



July 03, 2025

The Listing Department The National Stock Exchange of India Ltd. Exchange Plaza, Bandra-Kurla Complex, Bandra (E) Mumbai-400051 NSE SYMBOL: NUCLEUS	The Listing Department BSE Limited Phiroze Jeejeebhoy Towers, 25th Floor, Dalal Street Mumbai-400001 SCRIP CODE : 531209
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Dear Sirs,

**SUB: Submission of Business Responsibility and Sustainability Report (BRSR)
for the FY 2024-25**

Pursuant to Regulation 34(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, please find enclosed herewith the Business Responsibility and Sustainability Report ("BRSR") of the Company for the FY 2024-25.

Further, the aforesaid Report has also been uploaded on the website of the Company at www.nucleussoftware.com

This is for your information and records.

Thanking You

Yours Sincerely
For Nucleus Software Exports Limited

**Poonam Bhasin
Company Secretary**

Encl.: As above

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L74899DL1989PLC034594
2.	Name of the Listed Entity	Nucleus Software Exports Limited
3.	Year of incorporation	1989
4.	Registered office address	33-35, Thyagraj Nagar Market, New Delhi-110003
5.	Corporate address	A-39, Sector 62, Noida- 201307
6.	E-mail	poonam@nucleussoftware.com
7.	Telephone	0120-4031-400
8.	Website	www.nucleussoftware.com
9.	Financial year for which reporting is being done	FY 2024-25
10.	Name of the Stock Exchange(s) where shares are listed	BSE Ltd. (BSE) National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	₹ 26.33 Crore
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Poonam Bhasin, Company Secretary and Compliance Officer 0120-4031-400 poonam@nucleussoftware.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures under this report made on a standalone basis.
14.	Name of assurance provider	NA
15.	Type of assurance provider	NA

II. Products/services

16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Information and communication (J6 and J8)	Computer programming, consultancy, and related activities & other information & communication service activities, IT software, services, and related activities	100%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

S. No.	Product/Service	NIC Code	% of total contributed
1.	IT and IT-enabled services including IT consulting, application	620	100%

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III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Locations	Number of plants	Number of offices	Total
National	NA	5	5
International	NA	2	2

19. Markets served by the entity

a. Number of locations

Locations	Number
National (No. of States)	PAN India
International (No. of Countries)	50+

b. What is the contribution of exports as a percentage of the total turnover of the entity?

37.55%

c. A brief on types of customers

Nucleus Software delivers disruptive Fintech Solutions to 200+ Banks and Financial Institutions across 50 countries supporting Retail Lending, Corporate & SME Finance, Islamic Finance, Automotive Finance, Captive Automotive Finance, Cash Management, Mobile & Internet Banking, Transaction Banking and more. Our solutions manage \$15 trillion value of yearly transactions, with over 26 million transactions each day through our globally integrated transaction banking platform. Our lending platform manages \$1.2 trillion value of loans globally, while enabling 500,000+ users to log in daily.

Our Flagship Products FinnOne Neo® and FinnAxia® are backed by more than 3 decades of BFSI domain expertise and an inbuilt AI powered platform to realize the digital transformation goals of FIs worldwide.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	1,851	1,414	76%	437	24%
2.	Other than Permanent (E)	17	11	65%	6	35%
3.	Total employees (D + E)	1,868	1,425	76%	443	24%
WORKERS						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total workers (F + G)	-	-	-	-	-

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	8	3	37%	5	63%
2.	Other than Permanent (E)	NIL	NIL	NA	NIL	NA
3.	Total differently abled employees (D + E)	8	3	37%	5	63%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	-	-	-	-	-
5.	Other than permanent (G)	-	-	-	-	-
6.	Total differently abled workers (F + G)	-	-	-	-	-

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors (BOD)	8	2	25%
Key Management Personnel (KMP)*	5	1	20%

* Key Management Personnel (KMP) includes Managing Director (MD), Chief Executive Officer and Executive Director (CEO & ED), Chief Operating Officer and Executive Director (COO & ED), Chief Financial Officer (CFO), and Company Secretary (CS).

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

Particulars	FY 2025 (Turnover rate in current FY)			FY 2024 (Turnover rate in previous FY)			FY 2023 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	8%	9%	9%	10%	13%	11%	15%	17%	16%
Permanent Workers	-	-	-	-	-	-	-	-	-

V. Holding, Subsidiary and Associate Companies (including joint ventures)
23. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding/ subsidiary/ associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Nucleus Software Solutions Pte. Ltd.	Subsidiary	100%	Yes
2.	Nucleus Software Inc.	Subsidiary	100%	No
3.	Nucleus Software Japan Kabushiki Kaisha	Subsidiary	100%	Yes
4.	Nucleus Software Netherlands B.V.	Subsidiary	100%	No
5.	Nucleus Software Ltd.	Subsidiary	100%	Yes
6.	Nucleus Software Australia Pty. Ltd.	Subsidiary	100%	Yes
7.	Nucleus Software South Africa Pty. Ltd.	Subsidiary	100%	No

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VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **Yes**
- (ii) Turnover (in Crores) – ₹ 768.66 Crores
- (iii) Net worth (in Crores) – ₹ 783.30 Crores

