



Co-Working & Managed Offices

Nukleus Office Solutions Limited

CIN NO -L70101DL2019PLC355618

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

Date: 31.10.2026

To

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street, Mumbai- 400 001

Scrip Code: 544370

Sub.: Intimation under Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Outcome of Board Meeting.

Dear Sir/Ma'am,

Pursuant to Regulation 30 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform you that the 3rd Meeting of the Board of Directors of the Company for the F.Y. 2026-27 was held today i.e. on Saturday, 31st October, 2026, through Video Conferencing / Other Audio-Visual Means, wherein the Board has, inter alia, considered and approved the following:

1. Un-audited Financial Results for the Half-Year ended 30 September 2026

In terms of the provisions of Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the SEBI Listing Regulations, please find enclosed the Statement of Un-audited Standalone Financial Results for the Half-Year ended 30th September 2026, along with the Statement of Assets and Liabilities, the Cash Flow Statement and the Limited Review Report of the Statutory Auditors, as reviewed by the Audit Committee, approved and taken on record at the meeting of the Board of Directors held today i.e. on 31st October, 2026.

The Limited Review Report is submitted with unmodified conclusion (free from any qualification).

The Board has also taken note of the certificate of the Chief Executive Officer and the Chief Financial Officer under Regulation 33(2)(a) of the SEBI Listing Regulations and of the Statement of Deviation(s)/Variation(s) in the utilisation of proceeds of the public issue under Regulation 32, as reviewed by the Audit Committee, copies of which are enclosed.

2. Change in Accounting Policy – Method of Depreciation

Based on the recommendation of the Audit Committee, the Board has approved the change in the method of charging depreciation on Property, Plant and Equipment from the Written Down Value (WDV) Method to the Straight-Line Method (SLM) with effect from 1st April 2026, in accordance with Schedule II to the Companies Act, 2013 and the applicable Accounting Standards. The financial impact of the change is disclosed in the notes to the Financial Results.

3. Resignation of Senior Management – Lead Manager (Facilities)

The Board has taken note of the resignation of Mr. Anurag Gupta, Lead Manager – Facilities (Facilities Head), forming part of the Senior Management of the Company in terms of Regulation 16(1)(d) of the SEBI Listing Regulations, vide his letter dated 5th October 2026, with effect from the close of business hours on 30th October 2026. The same was earlier intimated to the Exchange.

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The details as required under Regulation 30 of the SEBI Listing Regulations read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024 are attached herewith as **Annexure-A**.

4. Dissolution of the Stakeholders Relationship Committee

The Board has approved the dissolution of the Stakeholders Relationship Committee with effect from 31st October 2026, as the constitution of the said Committee is not applicable to the Company for the time being, its equity shares being listed on the SME Platform of BSE Limited (Regulation 15(2)(b) of the SEBI Listing Regulations) and the number of security holders not exceeding one thousand (Section 178(5) of the Companies Act, 2013). Investor grievances shall continue to be handled by the Company Secretary & Compliance Officer in terms of Regulation 13 of the SEBI Listing Regulations.

5. Alteration of the Memorandum of Association – Objects Clause (Clause III)

The Board has approved the alteration of Clause III(A) (Objects Clause) of the Memorandum of Association of the Company by amending the existing sub-clauses and inserting new sub-clauses 1 to 6 along with and after the existing sub-clauses, subject to the approval of the Members by way of Special Resolution through Postal Ballot (remote e-voting) and other regulatory approvals, if any.

The details as required under Regulation 30 of the SEBI Listing Regulations read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024 are attached herewith as **Annexure-B**.

6. Increase in Authorised Share Capital and alteration of the Capital Clause (Clause V) of the Memorandum of Association

The Board has approved the increase in the Authorised Share Capital of the Company from ₹6,00,00,000/- (Rupees Six Crore only) divided into 60,00,000 equity shares of ₹10/- each to ₹12,00,00,000/- (Rupees Twelve Crore only) divided into 1,20,00,000 equity shares of ₹10/- each, and the consequent alteration of Clause V of the Memorandum of Association, subject to the approval of the Members by way of Ordinary Resolution through Postal Ballot (remote e-voting).

The details as required under Regulation 30 of the SEBI Listing Regulations read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024 are attached herewith as **Annexure-C**.

7. Postal Ballot Notice and appointment of Scrutinizer

The Board has approved the Postal Ballot Notice, together with the Explanatory Statement, for seeking the approval of the Members by way of Postal Ballot through remote e-voting for the matters at Sl. Nos. 5 and 6 above. The Board has fixed Friday, 30th October 2026 as the cut-off date for determining the Members entitled to vote, and has appointed Bigshare Services Private Limited as the agency to provide the remote e-voting facility.

