NILE LIMITED

AN ISO 9001, 14001 & 45001 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

10th November, 2026

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 half year ended 30th September, 2026.

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 year ended 30th September, 2026, and Limited Review Report thereon issued by M/s. Bhaskara Rao & 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 November, 2026 at 11.00 a.m. and concluded at 1.15 p.m.

Thank you,

With Regards,

For Nile Limited

Rajani Kamatham

Digitally signed by Rajani Kamatham
Date: 2026.11.10 13:21:53 +05'30'

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

Rajani K
Company Secretary
FCS-8026

Encl: as above.

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

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

Part-I: Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30 September, 2026

(Rs. In Lakhs)

Sl. No.	Particulars	Standalone					
		Three Months Ended			Half Year Ended		Year Ended
		Unaudited			Unaudited		Audited
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
I	Revenue from operations	22,152.68	28,002.07	27,304.31	50,154.75	51,549.27	1,02,977.47
II	Other income	89.54	56.51	49.59	146.05	84.96	372.92
III	Total Revenue (I + II)	22,242.22	28,058.58	27,353.90	50,300.80	51,634.23	1,03,350.39
IV	Expenses						
	(a) Cost of materials consumed	15,401.69	23,630.55	22,144.38	39,032.24	40,333.46	79,649.13
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	2,041.68	(1,953.50)	(574.75)	88.18	(874.56)	86.24
	(d) Employee benefits expense	322.70	349.28	397.87	671.98	814.57	1,557.65
	(e) Finance costs	9.48	15.41	7.37	24.89	44.37	103.79
	(f) Depreciation and amortisation expense	76.80	73.36	69.27	150.16	137.03	284.27
	(g) Other expenses	3,500.06	4,643.61	3,513.64	8,143.67	7,172.13	13,658.19
	Total expenses	21,352.41	26,758.71	25,557.78	48,111.12	47,627.00	95,339.27
V	Profit / (Loss) before exceptional and extraordinary items (III – IV)	889.81	1,299.87	1,796.12	2,189.68	4,007.23	8,011.12
VI	Exceptional items	-	-	-			-
VII	Profit / (Loss) before extra-ordinary items and tax (V – VI)	889.81	1,299.87	1,796.12	2,189.68	4,007.23	8,011.12
VIII	Extraordinary items	-	-	-			-
IX	Profit / (Loss) before Tax (VII-VIII)	889.81	1,299.87	1,796.12	2,189.68	4,007.23	8,011.12
X	Tax expense						
	(1) Current tax	249.18	321.75	457.89	570.93	1,023.51	2,022.10
	(2) Prior period tax	0.00	-	0.07	0.00	0.22	11.47
	(3) Deferred tax	(2.19)	(1.71)	1.18	(3.90)	0.67	4.20
	Total Tax	246.99	320.04	459.14	567.03	1,024.40	2,037.77
XI	Net Profit / (Loss) from continuing operations (IX – X)	642.82	979.83	1,336.98	1,622.65	2,982.83	5,973.35
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)	642.82	979.83	1,336.98	1,622.65	2,982.83	5,973.35
XVI	Other Comprehensive Income						
A	(i) Items that will not be reclassified to profit or loss	(4.53)	(4.53)	(3.75)	(9.06)	(7.50)	(18.13)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.14	1.14	0.94	2.28	1.88	4.56
B	(i) Items that will be reclassified to profit or loss	-	282.61	-		-	(397.14)
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	(71.13)	-	-	-	99.96
XVII	Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	639.43	1,187.92	1,334.17	1,615.87	2,977.21	5,662.60
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	32,186.15
XX	Earning Per Share (EPS) - Basic & Diluted	21.41*	32.64*	44.54*	54.05*	99.36*	198.99
	*(Not Annualised)						

For NILE LIMITED

Vuyyuru Ramesh
Executive Chairman

M. BHASKARA RAO & Co
Chartered Accountants

NILE LIMITED

Standalone Unaudited Balance Sheet as at 30 September, 2026

(Rs in lakhs)

