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

28th May, 2025

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

Scrip Code. 530129

Dear Sir,

Sub: Financial Results and Audit Report for the quarter and year ended on 31st March, 2025.

In compliance with the provisions of Regulation 33 of the SEBI (LODR) Regulations, 2015, please find enclosed a copy of the Financial Results for the quarter and year ended 31st March, 2025, and Audit 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 28th May, 2025 at 10.20 am and concluded at 1.00 pm.

Thank you,

With Regards,

For Nile Limited

Rajani K
Company Secretary
F8026

NILE LIMITED Hyd-34. Rd. No.-12, Banjara Hills.

RAJANI KAMATHAM

Digitally signed by RAJANI KAMATHAM
Date: 2025.05.28 13:19:25 +05'30'

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 Audited Results for the Year Ended 31st March, 2025

(Rs. In Lakhs)

Sl. No.	Particulars	Standalone Results				
		Three Months Ended			Year Ended	
		Audited	Unaudited	Audited	Audited	Audited
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
I	Revenue from operations	18,998.18	23,227.48	17,412.12	91,930.17	83,762.26
II	Other income	26.16	14.90	12.09	57.78	26.12
III	Total Revenue (I + II)	19,024.34	23,242.38	17,424.21	91,987.95	83,788.38
IV	Expenses					
	(a) Cost of materials consumed	13,513.31	17,350.72	12,817.36	68,467.60	64,367.66
	(b) Purchases of stock-in-trade	-	303.74	429.08	2,648.48	559.78
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	491.66	131.49	(39.24)	(127.01)	90.83
	(d) Employee benefits expense	340.30	355.89	319.63	1,344.08	1,215.24
	(e) Finance costs	36.42	30.31	24.65	107.61	114.60
	(f) Depreciation and amortisation expense	73.44	72.73	73.65	291.36	285.44
	(g) Other expenses	3,103.57	3,449.82	2,951.74	13,792.58	12,906.53
	Total expenses	17,558.70	21,694.70	16,576.87	86,524.70	79,540.08
V	Profit / (Loss) before exceptional and extraordinary items (III – IV)	1,465.64	1,547.68	847.34	5,463.25	4,248.30
VI	Exceptional items	-	-	-		-
VII	Profit / (Loss) before extra-ordinary items and tax (V – VI)	1,465.64	1,547.68	847.34	5,463.25	4,248.30
VIII	Extraordinary items	-	-	-		-
IX	Profit / (Loss) before Tax (VII-VIII)	1,465.64	1,547.68	847.34	5,463.25	4,248.30
X	Tax expense					
	(1) Current tax	345.98	400.53	209.06	1,376.74	1,077.85
	(2) Prior period tax	-	(5.82)	-	(5.82)	(0.62)
	(3) Deferred tax	13.53	(0.70)	4.57	8.95	11.11
	Total Tax	359.51	394.01	213.63	1,379.87	1,088.34
XI	Net Profit / (Loss) from continuing operations (IX – X)	1,106.13	1,153.67	633.71	4,083.38	3,159.96
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)	1,106.13	1,153.67	633.71	4,083.38	3,159.96
XVI	Other Comprehensive Income					
A	(i) Items that will not be reclassified to profit or loss	(51.72)	-	(2.79)	(51.72)	(2.79)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	13.02	-	0.70	13.02	0.70
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)	1,067.43	1,153.67	631.62	4,044.68	3,157.87
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
XIX	Reserve excluding revaluation reserves as per balance sheet of previous accounting year				26,673.24	22,749.61
XX	Earning Per Share (EPS) - Basic & Diluted (Not Annualised)	35.56	38.43	21.04	134.74	105.20

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 31st March, 2025

(Rs in lakhs)