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. https://investor.nucleussoftware.com/files/CSRPolicyNucleus.zip	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	NA	NA	NA	NA	NA	NA	NA
Shareholders	Yes, Shareholder can register their grievances at designated email Id i.e. investorrelations@nucleussoftware.com	23	Nil	Nil	30	Nil	Nil
Employees and workers	The Company has following policies to address grievance of employees i.e. - Employees Grievance Redressal Policy - Whistle Blower policy - Policy on Prevention of Sexual Harassment. The link to the said policies is www.nucleussoftware.com	01	Nil	Nil	Nil	Nil	Nil
Customers	The "Voice of Customer " survey enables us to understand the client's expectations, needs, satisfaction levels and overall experience of working with the Company. The feedback is collected through a survey, which includes a structured questionnaire. The respective teams engage with the customer to resolve the complaints/ grievances and implement the improvement actions and can reach us at voc@nucleussoftware.com	Nil	Nil	Nil	Nil	Nil	Nil
Value Chain Partners	Yes, mechanism is in place for vendors as mentioned in our Whistle Blower Policy. The link to the Whistle Blower Policy is www.nucleussoftware.com	Nil	Nil	Nil	Nil	Nil	Nil
Other (please specify)	-	-	-	-	-	-	-

26. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format :

S. No.	Material Issue Identified	Indicate Whether Risk Or Opportunity (R/O)	Rationale For Identifying The Risk / Opportunity	In case of risk, approach to adapt Or mitigate retention	Financial Implications Of The Risk Or Opportunity (Indicate Positive Or Negative Implications)
Kindly refer the "Enterprise Risk Management section" in Risk Management Report which forms part of this Annual Report and refer ESG section at Company website www.nucleussoftware.com .					

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9									
Policy and management processes																			
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y									
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y									
	c. Web Link of the Policies, if available	https://investor.nucleussoftware.com/CorporateGovernance.aspx																	
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y									
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	N	N	N	N	N	N	N	N	N									
4.	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-ISO/IEC: 27001: 2022																	
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Y	Y	Y	Y	Y	Y	Y	Y	Y									
6.	Performance of the entity against specific commitments, goals and targets along-with reasons in case the same are not met.	Please refer ESG section at Company website www.nucleussoftware.com																	
Governance, leadership and oversight																			
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	Please refer ESG section at Company website www.nucleussoftware.com																	
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Board of Directors of the Company along with Executive Management.																	
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Company has committee of Board of Directors responsible for risk management, making decisions on sustainability issues etc. The Managing Director and CEO & Executive Director are responsible for decision making on sustainability related issues.																	
10.	Details of Review of NGRBCs by the Company:																		
	Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Performance against above policies and follow up action	The annual evaluation of policies is conducted by key stakeholders. The policies, along with any revisions, are subsequently uploaded at Company's Intranet or website for wider accessibility. The relevant policies are being reviewed by Board of Directors/ Committees of the Board.									Annually								

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	Compliance with statutory requirements of relevance to the principles and, rectification of any non-compliances	The Compliance management framework is in place to oversee regulatory compliances as applicable to the Company. Regular Audits are being conducted to check any non-compliance and taking corrective actions. The Compliance update is placed before Board on quarterly basis.	Quarterly								
11.	Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
			No, the Company has evaluated the working of its policies internally. However, these policies are reviewed during internal and Secretarial audits.								

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	NA								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

1. Percentage coverage by training and awareness programs on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by awareness programmes
Board of Directors	7	Company' Products & Projects, New Technologies including AI, Financial Inclusion awareness, Risk Monitoring and Mitigation plan, Business Plan and Strategy, New or updation in Regulatory Provisions, LEAN initiatives	100%
Key Managerial Personnel	11	Risk Monitoring and Mitigation Plan, Code of conducts (business), business Ethics, Diversity and Integrity, POSH, Cyber security, Goal Setting, Feedback Mechanism, Leadership, Team Building	100%
Employees other than BOD and KMPs	51	Information Security Awareness Programs, Diversity and Integrity POSH, Product Trainings, Banking and Lending, Project management, Quality Trainings, Technology Trainings, Hoshin Kanri Lean Management, Leadership Programs, Team Building Programs, VOC, Sales Training etc.	100%
Workers	-	-	-

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary

Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions preferred? (Yes/No)	Amount (In INR) and Brief of the Case	Has an appeal been preferred? (Yes/No)
(1)				
Penalty/ Fine	1	Office of the International Tax, Income Tax Department, Delhi	The Assessing officer passed the penalty order against the Company for the AY 2020-21, pursuant to Section 271C of the Income Tax Act, 1961, penalty of ₹21.96 lacs were imposed for non-deduction of tax on some transactions.	Yes, Appeal was filed against the order on 26 th July 2024
Settlement	-	-	-	-
Compounding fee	-	-	-	-
(2)				
Penalty/ Fine	1	Deputy Commissioner of State Tax, Uttar Pradesh	Order under Section 73 of Central Goods and Service Tax Act/Uttar Pradesh Goods and Service Tax Act for Tax Liability amounting to ₹22,50,000, Interest of ₹22,27,500 and a penalty of ₹2,25,000 aggregating to a demand of ₹47,02,500 for the period 2018 - 2019.	Yes, Appeal was filed against the order on 18 th July 2024.
Settlement	-	-	-	-
Compounding fee	-	-	-	-
(3)				
Penalty/ Fine	1	Deputy Commissioner of State Tax, Uttar Pradesh	Assessing officer passed the order against the Company for the FY 2020-21 wherein a demand of ₹ 16,30,486.40 (including interest of ₹6,76,478.40 and penalty of ₹86,728/-) has been raised by the department.	Yes, Appeal was filed against the order on 19 th May 2025.
Settlement	-	-	-	-
Compounding fee	-	-	-	-

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Non-Monetary

Type	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions preferred? (Yes/No)	Amount (In INR) and Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
The Assessing officer on June 26, 2024, passed the penalty order against the Company for the AY 2020-21, pursuant to Section 271C of the Income Tax Act, 1961, penalty of ₹ 21.96 lacs were imposed for non-deduction of tax on some transactions.	CIT(Appeals)
Order under Section 73 of Central Goods and Service Tax Act/Uttar Pradesh Goods and Service Tax Act for Tax Liability amounting to ₹ 22,50,000, Interest of ₹ 22,27,500 and a penalty of ₹ 2,25,000 aggregating to a demand of ₹ 47,02,500 for the period 2018 – 2019	CIT(Appeals)
Assessing officer passed the order against the Company for the FY 2020-21 wherein a demand of ₹ 16,30,486.40 (including interest of ₹ 6,76,478.40 and penalty of ₹ 86,728/-) has been raised by the department.	CIT(Appeals)

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes, Nucleus has a policy on anti-bribery and anti-corruption. The Company is committed to uphold the highest moral and ethical standards and does not tolerate bribery or corruption in any form.

