NUCLEUS SOFTWARE

NUCLEUS SOFTWARE EXPORTS LTD.
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July 30, 2026

The Listing Department **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**

Dear Sirs,

SUB: OUTCOME OF THE BOARD MEETING AND FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Ref: **Regulation 33 and 30(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 in term of the Regulation 33 and 30(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

This has reference to our letter dated July 17, 2026, regarding the captioned subject. The Board, at their meeting held today on July 30, 2026 transacted the following items of business:

Financial Results:

i. Approved the Audited Standalone Financial Results with Auditor Report of the Company for the Quarter ended June 30, 2026;

ii. Approved the Un-Audited Consolidated Financial Results with Limited Review Report of the Company for the Quarter ended June 30, 2026;

The above Financials have been duly reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 30, 2026.

In compliance with the said regulations, the same is also available on the website of the Company: www.nucleussoftware.com

Timings of Meeting:

Commencement Time: 10:00 A.M.
Conclusion Time: 03:52 P.M.

This is for your information and records.

Thanking You

Yours Sincerely
For Nucleus Software Exports Limited

Poonam Bhasin
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Date: 2026.07.30 15:53:06 +05'30'

Poonam Bhasin
Company Secretary

Encl: as above

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INDEPENDENT AUDITOR'S REPORT ON THE REVIEW OF THE CONSOLIDATED INTERIM FINANCIAL RESULTS

To the Board of Directors of Nucleus Software Exports Limited

1. We have reviewed the accompanying Statement of unaudited consolidated interim financial results of **Nucleus Software Exports Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirements 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

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

   i. Nucleus Software Exports Limited
   ii. Nucleus Software Solutions Pte. Limited
   iii. Nucleus Software Inc.
   iv. Nucleus Software Japan Kabushiki Kaisha
   v. Nucleus Software Netherlands B.V.
   vi. Nucleus Software Limited
   vii. Nucleus Software Australia Pty. Ltd.
   viii. Nucleus Software South Africa (Pty.) Limited
   ix. Nucleus Software Vietnam Company Ltd.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below and

ASA & Associates LLP Chartered Accountants unreviewed financial information referred to in paragraph 7 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial information of one subsidiary included in the Statement, whose financial information reflect total revenue of Rs. 2,760 Lakhs, total net profit after tax of Rs. 30 Lakhs, and total comprehensive income of Rs. 30 Lakhs for the quarter ended 30 June 2026, as considered in the Consolidated Financial Results, which have been reviewed by the other auditor whose report has been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion on the Statement is not modified in respect of this matter with respect to our reliance on the work done and report of the other auditor.

7. The Statement includes unreviewed financial information of seven subsidiaries, whose financial information reflect total revenue of Rs. 975 Lakhs, total net profit after tax of Rs. 84 Lakhs, and total comprehensive income of Rs. 84 Lakhs for the quarter ended 30 June 2026, as considered in the Statement. This unreviewed financial information have been approved and furnished to us by the Board of Directors.

   Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such financial information. In our opinion and according to the information and explanations given by the management, these financial information are not material to the Group.

   Our conclusion on the Consolidated Financial Results is not modified in respect of the above matter with respect to the financial information certified by the Board of Directors.

For **ASA & Associates LLP**
Chartered Accountants
Firm Registration No. 009571N/N500006

PRATEET KUMAR MITTAL
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Date: 2026.07.30 16:08:11 +05'30'

ASA & Associates LLP
Chartered Accountants

Prateet Mittal
Partner
Membership No. 402631

UDIN: 26402631VUUFDX4941

Place: Gurugram
Date: July 30, 2026

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INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF THE STANDALONE INTERIM FINANCIAL RESULTS

