



**NILE
LIMITED**

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

An ISO 9001 Company

CIN : L27029AP1984PLC004719

10th February, 2025

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

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 nine months ended 31st December, 2024.

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 nine months ended 31st December, 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 10th February, 2025 at 11.30 a.m. and concluded at 1.40 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"

Part-I: Statement of Un-Audited Results for the Quarter and Nine Months Ended 31st December, 2024

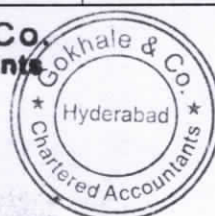
(Rs. In Lakhs)

Sl. No.	Particulars	Standalone Results					
		Three Months Ended			Nine Months Ended		Year Ended
		Unaudited			Unaudited		Audited
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	
I	Revenue from operations	23,227.48	25,156.70	25,153.82	72,931.99	66,350.14	83,762.26
II	Other income	14.90	9.15	2.26	31.62	14.03	26.12
III	Total Revenue (I + II)	23,242.38	25,165.85	25,156.08	72,963.61	66,364.17	83,788.38
IV	Expenses						
	(a) Cost of materials consumed	17,350.72	19,772.26	20,043.18	54,954.29	51,550.30	64,367.66
	(b) Purchases of stock-in-trade	303.74	1,388.85	130.70	2,648.48	130.70	559.78
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	131.49	(1,572.05)	(552.51)	(618.67)	130.07	90.83
	(d) Employee benefits expense	355.89	329.16	331.03	1,003.78	895.61	1,215.24
	(e) Finance costs	30.31	7.09	36.32	71.19	89.95	114.60
	(f) Depreciation and amortisation expense	72.73	73.07	73.31	217.92	211.79	285.44
	(g) Other expenses	3,449.82	3,948.62	3,485.65	10,689.01	9,954.79	12,906.53
	Total expenses	21,694.70	23,947.00	23,547.68	68,966.00	62,963.21	79,540.08
V	Profit / (Loss) before exceptional and extraordinary items (III – IV)	1,547.68	1,218.85	1,608.40	3,997.61	3,400.96	4,248.30
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before extra-ordinary items and tax (V – VI)	1,547.68	1,218.85	1,608.40	3,997.61	3,400.96	4,248.30
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit / (Loss) before Tax (VII-VIII)	1,547.68	1,218.85	1,608.40	3,997.61	3,400.96	4,248.30
X	Tax expense						
	(1) Current tax	400.53	312.63	414.72	1,030.76	868.79	1,077.85
	(2) Prior period tax	(5.82)	-	(0.62)	(5.82)	(0.62)	(0.62)
	(3) Deferred tax	(0.70)	(20.94)	2.36	(4.58)	6.54	11.11
	Total Tax	394.01	291.69	416.46	1,020.36	874.71	1,088.34
XI	Net Profit / (Loss) from continuing operations (IX – X)	1,153.67	927.16	1,191.94	2,977.25	2,526.25	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)	1,153.67	927.16	1,191.94	2,977.25	2,526.25	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)	1,153.67	927.16	1,191.94	2,977.25	2,526.25	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):						
	(a) Basic (in Rs.)	38.43	30.89	39.71	99.18	84.16	105.20
	(b) Diluted (in Rs.)	38.43	30.89	39.71	99.18	84.16	105.20
B	After extraordinary items (of Rs.10/- each) (not annualised):						
	(a) Basic (in Rs.)	38.43	30.89	39.71	99.18	84.16	105.20
	(b) Diluted (in Rs.)	38.43	30.89	39.71	99.18	84.16	105.20

For Gokhale & Co.
Chartered Accountants

Padam

Padam Kumar Kaliya
 Partner
 M.No: 243378



For NILE LIMITED

Vuyuru
Vuyuru 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 10th February, 2025, 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.

Place : Hyderabad

Date : 10th February , 2025

For NILE LIMITED

Mal
Vuyyuru Ramesh
Executive Chairman

For Gokhale & Co.
Chartered Accountants

Padam

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 nine months ended 31 December 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 nine months ended 31st December, 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 10th February, 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.



