

**NUCLEUS SOFTWARE EXPORTS LTD.**

CIN : L74899DL1989PLC034594

**Corporate Office**A-39, Sector-62, Noida,  
Uttar Pradesh, 201307. India.

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**July 28, 2026**

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

Dear Sir/Madam,

**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 FY 2018-19 as per the details mentioned below:

- GST Appellate Authority passed an order against the Company for the FY 2018-19 wherein GST demand of INR 47,02,500/- (including interest of INR 22,27,500/- and penalty of INR 2,25,000/-) has been raised. This demand is raised on account of tax reversals for some credit notes which were not appearing in the GST portal.

Based on our assessment, we believe that the aforementioned order is not maintainable, and the Company is in the process of preferring an appeal 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/I/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



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**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                                                                                                          | Goods and service Tax Department, Additional Commissioner Grade-II Appeal, Gautambudha Nagar, Uttar Pradesh                                                                                                                                                                                                                    |
| 2       | Nature and details of the action(s) taken, initiated or order(s) passed                                                        | GST Appellate Officer passed an order against the Company for the FY 2018-19 wherein GST demand of INR 47,02,500/- (including interest of INR 22,27,500/- and penalty of INR 2,25,000/-) has been raised. This demand is raised on account of tax reversals for some credit notes which were not appearing in the GST portal.. |
| 3       | Date of receipt of direction or order, including any interim or interim orders, or any other communication from the authority. | July 27, 2026                                                                                                                                                                                                                                                                                                                  |
| 4       | Details of the violation(s)/ contravention(s) committed or alleged to be committed                                             | GST Appellate Officer raised the aforesaid demand on account of tax reversals for some credit notes which were not appearing in the GST portal.                                                                                                                                                                                |
| 5       | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible | <p>There is no impact on the financial, operations or other activities of the Company.</p> <p>The Company is reviewing the order and will take appropriate course of action, including filing an appeal against the order.</p>                                                                                                 |

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