The Policy is available at Company website : www.nucleussoftware.com

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

Case Details	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

During the year there was no such disciplinary action taken by any law enforcement agency for the charges of bribery/ corruption against the Directors/KMPs/employees/workers.

6. Details of complaints with regard to conflict of interest:

Particulars	FY 2024-25 (Current Financial Year)		FY 2023-24 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMP	Nil	NA	Nil	NA

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

8. Number of days of accounts payables (Accounts payable *365) / Cost of goods/services procured) in the following format:

Case Details	2024-25	2023-24
Number of days of accounts payables	9	12

9. Provide details of concentration of purchases and sales with trading houses, dealers and related parties along with loans and advances & investments, with related parties in the following format:

Parameter	Metrics	2024-25	2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Not Applicable	Not Applicable
	b. Number of trading houses where purchases are made from	Not Applicable	Not Applicable
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Not Applicable	Not Applicable
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	Not Applicable	Not Applicable
	b. Number of dealers/distributors to whom sales are made	Not Applicable	Not Applicable
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	Not Applicable	Not Applicable
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	5%	6%
	b. Sales (Sales related parties/ Total Sales)	4%	4%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	91%	83%
	d. Investments (Investments in related parties/ Total Investments made)	3%	3%

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Our agreement with the suppliers consists of supplier code of conduct which includes clauses related to ethical business, labor laws, EHS etc.

Additionally, Nucleus plans to develop formal programs for our value chain partners to educate them on these principles.

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes, the Board of Directors, Senior management of the Company adheres to a Code of Conduct for Directors & Senior Management of Company which expressly outline provisions addressing conflicts of interest.

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PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

- Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

Particulars	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	-	-	We at present do not separately track R&D spend on ESG. However, our IP and new solution offerings encompass a range of sustainability offerings across sectors.
Capex	0.05%	0.11%	In September 2023 we have installed new STP plant 100KLD capacity Membrane Bioreactor (MBR) based, which is innovative wastewater treatment method that help treat water from the sewer discharge, sludge & the storm drainage and diverted to horticultural land for irrigation and toilet flushing system. We have recycled 3225KL wastewater during FY 2024-2025. In December 2024, we installed Retro Fit Emission Control Device in DG sets to reduce emission from diesel generators by substantial amount from 70% to 90% harmful pollutants.

- Does the entity have procedures in place for sustainable sourcing? If yes, what percentage of inputs were sourced sustainably?

Yes, The Company works towards sustainable sourcing and ensure that the social and environmental performance extends to our supply chain by sharing the expectations with our vendors from time to time. We also promote localization of business by giving preferences to local vendors. The Company is a strong believer in local sourcing when it comes to talent and materials. Procurement of materials from local sources is a smart strategy, we have been following for years, since it reduces time, cost and efforts in procurement, apart from being responsible to the growth of supply base around our locations Nucleus is committed to do business with environmentally responsible vendors with an objective to safeguard the community, the environment and natural resources.

- If yes, what percentage of inputs were sourced sustainably?

We don't track this separately.

- Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for

- Plastics (including packaging)
- E-waste
- Hazardous waste
- other waste

As an IT services company focused on technology consulting and digital solution, We do not manufacture physical products so, this question is not applicable to us. Nonetheless, we are committed to reducing waste and have implemented an effective waste management system for collection, segregation, storage, and disposal. We ensure the safe disposal and recycling of various type of waste through regulatory compliant vendors.

- Plastic Waste: All non-biodegradable plastic waste is sent to designated vendor for recycling or reuse.
- E-waste: As per the E-waste (Management) Rule 2016, electronic waste is disposed of within 180 days to registered recyclers authorized by the State Pollution Control Board, with recycling certificate obtained post disposal.
- Hazardous Waste: Disposed of through state pollution control board authorized vendors, with manifest confirmations submitted to the authority post disposal.

- Batteries Waste: Disposed of with complied & registered vendors to the state pollution control board after receiving form 10 & destruction certificates.
 - Other Waste: Biodegradable food waste is composted onsite, producing manure used for horticulture in the premises. Excess manure is distributed among employees encouraging to the plantations.
4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Extended Producer Responsibility (EPR) is not applicable to the Company's activities

Leadership Indicators

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

Since we are not in the product manufacturing segment Life Cycle Perspective / Assessments is not applicable to us.

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

Not Applicable

3. **Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**

We donate newspapers and magazines to the NGO(Family of disabled). They recycle the paper to make pencils. We don't track percentage of recycled or reused input.

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:**

Not Applicable

5. **Reclaimed products and their packaging materials (as percentage of products sold) for each product category.**

As we are an IT Company this is not applicable on us.

PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

1. a. **Details of measures for the well-being of employees:**

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
		Permanent employees									
Male	1,414	1,414	100%	1,414	100%	-	-	1,414	100%	1,319	93%
Female	437	437	100%	437	100%	437	100%	-	-	409	94%
Total	1,851	1,851	100%	1,851	100%	437	100%	1,414	100%	1,728	93%
		Other than Permanent employees									
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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b. Details of measures for the well-being of employees:

Category	Total (A)	% of workers covered by								Day Care facilities	
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits			
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than Permanent workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –

Case Details	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company*	0.72%	0.56%

* All expenditures related to staff welfare including Employee Insurance, Benefits, Rewards, Reimbursement and other staff related expenditures excluding salary/wages.

