loss) from discontinuing operations (XII – XIII)	-		-	-		-
XV	Net Profit / (Loss) for the period (XI+XIV)	1,160.13	1,491.77	837.22	2,651.90	1,648.17	3,634.34
XVI	Other Comprehensive Income						
A	(i) Items that will not be reclassified to profit or loss	(3.75)	(3.75)	-	(7.50)	-	(51.72)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.94	0.94	-	1.88	-	13.02
B	(i) Items that will be reclassified to profit or loss - Exchange differences in translating the financial statements of foreign operations	33.26	(49.34)	-	(16.08)	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	1,190.58	1,439.62	837.22	2,630.20	1,648.17	3,595.64
XVIII	Paid-up equity share capital (Face Value Rs.10/- per Share)Paid-up equity share capital (Face Value Rs.10/- per Share)	300.19	300.19	300.19	300.19	300.19	300.19
XIX	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	NA	NA	NA	NA	NA	26,143.64
XX	Earning Per Share (EPS) - Basic & Diluted (Not Annualised)	39.66	47.96	27.89	87.62	54.90	119.78
A	Profit for the year attributable to:						
	Owners of the Company	1,166.05	1,491.77	837.22	2,657.82	1,648.17	3,634.34
	Non Controlling Interests	(5.92)	-	-	(5.92)	-	-
B	Other Comprehensive Income / (Loss) for the period/ year attributable to:						
	Owners of the Company	30.55	(52.15)	-	(21.60)	-	(38.70)
	Non Controlling Interests	(0.10)	-	-	(0.10)	-	-
C	Total Comprehensive Income / (Loss) for the period/ year attributable to:						
	Owners of the Company	1,196.60	1,439.62	837.22	2,636.22	1,648.17	3,595.64
	Non Controlling Interests	(6.02)	-	-	(6.02)	-	-

For Gokhale & Co.
Chartered Accountants

Padam Kumar Kaliya
Partner
M.No: 243378

GOKHALE & CO. HYDERABAD CHARTERED ACCOUNTANTS

For NILE LIMITED

Vuyyuru Ramesh
Executive Chairman

NILE LIMITED

Consolidated Balance Sheet as at 30th September, 2025

(Rs in lakhs)

Particulars	As at 30th September, 2025	As at 31st March, 2025
(1) ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	6,242.30	6,155.16
(b) Capital work-in-progress	1,862.43	1,396.23
(c) Financial Assets		
(i) Investments	1,030.14	23.02
(ii) Loans	-	-
(d) Other Non-Current Assets	119.36	123.62
	9,254.23	7,698.03
(2) Current assets		
(a) Inventories	8,267.37	11,016.59
(b) Financial Assets		
(i) Trade receivables	11,739.20	9,160.17
(Undisputed and Considerred Good)		
(ii) Cash and cash equivalents	1,605.12	85.98
(iii) Other Financial Assets	197.35	470.51
(c) Other Current assets	1,866.85	1,763.58
	23,675.89	22,496.83
Total Assets	32,930.12	30,194.86
(II) EQUITY AND LIABILITIES		
(1)Equity		
(a) Equity Share capital	300.19	300.19
(b) Other Equity	28,796.45	26,159.99
(c) Non Controlling Interest	5.82	-
	29,102.46	26,460.18
(2) LIABILITIES		
(i) Non-current liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities	7.15	23.68
(ii) Borrowings	1,745.79	1,245.79
(b) Non- Current Provisions	32.12	32.12
(c) Deferred tax liabilities (Net)	175.67	170.90
	1,960.73	1,472.49
(ii) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	22.50	936.45
(1a) Lease Liabilities	36.75	36.75
(ii) Trade payables		
Total Outstanding dues of Micro & Small Enterprises	-	-
Total Outstanding dues of creditors other than Micro & Small Enterprises	496.99	380.53
(iii) Other Financial Liabilities	5.11	5.15
(b) Other Current Liabilities	903.91	764.23
(c) Current Provisions	401.67	139.08
	1,866.93	2,262.19
Total Equity and Liabilities	32,930.12	30,194.86

For Gokhale & Co.
Chartered Accountants

Padam Kumar Kaliya
Partner
M.No: 243378

GOKHALE & CO. HYDERABAD CHARTERED ACCOUNTANTS

For NILE LIMITED

Vuyyuru Ramesh
Executive Chairman

NILE LIMITED

Consolidated Cash Flow Statement for the half year ended September 30, 2025

(Rs in Lakhs)

