Date: November 13, 2026

BSE Limited
Listing Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001

Scrip Code: 544296 | ISIN: INE0DQN01013

Sub: Outcome of the meeting of the Board of Directors held on Friday, November 13, 2026
Ref: Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulations 30 and 33 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 *["**Listing Regulations**"]*, we hereby inform you that the Board of Directors of the Company at its meeting held today, i.e. **Friday, November 13, 2026**, has, inter alia, considered and approved the following:

1. **Financial Results:**
   Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026, along with the Statement of Assets and Liabilities and the Statement of Cash Flows as at / for the half year ended September 30, 2026. The said results, together with the Limited Review Reports issued by the Statutory Auditors, M/s YMS & Co LLP Chartered Accountants, are enclosed as **Annexure A**.

2. **Appointment of Company Secretary & Compliance Officer:**
   On the recommendation of the Nomination and Remuneration Committee, appointment of Mr. Ashish Dubey (ICSI Membership No. A79616) as the Company Secretary and Compliance Officer and Key Managerial Personnel of the Company with effect from November 13, 2026, pursuant to Section 203 of the Companies Act, 2013 and Regulation 6 of the Listing Regulations. The details required under Regulation 30 read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/ CIR/P/0155 dated November 11, 2024 ("Master Circular") are enclosed as Annexure B.

3. **Committee Charters and Policies:**
   Review and approval of the Charters of the Audit Committee, Nomination & Remuneration Committee, Stakeholders Relationship Committee and Corporate Social Responsibility Committee, and of the (i) Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information; (ii) Policy for Determination of Materiality of Events / Information; and (iii) Policy for Determining Material Subsidiary. The same are being hosted on the website of the Company at www.nisusfin.com

   The meeting of the Board of Directors commenced at 2:20pm (IST) and concluded at 03:15 pm IST).

   The above information is also available on the website of the Company at www.nisusfin.com.

   Pursuant to the SEBI (Prohibition of Insider Trading) Regulations, 2015, the trading window shall re-open 48 hours after the declaration of the above financial results.

Kindly take the above on your records.

Yours faithfully,

for **Nisus Finance Services Co Limited**

AMIT ANIL GOENKA

Digitally signed by AMIT ANIL GOENKA
Date: 2026.11.13 15:43:06 +05'30'

Amit Goenka
Chairman & Managing Director

Encl.:
Annexure A: Financial Results with Limited Review Reports;
Annexure B: Details of appointment of Company Secretary & Compliance Officer;

Y M S & CO LLP
Chartered Accountants

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results for the half year ended September 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
NISUS FINANCE SERVICES CO LIMITED
Mumbai

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **NISUS FINANCE SERVICES CO LIMITED** ('the Company') for the half year ended September 30, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').

2. This Statement, which is the responsibility of the Company's management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ('AS 25'), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and is in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our 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 the applicable Accounting Standards specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing

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Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The comparative financial information of the Company for the half year ended September 30, 2025 included in the Statement was reviewed, and the financial information for the year ended March 31, 2026 was audited, by the predecessor auditor, Sanjay Raja Jain & Co., Chartered Accountants (FRN 120132W), who expressed an unmodified conclusion and an unmodified opinion on that financial information vide their reports dated November 12, 2025 and May 26, 2026 respectively. The figures for the half year ended March 31, 2026 included in the Statement are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited figures for the half year ended September 30, 2025.

   Our conclusion on the Statement is not modified in respect of this matter.

For Y M S & CO LLP
Chartered Accountants
FRN: 143858W/W100859

Yatin Shah
Partner
M. No.: 157281
Place : Mumbai
Date: November 13, 2026
UDIN: 26157281FPCWJB2040

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NISUS FINANCE SERVICES CO LIMITED

CIN : L65923MH2013PLC247317

Statement of Standalone Unaudited Assets & Liabilities as at September 30, 2026

(Rs. In Lakh except per share data)

