



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

7th November, 2024

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

Scrip Code. 530129

Dear Sir,

Sub: Un-audited Financial Results and Limited Review Report by the Auditors thereon for the quarter and half year ended 30th September, 2024.

In compliance with the provisions of Regulation 33 of the SEBI (LODR) Regulations, 2015, please find enclosed a copy of the Un-audited Financial Results for the quarter ended 30th September, 2024, 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 7th November, 2024 at 11 a.m. and concluded at 1.00 p.m.

Thank you,

With Regards,

For Nile Limited

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, Gajulamandam (V), Renigunta (M), Tirupati Dist., A.P.- 517520
Corp. Office: Plot No.24/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, 2024

(Rs. In Lakhs)

Sl. No.	Particulars	Standalone Results					
		Three Months Ended			Half Year Ended		Year Ended
		Unaudited			Unaudited		Audited
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	
I	Revenue from operations	25,156.70	24,547.81	25,071.23	49,704.51	41,196.32	83,762.26
II	Other income	9.15	7.57	2.83	16.72	11.77	26.12
III	Total Revenue (I + II)	25,165.85	24,555.38	25,074.06	49,721.23	41,208.09	83,788.38
IV	Expenses						
	(a) Cost of materials consumed	19,772.26	17,831.31	19,376.13	37,603.57	31,507.12	64,367.66
	(b) Purchases of stock-in-trade	1,388.85	955.89	-	2,344.74	-	559.78
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	(1,572.05)	821.89	537.20	(750.16)	682.58	90.83
	(d) Employee benefits expense	329.16	318.73	300.73	647.89	564.58	1,215.24
	(e) Finance costs	7.09	33.79	36.27	40.88	53.63	114.60
	(f) Depreciation and amortisation expense	73.07	72.12	71.15	145.19	138.48	285.44
	(g) Other expenses	3,948.62	3,290.57	3,649.28	7,239.19	6,469.14	12,906.53
	Total expenses	23,947.00	23,324.30	23,970.76	47,271.30	39,415.53	79,540.08
V	Profit / (Loss) before exceptional and extraordinary items (III - IV)	1,218.85	1,231.08	1,103.30	2,449.93	1,792.56	4,248.30
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before extra-ordinary items and tax (V - VI)	1,218.85	1,231.08	1,103.30	2,449.93	1,792.56	4,248.30
VIII	Extraordinary items	1,218.85	1,231.08	1,103.30	2,449.93	1,792.56	4,248.30
IX	Profit / (Loss) before Tax (VII-VIII)	-	-	-	-	-	-
X	Tax expense						
	(1) Current tax	312.63	317.60	278.16	630.23	454.07	1,077.85
	(2) Prior period tax	-	-	-	-	-	(0.62)
	(3) Deferred tax	(20.94)	17.06	2.68	(3.88)	4.18	11.11
	Total Tax	291.69	334.66	280.84	626.35	458.25	1,088.34
XI	Net Profit / (Loss) from continuing operations (IX - X)	927.16	896.42	822.46	1,823.58	1,334.31	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)	927.16	896.42	822.46	1,823.58	1,334.31	3,159.96
XVI	Other Comprehensive Income						
A	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(2.79)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	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)	927.16	896.42	822.46	1,823.58	1,334.31	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	300.19
XIX	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	NA	NA	NA	NA	NA	22,749.61
XX	Earning Per Share (EPS)						
A	Before extraordinary items (of Rs.10/- each) (not annualised):Before extraordinary items (of Rs.10/- each) (not annualised):	30.89	29.86	27.40	60.75	44.45	105.20
	(a) Basic (in Rs.)	30.89	29.86	27.40	60.75	44.45	105.20
	(b) Diluted (in Rs.)	-	-	-	-	-	-
B	After extraordinary items (of Rs.10/- each) (not annualised):	30.89	29.86	27.40	60.75	44.45	105.20
	(a) Basic (in Rs.)	30.89	29.86	27.40	60.75	44.45	105.20
	(b) Diluted (in Rs.)	-	-	-	-	-	-