To The Board of Directors of Nucleus Software Exports Limited

Opinion

We have audited the accompanying Statement of Standalone Interim Financial Results of **Nucleus Software Exports Limited** (the "Company"), for the quarter ended June 30, 2026, (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income, and other financial information of the Company for the quarter ended June 30, 2026.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in Auditor's Responsibilities for the Audit of the Standalone Interim Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone interim financial results for the quarter ended June 30, 2026, under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Standalone Interim Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited standalone interim financial statements for the quarter ended June 30, 2026. This responsibility includes the preparation and presentation of the standalone interim financial results for the quarter ended June 30, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in

ASA & Associates LLP Chartered Accountants compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone interim financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the standalone interim financial results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Interim Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone interim financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone interim financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone interim financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone interim financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

ASA & Associates LLP
Chartered Accountants

- Evaluate the overall presentation, structure, and content of the standalone interim financial results, including the disclosures, and whether the standalone interim financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the standalone interim financial results of the Company to express an opinion on the standalone interim financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For **ASA & Associates LLP**
Chartered Accountants
Firm Registration No. 009571N/N500006

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Date: 2026.07.30 16:08:30 +05'30'

ASA & Associates LLP Chartered Accountants

Prateet Mittal
Partner
Membership No. 402631

UDIN: 26402631NPHGFQ6315

Place: Gurugram
Date: July 30, 2026

NUCLEUS SOFTWARE EXPORTS LIMITED
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PART I : STATEMENT OF CONSOLIDATED INTERIM FINANCIAL RESULTS OF NUCLEUS SOFTWARE EXPORTS LIMITED AND ITS SUBSIDIARIES FOR THE QUARTER ENDED 30 JUNE 2026

(Amount in Rupees Lakhs unless otherwise stated)

		For the quarter ended			For the year ended
	Particulars	**30 June 2026**	**31 March 2026**	**30 June 2025**	**31 March 2026**
		Unaudited	**Unaudited**	**Unaudited**	**Audited**
1.	**REVENUE FROM OPERATIONS** Income from software products and services	21,043	22,477	21,772	87,603
2.	**OTHER INCOME**	1,783	1,492	1,796	6,416
3.	**TOTAL INCOME (1+2)**	**22,826**	**23,969**	**23,568**	**94,019**
4.	**EXPENSES**				
	a) Employee benefits expense	15,718	15,147	14,555	58,941
	b) Operating and other expenses	4,529	3,834	3,819	16,105
	c) Finance cost	37	34	24	141
	d) Depreciation, amortisation and impairment expenses	514	493	340	1,649
	TOTAL EXPENSES	**20,798**	**19,508**	**18,738**	**76,836**
5.	**PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)**	**2,028**	**4,461**	**4,830**	**17,183**
6.	**EXCEPTIONAL ITEMS** (refer note 4 below)	(982)	310	-	2,195
7.	**PROFIT BEFORE TAX (5-6)**	**3,010**	**4,151**	**4,830**	**14,988**
8.	**TAX EXPENSE** Net current tax expense	633	1,166	1,113	3,655
	Deferred tax (credit) /charge	(10)	(470)	197	(341)
	NET TAX EXPENSE	**623**	**696**	**1,310**	**3,314**
9.	**PROFIT FOR THE PERIOD/YEAR (7-8)**	**2,387**	**3,455**	**3,520**	**11,674**
10.	**OTHER COMPREHENSIVE INCOME / (LOSS)**				
A)	(i) Items that will not be reclassified to profit or loss				
	Remeasurement of the net defined liability/asset	(334)	213	(77)	374
	Equity instruments through other comprehensive income - net change in fair value	247	(72)	424	467
	(ii) Tax (expense) / income relating to Items that will not be reclassified to profit or loss	49	(43)	(41)	(161)
B)	(i) Items that will be reclassified subsequently to profit or loss				-
	Exchange differences on translation of foreign operations	(40)	(201)	147	347
	Effective portion of gains and loss on hedging instruments in a cash flow hedge	93	(69)	13	(114)
	(ii)Tax (expense) / income relating to items that will be reclassified subsequently to profit or loss	(23)	14	(3)	27
	TOTAL OTHER COMPREHENSIVE INCOME / (LOSS), NET OF TAX	**(8)**	**(158)**	**463**	**940**
11.	**TOTAL COMPREHENSIVE INCOME FOR THE PERIOD/YEAR (9+10)**	**2,379**	**3,297**	**3,983**	**12,614**
	Profit for the period/year attributable to				
	-Shareholders of the Company	2,387	3,455	3,520	11,674
	-Non controlling interest			-	-
	Total comprehensive income attributable to				
	-Shareholders of the Company	2,379	3,297	3,983	12,614
	-Non controlling interest	-	-	-	-
12.	Paid up Equity Share Capital (Face Value Rupees 10 each)	2,633	2,633	2,633	2,633
13.	Other Equity	-	-	-	88,112
14.	**Earnings Per Share (Rupees) (Par value Rupees 10 each)**				
	Basic	9.07 (Not annualised)	13.12 (Not annualised)	13.37 (Not annualised)	44.35
	Diluted	9.07 (Not annualised)	13.12 (Not annualised)	13.37 (Not annualised)	44.35