Particulars	As at 30th September 2026 (Unaudited)	As at 31st March 2026 (Audited)
I. EQUITY AND LIABILITIES		
1 Shareholders' Funds		
(a) Share Capital	2,387.81	2,387.81
(b) Reserves and Surplus	16,227.98	15,063.75
Total : A	**18,615.79**	**17,451.56**
2 Non-Current Liabilities		
(a) Long Term Borrowings	523.19	448.44
(b) Long-Term Provisions	56.11	46.99
Total : B	**579.30**	**495.43**
3 Current Liabilities		
(a) Short Term Borrowings	30.07	28.89
(b) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	0.11	4.88
(ii) Total outstanding dues of creditor other than micro enterprises and small enterprises.	29.42	53.89
(c) Other Current Liabilities	359.66	184.48
(d) Short Term Provisions	272.27	112.79
Total : C	**691.53**	**384.93**
TOTAL (A+B+C)	**19,886.62**	**18,331.92**
II. ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment		
(i) Tangible Assets	205.21	219.39
(b) Deferred Tax Assets (net)	18.66	14.79
(c) Non - Current Investments	13,789.11	13,958.38
(d) Long Term Loans and Advances	2,374.03	1,721.28
(e) Other Non-Current Assets	22.66	24.50
Total : D	**16,409.67**	**15,938.35**
2 Current Assets		
(a) Trade Receivables	2,278.58	616.08
(b) Cash and Cash Equivalents	59.08	38.03
(c) Short Term Loans and Advances	652.35	1,244.52
(d) Other Current Assets	486.93	494.94
Total : E	**3,476.94**	**2,393.57**
TOTAL (D+E)	**19,886.62**	**18,331.92**

For and on behalf of the Board
Nisus Finance Services Co Limited

NISUS FINANCE SERVICES CO LIMITED MUMBAI

Vikas Modi

Vikas Modi
Executive Director
DIN: 06624732

Place of Signing : Mumbai
Dated :13-11-2026

NISUS FINANCE SERVICES CO LIMITED

CIN : L65923MH2013PLC247317

Statement of Standalone Unaudited Financial Results for the Half Year Ended September 30, 2026

(Rs. In Lakh except per share data)

Particulars		Half Year Ended			Year Ended
		30-09-2026	31-03-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income				
I	Revenue from Operations	2,494.00	1,330.14	878.76	2,208.90
II	Other Income	0.23	164.52	124.27	288.80
III	Share of profit/(loss) from Partnership firm (Subsidiaries & Associates)	(109.72)	482.67	1,505.57	1,988.24
IV	**Total Income (I + II + III)**	**2,384.52**	**1,977.33**	**2,508.60**	**4,485.93**
V	**Expenses**				
(a)	Employee benefit expense	326.18	328.82	391.64	720.46
(b)	Finance Costs	17.91	35.98	18.73	54.71
(c)	Depreciation and amortisation expense	18.66	19.05	18.16	37.21
(d)	Other Expenses	418.19	377.99	371.38	749.37
	Total expenses	**780.94**	**761.84**	**799.91**	**1,561.75**
VI	**Profit (loss) before Exceptional and Extraordinary Items and tax (IV-V)**	**1,603.57**	**1,215.49**	**1,708.69**	**2,924.18**
VII	Exceptional items	-	-	-	-
VIII	**Profit (loss) before Tax (VI-VII)**	**1,603.57**	**1,215.49**	**1,708.69**	**2,924.18**
IX	**Tax Expense**				
(a)	Current Tax	443.21	170.65	87.36	258.01
(b)	Deferred Tax (Asset)/Liabilities	(3.87)	(5.12)	(1.97)	(7.09)
(c)	Prior Year Tax	-	(12.39)	19.27	6.88
X	**Total Tax Expense**	439.34	153.14	104.66	257.80
XI	**Profit (Loss) for the period (VIII-IX)**	**1,164.23**	**1,062.35**	**1,604.02**	**2,666.38**
XII	**Details of equity share capital**				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	2,387.81	2,387.81	2,387.81	2,387.81
	Face value of equity share capital (Per Share)	10.00	10.00	10.00	10.00
XIII	**Earnings per share (Not Annualised for Half Year ended)**				
	Basic earnings per share	4.88	4.45	6.72	11.17
	Diluted earnings per share	4.88	4.45	6.72	11.17

For and on behalf of the Board
Nisus Finance Services Co Limited

NISUS FINANCE SERVICES CO LIMITED MUMBAI

Vikas Modi

Vikas Modi
Executive Director
DIN: 06624732

Place of Signing : Mumbai
Dated :13-11-2026

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NISUS FINANCE SERVICES CO LIMITED

CIN : L65923MH2013PLC247317

Statement of Standalone Unaudited Cash Flows for the Half Year Ended September 30, 2026

(Rs. In Lakh except per share data)