Advocate Kanika Kimothi (Enrolment No. UK/04/2022) of M/s K&K Associates, Delhi, or failing her, Ms. Deepika Tomar, Company Secretary in Whole-time Practice (CP No. 27943) of M/s Deepika Tomar & Co., New Delhi, has been appointed as the Scrutinizer for conducting the Postal Ballot in a fair and transparent manner. The remote e-voting period will commence on 3rd November 2026 and end on 2nd December 2026. The results of the Postal Ballot, along with the Scrutinizer's Report, will be intimated to the Exchange and placed on the website of the Company in due course.

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The meeting commenced at 11:44 A.M. and concluded at 12:26 P.M.

This is for your information and records.

Thanking You,

For **Nukleus Office Solutions Limited**

**NIPUN
GUPTA**

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NIPUN GUPTA
Date: 2026.10.31
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Nipun Gupta
Managing Director
DIN: 00472330

Enclosures:

- Statement of Un-audited Standalone Financial Results with Statement of Assets and Liabilities and Cash Flow Statement;
- Limited Review Report;
- CEO & CFO Certificate under Regulation 33(2)(a);
- Statement of Deviation(s)/Variation(s) under Regulation 32;
- Annexures A to C.

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Annexure-A

Resignation of Senior Management

Details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III and the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024:

Sr. No.	Particulars	Details
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Resignation
2	Name and designation	Mr. Anurag Gupta, Lead Manager – Facilities (Facilities Head), Senior Management
3	Date of appointment / re-appointment / cessation (as applicable) & term of appointment / re-appointment	Cessation with effect from the close of business hours on 30 th October 2026 (resignation letter dated 5 th October 2026)
4	Reason for resignation as stated in the letter	As stated in the resignation letter
5	Brief profile (in case of appointment)	Not applicable
6	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

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Annexure-B

Alteration of the Memorandum of Association – Objects Clause

Details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III and the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024:

Sr. No.	Particulars	Details
1	Amendments to the Memorandum of Association, in brief	Alteration of Clause III(A) (Objects Clause) by amending the existing sub-clauses and inserting new sub-clauses 1 to 6 along with and after the existing sub-clauses.
2	Brief particulars of the new sub-clauses	<ol style="list-style-type: none">1. Flexible, shared and specialised workspaces – co-working, co-living, managed, built-to-suit and virtual offices and incubation centres, with residential accommodation, warehouses, godowns, storage and logistics spaces and other ancillary facilities, and management services for running offices and workspaces.2. Turnkey contracting for development and setting up of residential and commercial buildings and workspaces, including end-to-end fit-out services and project management.3. Value addition, renovation, refurbishment, remodelling and upgradation of land, buildings and other properties and assets, with advisory, design, execution and project management services.4. Facility management services – housekeeping, security, maintenance, technical and engineering, catering, front desk, mailroom, space planning and other support services – and related consultancy.5. Buying, selling, letting, leasing, developing and dealing in movable and immovable properties, and acting as real estate broker, commission agent and consultant, subject to the Real Estate (Regulation and Development) Act, 2016 and other applicable laws.6. Property, lease and asset management services for owners, investors, landlords and tenants, and real estate investment advisory and portfolio management consultancy, subject to registrations or approvals, if any, under applicable laws.

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Sr. No.	Particulars	Details
3	Approval required	Approval of the Members by Special Resolution through Postal Ballot (remote e-voting) under Sections 13(1) and 110 of the Companies Act, 2013.
4	Effective date	Upon approval of the Members and registration of the altered Memorandum of Association with the Registrar of Companies (Section 13(2)); Form MGT-14 to be filed within 30 days.
5	Objects stated in the prospectus / offer document	The proposed objects do not vary the objects stated in the prospectus / offer document of the Company's public issue; Sections 13(8) and 27 of the Companies Act, 2013 are not attracted.
6	Full text of the alteration	To be set out in the Postal Ballot Notice and Explanatory Statement.

