

Date: August 12, 2026

To,
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400 001.

Scrip Code: 544296
ISIN: INE0DQN01013

Respected Sir/Ma'am(s),

Subject: Outcome of Board Meeting of Nisus Finance Services Co Limited (the "Company")
Reference: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulation")

Pursuant to the Regulation 30 and Regulation 33 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors, at its meeting held today i.e., Wednesday, August 12, 2026 which commenced at 5:47 P.M. and concluded at 6:09 P.M., has inter-alia approved the un-audited financial results (standalone and consolidated) for the quarter ended June 30, 2026.

We are enclosing herewith as follows:

- (1) Un-audited financial results (standalone and consolidated) for the quarter ended June 30, 2026;
- (2) Limited Review Report on the un-audited financial results (standalone and consolidated) for the quarter ended June 30, 2026.

The intimation along with the relevant documents will also be made available on the Company's website at <https://nisusfin.com/investor-relations/regulatory-filings>,

You are requested to kindly take the above information on your records

Thanking You,
Yours faithfully,
For Nisus Finance Services Co Limited

Amit Goenka
Chairman & Managing Director
DIN: 02778565

Encl.: As Above

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

SANJAY RAJA JAIN & CO.

CHARTERED ACCOUNTANTS

G-02, HANUMANT BHAVAN, 306 J.S.S. ROAD, THAKURDWAR, MUMBAI – 400002.

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

To
Board of Directors of
NISUS FINANCE SERVICES CO LIMITED
Mumbai

1. We have reviewed the accompanying Statement of unaudited financial results ('the Statement') of **NISUS FINANCE SERVICES CO LIMITED** ('the Company') for the quarter ended June 30, 2026 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 approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 25) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of 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 Company personnel and analytical procedures applied to financial data and thus provide 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 the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
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 applicable Accounting Standards ('AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies 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.

Our conclusion on the Statement is not modified in respect of the above matters.

For SANJAY RAJA JAIN & CO.

Chartered Accountants

FRN No. 120132W



SURJEET JAIN

Partner

M. No. 129531

Place : Mumbai

Date : 12/08/2026

UDIN: 26129531VPRDBI5777



NISUS FINANCE SERVICES CO LIMITED
CIN : L65923MH2013PLC247317
Statement of Standalone Unaudited Financial Results for the Quarter Ended June 30, 2026

(Rs. In Lakh except per share data)

Particulars	Quarter Ended			Year Ended
	30/06/2026	30/06/2025	31/03/2026	31/03/2026
	(Unaudited)	(Unaudited)	(Audited)	(Audited)
Income				
I Revenue from Operations	998.73	437.64	879.21	2,208.90
II Other Income	(36.41)	262.07	242.96	2,277.04
III Total Income (I + II)	962.32	699.71	1,122.17	4,485.93
IV Expenses				
(a) Employee benefit expense	183.65	132.39	194.92	720.46
(b) Finance Costs	8.33	6.90	13.42	54.71
(c) Depreciation and amortisation expense	9.22	8.87	9.34	37.21
(d) Other Expenses	182.34	150.24	198.89	749.37
Total expenses	383.54	298.40	416.57	1,561.75
V Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)	578.78	401.31	705.59	2,924.18
VI Exceptional items	-	-	-	-
VII Profit (loss) before Tax (V-VI)	578.78	401.31	705.59	2,924.18
VIII Tax Expense				
(a) Current Tax	160.89	55.04	155.97	258.01
(b) Deferred Tax (Asset)/Liabilities	(2.29)	(0.72)	(0.01)	(7.09)
(c) Prior Year Tax	-	-	-	6.88
Total Tax Expense	158.60	54.32	155.95	257.80
IX Profit (Loss) for the period (VII-VIII)	420.18	346.99	549.64	2,666.38
X 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
XI Earnings per share (Not Annualised for Year ended)				
Basic earnings per share	1.76	1.45	2.30	11.17
Diluted earnings per share	1.76	1.45	2.30	11.17

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

Amit Goenka
Chairman & Managing Director
DIN: 02778565

Place : Mumbai
Date : August 12th, 2026

Nisus Finance Services Co Limited

(Formerly known as Nisus Finance Services Co Private Limited)

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NISUS FINANCE SERVICES CO LIMITED

CIN : L65923MH2013PLC247317

Notes To The Unaudited Standalone Financial Results For Quarter ended 30th June, 2026