PART I : STATEMENT OF STANDALONE INTERIM FINANCIAL RESULTS OF
NUCLEUS SOFTWARE EXPORTS LIMITED
FOR THE QUARTER ENDED 30 JUNE 2026

(Amount in Rupees Lakhs unless otherwise stated)

		For the quarter ended			For the year ended
	Particulars	**30 June 2026**	**31 March 2026**	**30 June 2025**	**31 March 2026**
		Audited	**Audited**	**Audited**	**Audited**
1.	**REVENUE FROM OPERATIONS**				
	Income from software products and services	19,369	20,680	20,080	80,597
2.	**OTHER INCOME**	1,774	1,480	2,428	7,301
3.	**TOTAL INCOME (1+2)**	**21,143**	**22,160**	**22,508**	**87,898**
4.	**EXPENSES**				
	a) Employee benefits expense	13,791	13,118	12,768	51,541
	b) Operating and other expenses	4,942	4,234	4,153	17,550
	c) Finance cost	28	28	17	112
	d) Depreciation, amortisation and impairment expenses	489	467	316	1,547
	TOTAL EXPENSES	**19,250**	**17,847**	**17,254**	**70,750**
5.	**PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)**	**1,893**	**4,313**	**5,254**	**17,148**
6.	**EXCEPTIONAL ITEMS** (refer note 4 below)	(982)	310	-	2,195
7.	**PROFIT BEFORE TAX (5-6)**	**2,875**	**4,003**	**5,254**	**14,953**
8.	**TAX EXPENSE**				
	Net current tax expense	587	1,111	1,095	3,435
	Deferred tax (credit) /charge	(7)	(453)	200	(313)
	NET TAX EXPENSE	**580**	**658**	**1,295**	**3,122**
9.	**PROFIT FOR THE PERIOD/YEAR (7-8)**	**2,295**	**3,345**	**3,959**	**11,831**
10.	**OTHER COMPREHENSIVE INCOME / (LOSS)**				
A)	(i) Items that will not be reclassified to profit or loss				
	Remeasurement of the net defined liability/asset	(334)	213	(77)	374
	Equity instruments through other comprehensive income - net change in fair value	247	(72)	424	467
	(ii) Tax (expense) / income relating to Items that will not be reclassified to profit or loss	49	(43)	(41)	(161)
B)	(i) Items that will be reclassified subsequently to profit or loss				
	Effective portion of gains and loss on hedging instruments in a cash flow hedge	93	(69)	13	(114)
	(ii)Tax (expense) / income relating to items that will be reclassified subsequently to profit or loss	(23)	14	(3)	27
	TOTAL OTHER COMPREHENSIVE INCOME / (LOSS) , NET OF TAX	**32**	**43**	**316**	**593**
11.	**TOTAL COMPREHENSIVE INCOME FOR THE PERIOD/YEAR (9+10)**	**2,327**	**3,388**	**4,275**	**12,424**
12.	Paid up Equity Share Capital (Face Value Rupees 10 each)	2,633	2,633	2,633	2,633
13.	Other Equity	-	-	-	84,833
14.	**Earnings Per Share (Rupees) (Par value Rupees 10 each)**				
	Basic	8.72 (Not annualised)	12.71 (Not annualised)	15.04 (Not annualised)	44.94
	Diluted	8.72 (Not annualised)	12.71 (Not annualised)	15.04 (Not annualised)	44.94