For NILE LIMITED

Sandeep Vuyuru Ramesh
Managing Director

For Gokhale & Co.
Chartered Accountants

Padam Kumar Kaliya
Partner
M.No: 243378



NILE LIMITED		
Standalone Balance Sheet as at 30 th September, 2024		
(Rs in lakhs)		
Particulars	As at 30th September, 2024	As at 31st March, 2024
(1) ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	3,774.68	3,894.46
(b) Capital work-in-progress	44.09	25.49
(c) Financial Assets	1,556.37	1,551.01
(i) Investments	493.97	166.50
(ii) Loans	159.71	108.84
(d) Other Non-Current Assets	6,028.82	5,746.30
(2) Current assets		
(a) Inventories	9,620.39	10,199.90
(b) Financial Assets	8,316.57	5,784.89
(i) Trade receivables (Undisputed and Considered Good)	503.58	935.97
(ii) Cash and cash equivalents	25.03	123.37
(iii) Other Financial Assets	2,135.67	1,294.98
(c) Other Current assets	20,601.24	18,339.11
	26,630.06	24,085.41
Total Assets		
(II) EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share capital	300.19	300.19
(b) Other Equity	24,589.54	22,765.95
	24,889.73	23,066.14
(2) LIABILITIES		
(i) Non-current liabilities		
(a) Financial Liabilities		
(i) Loans & Deposits	-	-
(ii) Lease Liabilities	39.66	55.10
(b) Non- Current Provisions	23.64	23.64
(c) Deferred tax liabilities (Net)	142.14	146.02
	205.44	224.76
(ii) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	449.59	-
(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	311.58	125.09
(iii) Other Financial Liabilities	5.34	6.92
(b) Other Current Liabilities	506.81	571.43
(c) Current Provisions	224.82	54.32
	1,534.89	794.51
Total Equity and Liabilities	26,630.06	24,085.41

For NILE LIMITED

Sandeep Vuyuru Ramesh
Sandeep Vuyuru Ramesh
Managing Director

For Gokhale & Co.
Chartered Accountants

Padam Kumar Kaliya
Padam Kumar Kaliya
Partner
M.No: 243378



NILE LIMITED		
Standalone Cash Flow Statement for the half year ended September 30, 2024		
(Rs in Lakhs)		
Particulars	Half Year Ended Sept 30, 2024	Half Year Ended Sept 30, 2023
A. Cash Flow From Operating Activities :		
Profit before tax	2,449.93	1,792.56
<u>Add: Adjustments for</u>		
a. Depreciation	145.19	138.48
b. Loss on Sale and discarded / demolition of Assets	6.26	-
c. Interest expense	40.88	53.63
d. Unrealized Gain on Mutual Funds	(4.36)	(5.47)
e. Amount directly routed through deferred Revenue (Reserves)	0.01	0.05
Operating profit before working capital changes	2,637.91	1,979.24
<u>Add/(Less): Adjustments for Working capital changes</u>		
a. Decrease/(Increase) in Other Current assets	(840.69)	59.51
b. Decrease/(Increase) in Other Financial Assets	98.33	(14.60)
c. Decrease/(Increase) in Trade receivables	(2,531.67)	(3,820.98)
d. Decrease/(Increase) in Inventories	579.51	1,501.29
e. (Decrease)/Increase in Trade payables	186.49	(196.25)
f. (Decrease)/Increase in Other Financial Liabilities	(1.58)	322.40
g. (Decrease)/Increase in Current provisions	(65.91)	2.09
Cash generated from operations	62.38	(167.30)
Cash flow before Extraordinary items	62.38	(167.30)
Extraordinary items	-	-
Cash flow before Prior period adjustments	62.38	(167.30)
Prior period adjustments	-	-
Tax paid	(458.43)	(402.75)
Net cash flow from operating activities	(396.05)	(570.05)
B. Cash Flow From Investing Activities :		
a. Purchase of Tangible Fixed assets	(51.68)	(180.53)
b. Proceeds from Sale of Fixed assets	1.41	1.93
c. (Purchase) /Sale of Mutual Fund	-	-
d. Purchase of Equity Shares in Wholly owned Subsidiaries	(1.00)	(553.00)
e. Long Term Deposites and Funds	(378.35)	(4.19)
Net cash used in investing activities	(429.62)	(735.79)
C. Cash Flow From Financing Activities :		
a. Changes in borrowings from Banks	449.59	811.20
b. Changes in of Non Current Liabilities	-	-
c. Interest paid	(40.88)	(53.63)
d. Repayment of Lease Liability	(15.44)	(14.42)
Net cash used in financing activities	393.28	743.15
Net (decrease)/increase in cash and cash equivalents	(432.39)	(562.69)
Opening cash and cash equivalents	935.97	906.16
Closing cash and cash equivalents	503.58	343.47

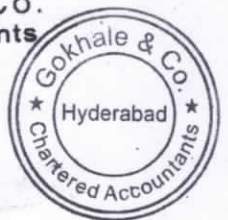
The above cash flow statement has been prepared using indirect method, in accordance with IND-AS 7, Cash flow statements. Previous year figures have been restated wherever necessary to conform to this year's classification.