Particulars	As at 31st March, 2025 (Audited)	As at 31st March, 2024 (Audited)
(1) ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	3,728.15	3,894.46
(b) Capital work-in-progress	25.71	25.49
(c) Financial Assets		
(i) Investments	1,559.52	1,551.01
(ii) Loans	1,997.72	165.00
(d) Other Non-Current Assets	121.10	108.84
	7,432.19	5,744.80
(2) Current assets		
(a) Inventories	10,678.35	10,199.90
(b) Financial Assets		
(i) Trade receivables	9,160.17	5,784.89
(ii) Cash and cash equivalents	20.33	935.97
(iii) Other Financial Assets	491.85	124.87
(c) Other Current assets	1,491.37	1,294.98
	21,842.07	18,340.61
Total Assets	29,274.26	24,085.41
(II) EQUITY AND LIABILITIES		
(1)Equity		
(a) Equity Share capital	300.19	300.19
(b) Other Equity	26,689.59	22,765.95
	26,989.78	23,066.14
(2) LIABILITIES		
(i) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	23.69	55.10
(b) Provisions	32.12	23.64
(c) Deferred tax liabilities (Net)	141.94	146.02
	197.75	224.76
(ii) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	936.45	-
(ii) Lease Liabilities	36.75	36.75
(iii) Trade payables		
Total Outstanding dues of Micro & Small Enterprises	-	-
Total Outstanding dues of creditors other than Micro & Small Enterprises	363.50	125.09
(iv) Other Financial Liabilities	5.15	6.92
(b) Other Current Liabilities	605.79	571.43
(c) Provisions	139.09	54.32
	2,086.73	794.51
Total Equity and Liabilities	29,274.26	24,085.41

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 year ended March 31, 2025

(Rs in Lakhs)

Particulars	Year Ended March 31, 2025	Year Ended March 31, 2024
	Rs.	Rs.
A. Cash Flow From Operating Activities :		
Profit before tax	5,463.25	4,248.30
Add: Adjustments for		
a. Other Comprehensive Income	(51.72)	(2.79)
b. Depreciation	291.36	285.44
c. Gain on Sale and discarded / demolition of Assets	7.06	(2.30)
d. Interest expense (Finance Cost)	107.60	114.60
e. Unrealized Gain on Mutual Funds	(0.35)	(0.18)
f. Amount directly routed through Deferred Revenue (Reserves)	(0.96)	0.07
Operating profit before working capital changes	5,816.24	4,643.14
Add/(Less): Adjustments for Working capital changes		
a. Decrease/(Increase) in Other Current assets	(196.39)	(628.34)
b. Decrease/(Increase) in Other Financial Assets	(366.99)	(110.01)
c. Decrease/(Increase) in Trade receivables	(3,375.28)	2,227.76
d. Decrease/(Increase) in Inventories	(478.45)	(2,301.27)
e. (Decrease)/Increase in Trade payables	238.41	(226.96)
f. (Decrease)/Increase in Other Financial Liabilities	32.59	(0.99)
g. (Decrease)/Increase in Provisions	(3.47)	37.89
Cash generated from operations	1,666.66	3,641.22
Cash flow before Extraordinary items	1,666.66	3,641.22
Extraordinary items	0.00	0.00
Cash flow before Prior period adjustments	1,666.66	3,641.22
Prior period adjustments	5.82	0.62
Tax paid	(1,288.49)	(1,062.75)
Net cash flow from operating activities	383.99	2,579.09
B. Cash Flow From Investing Activities :		
a. Purchase of Property Plant and Equipment (including Intangible Assets and CWIP)	(141.93)	(294.55)
b. Proceeds from Sale of Fixed assets	9.60	8.23
c. (Purchase)/Sale of Mutual Fund	(7.16)	(6.48)
d. Purchase of Equity Shares in Wholly owned Subsidiaries	(1.00)	(553.00)
e. Long Term Deposits and Funds	(12.26)	51.50
Net cash used in investing activities	(152.75)	(794.30)
C. Cash Flow From Financing Activities :		
a. Changes in short-term borrowings from Banks	936.45	(687.21)
b. Changes in of Non Current Liabilities	(22.93)	(28.11)
c. Interest paid (Finance Cost)	(107.60)	(114.60)
d. Dividend paid	(120.08)	(90.06)
e. Changes in non current Loans	(1,832.72)	(835.00)
Net cash used in financing activities	(1,146.88)	(1,754.98)
Net (decrease)/increase in cash and cash equivalents	(915.64)	29.81
Opening cash and cash equivalents	935.97	906.16
Closing cash and cash equivalents	20.33	935.97

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 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 28 th May, 2025, and Audit 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. The figures for the quarter ended 31.03.2025 and 31.03.2024 are the balancing figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the relevant financial year. The published YTD figures upto the end of third quarter of the relevant financial year were subject to Limited Review.