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Annexure-C

Increase in Authorised Share Capital and Alteration of the Capital Clause

Details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III and the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024:

Sr. No.	Particulars	Details
1	Amendments to the Memorandum of Association, in brief	Increase in the Authorised Share Capital and consequent substitution of Clause V (Capital Clause) of the Memorandum of Association.
2	Existing Authorised Share Capital	₹6,00,00,000/- (Rupees Six Crore only) divided into 60,00,000 equity shares of ₹10/- each.
3	Proposed Authorised Share Capital	₹12,00,00,000/- (Rupees Twelve Crore only) divided into 1,20,00,000 equity shares of ₹10/- each, by creation of 60,00,000 additional equity shares of ₹10/- each ranking pari passu with the existing equity shares.
4	Proposed Clause V of the Memorandum of Association	“V. The Authorised Share Capital of the Company is ₹12,00,00,000/- (Rupees Twelve Crore only) divided into 1,20,00,000 (One Crore Twenty Lakh) equity shares of ₹10/- (Rupees Ten) each.”
5	Approval required	Approval of the Members by Ordinary Resolution through Postal Ballot (remote e-voting) under Section 61 of the Companies Act, 2013.
6	Effective date	Upon approval of the Members; Form SH-7 to be filed within 30 days under Section 64 along with the altered Memorandum of Association, together with Form MGT-14 as applicable.

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Independent Auditor's Limited Review Report on Unaudited Financial Results of Nukleus Office Solutions Limited for the Half Year ended 30.09.2026 pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

**To,
Board of Directors
Nukleus Office Solutions Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Nukleus Office Solutions Limited for the Half Year ended 30th September 2026 (The Statement) attached herewith being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended (The Listing Regulations).
2. This statement is the responsibility of the company's management & approved by the company's board of directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our limited review of the statements in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the independent auditor of the entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Emphasis of Matters

- a. The Company completed the fit-out work for its Centre in Bangalore during the F.Y. 2025-26 year. However, due to unresolved issues with the landlord, the Centre remained non-operational and no customers

were onboarded. Accordingly, the expenditure of Rs. 706.02 lakhs remain classified as CWIP and has not been capitalized. **(Refer Note No. 4)**

- b. During the period ended September 30, 2026, the Company changed its method of depreciation from the Written Down Value (WDV) method to the Straight-Line Method (SLM) with effect from April 1, 2026.

Accordingly, depreciation is lower by Rs. 222.94 lakhs during the half year ended 30.09.2026. **(Refer Note No. 5)**

5. Based on our limited review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in aforesaid Accounting Standards (AS) specified under section 133 of the companies act 2013 as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the listing regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

For M.K. Aggarwal & Company
Chartered Accountants
Firm's Registration No. 001411N

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ATUL AGGARWAL

Date: 2026.10.31
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CA Atul Aggarwal

Membership No.099374

UDIN No: - 26099374LIKECT9400

Date: - 31.10.2026

Place: - New Delhi

NUKLEUS OFFICE SOLUTIONS LIMITED

(Formerly Known as Nukleus Office Solutions Private Limited)

Statements of Unaudited Financial Results for the half year ended 30th September 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 31st October 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 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.
5. During the period ended September 30, 2026, based on a technical assessment, the Company changed its method of depreciation and amortization for property, plant and equipment and intangible assets from the Written Down Value (WDV) method to the Straight-Line Method (SLM), effective April 01, 2026, as the latter better reflects the pattern of consumption of future economic benefits. In accordance with AS 5 “Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies”, read with AS 10 “Property, Plant and Equipment” and AS 26 “Intangible Assets”, the change has been accounted for prospectively as a change in accounting estimate.
As a result of this change, the depreciation and amortization charge for the period ended September 30, 2026 is lower by Rs. 222.94 Lakhs.
6. 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.

7. 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 Related Expenses	300.75	300.75	-
	Total	3170.23	3170.23	-

8. Earnings per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualized.
9. The figures for the half year ended 31st March, 2026 are the balancing figures between audited figures in respect of full financial year and unaudited and unreviewed year to date figures of the half year ended 30th September, 2025.
10. The figures of the corresponding periods have been regrouped/reclassified, wherever necessary to conform to current period classification/presentation.