- 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, and are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 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 **Aug 12th, 2026**. The Statutory Auditors have carried out a limited review of these results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have issued an unmodified conclusion thereon.
- 3 The Company, through its subsidiary Nisus Finance Projects LLP, acquired a majority stake in New Consolidated Construction Company Limited in Aug' 2025. Accordingly, the figures for the quarter ended 30th June, 2025 are not strictly comparable with those for the quarter ended 30th June, 2026.
- 4 The Company has subsidiaries and accordingly publishes consolidated financial results along with these standalone financial results. These standalone results should be read together with the consolidated financial results for the quarter ended 30th June, 2026.
- 5 The Company's equity shares are listed on the SME Platform of BSE Limited. In terms of the proviso to Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is required to submit financial results on a half-yearly basis. The Company has, on a voluntary basis, elected to prepare and submit unaudited financial results on a quarterly basis.
- 6 During the Quarter ended 30th June 2026, the shareholding of the promoter and promoter group is unchanged. As of 30th June 2026, the total number of shares held by the promoter and promoter group stands at 1,76,64,883 shares representing 73.98% shareholding.
- 7 There were no investor complaints, known to the Company, outstanding as on 30th June, 2026.
- 8 Basic and Diluted Earnings Per Share of periods presented have been calculated based on the weighted average number of shares outstanding in respective periods. Earnings per share for the quarter is not annualised.
- 9 The proceeds of the Initial Public Offer of ₹10,162.08 lakhs have been fully utilised as at 31st March, 2026 towards the objects stated in the Prospectus and therefore no monitoring agency report under Regulation 41 of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 is required to be furnished for the quarter ended 30th June, 2026.
- 10 The Board of the Company had approved the registration of a proposed Small and Medium Real Estate Investment Trust (SM REIT), the Company has formed the wholly owned subsidiary company namely Nisusone Investment Management Pvt Ltd to act as its investment manager. This proposal is subject to approval from SEBI and other relevant regulatory authorities.
- 11 The figures for the quarter 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 published year-to-date unaudited figures up to the nine months ended 31st December, 2025.
- 12 Previous period's /year's figures have been reclassified/regrouped/rearranged, wherever considered necessary so as to make them comparable with current period's /year's figures.
- 13 Contingent liabilities not provided amounted to ₹38.17 crore as at 30th June, 2026 include a corporate guarantee of ₹38 crore given by the Company in respect of borrowing facilities availed by its subsidiary, Nisus Finance Projects LLP (31st March, 2026: ₹38 crore).

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



Amit Goenka
Chairman & Managing Director
DIN: 02778565

Place : Mumbai

Date : August 12th, 2026

Nisus Finance Services Co Limited

(Formerly known as Nisus Finance Services Co Private Limited)

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SANJAY RAJA JAIN & CO.

CHARTERED ACCOUNTANTS

G-02, HANUMANT BHAVAN, 306 J.S.S. ROAD, THAKURDWAR, MUMBAI – 400002.

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

The Board of Directors

NISUS FINANCE SERVICES CO LIMITED

Mumbai

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results ('the Statement') of **NISUS FINANCE SERVICES CO LIMITED** ('the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its associates, for the quarter ended June 30, 2026 (including the Group's share of the net profit/(loss) after tax of its associates for that quarter), ("the Statement") 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 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, (AS 25) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and 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 Company personnel and analytical procedures applied to financial data and thus provide 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 the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. Based on our review conducted as above and based on the consideration of the review reports of the other auditors referred in paragraphs 6 to 8 below, 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 applicable Accounting Standards ('AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies 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.



SANJAY RAJA JAIN & CO.

CHARTERED ACCOUNTANTS

G-02, HANUMANT BHAVAN, 306 J.S.S. ROAD, THAKURDWAR, MUMBAI – 400002.

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

Our conclusion on the Statement is not modified in respect of the above matters.