2. Details of retirement benefits, for Current FY and Previous Financial Year.

Particulars	FY2025 Current Financial Year			FY2024 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	NA	Y	100%	NA	Y
Gratuity	100%	NA	Y	100%	NA	Y
ESI	-	-	-	-	-	-
Others – please specify	-	-	-	-	-	-

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, our offices have accessible infrastructure: accessibility principles are integrated into the building and campus infrastructure as part of the design. It is treated as an essential aspect along with other key principles such as productivity, health and wellness, and sustainability. From parking spaces to campus entrances and building-level interventions, accessibility in our infrastructure goes beyond regulatory requirements to ensure our buildings cater to the needs of all users and society.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, the entity has implemented an Equal Opportunity Policy in compliance with the Rights of Persons with Disabilities (RPWD) Act, 2016. The policy ensures non-discrimination and promotes inclusivity in recruitment, employment, training, and career development for persons with disabilities. The Policy is available on Company's website www.nucleussoftware.com

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	NA	NA
Female	100%	100%	NA	NA
Total	100%	100%	NA	NA

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

Particulars	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	NA
Other than Permanent Workers	NA
Permanent Employees	Yes
Other than Permanent Employees	Yes

Yes, grievance redressal mechanisms are in place for all categories of employees. The organization recognizes the importance of fair and transparent channels for addressing employee concerns. Grievances are addressed through a formal mechanism involving the HR department, departmental heads, and an internal Grievance Redressal Committee, in compliance with applicable labor laws.

This is available in the form of a policy uploaded on company's intranet and is accessible to all employees.

7. Membership of employees and worker in association(s) or Unions recognized by the listed entity:

The Company does not have any employee association(s) or Unions.

8. Details of training given to employees and workers:

Category	FY 2025 Current Financial Year					FY 2024 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	1,414	1,414	100%	1,414	100%	1,376	1,376	100%	1,374	99.8%
Female	437	437	100%	437	100%	451	451	100%	450	99.8%
Total	1,851	1,851	100%	1,851	100%	1,827	1,827	100%	1,824	99.8%
Workers										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

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9. Details of performance and career development reviews of employees and worker:

Category	FY 2025 Current Financial Year			FY 2024 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1,463	1,463	100%	1,020	1,020	100%
Female	439	439	100%	351	351	100%
Total*	1,902	1,902	100%	1,371	1,371	100%
Workers						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

*100% of eligible employees have received performance and career development reviews.

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?

*Yes.

Occupational Health and Safety Management System has been implemented. Occupational Health and Safety protection is an integral component of the business. The Company herewith:

- Conducts Health Awareness Programs for our employees like Zumba, Yoga and regular visits of doctors and counsellor.
- Organize re-recreational activities for Employees wellbeing in office premises.
- Gym facility is there in the premises for the employees.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

We identify occupational health and safety risks proactively, for all existing / new / modified activities, processes, products or services and regulatory changes including routine such as Fire Detection Protection System Management, Hazard Identification, Risk Assessment and Risk Management, People Competency Behaviors etc. As an IT / ITES company, there are no product risks, but there are those related to the provision of services like ergonomics in work and those associated with the operation of utilities and employee commute. Participation and consultation with relevant personnel involved in the activities is ensured during the risk assessments.

c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks.

NA

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?

Under the employee Health Benefit program, our Company provides Group Medclaim Insurance, Group Accidental Insurance and Group Life Term Insurance benefits to the employees.

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	NA	NA
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	NA	NA
No. of fatalities	Employees	Nil	Nil
	Workers	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	NA	NA

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

Our offices are designed with ergonomic workstations and furniture, provision of breakout, recreational and collaboration space as we strive to provide a stress-free work environment to our employees. In our office location, we have provision and maintenance of fire detection, alarm, and suppression systems. We also conduct regular mock drills for fire evacuation as well as medical emergencies.

13. Number of Complaints on the following made by employees and workers:

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments for the year:

Type	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

No such incident took place during the year.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Yes, the entity provides life insurance and/or compensatory benefits to employees in the event of death while in service. The specific provisions are as follows:

- Group Life Insurance: All eligible employees are covered under a group life insurance scheme, which provides a lump-sum payout to the nominee in the event of the employee's death.
- Provident Fund and Gratuity Benefits: Nominees of the deceased are entitled to receive accumulated Provident Fund (PF), gratuity, and other terminal benefits as per applicable laws and organizational rules.
- Support to Dependents: Additional support such as employment to a family member (on compassionate grounds) or educational support for dependents may be considered

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

We require our suppliers/partners to adhere to our code of conduct, business responsibility principles, and values. When the Company places an order, the vendor receives the cost along with GST, which the vendor is responsible for depositing with the government. The finance team monitors this process, as the Company cannot claim the GST amount from the government until it has been deposited by the vendor. Additionally, the suppliers/ partners are responsible to ensure adherence to the law of land.

3. Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been or are being rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

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Type	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)	FY 2024-2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Employees	NIL	NIL	NIL	NIL
Workers	NIL	NIL	NIL	NIL

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

We do not offer a dedicated transition assistance program for retired or terminated employees, as our workforce primarily comprises highly skilled individuals who typically do not require such support.