Particulars	For the half year ended 30th September 2026 (Unaudited)	For the half year ended 30th September 2025 (Unaudited)
A] CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before tax	1,603.57	1,708.69
Adjustment for Non Operating Income		-
Depreciation and Amortisation Expense	18.66	18.16
Interest Received on Fixed Deposits	(0.13)	(48.71)
Finance Charges	17.91	18.73
Gratuity and Leave Encashment Expenses	17.39	8.63
Profit Share From Associate / Subsidiaries	109.72	(1,505.57)
Exchange (Gain)/loss	(0.10)	(75.57)
Operating Profit/(Loss) before working Capital Changes	**1,767.02**	**124.37**
Add/Less: Changes in working capital		
Increase(Decrease) in Trade Payables	(29.25)	11.23
Increase(Decrease) in Other Current Liabilites	178.83	144.55
Increase(Decrease) in Provisions	34.24	38.43
(Increase)/Decrease in Other Non Current Assets	1.84	(53.94)
(Increase) / Decrease in Trade Receviable	(1,662.40)	218.41
(Increase) /Decrease in Loans and Advance	(0.42)	65.67
(Increase) /Decrease in Other Current Assets	8.01	(78.30)
Cash generated from operations	**297.87**	**470.42**
Income taxes paid (net)	(326.23)	(105.08)
Net Cash used in Operating Activities (A)	**(28.36)**	**365.35**
B] CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant and Equipment and Intangible Asset	(4.48)	(20.02)
Investment in Long Term Investment	(205.76)	(2,543.85)
Loans and advances given to Related Parties	(60.16)	(507.46)
Proceeds from sale of NCDs	265.32	-
Interest Received on Fixed Deposits	0.13	48.71
Net Cash Flow from Investing Activities (B)	**(4.95)**	**(3,022.62)**
C] CASH FLOW FROM FINANCING ACTIVITIES		
Finance Charges	(21.55)	(15.62)
Receipt/(Repayment) of Long Term Borrowings	74.74	598.72
Receipt/(Repayment) of Short Term Borrowings	1.18	45.11
Net Cash Flow from Financing Activities (C)	**54.37**	**628.21**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	21.05	(2,029.06)
Cash and Cash Equivalents at the beginning of period	38.03	3,561.81
Cash and Cash Equivalents at the Closing of period	**59.08**	**1,532.75**

For and on behalf of the Board
Nisus Finance Services Co Limited

NISUS FINANCE SERVICES CO LIMITED MUMBAI

Vikas Modi
Vikas Modi
Executive Director
DIN: 06624732

Place of Signing : Mumbai
Dated :13-11-2026

Nisus Finance Services Co Limited
(Formerly known as Nisus Finance Services Co Private Limited)

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PAN: AAJCM2118H | CIN : L65923MH2013PLC247317 | GSTIN: 27AAJCM2118H1ZK

NISUS FINANCE SERVICES CO LIMITED

CIN : L65923MH2013PLC247317

Notes Forming Part of Standalone Unaudited Financial Results for the Half Year Ended September 30, 2026

Notes:-

1 The above standalone unaudited financial results have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

2 The above standalone unaudited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th November 2026. The limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.

3 The Company publishes these financial results along with the consolidated financial results. In accordance with AS 17 'Segment Reporting', the Company has disclosed the segment information in the consolidated financial results.

4 Basic and Diluted Earnings Per Share of periods presented have been calculated based on the weighted average number of shares outstanding in respective periods. EPS for the half years is not annualised.

5 There were no investor complaints, known to the Company, outstanding as on 30th September 2026.

6 During the half year ended 30th September 2026, the shareholding of the promoter remained unchanged. As of 30th September 2026, the promoter holds 1,76,64,883 shares representing 73.98% of the paid-up equity share capital.

7 The Company has given a corporate guarantee for the term loans availed by its subsidiary Nisus Finance Projects LLP from Tata Capital Limited and DSP Finance Private Limited. The amount outstanding under these loans as at 30th September 2026 is ₹ 3,700.00 lakhs.

8 Previous periods' figures have been regrouped / reclassified wherever necessary to make them comparable.

9 The figures for the half year ended 31st March 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March 2026 and the unaudited figures for the half year ended 30th September 2025.

For and on behalf of the Board
Nisus Finance Services Co Limited

NISUS FINANCE SERVICES CO LIMITED MUMBAI

Vikas Modi

Vikas Modi
Executive Director
DIN: 06624732

Place of Signing : Mumbai
Dated :13-11-2026

Y M S & CO LLP
Chartered Accountants

Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results for the half year ended September 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
NISUS FINANCE SERVICES CO LIMITED
Mumbai

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **NISUS FINANCE SERVICES CO LIMITED** ('the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') and its share of the net profit / (loss) after tax of its associates for the half year ended September 30, 2026 ('the Statement'), attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').