Particulars	As at 30 September, 2026	As at 31 March, 2026
(1) ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	3,804.71	3,875.98
(b) Capital work-in-progress	163.41	24.66
(c) Financial Assets		
(i) Investments	4,021.59	4,020.59
(II) Loans	3,790.27	2,587.47
(d) Other Non-Current Assets	117.28	115.28
(2) Current assets	11,897.26	10,623.98
(a) Inventories	7,717.20	10,107.24
(b) Financial Assets		
(i) Investments	1,558.08	1,906.20
(ii) Trade receivables	8,986.86	8,428.59
(iii) Cash and cash equivalents	1,113.64	1,206.41
(iv) Other Bank Balances	50.00	50.00
(vi) Other Financial Assets	235.06	327.52
(c) Other Current assets	4,392.90	1,617.73
Total Assets	24,053.74	23,643.69
(II) EQUITY AND LIABILITIES	35,951.00	34,267.67
(1)Equity		
(a) Equity Share capital	300.19	300.19
(b) Other Equity	34,115.37	32,202.50
(2) LIABILITIES	34,415.56	32,502.69
(i) Non-current liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities	-	-
(b) Non- Current Provisions	36.32	36.32
(c) Deferred tax liabilities (Net)	135.40	41.62
(ii) Current liabilities	171.72	77.94
(a) Financial Liabilities		
(i) Borrowings		
(1a) Lease Liabilities	-	-
(ii) Trade payables	9.08	26.79
Total Outstanding dues of Micro & Small	-	-
Total Outstanding dues of creditors other than Small Enterprises		
(iii) Other Financial Liabilities	83.96	240.39
(b) Other Current Liabilities	4.84	402.10
(c) Current Provisions	1,032.61	921.01
	233.23	96.75
Total Equity and Liabilities	1,363.72	1,687.04
	35,951.00	34,267.67

For NILE LIMITED

Vuyyuru Ramesh
Executive Chairman

M. BHASKARA RAO & Co Chartered Accountants

NILE LIMITED

Standalone Unaudited Statement Cash Flows for the half year ended September 30, 2026

(Rs in Lakhs)

Particulars	Half Year Ended 30 September, 2026	Half Year Ended 30 September, 2025
A. Cash Flow From Operating Activities :		
Profit before tax	2,189.68	4,007.23
Add: Adjustments for		
a. Depreciation	150.16	137.03
b. Profit on Sale and discarded / demolition of Assets	(1.74)	(1.69)
c. Interest expense	24.89	44.37
d. Interest Income	-113.22	
d. Unrealized Gain on Mutual Funds	1.07	(7.12)
e. Other Comprehensive Income	-	(7.50)
f. Amount directly routed through defered Revenue (Reserves)	0.00	0.22
Operating profit before working capital changes	2,250.84	4,172.54
Add/(Less): Adjustments for Working capital changes		
a. Decrease/(Increase) in Other Current assets	(2,777.17)	(25.89)
b. Decrease/(Increase) in Other Financial Assets	389.45	264.51
c. Decrease/(Increase) in Trade receivables	(558.27)	(2,566.96)
d. Decrease/(Increase) in Inventories	2,390.04	2,718.86
e. (Decrease)/Increase in Trade payables	(156.42)	133.49
f. (Decrease)/Increase in Other Financial Liabilities	(397.26)	215.11
g. (Decrease)/Increase in Current provisions	136.47	28.94
h. (Decrease)/Increase in Other Liabilities	104.83	-
Cash generated from operations	1,382.51	4,940.60
Cash flow before Extraordinary items	1,382.51	4,940.60
Extraordinary items	0.00	0.00
Cash flow before Prior period adjustments	1,382.51	4,940.60
Prior period adjustments	-	-0.22
Tax paid	(473.25)	(789.87)
Net cash flow from operating activities	909.26	4,150.51
B. Cash Flow From Investing Activities :		
a. Purchase of Property, Plant and Equipment	(217.65)	(212.77)
b. Proceeds from Sale of Property, Plant and Equipment	1.74	1.69
c. (Purchase) /Sale of Mutual Fund	347.06	(1,000.00)
d. Purchase of Equity Shares in Wholly owned Subsidiaries	(1.00)	(977.68)
e. Long Term Deposites and Funds	1.58	(191.57)
Net cash used in investing activities	131.73	(2,380.33)
C. Cash Flow From Financing Activities :		
a. Changes in borrowings from Banks	(17.71)	(936.45)
b. Interest paid	(24.89)	(44.37)
c. Repayment of Lease Liability	-	(16.54)
d. Changes in non current Loans	(1,202.80)	-
e. Interest Income on Loans	111.64	-
Net cash used in financing activities	(1,133.76)	(997.36)
Net (decrease)/increase in cash and cash equivalents	(92.77)	772.82
Opening cash and cash equivalents	1,206.41	20.33
Closing cash and cash equivalents	1,113.64	793.15