For NILE LIMITED

Sandeep Vuyyuru Ramesh
Sandeep Vuyyuru Ramesh
Managing Director

For Gokhale & Co.
Chartered Accountants

Padam
Padam Kumar Kaliya
Partner
M.No: 243378



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 7th November, 2024, 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.4/- (FV Rs.10) per share during the Meeting held for Q2 FY 2024-25.
5. Comparative figures have been regrouped/reclassified wherever necessary to confirm period's presentation.

Place : Hyderabad
Date : 7th November, 2024

For NILE LIMITED


Sandeep Vuyuru Ramesh
Managing Director

For Gokhale & Co.
Chartered Accountants


Padam Kumar Kaliya
Partner
M.No: 243378



Independent Auditor's Limited Review Report on unaudited standalone financial results of Nile Limited for the quarter and half year ended 30 September 2024 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, 2024 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 7th November, 2024, 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.



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

Padam

Padam Kumar Kaliya
Partner
M. No 243378
Hyderabad
Date: November 7, 2024
UDIN : 24243378BKBOHY4407



NILE LIMITED
CIN: L27029AP1984PLC004719
Regd. Office: Plot No.38 & 40, APIIC Industrial Park, Gajulamandiyam (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, 2024

(Rs. In Lakhs)

Sl. No.	Particulars	Consolidated Results					
		Three Months Ended			Half Year Ended		Year Ended
		Unaudited			Unaudited		Audited
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	
I	Revenue from operations	25,168.05	24,540.53	25,071.16	49,708.58	41,196.24	83,762.38
II	Other income	2.65	3.83	2.54	6.48	7.54	19.39
III	Total Revenue (I + II)	25,170.70	24,544.36	25,073.70	49,715.06	41,203.78	83,781.77
IV	Expenses	19,782.28	17,839.44	19,376.13	37,621.72	31,507.12	64,366.69
	(a) Cost of materials consumed	1,388.85	955.89	-	2,344.74	-	559.78
	(b) Purchases of stock-in-trade						
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	(1,572.70)	811.78	537.13	(760.92)	682.50	90.83
	(d) Employee benefits expense	344.69	329.04	303.13	673.73	567.63	1,218.90
	(e) Finance costs	35.56	61.27	36.27	96.83	53.63	118.93
	(f) Depreciation and amortisation expense	97.09	95.29	72.04	192.38	139.75	292.94
	(g) Other expenses	3,962.11	3,302.74	3,650.30	7,264.85	6,472.10	12,916.02
	Total expenses	24,037.88	23,395.45	23,975.00	47,433.33	39,422.73	79,564.09
V	Profit / (Loss) before exceptional and extraordinary items (III – IV)	1,132.82	1,148.91	1,098.70	2,281.73	1,781.05	4,217.68
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before extra-ordinary items and tax (V – VI)	1,132.82	1,148.91	1,098.70	2,281.73	1,781.05	4,217.68
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit / (Loss) before Tax (VII-VIII)	1,132.82	1,148.91	1,098.70	2,281.73	1,781.05	4,217.68
X	Tax expense						
	(1) Current tax	312.63	317.60	278.16	630.23	454.07	1,077.85
	(2) Prior period tax	-	-	-	-	-	(0.62)
	(3) Deferred tax	(17.03)	20.36	2.88	3.33	4.38	24.94
	Total Tax	295.60	337.96	281.04	633.56	458.45	1,102.17
XI	Net Profit / (Loss) from continuing operations (IX – X)	837.22	810.95	817.66	1,648.17	1,322.60	3,115.51
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)	837.22	810.95	817.66	1,648.17	1,322.60	3,115.51
XVI	Other Comprehensive Income						
A	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(2.79)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	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)	837.22	810.95	817.66	1,648.17	1,322.60	3,113.42
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	22,669.05
XX	Earning Per Share (EPS)						
A	Before extraordinary items (of Rs.10/- each) (not annualised):Before extraordinary items (of Rs.10/- each) (not annualised):						
	(a) Basic (in Rs.)	27.89	27.01	27.24	54.90	44.06	103.71
	(b) Diluted (in Rs.)	27.89	27.01	27.24	54.90	44.06	103.71
B	After extraordinary items (of Rs.10/- each) (not annualised):						
	(a) Basic (in Rs.)	27.89	27.01	27.24	54.90	44.06	103.71
	(b) Diluted (in Rs.)	27.89	27.01	27.24	54.90	44.06	103.71