2. This Statement, which is the responsibility of the Parent's management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ('AS 25'), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and is in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review is limited primarily to inquiries of the Parent's personnel responsible for financial and accounting matters 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. We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted as above and based on the consideration of the review report of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in

Y M S & CO LLP FRN 143858W W100851 MUMBAI Chartered Accountants

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accordance with the recognition and measurement principles laid down in the applicable Accounting Standards specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Statement includes the results of the following entities:

SR No	Company Name	Relationship
1	Nisus Finance Services Co Limited	Holding Company
2	Nisus Finance & Investment Managers LLP	Subsidiary
3	New Consolidated Construction Company Limited	Step-down Subsidiary
4	Nisus BCD Advisors LLP	Subsidiary
5	Nisus Fincorp Private Limited	Subsidiary
6	Microspace Projects LLP	Subsidiary
7	Nisus Finance Projects LLP	Subsidiary
8	Nisus Finance International Advisors IFSC LLP	Step-down Subsidiary
9	Nisus Finance Investment Consultancy – FZCO	Foreign Step-down Subsidiary
10	Nifco Management Consultancies LLC	Foreign Step-down Subsidiary
11	Microsafe Projects LLP	Associate
12	Dalmia Nisus Finance Investment Managers LLP	Associate
13	Nisus Finance & Investment Management (DIFC) Ltd	Foreign Step-down Subsidiary
14	NisusOne Investment Management Private Limited	Wholly owned Subsidiary
15	NIFCO (BVI) Limited	Foreign Step-down Subsidiary



6. We did not review the interim financial information of one subsidiary, New Consolidated Construction Company Limited, included in the Statement, whose interim financial information, before giving effect to consolidation adjustments, reflects total assets of ₹ 86,484.33 lakhs as at September 30, 2026, total revenues of ₹ 33,558.99 lakhs, total net profit after tax of ₹ 682.75 lakhs and net cash inflows of ₹ 1,132.29 lakhs for the half year ended on that date, as considered in the Statement. This interim financial information has been reviewed by other auditors, Haribhakti & Co. LLP – review report on the revised IGAAP financial information dated 04 November 2026, whose report has been furnished to us by the management, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

7. The comparative financial information of the Group for the half year ended September 30, 2025 included in the Statement was reviewed, and the financial information for the year ended March 31, 2026 was audited, by the predecessor auditor, Sanjay Raja Jain & Co., Chartered Accountants (FRN 120132W), who expressed an unmodified conclusion and an unmodified opinion on that financial information vide their reports dated November 12, 2025 and May 26, 2026 respectively. The figures for the half year ended March 31, 2026 included in the Statement are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited figures for the half year ended September 30, 2025. The consolidated figures for the half year ended September 30, 2025 include New Consolidated Construction Company Limited only from August 21, 2025, the date on which control was obtained.

Our conclusion on the Statement is not modified in respect of the matters stated in paragraphs 6 and 7 above.

For Y M S & CO LLP
Chartered Accountants
FRN: 143858W/W100859

Yatin Shah
Partner
M. No.: 157281
Place : Mumbai
Date: November 13, 2026
UDIN: 26157281HXIZQC1045

NISUS FINANCE SERVICES CO LIMITED

CIN : L65923MH2013PLC247317

Statement of Consolidated Unaudited Assets & Liabilities as at September 30, 2026

(Rs. In Lakh except per share data)