5. Details on assessment of value chain partners:

Type	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	We emphasize the importance of adherence to regulations, including those concerning health, safety, and working conditions, for all our value chain partners. While suppliers are obligated under contractual agreements to comply with our policies. These policies prioritize healthy working conditions and uphold a zero-tolerance stance towards human rights violations, ensuring responsible business conduct across the entire value chain.
Working Conditions	

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

No such cases reported.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

At Nucleus Software Exports Limited, identifying and engaging with key stakeholders is integral to our commitment to sustainable business practices and corporate governance.

Our approach encompasses the following steps:

1.1 Internal Stakeholder Mapping

We initiate the process by conducting internal workshops and discussions across various departments—including product development, sales, compliance, and human resources—to identify groups that influence or are impacted by our operations. This collaborative approach ensures a comprehensive understanding of our stakeholder landscape.

1.2 External Stakeholder Identification

Externally, we identify stakeholders through:

- **Market Analysis:** Understanding industry trends and customer needs.
- **Regulatory Review:** Keeping abreast of compliance requirements from bodies like the Reserve Bank of India (RBI) and Securities and Exchange Board of India (SEBI).
- **Community Engagement:** Interacting with local communities and non-governmental organizations (NGOs) to gauge societal impact.

1.3 Stakeholder Categorization

Based on the mapping, we categorize stakeholders into:

- Customers: Banks, financial institutions, and end-users of our software solutions.
- Employees: our workforce, including permanent and contractual staff.
- Investors and Shareholders: Individuals and institutions holding equity in Nucleus Software.
- Regulatory Authorities: Government bodies overseeing the banking and IT sectors.
- Suppliers and Partners: Vendors and technology partners integral to our operations.
- Local Communities: Residents and organizations in areas where we operate.
- Industry Associations: Bodies like NASSCOM, CII, FICCI and equivalent bodies that represent our sector in various geographies we operate.

1.4 Materiality Assessment

We conduct a materiality assessment to prioritize stakeholder concerns based on their impact on our business and vice versa. This assessment informs our sustainability strategies and reporting, ensuring alignment with both business objectives and stakeholder expectations.

1.5 Continuous Review and Adaptation

Recognizing the dynamic nature of stakeholder interests, we regularly review and update our stakeholder map and engagement strategies. This adaptability ensures that we remain responsive to emerging trends and concerns, reinforcing our commitment to responsible business practices.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	Quarterly publication of results, Newspaper advertisements, Email, Website, Analysts/ Investor Calls, Annual General Meetings, Stock Exchange intimations, Social media platforms like Twitter, LinkedIn and Instagram etc.	Annually/Half yearly/ Quarterly/ Event basis	Compliance, Governance practices
Employees	Open house, one-on-one counselling, Conference Calls, Teamsmeetings, Phone calls, In person Meetings, operations and assessments reviews, Vivo Edge, Town halls, Diwali Mela, Nucleus Foundation Day, Nucleus Outing, The Nucleus Epicentre Magazine	Regularly	Entity's practices, compliance, and responsiveness concerning stakeholder expectations, employee welfare, and regulatory obligations
Customers	Regular surveys and direct interactions to understand client satisfaction and areas of improvement Email, Meetings, Project-related calls and meetings; project management reviews; relationship meetings and reviews; executive meetings and briefings; customer visits; responses to RFIs/RFPs, sponsored events; mailers; newsletters; brochures, voice of Customer visits and calls	Regularly	Business/Project Related

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Stakeholder Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers, Service Providers	Email, Meetings, Phone calls, Websites empanelment process etc.	As and when required	Business/Project Related
Regulatory Bodies	Emails, Meetings, Advertisements, Submission forms / returns / intimations/ letters etc.	Annually/Half yearly/ Quarterly/ Event basis	In relation to Compliances with applicable laws
Community Outreach	CSR Initiatives through the Nucleus Software Foundation (NSF) to support education and skill development in underprivileged communities	Regularly	CSR Initiatives for society benefit

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

Meeting Environment, Social and Governance criteria has been an important goal. With this belief in mind, the Company has set up Nucleus Software Foundation(NSF), a Trust. This Trust works along with CSR Committee of the Board of Directors on economic environment and social topics. The CSR Committee then places the feedback before the Board.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, The Company takes inputs from stakeholder consultation and continuous improvement of the policies are made accordingly.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

Nil

PRINCIPLE 5 Businesses should respect and promote human rights

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2025 Current Financial Year			FY 2024 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	1,851	1,851	100%	1,827	1,827	100%
Other than permanent	17	17	100%	22	22	100%
Total Employees	1,868	1,868	100%	1,849	1,849	100%
Workers						
Permanent	-	-	-	-	-	-
Other than permanent	-	-	-	-	-	-
Total Workers	-	-	-	-	-	-

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2025 Current Financial Year					FY 2024 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	1,851	-	-	1,851	100%	1,827	-	-	1,827	100%
Male	1,414	-	-	1,414	100%	1,376	-	-	1,376	100%
Female	437	-	-	437	100%	451	-	-	451	100%
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

3. a. Details of remuneration/salary/wages, in the following format:

Particulars	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors* (BOD)	3	1,36,48,390	1	16,66,668
Key Managerial Personnel	1	1,67,35,361	1	62,30,713
Employees other than BOD and KMP	1,572	15,57,886	503	13,01,877
Workers	-	-	-	-

* Remuneration to Chief Executive Officer and Managing Director (CEO and MD) has been included in BOD

Note: Executive Director i.e. Mr. Anurag Mantri is excluded from Board of Directors category as he is paid from our Wholly Owned Subsidiary Company i.e. Nucleus Software Solutions Pte. Ltd.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

Safety Incident/Number	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Gross wages paid to females as % of total wages	20.30	20.17

4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

Yes, Nucleus has implemented an Equal Opportunity Policy in compliance with the Rights of Persons with Disabilities (RPWD) Act, 2016.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

The Equal Opportunity Policy ensures non-discrimination and promotes inclusivity in recruitment, employment, training, and career development for persons with disabilities. The policy is available on Company's Intranet which is accessible to all employees of the Company.

