Nukleus Office Solutions Limited
CIN NO -L70101DL2019PLC355618
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Date: November 02, 2026

To,
The Manager,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001.

Scrip Code: 544370

Subject: Clarification/Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 on the remark in the Auditor's Report on CWIP – Bangalore Centre.

Dear Sir/Madam,

With reference to the Auditor's Report on the Limited Review Report for the half year ended 30.09.2026, filed with the Exchange on 31-10-2026, the Auditors have made the following observation:

"Note/Para 4 – During F.Y. 2025-26, the Company completed the fit-out work relating to its Centre situated in Bangalore. However, due to certain unresolved issues with the landlord, the Centre could not be made operational and customers could not be onboarded during the year. The opening balance of the expenditure stood at Rs. 550.33 lakhs as at 01.04.2026, and further additions amounting to Rs. 155.69 lakhs were made during the period ended 30.09.2026, resulting in a total balance of Rs. 706.02 lakhs in CWIP as at 30.09.2026. Accordingly, the said expenditure amounting to Rs. 706.02 lakhs have not been capitalised during the year in accordance with recognition principle of AS-10."

In this regard, the Company wishes to clarify as follows:

1. The observation relates to the fit-out work at the Company's Centre in Bangalore. The work is complete. The expenditure was shown as Capital Work-in-Progress because the Centre could not be made operational and customers could not be onboarded during the relevant period, owing to certain unresolved issues with the landlord.
2. The said issues with the landlord have since been resolved. This happened after the balance sheet date.
3. The Company has commenced onboarding of clients at the Bangalore Centre, with approximately 66% of the centre's capacity already occupied. Further, the Company is in advanced discussions with prospective clients for additional onboarding, which is

expected to result in a further occupancy of approximately 10–20% by the end of November 2026.

4. As the Centre is now ready for its intended use and operations have commenced, the Company will capitalise the CWIP of Rs. 706.02 lakhs, together with any further eligible expenditure, from the date the asset is ready for use. Depreciation will begin from that date in accordance with AS-10 and the Company's accounting policy.
5. The above does not affect the audited/reviewed figures already filed, nor the Auditor's Report. This is a voluntary clarification to give investors a complete picture of the current status.

The Company will keep the Exchange informed of any material development in this matter.

This is for your information and records.

Thanking You,

For **Nukleus Office Solutions Limited**

VINAY RATHORE

Digitally signed by VINAY RATHORE
Date: 2026.11.02 15:34:08 +05'30'

Vinay Rathore
Membership No. 75848
(Company Secretary & Compliance Officer)