Particulars	As at 30th September 2026 (Unaudited)	As at 31st March 2026 (Audited)
I. EQUITY AND LIABILITIES		
1 Shareholders' Funds		
(a) Share Capital	2,387.81	2,387.81
(b) Reserves and Surplus	27,230.84	24,018.92
Total : A	**29,618.65**	**26,406.73**
2 Share Application Pending Allocation	443.96	443.96
Total : B	**443.96**	**443.96**
3 Minority Interest	12,897.09	12,636.38
Total : C	**12,897.09**	**12,636.38**
4 Non-Current Liabilities		
(a) Long Term Borrowings	9,925.91	5,209.73
(b) Long-Term Provisions	829.90	784.45
(c) Other Non Current Liabilities	7,542.93	2,527.82
Total : D	**18,298.74**	**8,522.00**
5 Current Liabilities		
(a) Short Term Borrowings	20,054.48	20,953.74
(b) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	3,303.96	4,890.93
(ii) Total outstanding dues of creditor other than micro enterprises and small enterprises.	17,371.20	12,103.89
(c) Other Current Liabilities	11,459.01	12,808.68
(d) Short Term Provisions	1,042.89	1,735.75
Total : E	**53,231.54**	**52,492.99**
TOTAL (A+B+C+D+E)	**114,489.98**	**100,502.06**
II. ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment		
(i) Tangible Assets	8,502.84	7,583.36
(ii) Intangible Assets	218.12	256.62
(iii) Capital work in progress	69.16	77.50
(b) Goodwill on consolidation	837.73	840.88
(c) Deferred Tax Assets (net)	828.84	659.11
(d) Non - Current Investments	11,512.69	13,005.02
(e) Long Term Loans and Advances	2,090.25	-
(f) Other Non-Current Assets	4,427.80	5,078.50
Total : F	**28,487.43**	**27,500.99**
2 Current Assets		
(a) Current Investments	286.16	286.16
(b) Inventories	30,733.94	25,295.36
(c) Trade Receivables	33,071.85	30,165.56
(d) Cash and Cash Equivalents	3,955.26	2,522.07
(e) Short Term Loans and Advances	10,830.58	7,586.67
(f) Other Current Assets	7,124.76	7,145.25
Total : G	**86,002.55**	**73,001.07**
TOTAL (F+G)	**114,489.98**	**100,502.06**

For and on behalf of the Board
Nisus Finance Services Co Limited

NISUS FINANCE SERVICES CO LIMITED MUMBAI

vikas modi

Vikas Modi
Executive Director
DIN: 06624732

Place : Mumbai
Dated: 13/11/2026

Nisus Finance Services Co Limited
(Formerly known as Nisus Finance Services Co Private Limited)

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PAN: AAJCM2118H | CIN : L65923MH2013PLC247317 | GSTIN: 27AAJCM2118H1ZK

NISUS FINANCE SERVICES CO LIMITED

CIN : L65923MH2013PLC247317

Statement of Consolidated Unaudited Financial Results for the Half Year Ended September 30, 2026

(Rs. In Lakh except per share data)

	Particulars	Half Year Ended			Year Ended
		30-09-2026	31-03-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income				
I	Revenue from Operations	39,666.29	42,062.11	14,038.39	56,100.50
II	Other Income	232.65	1,200.35	191.26	1,391.61
III	**Total Income (I + II)**	**39,898.94**	**43,262.46**	**14,229.66**	**57,492.11**
IV	**Expenses**				
(a)	Cost of Material Consumed	10,730.19	11,385.90	2,470.17	13,856.06
(b)	Construction Cost	14,604.32	17,090.39	2,901.14	19,991.53
(c)	Employee benefit expense	4644.80	3,757.47	1,601.08	5,358.56
(d)	Finance Costs	1834.69	2,067.25	495.62	2,562.87
(e)	Depreciation and amortisation expense	1728.35	1,438.29	590.87	2,029.15
(f)	Other Expenses	2251.67	1,964.93	1,057.01	3,021.94
	Total expenses	**35,794.02**	**37,704.22**	**9,115.88**	**46,820.11**
V	**Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)**	**4,104.92**	**5,558.24**	**5,113.77**	**10,672.01**
VI	**Exceptional items**	-	398.38	-	398.38
VII	**Share in profit/(loss) (net) of associate companies**	(5.80)	37.28	(4.48)	32.80
VIII	**Profit (loss) before Tax (V-VI+VII)**	**4,099.12**	**5,197.14**	**5,109.29**	**10,306.43**
IX	**Tax Expense**				
(a)	Current Tax	943.53	1,161.62	1,380.71	2,542.33
(b)	Deferred Tax	(169.64)	(416.79)	5.68	(411.11)
(c)	Prior Period Tax	(1.18)	(163.13)	30.00	(133.13)
	Total Tax Expense	**772.71**	**581.70**	**1,416.39**	**1,998.09**
X	**Profit (Loss) for the period before Minority interest adjustment (VIII-IX)**	**3,326.41**	**4,615.44**	**3,692.90**	**8,308.34**
XI	**Minority Interest in Profits / (Losses)**	**283.65**	734.27	539.28	**1,273.55**
XII	**Profit/(Loss) for the period after Minority interest adjustment (X-XI)**	**3,042.76**	**3,881.16**	**3,153.63**	**7,034.79**
XIII	**Details of equity share capital**				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	2,387.81	2,387.81	2,387.81	2,387.81
XIV	**Earnings per share**				
	Basic earnings per share	12.74	16.25	13.21	29.46
	Diluted earnings per share	12.74	16.25	13.21	29.46