Place : Hyderabad
Date : 28th May, 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 Report

To
Board of Directors of **Nile Limited**
Report on Audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone financial results of **Nile Limited** (hereinafter referred to as the "Company") for the year ended March 31, 2025 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (Listing Regulations)

In our Opinion and to the best of our information and according to the explanations given to us the Statement:

i. Is presented with the requirements of the Listing Regulations in this regards; and
ii. Gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the year ended March 31,2025.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those SAs are further described in the Auditor s Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.



Gokhale & Co
Chartered Accountants

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Management's Responsibility for the Standalone Annual Financial Statements

This Statement which includes the Standalone Annual Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2025 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Annual Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Gokhale & Co. Hyderabad Chartered Accountants

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

Gokhale & Co
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Auditor's Responsibility for the Audit of the Standalone Annual Financial Statements

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of Internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

• Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are Inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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
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website : gokhaleandco.com

• Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we Identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our Independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31,2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Gokhale & Co
Chartered Accountants
Firm Regn. No: 000942S

Padam

Gokhale & Co. Hyderabad Chartered Accountants

Padam Kumar Kaliya
Partner
Membership No 243378

Place: Hyderabad
Date: 28th May,2025
UDIN: 25243378BMLFOQ5262

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 Audited Results for the Year Ended 31st March, 2025

(Rs. In Lakhs

Sl. No.	Particulars	Consolidated Results				
		Three Months Ended			Year Ended	
		Audited 31.03.2025	Unaudited 31.12.2024	Audited 31.03.2024	Audited 31.03.2025	Audited 31.03.2024
I	Revenue from operations	18,998.28	23,251.39	17,412.42	91,958.25	83,762.3
II	Other income	2.30	3.72	10.43	12.49	19.3
III	Total Revenue (I + II)	19,000.58	23,255.11	17,422.85	91,970.74	83,781.7
IV	Expenses					
	(a) Cost of materials consumed	13,696.10	17,476.29	12,816.39	68,794.11	64,366.6
	(b) Purchases of stock-in-trade	-	303.74	429.08	2,648.48	559.7
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	260.51	59.83	(39.13)	(440.58)	90.8
	(d) Employee benefits expense	392.29	372.55	318.15	1,438.57	1,218.9
	(e) Finance costs	64.65	59.22	28.98	220.70	118.9
	(f) Depreciation and amortisation expense	96.12	97.72	78.69	386.23	292.9
	(g) Other expenses	3,156.48	3,472.63	2,957.24	13,893.96	12,916.0
	Total expenses	17,666.15	21,841.98	16,589.40	86,941.47	79,564.0
V	Profit / (Loss) before exceptional and extraordinary items (III – IV)	1,334.43	1,413.13	833.45	5,029.27	4,217.6
VI	Exceptional items	-	-	-		
VII	Profit / (Loss) before extra-ordinary items and tax (V – VI)	1,334.43	1,413.13	833.45	5,029.27	4,217.6
VIII	Extraordinary items	-	-	-		
IX	Profit / (Loss) before Tax (VII-VIII)	1,334.43	1,413.13	833.45	5,029.27	4,217.6
X	Tax expense					
	(1) Current tax	345.98	400.53	209.06	1,376.74	1,077.8
	(2) Prior period tax	-	(5.82)	-	(5.82)	(0.62
	(3) Deferred tax	17.85	2.83	18.18	24.01	24.9
	Total Tax	363.83	397.54	227.24	1,394.93	1,102.1
XI	Net Profit / (Loss) from continuing operations (IX – X)	970.60	1,015.59	606.21	3,634.34	3,115.5
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)	970.60	1,015.59	606.21	3,634.34	3,115.5
XVI	Other Comprehensive Income					
A	(i) Items that will not be reclassified to profit or loss	(51.72)	-	(2.79)	(51.72)	(2.79
	(ii) Income tax relating to items that will not be reclassified to profit or loss	13.02	-	0.70	13.02	0.7
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)	931.90	1,015.59	604.12	3,595.64	3,113.4
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	300.1
XIX	Reserve excluding revaluation reserves as per balance sheet of previous accounting year				26,143.64	22,669.0
XX	Earning Per Share (EPS) - Basic & Diluted (Not Annualised)	31.04	33.83	20.12	119.78	103.7

