



M/S Nagreeka EXPORTS LIMITED

(STAR TRADING HOUSE RECOGNISED BY GOVT. OF INDIA)

REGD. OFFICE : 18, R. N. MUKHERJEE ROAD, KOLKATA - 700 001, INDIA
Ph. : 2210-8828, 2248-4922/4943, Fax : 91-33-22481693, E-mail : sushil@nagreeka.com



7167

Ref.: NEL/SE/2025-26/

Date- 29/05/2025

<p>To The Deputy General Manager Corporate Relationship Dept. BSE Limited 1st Floor, New Trading Ring Rotunda Building, P. J. Towers Dalal Street Fort Mumbai 400 001 Scrip Code- 521109</p>	<p>To The Deputy General Manager Corporate Relationship Dept. National Stock Exchange of India Limited Exchange Plaza BandraKurla Complex Bandra (E) Mumbai 400 051 Scrip Name: NAGREEKEXP</p>
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Sub.: Outcome of Board Meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sir/Madam

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board of Directors of the Company at its meeting held today i.e. 29th May, 2025 has:

- Approved Audited Financial Results of the Company as per Indian Accounting Standard (INDAS) for the quarter and year ended 31st March, 2025 along with Auditor's Report with unmodified opinion.
- Not recommended dividend to the Equity shareholders of the Company for the financial year 2024-25.
- Decided to convene the 36th Annual General Meeting of the Shareholders of the Company is scheduled to be held on Wednesday, 24th September, 2025 at 11.30 a.m. at the registered office of the Company.
- Approved to close the Register of Members and Share Transfer Books of the Company from 18th September, 2025 to 24th September, 2025 (Both days inclusive) for the purpose of 36th Annual General Meeting.
- Fixed Wednesday, 17th September, 2025 as the record date/cut-off date to record the entitlement of the shareholders to cast their vote electronically at the 36th Annual General Meeting (AGM) of the Company.
- Appointment of M/s. B.N. Kedia & Co., Chartered Accountants as Internal Auditors of the Company for Financial Year 2025-2026.



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g) Appointment of M/s. M & A Associates., Practicing Company Secretaries as Secretarial Auditor of the Company for 5 years starting from 2025-2026 to 2029-2030.

h) Appointed M/s H R Agarwal, Chartered Accountants, as the Scrutinizer for scrutinizing the e-voting process in respect of forthcoming Annual General Meeting.

Further, enclosed herewith a copy of aforesaid Audited Financial Results along with a copy of Audit Report (with Unmodified Opinion) dated 29th May, 2025 issued by M/s B.Nath & Co, Chartered Accountants, Statutory Auditors of the Company with respect to the aforesaid Audited Financial Results and Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 signed by Mr. Sushil Patwari, Director (DIN 00023980) of the Company. The said results will be uploaded on website of the Company at www.nagreeka.com.

The Meeting commenced at 04:45 p.m. and concluded at 8.00 p.m.

The above is for your perusal and record.

Thanking you,

**Yours truly,
For Nagreeka Exports Limited**

**MONIKA
KEDIA** Digitally signed by
MONIKA KEDIA
Date: 2025.05.29
20:09:55 +05'30'



Monika Kedia

Company Secretary & Compliance Officer

Encl: As stated above.

TO THE BOARD OF DIRECTORS
OF NAGREEKA EXPORTS LIMITED

Report on the Audit of Standalone Financial Results

Opinion

We have audited the statement of standalone annual financial results of Nagreeka Exports Limited (hereinafter referred to as the "Company") for the year ended March 31, 2025 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date ("the Standalone Financial Results" comprising of Standalone Statement of Profit and Loss for the quarter/year ended on March 31, 2025, Standalone Balance Sheet as at March 31, 2025 and Standalone Statement of Cash Flows for the year ended on 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 (the 'Listing Regulations') which has been initialled by us for identification purposes.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard and;
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the standalone net profit and other comprehensive income and other financial information for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone annual financial results.

Management's Responsibilities for the Standalone Financial Results

These standalone annual results have been prepared on the basis of the standalone financial results. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results 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 Indian Accounting Standards prescribed under Section 133 of the Act 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 of 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone 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.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results 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 this Standalone Financial Results.

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

- Identify and assess the risks of material misstatement of the Standalone Financial Results, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 ability of the Company 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 Statement 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 Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the



Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

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 and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us as required under the LODR Regulations. Our opinion on the Audit of the Standalone Financial Results for the year ended March 31, 2025 is not modified in respect of this matter.