For and on behalf of the Board
Nisus Finance Services Co Limited

NISUS FINANCE SERVICES CO LIMITED MUMBAI

vikas Modi

Vikas Modi
Executive Director
DIN: 06624732

Place : Mumbai
Dated: 13/11/2026

Nisus Finance Services Co Limited
(Formerly known as Nisus Finance Services Co Private Limited)
502-A, Floor-5, A-Wing, Poonam Chambers, Dr. Annie Besant Road, Worli, Mumbai, Maharashtra, India, 400 018
Tel: +91 22 61648888, E: info@nisusfin.com, W: www.nisusfin.com
PAN: AAJCM2118H | CIN : L65923MH2013PLC247317 | GSTIN: 27AAJCM2118H1ZK

NiFCO
NISUS FINANCE

NISUS FINANCE SERVICES CO LIMITED

CIN : L65923MH2013PLC247317

Statement of Consolidated Unaudited Cash Flows for the Period Ended September 30, 2026

(Rs. In Lakh except per share data)

Particulars	For the period ended 30th September 2026 (Unaudited)	For the period ended 30th September 2025 (Unaudited)
A] CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before tax	4,099.12	5,109.29
Adjustment for Non Operating Income		
Depreciation and Amortisation Expense	1,728.35	590.87
Interest Received on Fixed Deposit	(108.09)	(69.95)
Finance Charges	1,834.69	495.62
Gratuity and Leave Encashment Expenses	96.08	35.72
Provision for Doubtful Trade Receivables	225.00	
Profit Share From Associate / Subsidiaries	5.80	4.48
Exchange Gain	6.41	(101.69)
(Profit) / loss on Sale of Fixed Asset	(22.68)	(18.72)
Operating Profit/(Loss) before working Capital Changes	**7,864.68**	**6,045.62**
Add/Less: Changes in working capital		
Increase(Decrease) in Trade Payables	3,679.29	36.58
Increase(Decrease) in Other Current Liabilites	(1,325.42)	422.36
Increase(Decrease) in Other Non Current Liabilites	5,015.11	-
Increase(Decrease) in Provisions	93.97	1,219.97
(Increase)/Decrease in Other Assets	(189.01)	(10,902.06)
(Increase)/Decrease in Current Investment	-	(200.00)
(Increase)/Decrease in Inventories	(5,438.58)	-
(Increase) / Decrease in Trade Receviable	(3,098.47)	(1,680.38)
(Increase) /Decrease in Loans and Advance	(3,066.64)	516.92
Cash generated from operations	**3,534.93**	**(4,540.97)**
Income taxes paid (net)	(1,855.62)	(1,403.71)
Net Cash Flow from Operating Activities (A)	**1,679.31**	**(5,944.68)**
B) CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase) / Sale of Property Plant and Equipment and Intangible Asset (Including Capital Advances)	(4,132.19)	(316.92)
Goodwill and Reserves on Consolidation	0.00	(1,651.12)
Proceeds / (Investment) in Bank deposit	382.75	-
Loans and advances repaid/(given) by/to Related Parties	(43.78)	-
Proceeds from sale of NCDs	1,740.46	-
Proceeds / (Investment) in Long Term Investment	(211.81)	(5,942.95)
Interest Received on Fixed Deposit	108.09	69.95
Net Cash used in Investing Activities (B)	**(2,156.48)**	**(7,841.04)**
C) CASH FLOW FROM FINANCING ACTIVITIES		
Finance Charges	(1,857.15)	(495.62)
Receipt / (Repayment) of Long Term Borrowings	4,716.18	10,531.53
Receipt / (Repayment) of Short Term Borrowings	(958.56)	
Issue of Share Capital (Pending allotment)	-	443.96
Capital Introduced by Minority Interest	-	990.09
Net Cash Flow from Financing Activities (C)	**1,900.48**	**11,469.95**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	**1,423.30**	**(2,315.76)**
Foreign currency translation difference of foreign operations	9.89	180.61
Cash and Cash Equivalents at the beginning of period	2,522.07	6,724.58
Cash and Cash Equivalents at the Closing of period	**3,955.26**	**4,589.43**