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6. Number of Complaints on the following made by employees and workers:

Category	FY 2025 Current Financial Year			FY 2024 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

Safety Incident/Number	FY 2025 Current Financial Year	FY 2024 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees/ workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

The following policies is available at Company's website, which govern the mechanism of redressing complaints:

- Policy on Prevention of Sexual Harassment
- Equal Opportunity Policy
- Grievance redressal Policy

9. Do human rights requirements form part of your business agreements and contracts?

Yes

10. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

No concern/risk was identified during these assessment.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints

At Nucleus, our commitment to a values-based ethos is embodied in our Code of Conduct and Ethics. The Code can be accessed at Nucleus Intranet.

2. Details of the scope and coverage of any Human rights due-diligence conducted.

We adopt a zero-tolerance approach to issues related to human rights. We follow all government regulations and regulatory policies and comply to local laws through its policies and standards.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, premise/office of the entity accessible to differently abled visitors

4. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	All value chain partners are expected to adhere to the Code of Conduct which does not tolerate any form of harassment, whether sexual, physical, verbal or physiological etc. However, Nucleus does not conduct any formal assessment for the same.
Discrimination at workplace	
Child Labour	100% of value chain partners were assessed.
Forced Labour/Involuntary Labour	
Wages	Not Applicable
Others – please specify	

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

No risks / concerns arising identified.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

(in Joules)

Parameter	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
From Renewable resources		
Total electricity consumption (A)	9,05,82,33,600	7,77,42,43,200
Total fuel consumption (B)	60,56,64,000	35,20,80,000
Energy consumption through other sources (C)	52,03,76,400	60,90,87,600
Total energy consumed from renewable resources (A+B+C)	10,18,42,74,000	8,73,54,10,800
From Non Renewable resources		
Total electricity consumption (D)	-	-
Total fuel consumption (E)	-	-
Energy consumption through other sources (F)	-	-
Total energy consumed from renewable resources (D+E+F)	-	-
Total energy consumed (A+B+C+D+E+F)	10,18,42,74,000	8,73,54,10,800
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	0.75475189	1.1402151103
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/ Revenue from operations adjusted for PPP)	0.01325	0.01140
Energy intensity in terms of Physical Output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No

3. Provide details of the following disclosures related to water, in the following format:

Being the technology solutions company, we do not fall under the PAT scheme as DCs

Parameter	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface water	-	-
(ii) Groundwater	31,543 KL	27,571 KL
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	31,543 KL	27,571 KL
Total volume of water consumption (in kiloliters)	31,543 KL	27,571.KL
Water intensity per rupee of turnover (Water consumed / turnover)	0.00041 Ltr/Rs.	0.00036 Ltr/Rs.
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

4. Provided the following details related to water discharged:

Parameter	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water	-	-
- No Treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Ground water	35,337	-
- No Treatment	-	-
- With treatment – please specify level of treatment	3,373	-
(iii) To Sea water	-	-
- No Treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties	-	-
- No Treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No Treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kiloliters)	38,710	-

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Since we are an IT sector entity Zero Liquid Discharge is not applicable on us.

Wastewater from the RO plant is being recycled to conserve water and utilizing internally for horticulture irrigation. Installation of new sewage treatment plant of 100KLD capacity, MBR based. The plant is operational from September 2023, which treat water from the sewer discharge, sludge, and the storm drainage. It's diverted to the horticultural land for irrigation and toilet flushing system.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the given format:

We being an IT consulting services and business solutions company does not have significant air emissions.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Since Nucleus is an IT Company, our production process involves the release only of a trace amount of GHGs which we are not tracking at present.

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

Yes, we are taking following measures to ensure the reduction in Green House Gas emission:-

- Strong measures are being observed to ensure that no equipment is left in a switch on mode during non-working hours unnecessarily.
- Use of AAC blocks in construction for keeping the load and pressure on air-conditioning minimal.
- Installation of upgraded chillers with VFD in HVAC plant to reduce energy consumption immensely has been and is being done.
- Installation of Roof Solar Power Plant of 158.6 Kwh energy as a power source. CO2 Emission saved 192,592.1kg Equivalent trees planted 5748.
- We maintain a good tree to land ratio of 30 percent in Noida Campus where trees are planted to ensure greenery and maintain balance.
- We have replaced fluorescent tube lights fitting 1150Nos with high energy efficient LED ceiling mounted fitting in all three units.
- We have installed RECD unit in all DG sets to reduce the harmful emissions released into the atmosphere from diesel generators.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	2.2	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	0.44	-
Other Non-hazardous waste generated (H) . Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
Total (A+B + C + D + E + F + G + H)	2.64	-

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Parameter	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	2.64	Nil
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	2.64	Nil
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-

Note: No independent assessment/ evaluation/assurance has been carried out by an external agency.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Being a financial software products and services company, we do not produce any hazardous and toxic chemicals in our product and processes. Only E-waste is generated, for which we have a policy with our vendor to buy back the waste and recycle it at their end.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details:

No

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Not Applicable

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances,

Yes

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kiloliters): NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. NO

2. Please provide details of total Scope 3 emissions & its intensity.

Since Nucleus is an IT Company, our production process involves the release only of a trace amount of GHGs which we are not tracking at present