For, **SANJAY RAJA JAIN & CO.**
CHARTERED ACCOUNTANTS
FRN – 120132W



SURJEET JAIN

Partner

M.No. 129531

Place : Mumbai

Date : 12/08/2026

UDIN: 26129531DAKOTS5971



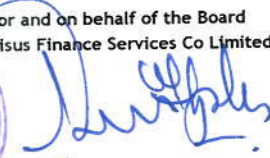
NISUS FINANCE SERVICES CO LIMITED
CIN : L65923MH2013PLC247317
Statement of Consolidated Unaudited Financial Results for the Quarter Ended June 30, 2026

(Rs. In Lakh except per share data)

Particulars	Quarter Ended			Year Ended
	30/06/2026	30/06/2025	31/03/2026	31/03/2026
	(Unaudited)	(Unaudited)	(Audited)	(Audited)
Income				
I Revenue from Operations	18,499.12	2,840.30	19,573.16	56,100.50
II Other Income	148.60	32.07	783.89	1,391.61
III Total Income (I + II)	18,647.72	2,872.37	20,357.05	57,492.11
IV Expenses				
(a) Cost of Material Consumed	4,672.54	-	6,117.22	13,856.06
(b) Construction Cost	7,434.84	-	6,978.83	19,991.53
(c) Employee benefit expense	2060.07	368.97	2,034.12	5,358.56
(d) Finance Costs	937.28	31.86	910.47	2,562.87
(e) Depreciation and amortisation expense	865.52	133.24	852.15	2,029.15
(f) Other Expenses	1123.94	334.40	928.98	3,021.94
Total expenses	17,094.19	868.47	17,821.77	46,820.11
V Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)	1,553.53	2,003.90	2,535.28	10,672.01
VI Exceptional items	-	-	-	398.38
VII Share in profit/(loss) (net) of associate companies	(2.73)	(2.26)	8.44	32.80
VIII Profit (loss) before Tax (V-VI+VII)	1,550.80	2,001.64	2,543.72	10,306.43
IX Tax Expense				
(a) Current Tax	383.07	298.08	486.44	2,542.33
(b) Deferred Tax	(69.01)	18.18	(292.01)	(411.11)
(c) Prior Period Tax	-	(0.01)	(163.71)	(133.13)
Total Tax Expense	314.06	316.25	30.72	1,998.09
X Profit (Loss) for the period before Minority interest adjustment (VIII-IX)	1,236.74	1,685.39	2,513.00	8,308.34
XI Minority Interest in Profits / (Losses)	108.49	69.55	683.74	1,273.55
XII Profit/(Loss) for the period after Minority interest adjustment (X-XI)	1,128.25	1,615.84	1,829.26	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	4.73	6.77	7.66	29.46
Diluted earnings per share	4.73	6.77	7.66	29.46

Place : Mumbai
Date : August 12th, 2026

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



Amit Goenka
Chairman & Managing Director
DIN: 02778565



Nisus Finance Services Co Limited
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Notes To The Unaudited Consolidated Financial Results For The Quarter Ended 30th June 2026

- The above consolidated 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, and are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 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 Aug 12th, 2026. The Statutory Auditors have carried out a limited review of these results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have issued an unmodified conclusion thereon.
- The Company, through its subsidiary Nisus Finance Projects LLP, acquired a majority stake in New Consolidated Construction Company Limited in Aug' 2025. Accordingly, the figures for the quarter ended 30th June, 2025 are not strictly comparable with those for the quarter ended 30th June, 2026.
- The Group primarily operates in three reportable segments—Transaction Advisory, Fund & Asset Management, and Civil Construction—in accordance with Accounting Standard 17. Segmental reporting will be complied with in the mandatory filing of financial results during half year ended 30th September' 26.
- The Nisus Finance ESOP Trust had acquired 173,200 shares of the Company during the previous quarter ended from secondary market at a consideration of Rs 329.62 Lakhs from the loan received from the Company. No options have been granted under the Scheme up to 30th June, 2026 and accordingly no employee compensation cost has been recognised.
- The acquisition of a controlling stake in New Consolidated Construction Company Limited ("NCCCL") by the Group's subsidiary, Nisus Finance Projects LLP, during the year ended 31st March, 2026 was financed through debt facilities aggregating ₹110 crore availed from Tata Capital Limited and DSP Finance Private Limited, each carrying interest at 13% per annum for a tenure of 36 months. The outstanding balance of these facilities as at 30th June, 2026 is ₹38 crore (31st March, 2026: ₹38 crore).