For and on behalf of the Board
Nisus Finance Services Co Limited

NISUS FINANCE SERVICES CO LIMITED MUMBAI

Vikas Modi
Vikas Modi
Executive Director
DIN: 06624732

Place : Mumbai
Dated: 13/11/2026

Nisus Finance Services Co Limited
(Formerly known as Nisus Finance Services Co Private Limited)

NISUS FINANCE SERVICES CO LIMITED

CIN : L65923MH2013PLC247317

Consolidated Unaudited Segment Wise Revenue, Results for the Half Year Ended September 30, 2026

(Rs. In Lakh except per share data)

Sr. No.	Particulars	Half Year Ended			Year Ended
		30-09-2026	31-03-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Segment Revenue From Operations**				
	a) Segment 1	4,255.32	4,750.05	2,787.24	7,537.29
	b) Segment 2	2,082.57	1,595.36	4,549.57	6,144.93
	c) Segment 3	33,328.40	35,716.70	6,701.57	42,418.27
	Total Revenue from Operations	**39,666.29**	**42,062.11**	**14,038.39**	**56,100.50**
2	**Segment Results (Profit/(Loss) before interest & Tax)**				
	a) Segment 1	4,080.18	3,495.10	2,703.70	6,198.80
	b) Segment 2	1,384.18	2,016.73	4,093.19	6,109.92
	c) Segment 3	2,272.19	2,592.06	347.26	2,939.32
	Total	**7,736.54**	**8,103.89**	**7,144.16**	**15,248.05**
	Less : Interest and Finance Charges (Net)				
	a) Segment 1	0.56	(10.86)	11.83	0.97
	b) Segment 2	411.33	570.00	205.20	775.19
	c) Segment 3	1,420.54	1,510.22	271.81	1,782.03
	d) Unallocable	2.26	(2.11)	6.79	4.68
	e) Inter Segment Interest and Finance Charges	-		-	-
	Other Unallocable income	232.65	1,239.93	151.68	1,391.61
	Other Unallocable expenditure	2,029.58	1,718.36	1,686.44	3,404.79
	Profit/(Loss) before Exceptional items and Extraordinary Items	**4,104.92**	**5,558.24**	**5,113.77**	**10,672.01**
	- Exceptional items	-	(398.38)	-	(398.38)
	- Share in profit/(loss) (net) of associate companies	(5.80)	37.28	(4.48)	32.80
	Profit Before Tax from Continuing Operations	**4,099.12**	**5,197.14**	**5,109.29**	**10,306.43**
	Less: Tax Expense	942.35	998.48	1,410.71	2,409.20
	Less: Deferred Tax Expense	(169.65)	(416.79)	5.68	(411.11)
	Profit after Tax (before adjustment for Minority Interest) from continuing operations)	**3,326.41**	**4,615.44**	**3,692.90**	**8,308.34**
	Share of (Profit) / Loss transferred to Minority Interest	283.65	734.27	539.28	1,273.55
	Profit after Tax (after adjustment for Minority Interest)	**3,042.76**	**3,881.17**	**3,153.62**	**7,034.79**
3	**Segment Assets**				
	a) Segment 1	4,087.20	2,543.73	2,622.29	2,543.73
	b) Segment 2	18,682.19	19,954.62	17,106.98	19,954.62
	c) Segment 3	86,474.93	75,411.03	75,994.05	75,411.03
	d) Unallocable Assets	5,245.66	2,592.68	5,560.50	2,592.68
	Total Segment Assets from Continuing Operations	**114,489.98**	**100,502.06**	**101,283.82**	**100,502.06**
4	**Segment Liabilities**				
	a) Segment 1	1,248.46	680.46	181.49	680.46
	b) Segment 2	8,067.16	8,080.17	12,667.60	8,080.17
	c) Segment 3	61,724.44	51,587.80	53,408.76	51,587.80
	d) Unallocable Liabilities	490.23	666.55	954.20	666.55
	Total Segment Liabilities from Continuing Operations	**71,530.28**	**61,014.99**	**67,212.04**	**61,014.99**

NOTES:

1 Considering the nature of the Company's business and operations, as well as based on reviews performed by (Chief operating decision maker regarding resource allocation and performance management, the Company has identified following as reportable segments in accordance with the requirements of AS 17 - "Segement Reporting".