For B Nath & Co.
Chartered Accountants
Registration number-307057E



Gaurav More
Gaurav More
Partner
Membership no-306466
UDIN- 25306466BMOSBI8807

Place: Kolkata
Date: May 29, 2025

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AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

(₹ in Lacs except EPS)

Sl. No.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31st Mar'2025 Unaudited.	31st Dec'2024 Unaudited	31st Mar'2024 Unaudited	31st Mar'2025 Audited	31st Mar'2024 Audited
1	Income					
	a) Revenue from Operations	11553.11	10,490.00	13,903.51	52,886.29	55,903.11
	b) Other Income	28.62	4.80	28.74	84.91	89.28
2	Total Income [a+b]	11581.73	10,494.80	13,932.25	52,971.20	55,992.39
3	Expenditure :					
	a) Consumption of raw materials	3762.76	4,658.51	4,152.16	21,487.22	22,558.39
	b) Purchase of traded goods	4644.95	2,391.52	6,006.93	19,318.03	21,726.70
	c) (Increase) or decrease in Finished Goods, stock in Trade & W.I.P.	1065.33	205.84	811.78	339.04	(414.29)
	d) Employee cost	434.76	764.42	726.99	2,664.55	2,787.19
	e) Finance Cost	426.52	366.01	240.55	1,414.41	1,319.14
	f) Depreciation & Amortization	174.49	179.77	178.91	711.23	730.29
	g) Other expenses	1020.29	1,826.29	1,745.59	6,635.30	6,739.95
	Total Expenditure [3(a) to 3(g)]	11529.10	10,392.36	13,862.91	52,569.78	55,447.37
4	Profit/ (Loss) before Exceptional Item & Tax [2 - 3]	52.63	102.44	69.34	401.42	545.02
5	Exceptional Item	-	-	-	-	-
6	Profit/ (Loss) before Tax [4 - 5]	52.63	102.44	69.34	401.42	545.02
7	Tax Expenses					
	a) Current Tax	119.45	28.50	19.46	216.48	206.65
	b) MAT Credit Entitlement	-	-	-	-	-
	c) Deferred Tax Liability/(Assets)	(46.10)	(12.56)	(211.18)	(131.54)	(262.45)
	Total Tax Expenses [7(a) to 7(d)]	73.35	15.94	(191.72)	84.94	(55.80)
8	Net Profit/ (Loss) for the period after Tax (6-7)	(20.72)	86.50	261.06	316.47	600.82
9	Other Comprehensive Income					
	A) Items that will not be Reclassified to P&L					
	a) Fair Value Changes of Investment in Equity Shares	(18.23)	(77.73)	23.06	289.87	16.36
	b) Remeasurement Gains/(Losses) on Defined Benefit Plans	39.68	(2.67)	(56.58)	31.68	(10.65)
	c) Tax on above	66.65	7.77	(12.38)	37.22	(1.13)
	B) Items that will be Reclassified to P&L (Net of Tax)	-	-	-	-	-
	Total Other Comprehensive Income [9 (A) + 9 (B)]	88.10	(72.63)	(45.91)	358.78	4.57
10	Total Comprehensive Income for the Period [8 + 9]	67.38	13.87	215.15	675.25	605.40
	Paid-up equity share capital (Face Value of Rs 5/- each)	1562.98	1,562.98	1,562.98	1,562.98	1,562.98
11	EPS for the period (in ₹) (Not annualized)					
a	Basic	(0.07)	0.28	1.42	1.01	3.45
b	Diluted	(0.07)	0.28	1.42	1.01	2.70

Notes :

- The above financial results have been reviewed and approved by the Audit Committee at its meeting held on 29th May 2025 and approved by the Board of Directors at its meeting held on 29th May, 2025.
- The figures of the last quarters ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial years and the unaudited published year to date figures upto December 31, 2024 and December 31, 2023 for respective years which were subjected to limited review.
- The Company has only one business segment i.e. Textiles and thus no further disclosure are required in accordance with the IND AS 108 " Operating Segments ".
- The Spinning Plant of the company situated at village Yavluj, taluka Panhala Dist, Kolhapur 416 205 had suspended operations temporarily due to operational issues. The company is in the process of resuming the operation soon .
- Previous period's figures have been regrouped/ rearranged wherever necessary.

By order of the Board
For Nagreeka Exports Limited



Sushil Patwari

Sushil Patwari
DIN : 00023980
(Chairman)

Place : Kolkata
Date : 29th May 2025

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Statement of Assets and Liabilities as at 31st March 2025

(₹ In lacs)