For NILE LIMITED

Vuyyuru Ramesh
Executive Chairman

M. BHASKARA RAO & Co Chartered Accountants

Notes:

1. The Unaudited Standalone 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.

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 November, 2026, 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.3/- (FV Rs.10) per share during the Meeting held for Q2 FY 2026-27.

Place : Hyderabad
Date : 10th November, 2026

For NILE LIMITED

Vuyyuru Ramesh
Executive Chairman

M. BHASKARA RAO & CO Chartered Accountants

M. BHASKARA RAO & CO
CHARTERED ACCOUNTANTS
PHONES : 23311245, 23393900
FAX : 040-23399248

5-D, FIFTH FLOOR, "KAUTILYA",
6-3-652, SOMAJIGUDA,
HYDERABAD-500 082. INDIA.
e-mail : mbr_co@mbrc.co.in

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Nile Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Nile Limited** ("the Company") for the quarter ended 30 September 2026 and year to date from 01 April 2026 to 30 September 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of Company's management and approved by Company's Board of Directors in their meeting held on 10 November, 2026, has been prepared in accordance with the requirements of recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) *"Interim Financial Reporting"* , prescribed under Section 133 of the Companies Act, 2013 (the "Act") a as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard of Review Engagement (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 are free of material misstatement. A review of Financial Results consists of making inquiries, primarily from 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 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. **Other Matters**

The Financial Results reported in the Statement for the quarter ended 30 June 2026 / half year ended 30 September 2025 and year ended 31 March 2026 were reviewed / reviewed / audited by M/s Gokhale & Co, Chartered Accountants, who had expressed an unmodified conclusion / unmodified conclusion / unmodified opinion vide their review / review / audit report dated 04 August, 2025 /14 November 2025 / 25 May 2026 respectively.

Our conclusion is not modified in respect of these matters

For M. Bhaskara Rao & Co.
Chartered Accountants
Firm Registration No: 000459S



P. Swathi

P. Swathi
Partner
Membership Number: 513946
UDIN: 26513946ROFWLD8192

Place: Hyderabad
Date: 10 November, 2026

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 Unaudited Consolidated Results for the Quarter and Half Year Ended 30 September, 2026

(Rs. In Lakhs)