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

S No	Initiative Undertaken	Details of the initiative (Web-Link, if any, may be provided along with summary.	Outcome of the initiative
1	Energy Conservation Program	1. Phase out of R22 Refrigerant. 2. Installation of solar LED streetlights in external area. 3. Installation of daylight and motion based sensor. 4. Installation of VAVs and VFD – Using centralized AHU and Chiller Plant. 5. Optimization of UPS	Energy Saving 1600MWh Per annum.
2	Emission reduction Programs	1. Installation of rooftop solar panel. 2. Electrification of cooking appliances. 3. Renewable energy for internal power requirement through green tariff. 4. Transition of employee commute fleet to CNG or Electric Vehicle based. 5. Installation of Retrofitted Emission Control device in DG set.	CO2 reduction 11800 MT per annum.
3	Water Reduction Program	1. Installation of water aerators. 2. Installation of digital or smart water flow meter. 3. Installation of waterless urinal.	Water Saving 15000KL per annum.
4	Waste Reduction Program	1. Installation of PadCare System to recycle sanitary waste	58% reduction in carbon emission compared to landfilling and a 68% reduction compared to incineration. Through this initiative will be able to recycle around 4MT of waste per annum.

1. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

We prioritize business continuity risk to ensure our clients experience consistent and reliable service, even in challenging circumstances. We are advancing our strategy and approach in an effective Business Continuity Plan (BCP) to ensure the maintenance or recovery of operations, including service delivery to our customer, when confronted with adverse events such as a disruption or failure of our systems or operations in the event of a Fire, major earthquake, weather event, cyber-attack, terrorist attack, or other catastrophic event which could cause delays in completing sales, providing services, or performing other mission-critical functions. A significant portion of our research and development activities, and certain other critical business operations are located in Noida, India (our corporate headquarters) which is adjacent to the national capital of India, Delhi. Here it may be worthwhile to mention that, according to a seismic zoning map issued by the Bureau of Indian Standards and quoted in the National Disaster Management (NDM) report, Delhi belongs to Zone IV, a severe intensity seismic zone. Any catastrophic event that results in the destruction or disruption of any of our critical business or information technology systems could harm our ability to conduct normal business operations.

To counter this risk, we have setup an Online disaster recovery site to replicate our IPR (Source code) in different seismic zone and backup copy on tape. In addition to this we are also having Disaster Recovery setup for few customers in different seismic zone who has agreement with Nucleus for business continuity and uninterrupted support though this facility is not in place for all the customers. The Company is continuously investing in security of its operations & processes and evaluating the risks on periodic basis. We are an ISO/IEC 27001:2022 (ISMS) certified along with SOC2 Type II report organization, which reflects our focus and commitment to increase adherence to secure practices. More so for business continuity, the growth of any product business is directly linked to the install base and the feedback of existing customers. These two factors are key for the purchase decisions of prospective customers.

Hence a large negative impact on Company's reputation can be a big setback. The Company enjoys is well recognized to offer great business values to our customers enabled by our business platforms.

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On the security front, we have adopted a Defense-in-Depth model to ensure multilayered protection across our infrastructure—spanning physical, network, endpoint, application, and data security layers. This strategic approach ensures that if one layer is compromised, multiple other controls are in place to prevent unauthorized access or data loss.

Physical security is enforced through strict procedures governing access to data centers and sensitive operational areas. Entry is restricted using biometric authentication and proximity card access systems, ensuring that only vetted and authorized personnel can access critical environments.

At the infrastructure level, the company has invested significantly in state-of-the-art, high-availability network architecture, including redundant high-speed links to overseas locations. This infrastructure not only supports uninterrupted operations but also provides built-in resilience against network disruptions and cyber threats.

In line with the principles of Security by Design and by Default, internet access is tightly governed through advanced web filtering technologies, both on-premises and across remote endpoints. These controls are configured to block non-business use, reduce threat surface exposure, and enforce browsing policies aligned with corporate governance.

To protect the organization’s intellectual property and sensitive information, Data Loss Prevention (DLP) controls are implemented at key egress points, including the email gateway and on end-user devices such as laptops. These solutions monitor, detect, and prevent unauthorized transmission of confidential data in real time.

Security governance is a core pillar of our cybersecurity program. We follow a Security by Governance approach, embedding risk-based policies, compliance requirements, and oversight mechanisms across all operational layers. Regular audits, role-based access controls, continuous monitoring, and incident response readiness ensure that our security framework remains resilient, compliant, and aligned with industry best practices.

2. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

As the Company is an IT/ITES company, there are no significant adverse impact as a result of our business activities.

3. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Presently, we are not assessing the value chain partners for environmental impacts.

PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

The Company is affiliated with 3 trade and industry chambers/associations.

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Electronics and Computer Software, Export Promotion Council	National
2	Confederation of Indian Industry	National
3	NASSCOM (National Association of Software and Services Companies)	National

2. Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.

No adverse orders were received from regulatory authorities.

Leadership Indicators

1. Details of public policy positions advocated by the entity:

Nil

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

- Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

Not Applicable to the Company, however the Company along with Nucleus Software Foundation has been conducting internal assessments on voluntary basis to monitor and evaluate its strategic CSR programs.

The Company has set up the Nucleus Software Foundation (NSF), a Trust for the purposes of undertaking CSR activities of the Company. This Foundation, established in 2014 as a Section 25 Company works towards its stated mission: "Empowering underprivileged with essence of education and thereby better livelihood and better life".

- Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.**

Kindly refer Annexure- G, CSR of Board's Report

- Describe the mechanisms to receive and redress grievances of the community.**

The objective of Corporate Social Responsibility (CSR) Policy at Nucleus is to support our constant endeavour to bring about positive difference to communities where we exist. We constantly assess, monitor and capture feedback both in formal and informal ways. This provides ample opportunity to receive and redress grievances of the intended beneficiaries.

- Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

Particulars	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Directly sourced from MSMEs/ small producers	8.85%	5.71%
Sourced directly from within the district and neighbouring districts	While this metric is not available, but we prefer sourcing of material from nearby areas only.	We do not track this. Also this metric is not material for our sector

- Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/ on contract basis) in the following locations, as % of total wage cost**

Name of authority	FY 2024-25 Current Financial Year (%)	FY 2023-24 Previous Financial Year (%)
Rural	-	-
Semi- Urban	-	-
Urban	-	-
Metropolitan	100%	100%

Leadership Indicators

- Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

Not Applicable

- Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:**

Kindly refer CSR section of Board's Report.

- (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups?**

Our commitment to fairness, equality, and transparency shines through in our Procurement Policy, which staunchly opposes discrimination of any kind. Regardless of gender, nationality, ethnicity, religion, or disability, we uphold the principles of inclusivity and respect in our vendor relationships.

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Adhering to both local legislation and global best practices, our procurement process stands for objectivity and transparency. We ensure that each vendor is selected based solely on merit, competence, and suitability for the task at hand, without bias or prejudice.

While our approach prioritizes fairness and impartiality, we recognize the importance of supporting marginalized and vulnerable groups. Although we currently do not have a preferential policy in place for purchasing from such suppliers, we remain open to exploring opportunities to empower and uplift these communities in our supply chain.

As we continue to evolve and refine our practices, we remain committed to fostering a procurement environment that not only upholds the highest ethical standards but also promotes social responsibility and inclusivity.

(b) From which marginalized /vulnerable groups do you procure?

Not Applicable

(c) What percentage of total procurement (by value) does it constitute?

Not Applicable

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Not Applicable

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved: Not Applicable

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Remedial Education of underprivileged (school for underprivileged) – Vaishali Ghaziabad, UP	80	100%
2	Remedial Education of underprivileged children- 27 learning centers in Dehradun	800	100%
3	Remedial Education for tribal children- 7 districts of Madhya Pradesh	32,000	100%
4	Remedial Studies- 14 Government Schools at Noida	1,000	100%
5	Women empowerment- Tailoring and Embroidery courses – Tamil Nadu	350	100%
6	Scholarships for kids of CRPF Martyrs	25	100%

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

We place a high priority on customer satisfaction and actively seek feedback through multiple accessible channels. At the heart of this approach is our dedicated “Voice of Customer” platform, built to capture insights and address concerns promptly and effectively.

Complementing this, customers have direct access to their assigned Account Managers and Client Engagement Managers, who serve as their trusted, day-to-day points of contact. These professionals are well-equipped to respond swiftly and ensure smooth issue resolution.

Regularly scheduled customer connect meetings further strengthen communication, offering ongoing opportunities to discuss evolving needs, expectations, and feedback. In addition, customers can reach us via email or escalate concerns through a clearly defined escalation matrix, ensuring timely and effective responses.

Each project is supported by a structured escalation framework, allowing any customer concerns to be routed to the appropriate level of management without delay. Our senior leadership team also remains actively involved, engaging with customers to gain direct insights and proactively address potential challenges.

By offering these diverse touchpoints and maintaining a transparent, responsive communication process, we reaffirm our commitment to listening to our customers, continuously enhancing our services, and building enduring, trust-based relationships.

2. Turnover of products and/services as a percentage of turnover from all products/service that carry information about:

CSR Project	As a percentage to total turnover
Environmental and Social parameters relevant to the product	This is not relevant to the nature of our business operations and the services we offer.
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following

Type of Complaints	FY 2025			FY 2024		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data Privacy	-	-	NA	-	-	NA
Advertising	-	-				
Cyber Security	-	-				
Delivery of essential services	-	-				
Restrictive Trade practices	-	-				
Unfair Trade Practices	-	-				
Others	-	-				

4. Details of instances of product recalls on account of safety issues:

Particulars	Number	Reasons for recall
Voluntary recalls	Not Applicable, due to the nature of operations the Company	

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Yes, we have established a comprehensive and robust cybersecurity and data privacy framework, supported by well-defined policies and procedures. Our organization places the highest priority on protecting sensitive information, recognizing it as a critical asset in maintaining operational integrity, customer trust, and regulatory compliance.

Our cybersecurity framework is built on industry-leading practices, integrating proactive and layered security controls to safeguard data from evolving threats

The principles regarding data privacy are available on our website at <https://www.nucleussoftware.com/privacy-policy>.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

Nil

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact

Nil

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b. Percentage of data breaches involving personally identifiable information of customers

Nil

c. Impact, if any, of the data breaches

Not Applicable

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

The information on our product & services offerings is available on our company's website:

<https://www.nucleussoftware.com>.

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

To ensure the safe and responsible usage of our products and services, the Product team follows a structured approach to consumer education and awareness. For every new release, a comprehensive policy document is shared with customers, outlining key features, compliance guidelines, and usage protocols.

During the implementation phase, customers are also provided with detailed support materials, including product write-ups and user manuals. These documents are designed to equip users with clear instructions, best practices, and safety guidelines to maximize product efficiency while ensuring responsible usage. Additionally, our support teams remain actively engaged to address any queries and provide ongoing assistance as needed.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

We have a dedicated Cyber Information Security (CIS) and Information Security Management System (ISMS) team who work on major incidents or disruption of services. CIS team inform the customer as per our internal incident management policy and process for any risk/disruption of service

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole?

Not Applicable, being a technology solutions Company, displaying product information on the product over and above what is mandated as per local laws is not applicable to us.

Yes, the "Voice of Customer" survey enables us to understand the client's expectations, needs, satisfaction levels and overall experience of working with the Company. The feedback is collected through a survey, which includes a structured questionnaire. The respective teams engage with the customer to implement the improvement action.