



NUCLEUS SOFTWARE EXPORTS LTD.

CIN : L74899DL1989PLC034594

Corporate Office

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

T: + 91 . 120 . 4031 . 400

F: +91 . 120 . 4031 . 672

E: nsf@nucleussoftware.com

W: www.nucleussoftware.com

September 29, 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 Sir/Madam,

SUB : INTIMATION UNDER REGULATION 30 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED ('LISTING REGULATIONS') – RECEIPT OF SHOW CAUSE NOTICE FROM GST DEPARTMENT

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') read with Part A of Schedule III and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, we would like to inform the exchanges that the Company has received show cause notice (DRC 01) from the "Deputy Commissioner, Gautambuddha Nagar, Uttar Pradesh, under Section 73(1) of the CGST Act, 2017 & IGST Act, 2017 on September 29, 2026.

The details as required under Listing Regulations read with SEBI Master Circular is enclosed herewith as an "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

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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	Details/Information
1	Name of the authority	Goods and service Tax Department, State Tax Deputy Commissioner, Gautambuddha Nagar, Uttar Pradesh
2	Nature and details of the action(s) taken, initiated or order(s) passed	Receipt of a Show Cause Notice ("SCN") under Section 73(1) of Uttar Pradesh Goods and Services Tax Act, 2017 for the Financial Year 2022-23 wherein demand of INR 17.49 cr has been raised (including interest INR 6.92 cr and penalty INR 0.96 cr).
3	Date of receipt of direction or order, including any interim or interim orders, or any other communication from the authority.	September 29, 2026
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	GST officer issued the aforesaid SCN wherein the demand has been raised on account of Credit notes issued during the year, input tax credit claimed under reverse charge mechanism along with other Input tax credit matters.
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 believes that it has legal and factual grounds in this matter and will be taking all the necessary actions to defend it before the relevant authorities.

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