Sl. No.	Particulars	Consolidated Results					
		Three Months Ended			Half Year Ended		Year Ended
		Unaudited			Unaudited		Audited
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
I	Revenue from operations	22,166.01	28,071.78	27,398.98	50,237.79	51,931.05	1,04,051.38
II	Other income	103.67	219.65	11.77	323.32	16.28	405.75
III	Total Revenue (I + II)	22,269.68	28,291.43	27,410.75	50,561.11	51,947.33	1,04,457.13
IV	Expenses						
	(a) Cost of materials consumed	15,497.09	23,700.19	22,233.08	39,197.28	40,468.57	80,103.70
	(b) Purchases of stock-in-trade	-	-	-			
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	2,007.79	(1,939.09)	(639.70)	68.70	(769.35)	217.64
	(d) Employee benefits expense	443.80	443.26	481.70	887.06	978.26	1,926.60
	(e) Finance costs	31.28	39.93	44.42	71.21	117.52	211.94
	(f) Depreciation and amortisation expense	103.82	100.21	95.78	204.03	189.39	389.65
	(g) Other expenses	3,669.29	4,810.17	3,573.20	8,479.46	7,280.65	14,045.55
	Total expenses	21,753.07	27,154.67	25,788.48	48,907.74	48,265.04	96,895.08
V	Profit / (Loss) before exceptional and extraordinary items (III – IV)	516.61	1,136.76	1,622.27	1,653.37	3,682.29	7,562.05
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before extra-ordinary items and tax (V – VI)	516.61	1,136.76	1,622.27	1,653.37	3,682.29	7,562.05
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit / (Loss) before Tax (VII-VIII)	516.61	1,136.76	1,622.27	1,653.37	3,682.29	7,562.05
X	Tax expense						
	(1) Current tax	249.18	321.75	457.89	570.93	1,023.51	2,022.10
	(2) Prior period tax	-	-	0.07	-	0.22	11.47
	(3) Deferred tax	-	0.47	4.18	0.47	6.66	14.79
	Total Tax	249.18	322.22	462.14	571.40	1,030.39	2,048.36
XI	Net Profit / (Loss) from continuing operations (IX – X)	267.43	814.54	1,160.13	1,081.97	2,651.90	5,513.69
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)	267.43	814.54	1,160.13	1,081.97	2,651.90	5,513.69
XVI	Other Comprehensive Income						
A	(i) Items that will not be reclassified to profit or loss	(4.53)	(4.53)	(3.75)	(9.06)	(7.50)	(18.13)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.14	1.14	0.94	2.28	1.88	4.56
B	(i) Items that will be reclassified to profit or loss	-		33.26		(16.08)	
	- Exchange differences in translating the financial statements of foreign operations	-	(16.60)		16.96		90.04
	- Effective portion of cash flow hedge	-	282.61				(397.14)
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	(71.13)	-	(4.27)	-	99.96
	Other Comprehensive Income	(3.39)	191.49	30.45	5.91	(21.70)	(220.71)
XVII	Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	264.04	1,006.03	1,190.58	1,087.88	2,630.20	5,292.98
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	31,299.04
XX	Earning Per Share (EPS) - Basic & Diluted *(Not Annualised)	8.91*	27.13*	38.65*	36.04*	88.34*	183.67
A	Profit for the year attributable to:						
	Owners of the Company	273.76	817.11	1,166.05	1,088.30	2,657.82	5,525.83
	Non Controlling Interests	(6.33)	(2.57)	(5.92)	(6.33)	(5.92)	(12.12)
B	Other Comprehensive Income / (Loss) for the period/ year attributable to:						
	Owners of the Company	(3.39)	191.49	30.55	5.91	(21.60)	(223.84)
	Non Controlling Interests		-	(0.10)		(0.10)	3.13
C	Total Comprehensive Income / (Loss) for the period/ year attributable to:						
	Owners of the Company	270.37	1,008.60	1,196.60	1,094.21	2,636.22	5,301.99
	Non Controlling Interests	(6.33)	(2.57)	(6.02)	(6.33)	(6.02)	(8.99)

M. BHASKARARAO & CO Chartered Accountants

For NILE LIMITED

Vuyyuru Ramesh
Executive Chairman

NILE LIMITED

Consolidated Unaudited Balance Sheet as at 30 September, 2026

(Rs in lakhs)