NUCLEUS SOFTWARE EXPORTS LIMITED
PART II : SEGMENT REPORTING (CONSOLIDATED)

(Amount in Rupees Lakhs unless otherwise stated)

		For the quarter ended			For the year ended
	Particulars	**30 June 2026**	**31 March 2026**	**30 June 2025**	**31 March 2026**
		Unaudited	**Unaudited**	**Unaudited**	**Audited**
a)	**Revenue by geographical segment**				
	India	11,806	13,046	12,670	51,081
	Far East	884	840	699	3,131
	South East Asia	2,281	2,403	2,618	10,095
	Europe	1,147	1,000	1,073	3,985
	Middle East	2,548	2,828	2,322	10,023
	Africa	203	233	214	943
	Australia	406	419	585	1,949
	Others	1,768	1,708	1,591	6,396
	Total	**21,043**	**22,477**	**21,772**	**87,603**
	Less :- Inter segment revenue	-	-	-	-
	Net revenue from operations	**21,043**	**22,477**	**21,772**	**87,603**
b)	**Segment profit / (loss) before tax**				
	India	4,667	6,676	7,430	27,650
	Far East	194	122	154	538
	South East Asia	(662)	(729)	(593)	(2,626)
	Europe	595	386	474	1,571
	Middle East	417	769	(92)	1,360
	Africa	(22)	112	60	277
	Australia	88	106	159	534
	Others	615	724	653	2,670
	Total	**5,892**	**8,166**	**8,245**	**31,974**
	Add:- Other income	1,783	1,492	1,796	6,416
	Less:- Unallocable corporate expenditure*	4,665	5,507	5,211	23,402
	Profit before tax	**3,010**	**4,151**	**4,830**	**14,988**
c)	**Segment assets**				
	India	13,597	8,759	9,418	8,759
	Far East	330	498	375	498
	South East Asia	2,007	2,752	2,258	2,752
	Europe	973	647	584	647
	Middle East	3,974	2,862	1,856	2,862
	Africa	564	175	436	175
	Australia	54	50	438	50
	Others	191	1,171	918	1,171
	Total	**21.690**	**16.914**	**16.283**	**16.914**
	Add:- Unallocated corporate assets	110,745	109,699	106,873	109,699
	Total assets	**132,435**	**126,613**	**123,156**	**126,613**
d)	**Segment liabilities**				
	India	17,466	13,320	17,926	13,320
	Far East	305	382	304	382
	South East Asia	6,187	5,759	5,075	5,759
	Europe	383	170	358	170
	Middle East	5,140	4,419	4,773	4,419
	Africa	610	321	199	321
	Australia	964	507	1,048	507
	Others	2,176	2,233	1,755	2,233
	Total	**33,231**	**27,111**	**31,438**	**27,111**
	Add :- Unallocated corporate liabilities*	5,956	8,757	6,313	8,757
	Total liabilities	**39,187**	**35,868**	**37,751**	**35,868**

* Unallocable corporate expenses and unallocable corporate liabilities includes Rs. (982 Lakhs) for the quarter ended 30 June 2026 and Rs. 2,195 Lakhs for the year ended 31 March 2026 towards exceptional items. (refer note 4 below)

NUCLEUS SOFTWARE EXPORTS LIMITED
PART II : SEGMENT REPORTING (STANDALONE)

(Amount in Rupees Lakhs unless otherwise stated)