For M.K. Aggarwal & Company

Chartered Accountants

Firm's Registration No. 001411N

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CA Atul Aggarwal

Membership No.099374

UDIN No: - 26099374LIKECT9400

Date: - 31.10.2026

Place: - New Delhi

For Nukleus Office Solutions Limited

NIPUN GUPTA

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Date: 2026.10.31 13:19:00 +05'30'

Nipun Gupta

Managing Director

DIN: 00472330

NUKLEUS OFFICE SOLUTIONS LIMITED

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

New Delhi, Delhi -110001

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Statement of Assets & Liabilities

Particulars	As at 30th September 2026	As at 31st March 2026
	Rs. in Lakhs	Rs. in Lakhs
<u>Equity and Liabilities</u>		
1. Shareholder's Funds		
a. Share Capital	403.20	403.20
b. Reserves and Surplus	3,881.29	3,737.32
c. Money Received against Share Warrants	-	-
2. Share Application Money Pending Allotment		
3. Non-Current Liabilities		
a. Long-Term Borrowings	3,434.62	1,572.91
b. Deferred Tax Liabilities (Net)	-	-
c. Other Long Term Liabilities	1,230.92	828.85
d. Long Term Provisions	-	-
4. Current liabilities		
a. Short-Term Borrowings	635.19	228.77
b. Trade Payables:-	-	-
i. Total Outstanding Dues of Micro Enterprises and Small Enterprises	106.41	89.33
ii. Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	535.93	489.51
c. Other Current Liabilities	318.43	150.41
d. Short Term Provisions	218.21	164.48
	10,764.19	7,664.77
<u>Assets</u>		
1. Non Current Assets		
a. Property, Plant & Equipment & Intangible Assets		
i. Tangible Assets	2,523.65	2,231.73
ii. Intangible Assets	39.07	41.66
iii. Capital Work-in-Progress	2,392.74	1,251.97
iv. Intangible Assets under Development		
b. Non Current Investments		
c. Deferred Tax Assets (Net)	129.03	132.27
d. Long Term Loans and Advances	-	-
e. Other Non Current Assets	2,311.17	1,718.45
2. Current Assets		
a. Current Investments	-	-
b. Inventories	-	-
c. Trade Receivables	864.18	213.55
d. Cash and Cash Equivalents	584.55	756.86
e. Short Term Loan and Advances	0.80	2.72
f. Other Current Assets	1,919.00	1,315.56
	10,764.19	7,664.77

As per Our Report attached
For M.K. Aggarwal & Company
Chartered Accountants
FRN: 001411N

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Date: 2026.10.31
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CA Atul Aggarwal
Partner
Membership No.099374
UDIN: 26099374LIKECT9400
Place: - New Delhi
Date: - 31.10.2026

For Nukleus Office Solutions Limited

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Date: 2026.10.31
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Nipun Gupta
Managing Director
DIN: 00472330

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Statement of Profit and Loss

Particulars	For the Half year Ended			For the Year Ended
	30th September 2026	31st March 2026	30th September 2025	31st March 2026
	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs
Income				
Revenue from operations	2,299.19	1,856.36	1,691.49	3,547.85
Other income	18.06	31.99	39.57	71.56
Total Income	2,317.25	1,888.35	1,731.06	3,619.41
Expenses				
Direct cost	1,320.54	936.03	911.23	1,847.26
Employee benefits expense	240.86	182.17	172.98	355.14
Finance cost	49.21	63.87	36.64	100.50
Depreciation and amortisation expense	171.22	309.75	221.42	531.17
Other expenses	343.54	262.28	237.38	499.66
Total expenses	2,125.36	1,754.09	1,579.65	3,333.74
Profit / (Loss) before exceptional and extraordinary items and tax	191.89	134.25	151.42	285.67
Exceptional items	-	-	-	-
Profit / (Loss) before extraordinary items and tax	191.89	134.25	151.42	285.67
Extraordinary items	-	-	-	-
Prior period items	-	-	-	-
Profit / (Loss) before tax	191.89	134.25	151.42	285.67
Tax expense				
1. current tax / minimum alternative tax	44.67	71.75	63.58	135.32
2. minimum alternative tax entitlement				
3. deferred tax (Asset) / Liabilities	3.24	(34.69)	(28.49)	(63.18)
Profit / (Loss) for the period from continuing operations	143.98	97.20	116.33	213.53
Profit / (Loss) for the period	143.98	97.20	116.33	213.53
Earning per equity share				
Basic	3.57	2.41	2.89	5.30
Diluted	3.57	2.41	2.89	5.30
Number of shares used in computing earnings per share				
Basic	40,32,000	40,32,000	40,32,000	40,32,000
Diluted	40,32,000	40,32,000	40,32,000	40,32,000

As per Our Report attached
For M.K. Aggarwal & Company
Chartered Accountants
FRN: 001411N

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ATUL AGGARWAL
Date: 2026.10.31
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CA Atul Aggarwal
Partner
Membership No.099374
UDIN: 26099374LIKECT9400
Place: - New Delhi
Date: - 31.10.2026