Particulars	As at 30 September, 2026	As at 31 March, 2026
(1) ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	6,176.20	6,295.60
(b) Capital work-in-progress	3,098.63	2,535.18
(c) Financial Assets		
(i) Investments		1,906.20
(ii) Loans		-
(iii) Other Financial Assets	4.82	
(d) Other Non-Current Assets	161.89	119.97
	9,441.54	10,856.95
(2) Current assets		
(a) Inventories	7,932.16	10,317.50
(b) Financial Assets		
i) Investments	1,558.08	
(i) Trade receivables	9,245.16	8,428.64
(Undisputed and Considerred Good)		
(ii) Cash and cash equivalents	3,030.40	3,407.60
(iii) Other Bank Balances	50.00	
(iv) Other Financial Assets	187.17	515.86
(c) Other Current assets	4,764.77	1,906.78
	26,767.74	24,576.37
Total Assets	36,209.28	35,433.32
(II) EQUITY AND LIABILITIES		
(1)Equity		
(a) Equity Share capital	300.19	300.19
(b) Other Equity	32,724.88	31,315.38
(c) Non Controlling Interest	-6.33	0.33
	33,018.74	31,615.90
(2) LIABILITIES		
(i) Non-current liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities		
(ii) Borrowings	745.79	1,145.79
(b) Non- Current Provisions	66.79	39.25
(c) Deferred tax liabilities (Net)	175.04	81.17
	987.62	1,266.21
(ii) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	724.51	24.21
(1a) Lease Liabilities	9.08	26.79
(ii) Trade payables		
Total Outstanding dues of Micro & Small Enterprises	-	-
Total Outstanding dues of creditors other than Micro & Small Enterprises	102.08	240.39
(iii) Other Financial Liabilities	16.20	1,150.24
(b) Other Current Liabilities	1,111.00	1,006.01
(c) Current Provisions	50.49	103.58
(d) Current Tax Liabilities	189.56	-.00
	2,202.92	2,551.21
Total Equity and Liabilities	36,209.28	35,433.32

For NILE LIMITED

Vuyyuru Ramesh
Executive Chairman

M. BHASKARA RAO & CO Chartered Accountants

NILE LIMITED

Consolidated Unaudited Statement Cash Flow for the half year ended September 30, 2026

(Rs in Lakhs)

Particulars	Half Year Ended 30 September, 2026	Half Year Ended 30 September, 2025
A. Cash Flow From Operating Activities :		
Profit before tax	1,653.37	3,682.29
Add: Adjustments for		
a. Depreciation	204.03	189.39
b. Profit on Sale and discarded / demolition of Assets	(1.74)	(1.69)
c. Interest expense	58.42	117.52
d. Unrealized Gain on Mutual Funds	(15.18)	(7.12)
e. Other Comprehensive Income	-	(7.50)
f. Amount directly routed through defered Revenue (Reserves)	(0.19)	(15.86)
g. Interest Income	(32.57)	-
Operating profit before working capital changes	1,866.14	3,957.03
Add/(Less): Adjustments for Working capital changes		
a. Decrease/(Increase) in Other Current assets	(2,899.80)	(103.27)
b. Decrease/(Increase) in Other Financial Assets	273.91	273.16
c. Decrease/(Increase) in Trade receivables	(814.95)	(2,579.03)
d. Decrease/(Increase) in Inventories	2,682.52	2,749.22
e. (Decrease)/Increase in Trade payables	(138.42)	116.46
f. (Decrease)/Increase in Other Financial Liabilities	(534.10)	139.64
g. (Decrease)/Increase in Current provisions	44.26	28.94
h. (Decrease)/Increase in Other Current Liabilities	104.84	-
Cash generated from operations	584.40	4,582.15
Cash flow before Extraordinary items	584.40	4,582.15
Extraordinary items	-	0.00
Cash flow before Prior period adjustments	584.40	4,582.15
Prior period adjustments	-	-0.22
Tax paid	(346.76)	(789.87)
Net cash flow from operating activities	237.64	3,792.06
B. Cash Flow From Investing Activities :		
a. Purchase of Tangible Fixed assets	(648.05)	(742.75)
b. Proceeds from Sale of Fixed assets	1.74	1.69
c. Proceeds from Sale of Shares to Minroity	-	11.88
d. (Purchase) /Sale of Mutual Fund	348.13	(1,000.00)
e. Long Term Deposites and Funds	-	4.26
f. Gain/Loss on Mutual Funds	15.18	-
g. Interest Received on Deposits	32.57	-
Net cash used in investing activities	(250.43)	(1,724.92)
C. Cash Flow From Financing Activities :		
a. Changes in borrowings from Banks	(300.14)	(913.95)
b. Changes in of Non Current Liabilities	-	500.00
c. Interest paid	(58.42)	(117.52)
d. Repayment of Lease Liability	(17.71)	(16.53)
Net cash used in financing activities	(376.27)	(548.00)
Effect of exchange rate changes on cash and cash equivalents	11.86	-
Net (decrease)/increase in cash and cash equivalents	(389.06)	1,519.13
Opening cash and cash equivalents	3,407.60	85.98
Closing cash and cash equivalents	3,030.40	1,605.11