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 31st March, 2025

(Rs in lakhs)

Particulars	As at 31st March, 2025 (Audited)	As at 31st March, 2024 (Audited)
(1) ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	6,155.16	6,213.52
(b) Capital work-in-progress	1,396.23	326.90
(c) Financial Assets		
(i) Investments	23.02	15.51
(d) Other Non-Current Assets	123.62	111.36
	7,698.03	6,667.29
(2) Current assets		
(a) Inventories	11,016.59	10,232.62
(b) Financial Assets		
(i) Trade receivables	9,160.17	5,784.89
(ii) Cash and cash equivalents	85.98	942.72
(iii) Other Financial Assets	470.51	123.48
(c) Other Current assets	1,763.58	1,473.44
	22,496.83	18,557.15
Total Assets	30,194.86	25,224.44
(II) EQUITY AND LIABILITIES		
(1)Equity		
(a) Equity Share capital	300.19	300.19
(b) Other Equity	26,159.99	22,685.39
	26,460.18	22,985.58
(2) LIABILITIES		
(i) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,245.79	1,137.72
(ii) Lease Liabilities	23.68	55.10
(b) Provisions	32.12	23.64
(c) Deferred tax liabilities (Net)	170.90	159.91
	1,472.49	1,376.37
(ii) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	936.45	-
(ii) Lease Liabilities	36.75	36.75
(iii) Trade payables		
Total Outstanding dues of Micro & Small	-	-
Total Outstanding dues of creditors other than Small Enterprises	380.53	125.09
(iv) Other Financial Liabilities	5.15	6.92
(b) Other Current Liabilities	764.23	639.41
(c) Provisions	139.08	54.32
	2,262.19	862.49
Total Equity and Liabilities	30,194.86	25,224.44

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 year ended March 31, 2025

(Rs in Lakhs)

Particulars	Year Ended March 31, 2025	Year Ended March 31, 2024
	Rs.	Rs.
A. Cash Flow From Operating Activities :		
Profit before tax	5,029.27	4,217.69
Add: Adjustments for		
a. Other Comprehensive Income	(51.72)	(2.79)
b. Depreciation	386.23	292.94
c. Gain on Sale and discarded / demolition of Assets	7.06	(2.30)
d. Interest expense (Finance Cost)	220.70	118.93
e. Unrealized Gain on Mutual Funds	(0.35)	(0.18)
f. Amount directly routed through Deferred Revenue (Reserves)	(0.96)	0.07
Operating profit before working capital changes	5,590.23	4,624.36
Add/(Less): Adjustments for Working capital changes		
a. Decrease/(Increase) in Other Current assets	(290.13)	(713.32)
b. Decrease/(Increase) in Other Financial Assets	(347.03)	(110.03)
c. Decrease/(Increase) in Trade receivables	(3,375.28)	2,227.76
d. Decrease/(Increase) in Inventories	(783.97)	(2,332.99)
e. (Decrease)/Increase in Trade payables	255.43	(226.96)
f. (Decrease)/Increase in Other Financial Liabilities	123.04	92.78
g. (Decrease)/Increase in Provisions	5.01	7.63
Cash generated from operations	1,177.30	3,569.23
Cash flow before Extraordinary items	1,177.30	3,569.23
Extraordinary items	0.00	0.00
Cash flow before Prior period adjustments	1,177.30	3,569.23
Prior period adjustments	5.82	0.62
Tax paid	(1,288.49)	(1,062.75)
Net cash flow from operating activities	(105.37)	2,507.10
B. Cash Flow From Investing Activities :		
a. Purchase of Property Plant and Equipment (including Intangible Assets and CWIP)	(1,413.87)	(1,873.53)
b. Proceeds from Sale of Fixed assets	9.60	8.23
c. (Purchase)/Sale of Mutual Fund	(7.16)	(6.48)
d. Long Term Deposits and Funds	(12.26)	13.12
Net cash used in investing activities	(1,423.69)	(1,858.66)
C. Cash Flow From Financing Activities :		
a. Changes in short-term borrowings from Banks	936.45	(687.21)
b. Changes in of Non Current Liabilities	76.65	273.39
c. Interest paid (Finance Cost)	(220.70)	(118.93)
d. Dividend paid	(120.08)	(90.06)
Net cash used in financing activities	672.32	(622.81)
Net (decrease)/increase in cash and cash equivalents	(856.74)	25.63
Opening cash and cash equivalents	942.72	917.09
Closing cash and cash equivalents	85.98	942.72

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 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 28 th May, 2025, and Audit of the same has been carried out by the statutory auditors of the Company.

