



Co-Working & Managed Offices

Nukleus Office Solutions Limited

(Formerly known as Nukleus Office Solutions Private Limited)

CIN NO -L70101DL2019PLC355618

| PH: +91-9667049487 | Email: cs@nukleus.work | Website: www.nukleus.work |

Date: 16.05.2026

To

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street, Mumbai- 400 001

Scrip Code: 544370

Sub.: Intimation under Regulation 30 read with Schedule III of SEBI (Listing Obligation and Disclosure Requirement), 2015, - Outcome of Board Meeting.

Dear Sir/Ma'am,

1. Audited Financial Results

In terms of the provisions of Regulation 30 (read with Part A of Schedule III) and 33 of the SEBI Listing Regulations, 2015, please find enclosed the Statement of Audited Financial Results for the Half-Year and Year ended 31 March 2026, along with Audit Report, approved and taken on record at the meeting of the Board of Directors held today i.e. on 16th, May 2026.

The audit report is submitted with unmodified opinion (free from any qualifications) and a declaration to that effect is also enclosed.

The meeting commenced at 04.23 P.M and concluded at 05:29 P.M.

This is for your information and records.

Thanking You,

For Nukleus Office Solutions Limited

(formerly known as Nukleus Office Solutions Private Limited)

Vinay Rathore

Membership No. 75848

(Company Secretary & Compliance Officer)

Regd. Office: 1102, Barakhamba Tower, 22 Barakhamba Road, Connaught Place, New Delhi, Central Delhi- 110001, Delhi

Corporate Office: Plot No 29, Sector -142, Noida, UP – 201305



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Date: 16.05.2026

To

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street, Mumbai- 400001

Scrip Code: 544370

Sub.: Declaration in terms of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Ma'am,

In terms of the second proviso to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. M.K. Aggarwal & Co., Statutory Auditors of the Company, have issued the Audit Report with an unmodified opinion on the annual audited financial results of the Company for the financial year ended March 31, 2026.

Thanking You,

For **Nukleus Office Solutions Limited**

(formerly known as Nukleus Office Solutions Private Limited)

For Nukleus Office Solutions Limited
Praveen Jain

Authorised Signatory

Praveen Jain

(Chief Financial Officer/CFO)

Regd. Office: 1102, Barakhamba Tower, 22 Barakhamba Road, Connaught Place, New Delhi, Central
Delhi- 110001, Delhi

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Date: 16.05.2026

To

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street, Mumbai- 400 001

Scip Code: 544370

Sub.: Statement of deviation or variation in utilization of funds, if any, under Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Dear Sir/Ma'am,

Pursuant to Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with related SEBI Circular, we hereby confirm that during the quarter/half-year/year ended March 31, 2026, there is no deviation or variation in the utilization of proceeds of the Initial Public Offer (IPO) from the objects stated in the Prospectus dated February 18, 2025.

A statement of deviation or variation in utilisation of funds raised through 'IPO' for the quarter/half-Year/year ended March 31, 2026, duly reviewed by the Audit Committee of the Company at its meeting held on May 16, 2026, is enclosed herewith.

You are requested to take the aforesaid information on your record.

Thanking You,

For Nukleus Office Solutions Limited

(Formerly known as NUKLEUS OFFICE SOLUTIONS PRIVATE LIMITED)

 Nukleus Office Solutions Limited

Praveen Jain *Authorised Signatory*
(Chief Financial Officer)

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STATEMENT OF DEVIATION/ VARIATION IN UTILISATION OF FUNDS RAISED

Name of listed entity	Nukleus Office Solutions Limited
Mode of Fund Raising	Public Issue (IPO)
Date of Raising Funds	04/03/2025
Amount Raised	**3,170.23 Lakhs (Net Proceeds: 2,869.48 Lakhs)
Report filed for Quarter ended	March 31, 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation/ Variation	Not Applicable
Comments of the Audit Committee after review	No comments
Comments of the auditors, if any	No comments

For Nukleus Office Solutions Limited

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Objects for which funds have been raised and where there has been a deviation, in the following table						
Original Object	Modified Object, if any (₹ in Lakhs)	Original Allocation (₹ in Lakhs)	Modified allocation, if any (₹ in Lakhs)	Funds Utilized (₹ in Lakhs)	Amount of Deviation/ Variation for the quarter according to applicable object (₹ in Lakhs)	Remarks, if any
Capital expenditure and security deposit towards establishment of new centers;	NA	2,197.68	NA	2,197.68	NA	
Building up technology platform, integration of all centres, online client interaction and mobile application;	NA	34.22	NA	34.22	NA	NA
Advertisement expenses towards enhancing the visibility of our brand;	NA	49.56	NA	49.56	NA	NA
General Corporate Purposes	NA	588.02	NA	588.02	NA	NA

Note:

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund-raising document i.e., prospectus, letter of offer, etc.