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

Vayyuru Ramesh
Executive Chairman

M. BHASKARA RAO & CO Chartered Accountants

Notes:

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

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

3. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10th November, 2026, and Limited Review of the same has been carried out by the statutory auditors of the Company.

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

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

Place : Hyderabad
Date : 10th November, 2026

M. BHASKARA RAO & CO Chartered Accountants

For NILE LIMITED

Vuyyuru Ramesh
Executive Chairman

M. BHASKARA RAO & CO
CHARTERED ACCOUNTANTS
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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 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 Holding Company" or "the Company") which includes its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended 30 September 2026 and year to date from 01 April 2026 to 30 September, 2026 (the "Statement"), attached herewith being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of Holding Company's management and has been approved by Holding Company's Board of Directors in their meeting held on 10 November, 2026, has been prepared in accordance with the requirements of recognition and measurement principles laid down in the Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 (the "Act") a as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard of Review Engagement (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 are free of material misstatement. A review of interim financial information consists of making inquiries, primarily from 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 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. We have not performed an audit and accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019, dated 29 March, 2019 issued by the Securities and Exchange Board of India under Regulations 33(8) of the Regulations, as amended, to the extent applicable.

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

   List of the subsidiaries:

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

5. We did not review the interim financial results and other financial information of three subsidiaries (including step down subsidiaries), located outside India, included in the statement whose interim consolidated financial results and other financial information reflect total assets of Rs. 2200.37 Lakhs as at 30 September 2026, total revenue of Rs. 80.39 and Rs. 293.04 Lakhs, total net loss after tax of Rs. 160.18 and Rs. 158.46 Lakhs and total comprehensive loss of Rs. 138.50 and Rs. 136.78 Lakhs for the quarter ended 30 September 2026 and for the period from 01 April 2026 to 30 September 2026, respectively, and net cash outflow of Rs. 310.76 Lakhs, for the period ended on that date. These interim financial results and other financial information has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of



these subsidiaries is based solely on such interim financial results. In our opinion and according to the information and explanations given to us by the Management, the financial information is not material to the Group.

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

6. Based on our review conducted and procedures performed as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. The Consolidated Financial Results reported in the Statement for the quarter ended 30 June 2026 / half year ended 30 September 2025/year ended 31 March 2026 were reviewed/ audited by M/s Gokhale & Co, Chartered Accountants, who had expressed an unmodified conclusion/unmodified conclusion / unmodified opinion vide their review /review/ audit report dated 04 August, 2025/14 November 2025 / 25 May 2026 respectively.

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

For M. Bhaskara Rao & Co.
Chartered Accountants
Firm Registration No: 000459S

M. BHASKARA RAO Chartered Accountants

P. Swathi
Partner
Membership Number: 513946

UDIN: 26513946FUSHAD3540

Place: Hyderabad
Date: 10 November, 2026