Particulars	As at 31st March, 2025 Audited	As at 31st March, 2024 Audited
ASSETS		
Non Current Assets		
a Property, Plant and Equipment	9,314.05	9,891.60
b Capital Work in progress	23.18	8.26
c Financial Assets		
(i) Investments	1,230.50	940.63
(ii) Long Term Loans & Advances	-	161.01
d Other Non Current Assets	35.17	34.89
TOTAL NON CURRENT ASSETS	10,602.89	11,036.39
Current Assets		
a Inventories	13,734.94	13,467.59
b Financial Assets		
(i) Trade Receivables	1,574.44	1,541.24
(ii) Cash & Cash Equivalents	388.82	184.49
(iii) Bank balances other than (ii) above	154.47	113.26
(iv) Short term loans & Advances	416.10	249.34
(v) Other Current Financial Assets	107.96	107.94
c Other Current Assets	9,050.96	8,004.23
TOTAL CURRENT ASSETS	25,427.68	23,668.09
TOTAL ASSETS	36,030.57	34,704.48
EQUITY AND LIABILITIES		
Equity		
a Equity Share Capital	1,562.98	1,562.98
b Other Equity	13,763.67	13,125.65
TOTAL EQUITY	15,326.65	14,688.63
Liabilities		
Non-Current Liabilities		
a Financial Liabilities		
(i) Long Term Borrowings	1,846.95	2,945.32
b Provisions	-	-
c Deferred Tax Liabilities (Net)	932.93	914.31
TOTAL NON CURRENT LIABILITIES	2,779.88	3,859.63
Current Liabilities		
a Financial Liabilities		
(i) Short Term Borrowings	14,665.35	13,630.46
(ii) Trade Payables		
Total Outstanding dues of Micro enterprises and small enterprises	16.36	66.90
Total Outstanding dues of creditors other than Micro enterprises and small enterprises	1,321.13	371.41
(iii) Other Current Financial Liabilities	1,337.49	438.31
b Other Current Liabilities	682.19	1,038.24
c Provisions	489.35	303.44
	749.66	745.79
TOTAL CURRENT LIABILITIES	17,924.04	16,156.24
TOTAL EQUITY AND LIABILITIES	36,030.57	34,704.48

By order of the Board
For Nagreeka Exports Limited



Sushil Patwari

Sushil Patwari
DIN : 00023980
(Chairman)

Place : Kolkata
Date : 29th May , 2025

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Cash Flow Statement For The Year Ended 31st March, 2025

(₹ In lacs)

PARTICULARS	As at 31st	As at 31st
	March, 2025	March, 2024
	Rs	Rs
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) Before extra ordinary items and tax	401.42	545.02
Additions :		
Depreciation and amortization	711.23	730.29
Loss/(Profit) on sale / write off of assets	(15.01)	(2.23)
Profit on sale of Non Current Investment	-	-
Finance Cost	1414.41	1319.14
Dividend Income	(56.95)	(71.13)
Operating Profit Before Working Capital	2455.09	2,521.09
Adjusted for :		
(Increase) / Decrease in Trade Receivables	(33.20)	623.36
(Increase) / Decrease in Inventories	(267.35)	(1,140.88)
(Increase) / Decrease in Loans & Other Current financial Assets	(207.99)	(99.85)
(Increase) / Decrease in Other Current Assets	(1,083.77)	(1,890.79)
Increase / (Decrease) in Trade Payables	899.18	(43.90)
Increase / (Decrease) in Other Current Financial Liabilities	(356.04)	187.94
Increase / (Decrease) in Other Current Liabilities	185.9	(390.73)
Increase / (Decrease) in Provisions	35.55	55.52
Cash Generated from Operation	1627.38	(178.25)
Less : Direct Taxes Paid / Refund Received	29.28	46.28
Net Cash Flow from / (used in) Operating Activities	1598.11	(224.53)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Capital Expenditure on Fixed Assets, Including Capital Advances	(278.99)	(195.07)
Sale of Fixed Assets	145.41	265.83
Sale of Non-Current Investments	-	-
Dividend Received	56.95	71.13
(Increase)/Decrease in Loans and Advances	161.01	(13.71)
(Increase)/Decrease in Non Current Assets	(0.28)	7.28
Net Cash Flow from / (used in) Investing Activities	84.10	135.46
C. CASH FLOW FROM FINANCEING ACTIVITIES :		
Net Increase in Long Term borrowings	(1,098.36)	(2,596.32)
Redemption of Preference Shares	-	(1,000.00)
Issue of Right Share	-	3749.91
Expenditure in relation to Right Issue	-	(42.08)
Net increase / (decrease) in working capital borrowings	1034.89	1,374.46
Finance Cost	(1,414.41)	(1,319.14)
Net Cash Flow from / (used in) Financing Activities	(1,477.88)	166.83
Net Increase / (Decrease) in cash & cash Equivalents (A+B+C)	204.33	77.76
Cash & Cash equivalents at the beginning of the year	184.49	106.73
Cash & Cash equivalents at the end of the year	388.82	184.49

By order of the Board
For Nagreeka Exports LimitedSushil Patwari
DIN : 00023980
(Chairman)Place : Kolkata
Date : 29th May , 2025