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Thanking you,
Yours faithfully,

For Nukleus Office Solutions Limited

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Praveen Jain
For Nukleus Office Solutions Limited

Praveen Jain
(Chief Financial Officer)

Authorised Signatory

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M.K. AGGARWAL & CO.
CHARTERED ACCOUNTANTS
(EST. 1973)

■ 30, Nishant Kunj, Pitam Pura,
New Delhi-110034

■ Tele : 011-47517171
M.: 9899997699
Email : atul@mkac.in
Website : www.mkac.in

INDEPENDENT AUDITOR'S REPORT

To,

THE BOARD OF DIRECTORS

NUKLEUS OFFICE SOLUTIONS LIMITED (FORMERLY KNOWN AS NUKLEUS OFFICE SOLUTIONS PRIVATE LIMITED)

REPORT ON THE AUDIT OF THE FINANCIAL RESULTS

Opinion

We have audited the accompanying financial results of **NUKLEUS OFFICE SOLUTIONS LIMITED** (hereafter referred to as 'Company') for the half year and year ended 31st March, 2026 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

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

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards (AS), and other accounting principles generally accepted in India, of the **net profit** and other financial information for the year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of



the 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 financial results for the half and year ended 31st March, 2026 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial results.

Emphasis Of Matter

1. We draw attention to **Note No. 4** of financial results regarding non capitalization of new Bangalore centre due to certain unresolved issues with landlord.
2. We draw attention to **Note No. 5** of financial results regarding capitalization of certain portion of expenses towards new operating centres under development.
3. We draw attention to **Note No. 6** of financial results regarding deferment and amortization of expenses incurred for enhancing brand recognition over period of 4 years.

Our opinion is not modified in respect of these matters.

Management and Board of Directors' Responsibilities for the Financial results

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the financial position, financial performance and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company



and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and 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.

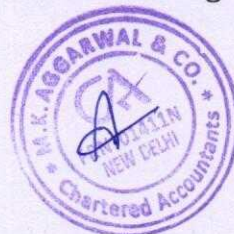
The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 these financial results.

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

- Identify and assess the risks of material misstatement of the 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of the expressing an opinion on the effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by Management and the Board of Directors.
- Conclude on the appropriateness of Management and 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 financial results 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the statement that, individually or in aggregate, makes it probable that the economic decision of a reasonable knowledgeable user of the financial statements 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 financial statements.



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 Matters

The financial results figures for the half year ended March 31, 2026 and March 31, 2025 have been derived by deducting the year-to-date figures for the period ended 30th September 30, 2025 and September 30, 2024 (unpublished) from the audited figures for the year ended March 31, 2026 and March 31, 2025 respectively.

Place: - New Delhi

Date: - 16th May 2026



For **M K Aggarwal & Co.**

Chartered Accountants

Firm Registration No: 01411N

ATUL
AGGARWAL

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AGGARWAL
Date: 2026.05.16 17:41:14
+05'30'

CA Atul Aggarwal

Partner

Membership No. 099374

UDIN:- **26099374RCCNTQ5551**

NUKLEUS OFFICE SOLUTIONS LIMITED

(Formerly Known as Nukleus Office Solutions Private Limited)

Statements of Audited Financial Results for the half year and year ended 31st March 2026