For Nukleus Office Solutions Limited

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by NIPUN GUPTA
Date: 2026.10.31
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Nipun Gupta
Managing Director
DIN: 00472330

NUKLEUS OFFICE SOLUTIONS LIMITED

Regd. Office : 1102, Barakhamba Tower, 22 Barakhamba Road, Connaught Place, Central Delhi
New Delhi, Delhi -110001
CIN: L70101DL2019PLC355618

Statement of Cash Flows

Particulars	For the Half year Ended		For the Year Ended
	30th September 2026	31st March 2025	31st March 2026
	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs
Cash flow from operating activities			
Profit/Loss before tax	191.89	152.38	285.67
Adjustments for:			
Depreciation and amortization expenses	171.22	165.66	531.17
Other finance cost	49.21	57.72	100.50
Interest income	(16.40)	(13.72)	(63.62)
Operating profit before working capital changes	395.91	362.98	853.72
Changes in working capital			
Adjustment for decrease/ (increase) in operating assets			
Trade receivables	(650.63)	167.50	1.76
Short term Loans & Advances	1.91	(0.21)	(2.50)
Other assets	(1,196.16)	(282.77)	(1,114.10)
Adjustment for (decrease)/ increase in operating liabilities			
Trade payables	63.50	138.70	297.07
Provision	53.72	(2.40)	44.93
Other liabilities	570.09	(77.08)	417.14
Cash generated from/ (used in) operations	(761.64)	306.71	498.01
Income tax (paid)/ refund (net)	(44.67)	(72.72)	(135.32)
Net cash flow from/ (used in) operating activities (A)	(806.31)	233.99	362.69
Cash flow from Investing activities			
Payment for property, plant and equipment and intangible assets	(460.55)	(538.13)	(1,777.63)
Capital Work in Progress	(1,140.77)	(286.49)	(926.66)
Other Income	16.40	13.72	63.62
Net cash flow from/ (used in) investing activities (B)	(1,584.92)	(810.89)	(2,640.67)
Cash flow from Financing activities			
Interest paid	(49.21)	(57.72)	(100.50)
Short Term Borrowings	406.42	(11.08)	184.67
Long Term Borrowings	1,861.71	(11.87)	554.30
Net cash used in financing activities (C)	2,218.92	2,920.54	638.47
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(172.31)	2,343.64	(1,639.51)
Cash and cash equivalents at the beginning of the year	756.86	52.74	2,396.37
Cash and cash equivalents at the end of the year	584.55	2,396.37	756.86
Cash and cash equivalents comprise (Refer note 17 and 18)			
Cash in hand	6.64	5.61	6.14
Balance with Banks	67.91	31.07	108.72
Fixed deposits	510.00	2,359.70	642.00
Total cash and bank balances at end of the year	584.55	2,396.37	756.86

As per Our Report attached
For M.K. Aggarwal & Company
Chartered Accountants
FRN: 001411N

ATUL AGGARWAL
Digitally signed by
ATUL AGGARWAL
Date: 2026.10.31
13:01:33 +05'30'

CA Atul Aggarwal
Partner
Membership No.099374
UDIN: 26099374LIKECT9400
Place: - New Delhi
Date: - 31.10.2026

For Nukleus Office Solutions Limited

NIPUN GUPTA
Digitally signed
by NIPUN GUPTA
Date: 2026.10.31
13:19:41 +05'30'

Nipun Gupta
Managing Director
DIN: 00472330



Co-Working & Managed Offices

Nukleus Office Solutions Limited

CIN NO -L70101DL2019PLC355618

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

Date: 31.10.2026

To

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400 001

Scrip 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,

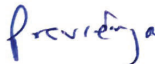
Pursuant to Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with related SEBI Circular, we hereby confirm that during the half-year ended September 30, 2026, there is no deviation or variation in the utilization of proceeds of the Initial Public Offer (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 half-Year ended September 30, 2026, duly reviewed by the Audit Committee of the Company at its meeting held on October 31, 2026, is enclosed herewith.

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

Thanking You,

For **Nukleus Office Solutions Limited**




Praveen Jain
(Chief Financial 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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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	September 30, 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



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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	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

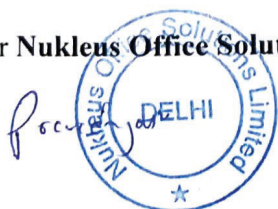
Note:

Deviation or variation could mean:

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

Thanking you,
Yours faithfully,

For **Nukleus Office Solutions Limited**



Praveen Jain
(Chief Financial Officer)

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