Classification of Reportable Segments :

a) Segment 1 - Transaction Advisory Services
b) Segment 2 - Fund and Assets Management
c) Segment 3 - Civil Construction

For and on behalf of the Board
Nisus Finance Services Co Limited

NISUS FINANCE SERVICES CO LIMITED MUMBAI

vikas modi

Vikas Modi
Executive Director
DIN: 06624732

Place : Mumbai
Dated: 13/11/2026

NISUS FINANCE SERVICES CO LIMITED
CIN : L65923MH2013PLC247317

Notes to the Consolidated Unaudited Financial Results for the Half Year ended 30th September 2026

Notes	
1	The above consolidated unaudited financial results of Nisus Finance Services Co Limited ("the Company") and its subsidiaries and associates (together "the Group") have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" and Accounting Standard 21 "Consolidated Financial Statements", as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021, and other accounting principles generally accepted in India.
2	The above consolidated unaudited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th November, 2026. The limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.
3	The Group is engaged in three business segments: (i) Transaction Advisory, (ii) Fund & Asset Management and (iii) Civil Construction. The segment information has been reported as required under Accounting Standard 17 "Segment Reporting".
4	The Group holds 54.03% of New Consolidated Construction Company Limited (NCCCL) through its subsidiary Nisus Finance Projects LLP, and has consolidated NCCCL as a subsidiary from 21st August 2025, the date on which control was obtained. The results for the half year ended 30th September 2026 include NCCCL for the full half year, whereas the results for the half year ended 30th September 2025 include NCCCL only from 21st August 2025. The figures for the two half years are therefore not comparable. NCCCL's results are reported under Segment III, Civil Construction.
5	NCCCL prepares its financial statements under Indian Accounting Standards (Ind AS). For consolidation, its financial information for the half year ended 30th September 2026 has been prepared under the Accounting Standards (IGAAP) followed by the Group, and has been reviewed by NCCCL's statutory auditors.
6	The term loans of ₹ 11,000 lakhs availed by the subsidiary Nisus Finance Projects LLP from Tata Capital Limited and DSP Finance Private Limited for the acquisition of NCCCL stood at ₹ 3,700.00 lakhs as at 30th September 2026, repayable in structured quarterly instalments. The loans are secured by a corporate guarantee of the Company, a personal guarantee of Mr Amit Goenka, a pledge of 53,47,272 equity shares of the Company held by Mr Amit Goenka, hypothecation of all current assets of the Company and a pledge of the Group's shareholding in NCCCL.
7	Basic and Diluted Earnings Per Share have been calculated based on the weighted average number of equity shares outstanding during the respective periods. Earnings per share for the half years are not annualised.
8	Previous periods' figures have been regrouped / reclassified wherever necessary to make them comparable.
9	The figures for the half year ended 31st March 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March 2026 and the unaudited figures for the half year ended 30th September 2025.
10	The consolidated results include the results of the 12 subsidiaries including step down subsidiaries and 2 associates. During the half year, new entity was incorported in BVI for tokenisation.

For and on behalf of the Board
Nisus Finance Services Co Limited

NISUS FINANCE SERVICES CO LIMITED MUMBAI

Vikas Modi
Executive Director
DIN: 06624732

Place Mumbai
Dated 13/11/2026

ANNEXURE B

Details of appointment of Company Secretary & Compliance Officer as required under Regulation 30 read with Para A(7) of Part A of Schedule III of the Listing Regulations and the SEBI Master Circular dated November 11, 2024

Sr. No.	Particulars	Details
1.	Name of the KMP	Mr. Ashish Dubey
2.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment as Company Secretary and Compliance Officer (Key Managerial Personnel), to fill the vacancy caused by the resignation of Ms. Bhoomika Sharma with effect from close of business hours on September 24, 2026.
3.	Date of appointment / re-appointment / cessation (as applicable) & term of appointment	With effect from November 13, 2026 Term: Full-time employment; terms and conditions as per the letter of appointment.
4.	Brief profile (in case of appointment)	Mr. Ashish Dubey is an Associate Member of the Institute of Company Secretaries of India (ACS) and holds a Bachelor of Commerce (Accounting & Finance) degree. He has about four years of experience in secretarial, corporate law and regulatory compliance matters. Prior to joining the Company, he was associated with HDFC Bank Limited, where he handled debt listing compliances, dividend payments, IEPF and RTA coordination, and with Hindalco Industries Limited (Aditya Birla Group), where he handled Board and Committee meetings, the AGM, the Annual Report and other secretarial matters.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable. Mr. Ashish Dubey is not related to any Director or Key Managerial Personnel of the Company.