1. These financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meeting held on 16th May 2026.
2. These financial results have been prepared in accordance with the requirements of Accounting Standards specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014 as amended time to time.
3. As per MCA notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capitals and disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirements of adoption of IND-AS.
4. During the period under audit, 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. Accordingly, the said expenditure amounting to Rs. 550.33 lakhs have not been capitalized during the year in accordance with recognition principle of AS-10.
5. W.e.f 01.04.2025, the company has capitalized certain proportion of expenses incurred on salaries of key managerial personnel, travelling expenses on pro-rata basis towards the new operating centers under development. Accordingly, an amount of Rs. 109.33 lakhs have been capitalized during the year.
6. The Company has incurred significant expenditure towards brand building, marketing, promotional campaigns, and related activities aimed at enhancing brand recognition, customer acquisition, and long-term market positioning. Considering the nature of such expenditure and the expectation that the economic benefits arising therefrom would extend beyond the current financial year, the Company, during the period under audit, adopted an accounting policy to defer and amortise such expenses over a period of four years. Accordingly, an amount of Rs. 115.00 lakhs have been deferred by the company.
7. During the financial year 2024-25, the company has issued 1,59,600 number of equity shares @ Rs 188/- each (Including Premium of Rs. 178/- each) through Private Placement, vide EGM resolution dated 14th August 2024 and also the Company, had completed the Initial Public Offer (IPO) of **13,54,800** Equity Shares of Face Value of Rs.10 each for cash at a price of Rs. 234 per Equity Share aggregating to **Rs. 3170.23 lakhs**. The equity shares of the company were listed on SME Platform of BSE Limited (BSE SME) on 04th March 2025.
8. The details of utilization of IPO proceeds are as follows:

Rs. In Lakhs

Sr. No.	Object of the issue	Amount	Amount Utilized (Including GST)	Amount Unutilized
1	Capital expenditure and security deposit towards establishment of new centers	2197.68	2197.68	-



2	Building up technology platform, integration of all centers, online client interaction and mobile application	34.22	34.22	-
3	Advertisement expenses towards enhancing the visibility of our brand	49.56	49.56	-
4	General Corporate Purpose	588.02	588.02	-
5	Issue Expense	300.75	195.05	105.70
	Total	3170.23	3064.53	105.70

9. Earnings per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualized.
10. The figures for the half year ended 31st March, 2026 and 31st March, 2025 have been derived by deducting the year-to-date figures for the period ended 30th September, 2025 and 30th September, 2024 from the audited figures for the year ended 31st March, 2026 and 31st March, 2025 respectively.
11. The figures of the corresponding periods have been regrouped/reclassified, wherever necessary to conform to current period classification/presentation.

Place: New Delhi

Date: 16th May 2026

For Nukleus Office Solutions Limited



Nipun Gupta
Managing Director
DIN: 00472330



NUCLEUS OFFICE SOLUTIONS LIMITED
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Statement of Assets & Liabilities

Particulars	As at 31st	As at 31st
	March 2026	March 2025
	Rs. in Lakhs	Rs. in Lakhs
Equity and Liabilities		
1. Shareholder's Funds		
a. Share Capital	403.20	403.20
b. Reserves and Surplus	3,737.32	3,523.79
c. Money Received against Share Warrants	-	-
2. Share Application Money Pending Allotment		
3. Non-Current Liabilities		
a. Long-Term Borrowings	1,572.91	1,018.61
b. Deferred Tax Liabilities (Net)	-	-
c. Other Long Term Liabilities	828.85	439.94
d. Long Term Provisions	-	-
4. Current liabilities		
a. Short-Term Borrowings	228.77	44.09
b. Trade Payables:-	-	-
i. Total Outstanding Dues of Micro Enterprises and Small Enterprises	89.33	-
ii. Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	489.51	281.76
c. Other Current Liabilities	150.41	122.18
d. Short Term Provisions	164.48	119.55
	7,664.77	5,953.13
Assets		
1. Non Current Assets		
a. Property, Plant & Equipment & Intangible Assets		
i. Tangible Assets	2,231.73	1,022.02
ii. Intangible Assets	41.66	4.91
iii. Capital Work-in-Progress	1,251.97	325.30
iv. Intangible Assets under Development	-	-
b. Non Current Investments	-	-
c. Deferred Tax Assets (Net)	132.27	69.09
d. Long Term Loans and Advances	-	-
e. Other Non Current Assets	1,718.45	1,149.79
2. Current Assets		
a. Current Investments	-	-
b. Inventories	-	-
c. Trade Receivables	213.55	215.30
d. Cash and Cash Equivalents	756.86	2,396.37
e. Short Term Loan and Advances	2.72	0.22
f. Other Current Assets	1,315.56	770.12
	7,664.77	5,953.13

For Nucleus Office Solutions Limited


Nipun Gupta
 Managing Director
 DIN: 00472330



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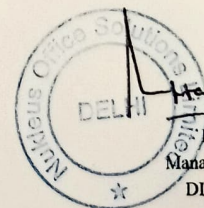
New Delhi, Delhi -110001