For NILE LIMITED

Sandeep Vuyuru Ramesh
Sandeep Vuyuru Ramesh
Managing Director

For Gokhale & Co.
Chartered Accountants

Padam
Padam Kumar Kaliya
Partner
M.No: 243378



NILE LIMITED		
Consolidated Balance Sheet as at 30 th September, 2024		
(Rs in lakhs)		
Particulars	As at 30th September, 2024	As at 31st March, 2024
(1) ASSETS		
Non-current assets	6,157.50	6,213.52
(a) Property, Plant and Equipment		
	422.18	326.90
(b) Capital work-in-progress		
(c) Financial Assets	19.87	15.51
(i) Investments	162.24	111.36
(d) Other Non-Current Assets	6,761.79	6,667.29
(2) Current assets	9,670.22	10,232.62
(a) Inventories		
(b) Financial Assets	8,329.96	5,784.89
(i) Trade receivables (Undisputed and Considered Good)	521.29	942.72
(ii) Cash and cash equivalents	25.13	123.48
(iii) Other Financial Assets	2,378.44	1,473.44
(c) Other Current assets	20,925.04	18,557.15
	27,686.83	25,224.44
Total Assets		
(II) EQUITY AND LIABILITIES		
(1) Equity	300.19	300.19
(a) Equity Share capital	24,343.38	22,685.39
(b) Other Equity	24,643.57	22,985.58
(2) LIABILITIES		
(i) Non-current liabilities		
(a) Financial Liabilities	1,249.01	1,137.72
(i) Loans & Deposits	39.66	55.10
(ii) Lease Liabilities	23.64	23.64
(b) Non- Current Provisions	163.25	159.91
(c) Deferred tax liabilities (Net)	1,475.56	1,376.37
(ii) Current liabilities		
(a) Financial Liabilities	449.59	-
(i) Borrowings	36.75	36.75
(1a) Lease Liabilities		
(ii) Trade payables		
Total Outstanding dues of Micro & Small Enterprises	-	-
Total Outstanding dues of creditors other than Micro & Small Enterprises	311.58	125.09
(iii) Other Financial Liabilities	5.34	6.92
(b) Other Current Liabilities	539.62	639.41
(c) Current Provisions	224.82	54.32
	1,567.70	862.49
	27,686.83	25,224.44
Total Equity and Liabilities		

