



NUCLEUS SOFTWARE EXPORTS LTD.

CIN : L74899DL1989PLC034594

Corporate Office

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May 06, 2026

The Listing Department National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Bandra (E) Mumbai-400051 NSE SYMBOL : NUCLEUS	The Listing Department BSE Limited Phiroze Jeejeebhoy Towers, 25th Floor, Dalal Street Mumbai-400001 SCRIP CODE: 531209
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Dear Sirs,

SUB : INTIMATION UNDER REGULATION 30 OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ('LISTING REGULATIONS')

Pursuant to Regulation 30 read with Para A of Part A of Schedule III of Listing Regulations, we hereby inform you that the Company has received the Order for the Assessment Year 2023-24 as per the details mentioned below:

- Assessing officer passed an order against the Company for the AY 2023-24 wherein Income tax demand of INR 28,33,460/- (including interest) has been raised. This demand is raised on account of adjustments made to the transfer pricing margins in respect of some intercompany transactions.

Based on our assessment, we believe that the aforementioned order is not maintainable, and the Company is in the process of preferring appeals against the said Order. The Order has no material impact on the financials, operations or other activities of the Company.

Requisite details as required under Regulation 30 of Listing Regulations read with Clause 20 of Para A of Part A of Schedule III of Listing Regulations and with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, are provided in **Annexure-I**.

This is for your information and records.

Thanking You.

Yours Sincerely

FOR NUCLEUS SOFTWARE EXPORTS LIMITED

**(POONAM BHASIN)
COMPANY SECRETARY**

Encl: As above

Registered Office

33-35 Thyagraj Nagar Mkt, New Delhi - 110003

Tel.: +91.11.2462.7552 F.: +91.11.2462.0872



Annexure – I

Details pursuant to Regulation 30 of Listing Regulations read with Clause 20 of Para A of Part A of Schedule III of Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are as under:

Sl. No.	Particulars	Information of such event(s)
1	Name of the authority	Income Tax Department, Delhi
2	Nature and details of the action(s) taken, initiated or order(s) passed	Assessing officer passed an order against the Company for the AY 2023-24 wherein Income tax demand of INR 28,33,460/- (including interest) has been raised. This demand is raised on account of adjustments made to the transfer pricing margins in respect of some intercompany transactions. Further, the Assessing Officer has also initiated penalty proceedings in this regard.
3	Date of receipt of direction or order, including any interim or interim orders, or any other communication from the authority.	May 06, 2026
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Assessing officer raised the aforesaid demand on account of adjustments made to the transfer pricing margins in respect of some intercompany transactions.
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	There is no impact on the financial, operations or other activities of the Company. The Company is reviewing the order and will take appropriate course of action, including filing an appeal and responding to the penalty proceedings.