4. During the Quarter ended 31.03.2025, the company has incorporated a wholly owned Subsidiary in Dubai - "Nile Overseas Enterprise FZE". However, business operations are not yet started till 31.03.2025.

5. Comparative figures have been regrouped/reclassified wherever necessary to conform with the current period's. The figures for the quarter ended 31.03.2025 and 31.03.2024 are the balancing figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the relevant financial year. The published YTD figures upto the end of third quarter of the relevant financial year were subject to Limited Review.

Place : Hyderabad
Date : 28th May, 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 Report

To
Board of Directors of **Nile Limited**
Report on Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **Nile Limited** (hereafter referred as "Holding Company"**) and its Subsidiaries** (Holding company and its subsidiaries together referred as "the Group") for the year ended March 31,2025 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations")

In our Opinion and to the best of our information and according to the explanations given to us, subject to points mentioned in Other Matter of this report for the separate financial of subsidiary companies, the consolidated financial results as on 31.03.2025:

i. Includes results of the following entities:
   (a) Nile Limited – the Parent
   (b) Nirmalya Extracts Private Limited – the wholly owned subsidiary
   (c) Nile Li-Cycle Private Limited – the wholly owned subsidiary
   (d) Nile Overseas Enterprise FZE – the wholly owned subsidiary

ii. are presented with the requirements of the Listing Regulations in this regards; and

iii. Gives true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other consolidated financial information of the group for the year ended March 31, 2025.

Gokhale & Co. Hyderabad Chartered Accountants

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

Gokhale & Co
Chartered Accountants

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Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those SAs are further described in the Auditor s Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group, and its associates in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of report of the other auditors referred to in paragraph no. (a) of the Other Matters paragraph below (if any), is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Management's Responsibility for the Consolidated Financial Statements

This Statement which includes the Consolidated Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2025 has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the consolidated Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other consolidated financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.



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In preparing the Consolidated Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group of its associates is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the Consolidated Financial Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of Internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

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• Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are Inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the Consolidated Financial Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

• Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and its associates to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial results of such entities included in the consolidated annual financial results of which we are the independent auditors.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we Identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our Independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Gokhale & Co. Hyderabad Chartered Accountants

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Other Matters

- One wholly owned Foreign subsidiary included in the audited Consolidated Financial Results, whose financial statements reflects Rs 23.66 Lakhs (before consolidation adjustments) total assets, Rs NIL Revenue (before consolidation adjustments), total net loss after tax (before consolidation adjustments) of Rs 57.78 lakhs and net cash outflow Rs NIL for the year ended March 31, 2025, which have been audited by their respective independent auditor. The independent auditor's report on financial statements of this entity have been furnished to us by the management.

  Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the reports of such auditor and the procedures performed by us are as stated in paragraph above. Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditor.

- The Consolidated Annual Financial results include the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31,2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Gokhale & Co
Chartered Accountants
Firm Regn. No: 000942S

Gokhale & Co. Hyderabad Chartered Accountants

Padam Kumar Kaliya
Partner
Membership No 243378

Place: Hyderabad
Date: 28th May,2025
UDIN: 25243378BMLFOR3648

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

28th May, 2025

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

Scrip Code. 530129

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3)(d} of the SEBI (Listing Obligations and Disclosure Requirements} Regulations, 2015

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby declare that M/s. Gokhale & Co., Chartered Accountants, Firm Regd. No. 000942S, the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended on March, 2025.

Kindly take the above declaration on your record.

Thanking you,

Thank you,

With Regards,

For Nile Limited

NILE LIMITED Hyd-34. Rd. No.-12, Banjara Hills

Sandeep Vuyyuru Ramesh
Managing Director
DIN-02692185
Encl: as above.

CC: To Company website www.nilelimited.com