For NILE LIMITED

Sandeep Vuyyuru Ramesh
Sandeep Vuyyuru Ramesh
Managing Director

For Gokhale & Co.
Chartered Accountants

Padam
Padam Kumar Kaliya
Partner
M.No: 243378



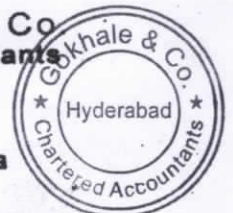
NILE LIMITED		
Consolidated Cash Flow Statement for the half year ended September 30, 2024		
(Rs in Lakhs)		
Particulars	Half Year Ended Sept 30, 2024	Half Year Ended Sept 30, 2023
A. Cash Flow From Operating Activities :		
Profit before tax	2,281.73	1,781.05
<u>Add: Adjustments for</u>		
a. Depreciation	192.38	139.75
b. Loss on Sale and discarded / demolition of Assets	6.26	-
c. Interest expense	96.83	53.63
d. Unrealized Gain on Mutual Funds	(4.36)	(5.47)
e. Amount directly routed through deferred Revenue (Reserves)	0.01	0.05
Operating profit before working capital changes	2,572.85	1,969.00
<u>Add/(Less): Adjustments for Working capital changes</u>		
a. Decrease/(Increase) in Other Current assets	(903.99)	(90.58)
b. Decrease/(Increase) in Other Financial Assets	98.33	(14.59)
c. Decrease/(Increase) in Trade receivables	(2,545.01)	(3,820.98)
d. Decrease/(Increase) in Inventories	560.65	1,502.28
e. (Decrease)/Increase in Trade payables	186.49	(192.33)
f. (Decrease)/Increase in Other Financial Liabilities	(1.58)	324.88
g. (Decrease)/Increase in Current provisions	(101.08)	2.09
Cash generated from operations	(133.34)	(320.22)
Cash flow before Extraordinary items	-133.34	(320.22)
Extraordinary items	-	-
Cash flow before Prior period adjustments	(133.34)	(320.22)
Prior period adjustments	-	-
Tax paid	(458.43)	(402.75)
Net cash flow from operating activities	(591.77)	(722.97)
B. Cash Flow From Investing Activities :		
a. Purchase of Tangible Fixed assets	(228.81)	(675.65)
b. Proceeds from Sale of Fixed assets	1.41	1.93
c. (Purchase) /Sale of Mutual Fund	-	-
d. Long Term Deposites and Funds	(50.87)	(4.19)
Net cash used in investing activities	(278.27)	(677.91)
C. Cash Flow From Financing Activities :		
a. Changes in borrowings from Banks	560.88	919.05
b. Changes in of Non Current Liabilities	-	-
c. Interest paid	(96.83)	(53.63)
d. Repayment of Lease Liability	(15.44)	(14.42)
Net cash used in financing activities	448.61	851.00
Net (decrease)/increase in cash and cash equivalents	(421.43)	(549.89)
Opening cash and cash equivalents	942.72	917.09
Closing cash and cash equivalents	521.29	367.20
<p>The above cash flow statement has been prepared using indirect method, in accordance with IND-AS 7, Cash flow statements.</p> <p>Previous year figures have been restated wherever necessary to conform to this year's classification.</p>		

For NILE LIMITED

Sandeep Vuyuru Ramesh
Sandeep Vuyuru Ramesh
Managing Director

For Gokhale & Co
Chartered Accountants

Padam
Padam Kumar Kaliya
Partner
M.No: 243378



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 7th November, 2024, and Limited Review of the same has been carried out by the statutory auditors of the Company.

4. Comparative figures have been regrouped/reclassified wherever necessary to confirm period's presentation.

5. The Consolidated Financial Results include results of wholly owned Subsidiaries "Nirmalya Extracts Private Limited" and "Nile Li-Cycle Private Limited".

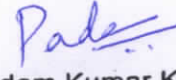
Place : Hyderabad

Date : 7th November, 2024

For NILE LIMITED


Sandeep Vuyuru Ramesh
Managing Director

For Gokhale & Co.
Chartered Accountants


Padam Kumar Kaliya
Partner
M.No: 243378



Independent Auditor's Limited Review Report on unaudited consolidated financial results of Nile Limited for the quarter and half year ended 30 September 2024 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, 2024 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 7th November, 2024, 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.

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

- a. Nile Limited, the Parent
- b. Nile Li-Cycle Private Limited , wholly owned subsidiary
- c. Nirmalya Extracts Private Limited, wholly owned subsidiary

5. Two wholly owned subsidiaries included in the Unaudited Consolidated Financial Results, whose interim financial information reflects total assets (before consolidation adjustments) of Rs 3089.80 lakhs as at 30th September 2024, Rs 11.35 lakhs and Rs 11.35 lakhs Revenue for the Quarter Ended and year ended September 30, 2024 respectively, total net loss after tax (before consolidation adjustments) of Rs 89.17 lakhs and total comprehensive loss (before consolidation adjustments) of Rs 89.17 lakhs and total net loss after tax (before consolidation adjustments) of Rs 172.87 lakhs and total comprehensive loss (before consolidation adjustments) of Rs 172.87 lakhs for the Quarter Ended September 30, 2024 and half year ended September 30, 2024 respectively, as considered in the Statement.

This Financial Information has been reviewed by us for consolidation purpose, adjustments have been made by the subsidiary company's management. Our Conclusion on the Statement is not modified in respect to financial information certified by the Management.



6. Based on our review conducted as stated above and read with para 3 and based on the consideration of the management's certificates referred in paragraph 5, 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

Padam



Padam Kumar Kaliya

Partner

M. No 243378

Hyderabad

Date: November 7, 2024

UDIN : 24243378BKBOHZ7906