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: February 10, 2025

UDIN : 25243378BMLFMI6570



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 Nine Months Ended 31st December, 2024

(Rs. In Lakhs)

Sl. No.	Particulars	Consolidated Results					
		Three Months Ended		Nine Months Ended		Year Ended	
		Unaudited		Unaudited		Audited	
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	
I	Revenue from operations	23,251.39	25,168.05	25,153.72	72,959.97	66,349.96	83,762.38
II	Other income	3.72	2.65	1.42	10.19	8.96	19.39
III	Total Revenue (I + II)	23,255.11	25,170.70	25,155.14	72,970.16	66,358.92	83,781.77
IV	Expenses						
	(a) Cost of materials consumed	17,476.29	19,782.28	20,043.18	55,098.01	51,550.30	64,366.69
	(b) Purchases of stock-in-trade	303.74	1,388.85	130.70	2,648.48	130.70	559.78
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	59.83	(1,572.70)	(552.61)	(701.09)	129.96	90.83
	(d) Employee benefits expense	372.55	344.69	333.18	1,046.28	900.75	1,218.90
	(e) Finance costs	59.22	35.56	36.32	156.05	89.95	118.93
	(f) Depreciation and amortisation expense	97.72	97.09	74.50	290.11	214.25	292.94
	(g) Other expenses	3,472.63	3,962.11	3,486.69	10,737.48	9,958.78	12,916.02
	Total expenses	21,841.98	24,037.88	23,551.96	69,275.32	62,974.69	79,564.09
V	Profit / (Loss) before exceptional and extraordinary items (III – IV)	1,413.13	1,132.82	1,603.18	3,694.84	3,384.23	4,217.68
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before extra-ordinary items and tax (V – VI)	1,413.13	1,132.82	1,603.18	3,694.84	3,384.23	4,217.68
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit / (Loss) before Tax (VII-VIII)	1,413.13	1,132.82	1,603.18	3,694.84	3,384.23	4,217.68
X	Tax expense						
	(1) Current tax	400.53	312.63	414.72	1,030.76	868.79	1,077.85
	(2) Prior period tax	(5.82)	-	(0.62)	(5.82)	(0.62)	(0.62)
	(3) Deferred tax	2.83	(17.03)	2.38	6.16	6.76	24.94
	Total Tax	397.54	295.60	416.48	1,031.10	874.93	1,102.17
XI	Net Profit / (Loss) from continuing operations (IX – X)	1,015.59	837.22	1,186.70	2,663.74	2,509.30	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)	1,015.59	837.22	1,186.70	2,663.74	2,509.30	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)	1,015.59	837.22	1,186.70	2,663.74	2,509.30	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.)	33.83	27.89	39.53	88.74	83.59	103.71
	(b) Diluted (in Rs.)	33.83	27.89	39.53	88.74	83.59	103.71
B	After extraordinary items (of Rs.10/- each) (not annualised):						
	(a) Basic (in Rs.)	33.83	27.89	39.53	88.74	83.59	103.71
	(b) Diluted (in Rs.)	33.83	27.89	39.53	88.74	83.59	103.71

For Gokhale & Co.
Chartered Accountants

Padam Kumar Kaliya
Partner
M.No: 243378



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 10th February, 2025, 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 : 10th February, 2025

For Gokhale & Co.
Chartered Accountants

Padam

Padam Kumar Kaliya
Partner
M.No: 243378



For NILE LIMITED

Voyyuru Ramesh
Voyyuru Ramesh
Executive Chairman

Independent Auditor's Limited Review Report on unaudited consolidated financial results of Nile Limited for the quarter and nine months ended 31 December 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 nine months ended 31st December, 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 10th February, 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.

4. The Statement includes the results of the following entities:
- Nile Limited, the Parent
 - Nile Li-Cycle Private Limited, wholly owned subsidiary
 - Nirmalya Extracts Private Limited, wholly owned subsidiary
5. Two wholly owned subsidiaries included in the Unaudited Consolidated Financial Results, whose interim financial information reflects Rs 23.91 lakhs and Rs 35.26 lakhs Revenue for the Quarter Ended and nine months period ended December 31, 2024 respectively, total net loss after tax (before consolidation adjustments) of Rs 134.01 lakhs and total comprehensive loss (before consolidation adjustments) of Rs 134.01 lakhs and total net loss after tax (before consolidation adjustments) of Rs 306.87 lakhs and total comprehensive loss (before consolidation adjustments) of Rs 306.87 lakhs for the Quarter Ended December 30, 2024 and nine months period ended December 31, 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: February 10, 2025

UDIN : 25243378BMLFMJ7868