Particulars	Half Year Ended Sept 30, 2025	Half Year Ended Sept 30, 2024
	Rs.	Rs.
A. Cash Flow From Operating Activities :		
Profit before tax	3,682.29	2,281.73
Add: Adjustments for		
a. Depreciation	189.39	192.38
b. Profit on Sale and discarded / demolition of Assets	(1.69)	6.26
c. Interest expense	117.52	96.83
d. Unrealized Gain on Mutual Funds	(7.12)	(4.36)
e. Other Comprehensive Income	(7.50)	-
f. Amount directly routed through defered Revenue (Reserves)	(15.86)	0.01
Operating profit before working capital changes	3,957.03	2,572.85
Add/(Less): Adjustments for Working capital changes		
a. Decrease/(Increase) in Other Current assets	(103.27)	(903.99)
b. Decrease/(Increase) in Other Financial Assets	273.16	98.33
c. Decrease/(Increase) in Trade receivables	(2,579.03)	(2,545.01)
d. Decrease/(Increase) in Inventories	2,749.22	560.65
e. (Decrease)/Increase in Trade payables	116.46	186.49
f. (Decrease)/Increase in Other Financial Liabilities	139.64	(1.58)
g. (Decrease)/Increase in Current provisions	28.95	(101.08)
Cash generated from operations	4,582.16	(133.34)
Cash flow before Extraordinary items	4,582.16	(133.34)
Extraordinary items	0.00	0.00
Cash flow before Prior period adjustments	4,582.16	(133.34)
Prior period adjustments	(0.22)	0.00
Tax paid	(789.87)	(458.43)
Net cash flow from operating activities	3,792.07	(591.77)
B. Cash Flow From Investing Activities :		
a. Purchase of Tangible Fixed assets	(742.75)	(228.81)
b. Proceeds from Sale of Fixed assets	1.69	1.41
c. Proceeds from Sale of Shares to Minroity	11.88	-
d. (Purchase) /Sale of Mutual Fund	(1,000.00)	-
e. Long Term Deposites and Funds	4.26	(50.87)
Net cash used in investing activities	(1,724.92)	(278.27)
C. Cash Flow From Financing Activities :		
a. Changes in borrowings from Banks	(913.95)	560.88
b. Changes in of Non Current Liabilities	500.00	-
c. Interest paid	(117.52)	(96.83)
d. Repayment of Lease Liability	(16.53)	(15.44)
Net cash used in financing activities	(548.00)	448.62
Net (decrease)/increase in cash and cash equivalents	1,519.14	(421.42)
Opening cash and cash equivalents	85.98	942.71
Closing cash and cash equivalents	1,605.12	521.29

The above cash flow statement has been prepared using indirect method, in accordance with IND-AS 7,Cash flow statements.

Previous year figures have been restated wherever necessary to conform to this year's classification.

For Gokhale & Co.
Chartered Accountants

Padam Kumar Kaliya
Partner
M.No: 243378

GOKHALE & CO. HYDERABAD CHARTERED ACCOUNTANTS

For NILE LIMITED

Vuyyuru Ramesh
Executive Chairman

Notes:

1. The Un-Audited Financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind As) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5 July 2016. Financial Results for all the periods have been prepared and presented in accordance with the recognition and measurement principles of Ind-AS.

2. For Management purposes, the company is organised into two operating divisions - Lead and Wind energy. Lead Division produces Lead and Lead Alloys and the Windmill generate electrical energy. However, for the purpose of segment reporting as per Ind-As 108, since the Wind Energy division is does not meet the criteria laid down in the standard as a reportable segment, the operations are reported under one segment only.

3. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2025, and Limited Review of the same has been carried out by the statutory auditors of the Company.

4. The Consolidated Financial Results include results of wholly owned Subsidiaries "Nirmalya Extracts Private Limited", "Nile Li-Cycle Private Limited" & "Nile Overseas Enterprise FZE".

5. Comparative figures have been regrouped/reclassified wherever necessary to conform with the current period's.

Place : Hyderabad
Date : 14th November, 2025

For NILE LIMITED

Vuyyuru Ramesh
Executive Chairman

For Gokhale & Co.
Chartered Accountants

Padam Kumar Kaliya
Partner
M.No: 243378

GOKHALE & CO. HYDERABAD CHARTERED ACCOUNTANTS

Gokhale & Co
Chartered Accountants

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Independent Auditor's Limited Review Report on unaudited consolidated financial results of Nile Limited for the quarter and half year ended 30 September 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (LODR) Regulations, 2015 as amended

To
The Board of Directors of Nile Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Nile Limited** ('the Parent') and its subsidiaries (the Parent and its subsidiaries together referred as "the Group"), for the quarter and half year ended 30th September, 2025 which are included in the accompanying Financial Results ("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.

2. This statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors in their meeting held on 14th November, 2025, 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 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations). Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE 2410) 'Review of Interim Financial Information performed by the Independent Auditor of the entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of Interim Financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing 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 have also performed procedures in accordance with the circular no CIR/CFD/CMDI/44/2019 dated 29th March,2019 issued by the SEBI under regulations 33(8) of the Listing Regulations to the extent applicable.

GOKHALE & CO. HYDERABAD CHARTERED ACCOUNTANTS

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4. The Statement includes the results of the following entities:

   a. Nile Limited, the Holding Company
   b. Nile Li-Cycle Private Limited, wholly owned subsidiary
   c. Nirmalya Extracts Private Limited, wholly owned subsidiary
   d. Nile Overseas Enterprise FZE, wholly owned foreign subsidiary
   e. Eco Metal Trading FZCO, Step down Subsidiary
      (Subsidiary of Nile Overseas Enterprise FZE)

5. Based on our review conducted as stated above and read with para 3, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the Accounting Standards i.e. Ind AS, specified under Section 133 of The Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim consolidated financial information of the foreign subsidiary included in the Statement, whose interim financial information reflects total revenues (before consolidation adjustments) of Rs Nil, total net loss after tax (before consolidation adjustments) of Rs 167.08 lakhs and total comprehensive loss (before consolidation adjustments) of Rs 167.08 lakhs for the half year Ended September 30, 2025, as considered in the Statement. This interim financial information has been reviewed by the other auditor whose report has been furnished to us by the holding's management and our conclusion on the Statement, in so far as it relates to the amount and disclosures included in respect of this subsidiary, is solely on the report of other auditor and the procedures performed by us as stated in paragraph 3 above.
   Our Conclusion is not modified in respect of this matter.

GOKHALE & CO. HYDERABAD CHARTERED ACCOUNTANTS

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For Gokhale & Co
Chartered Accountants
FRN 000942S

GOKHALE & CO. HYDERABAD CHARTERED ACCOUNTANTS

Padam Kumar Kaliya
Partner
M. No 243378
Hyderabad
Date: November 14, 2025
UDIN : 25243378BMLFXP4349

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Basheerbagh, Hyderabad - 500029.