(b) Security and collateral

The facilities are secured by a corporate guarantee of the Company; a personal guarantee of Mr Amit Goenka; a pledge of equity shares of the Company held by Mr Amit Goenka; hypothecation of all current assets of the Company; and a pledge of the entire acquired shareholding of NCCCL. The security cover in respect of the pledge of the Company's shares held by Mr Amit Goenka has been reset to 2 times.
- The Group's subsidiary, Nisus Fincorp Private Limited, had availed a facility of ₹15 crore during the previous financial year, of which ₹9.5 crore was repaid during the quarter ended 31st March, 2026.
The subsidiary repaid the balance outstanding of ₹5.5 crore on 31st July, 2026, being a date subsequent to the end of the quarter. Consequently, the equity shares of the Company pledged by Mr Amit Goenka, and the equity shares and compulsorily convertible preference shares of Nisus Fincorp Private Limited pledged by the Company and by Mr Amit Goenka, against the said facility are in the process of release by the security trustee.
- Encumbrance on equity shares of the Company**
Equity shares of the Company pledged by Mr Amit Goenka, promoter, in favour security trustees, are as follows:

Facility secured	As at 30.06.2026	As at 31.03.2026
NCCCL acquisition facility (Nisus Finance Projects LLP)	53,47,272	53,47,272
Nisus Fincorp Private Limited	3,10,656	3,10,656
Total shares encumbered	56,57,928	56,57,928
As a percentage of paid-up equity share capital	23.70%	23.70%
As a percentage of promoter and promoter group holding	32.03%	32.03%

The encumbrance in respect of the facility availed by Nisus Fincorp Private Limited is in the process of release, as stated in Note 8 above.
- Further to the Memorandum of Understanding entered into on 3rd June, 2025 between the Group's subsidiary, and Xchain Technologies FZCO (Toyow) for the tokenisation of real estate funds and assets of up to US\$ 500 million (AED 1.83 billion) on a Web3 platform, the arrangement remains under implementation as at 30th June, 2026. Steps completed or in progress include the incorporation of a special purpose entity in the British Virgin Islands, legal review of the whitepaper by legal counsel, and preparation of the related transaction and compliance documentation.
- The four Labour Codes were brought into force by the Government of India with effect from 21st November, 2025. Based on an actuarial assessment, an incremental gratuity liability of ₹3.98 crore was recognised in the year ended 31st March, 2026 and, considering its one-time and non-recurring nature, was disclosed as "Impact of Labour Codes" under Exceptional Items in the consolidated financial results for that year. Employee benefit costs for the quarter ended 30th June, 2026 have been measured on the basis of the revised definition of wages; accordingly, employee benefit expense for the quarter is not comparable with that for the quarter ended 30th June, 2025. The Group continues to monitor the notification of the related Central and State rules and will give effect to any further impact in the period in which it arises.
- The Securities and Exchange Board of India, vide its letter dated 27th May, 2026, approved a change in the Sponsor and Investment Manager of Navanaami Realty Fund, whereby Dhara Finbridge Ventures LLP was approved in place of Dhara Nisus Finance Investment Managers LLP. Consequently, the Company has ceased to act as a Sponsor of the Trust. A Deed of Termination of Investment Manager was executed on 7th August, 2026, subsequent to the end of the quarter, and the process for winding up of Dhara Nisus Finance Investment Managers LLP has been initiated. Since the Fund had not commenced operations and the Investment Manager had not undertaken any business activity, the above does not have any material impact on these consolidated financial results.
- Pursuant to a shareholders' resolution dated 26th June, 2026 and the approval of the Dubai Integrated Economic Zones Authority received on 6th July, 2026, 1 ordinary share of AED 1,000 in Nisus Finance Investment Consultancy – FZCO held by an individual shareholder was transferred to Nisus Finance International Advisors IFSC LLP. Consequently, that entity has become a wholly owned step-down subsidiary of the Company with effect from 6th July, 2026. The transfer became effective subsequent to the end of the quarter and does not have any impact on these consolidated financial results.
- Basic and Diluted Earnings Per Share of periods presented have been calculated based on the weighted average number of shares outstanding in respective periods. Earnings per share for the quarter is not annualised.
- The figures for the quarter 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 published year-to-date unaudited figures up to the nine months ended 31st December, 2025.
- Previous period's /year's figures have been reclassified/regrouped/rearranged, wherever considered necessary so as to make them comparable with current period's /year's figures.

Place : Mumbai
Dated: August 12th, 2026

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


Amit Goenka
Chairman & Managing Director
DIN: 02778565