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Statement of Profit and Loss

Particulars	For the Half year Ended			For the Year Ended	
	31st March 2026	30th September 2025	31st March 2025	31st March 2026	31st March 2025
	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs
Income					
Revenue from operations	1,856.36	1,691.49	1,437.48	3,547.85	2,870.52
Other income	31.99	39.57	13.72	71.56	13.72
Total Income	1,888.35	1,731.06	1,451.20	3,619.41	2,884.24
Expenses					
Direct cost	936.03	911.23	682.60	1,847.26	1,422.78
Employee benefits expense	182.17	172.98	165.90	355.14	320.22
Finance cost	63.87	36.64	57.72	100.50	92.75
Depreciation and amortisation expense	309.75	221.42	165.66	531.17	297.00
Other expenses	262.28	237.38	226.94	499.66	477.06
Total expenses	1,754.09	1,579.65	1,298.82	3,333.74	2,609.81
Profit / (Loss) before exceptional and extraordinary items and tax	134.25	151.42	152.38	285.67	274.43
Exceptional items	-	-	-	-	-
Profit / (Loss) before extraordinary items and tax	134.25	151.42	152.38	285.67	274.43
Profit / (Loss) before tax	134.25	151.42	152.38	285.67	274.43
Tax expense					
1. current tax / minimum alternative tax	71.75	63.58	72.72	135.32	109.29
2. minimum alternative tax entitlement			-		
3. deferred tax (Asset) / Liabilities	(34.69)	(28.49)	(34.72)	(63.18)	(41.08)
Profit / (Loss) for the period from continuing operations	97.20	116.33	114.38	213.53	206.21
Profit / (Loss) for the period	97.20	116.33	114.38	213.53	206.21
Earning per equity share					
Basic	2.41	2.89	4.18	5.30	7.53
Diluted	2.41	2.89	4.18	5.30	7.53
Number of shares used in computing earnings per share					
Basic	40,32,000	40,32,000	27,37,775	40,32,000	27,37,775
Diluted	40,32,000	40,32,000	27,37,775	40,32,000	27,37,775

For Nukleus Office Solutions Limited



Nipun Gupta
Managing Director
DIN: 00472330



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Statement of Cash Flows

Particulars	For the Year Ended	
	31st March 2026	31st March 2025
	Rs. in Lakhs	Rs. in Lakhs
Cash flow from operating activities		
Profit/Loss before tax	285.67	274.43
Adjustments for:		
Depreciation and amortization expenses	531.17	297.00
Other finance cost	100.50	92.75
Interest income	(63.62)	(11.86)
Loss on disposal of Assets		0.94
Operating profit before working capital changes	853.72	653.25
Changes in working capital		
Adjustment for decrease/ (increase) in operating assets		
Trade receivables	1.76	(115.37)
Short term Loans & Advances	(2.50)	(0.22)
Other assets	(1,114.10)	(1,441.82)
Adjustment for (decrease)/ increase in operating liabilities		
Trade payables	297.07	100.97
Provision	44.93	36.33
Other liabilities	417.14	132.12
Cash generated from/ (used in) operations	498.01	(634.74)
Income tax (paid)/ refund (net)	(135.32)	(109.29)
Net cash flow from/ (used in) operating activities (A)	362.69	(744.03)
Cash flow from Investing activities		
Payment for property, plant and equipment and intangible assets	(1,777.63)	(781.72)
CWIP	(926.66)	(120.80)
Other Income	63.62	11.86
Net cash flow from/ (used in) investing activities (B)	(2,640.67)	(890.67)
Cash flow from Financing activities		
Proceeds/ repayment from borrowings (net)		-
Issue of equity share		3,301.26
Interest paid	(100.50)	(92.75)
Short Term Borrowings	184.67	(219.90)
Long Term Borrowings	554.30	460.28
Net cash used in financing activities (C)	638.47	3,448.89
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(1,639.51)	1,814.19
Cash and cash equivalents at the beginning of the year	2,396.37	582.18
Cash and cash equivalents at the end of the year	756.86	2,396.37
Cash and cash equivalents comprise (Refer note 17 and 18)		
Cash in hand	6.14	5.61
Balance with Banks	108.72	31.07
Fixed deposits	642.00	2,359.70
Total cash and bank balances at end of the year	756.86	2,396.37

For Nukleus Office Solutions Limited