		For the quarter ended			For the year ended
	Particulars	**30 June 2026**	**31 March 2026**	**30 June 2025**	**31 March 2026**
		Audited	**Audited**	**Audited**	**Audited**
a)	**Revenue by geographical segment**				
	India	11,777	13,029	12,653	51,011
	Far East	320	268	191	983
	South East Asia	2,230	2,078	2,325	8,808
	Europe	153	143	226	594
	Middle East	2,548	2,828	2,322	10,023
	Africa	203	233	214	943
	Australia	407	419	585	1,949
	Others	1,731	1,682	1,564	6,286
	Total	**19,369**	**20,680**	**20,080**	**80,597**
	Less :- Inter segment revenue	-	-	-	-
	Net revenue from operations	**19,369**	**20,680**	**20,080**	**80,597**
b)	**Segment profit / (loss) before tax**				
	India	4,662	6,749	7,415	27,698
	Far East	140	33	(19)	(44)
	South East Asia	(628)	(936)	(467)	(2,946)
	Europe	103	122	130	362
	Middle East	417	768	(92)	1,359
	Africa	(22)	113	60	278
	Australia	76	92	141	462
	Others	515	660	623	2,477
	Total	**5,263**	**7,601**	**7,791**	**29,646**
	Add:- Other income	1,774	1,480	2,428	7,301
	Less:- Unallocable corporate expenditure*	4,162	5,078	4,965	21,994
	Profit before tax	**2,875**	**4,003**	**5,254**	**14,953**
c)	**Segment assets**				
	India	13,663	8,830	9,393	8,830
	Far East	82	211	72	211
	South East Asia	1,108	1,972	1,585	1,972
	Europe	295	2	250	2
	Middle East	3,974	2,862	1,856	2,862
	Africa	564	175	436	175
	Australia	48	44	433	44
	Others	183	1,202	863	1,202
	Total	**19,917**	**15,298**	**14,888**	**15,298**
	Add:- Unallocated corporate assets	107,868	106,972	104,455	106,972
	Total assets	**127,785**	**122,270**	**119,343**	**122,270**
d)	**Segment liabilities**				
	India	17,392	13,277	17,877	13,277
	Far East	318	371	332	371
	South East Asia	5,343	5,054	4,468	5,054
	Europe	340	169	310	169
	Middle East	5,140	4,419	4,773	4,419
	Africa	610	321	199	321
	Australia	871	481	1,053	481
	Others	2,268	2,294	1,742	2,294
	Total	**32,282**	**26,386**	**30,754**	**26,386**
	Add:- Unallocated corporate liabilities*	5,585	8,419	5,981	8,418
	Total liabilities	**37,867**	**34,804**	**36,735**	**34,804**

* Unallocable corporate expenses and unallocable corporate liabilities includes Rs. (982 Lakhs) for the quarter ended 30 June 2026 and Rs. 2,195 Lakhs for the year ended 31 March 2026 towards exceptional items. (refer note 4 below)

NOTES:

1. The consolidated and the standalone Interim financial results for the quarter ended 30 June 2026 were reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on 30 July 2026.

2. The statutory auditors have carried out an audit of the standalone interim financial results of Nucleus Software Exports Limited ('the Company' or 'the Holding Company') and a limited review of the consolidated interim financial results of the Company and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Nucleus Software Group' or "the Group") for the quarter ended 30 June 2026. The statutory auditors have expressed an unmodified audit opinion and review conclusion respectively on these financial results.

3. Financial results for the all the periods presented have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

   The figures of last quarter ending 31 March 2026 are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter ending 31 December 2025.

4. On 21 November 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code,2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave.

   The Company had assessed and disclosed the financial impact in "Exceptional Items" during the year ended 31 March 2026, resulting in an increase in gratuity liability of Rs. 1,590 lakhs and compensated absences liability of Rs. 605 lakhs.

   During the quarter ended 30 June 2026, pursuant to a revision in the remuneration structure, the Company recognised a reduction in gratuity liability of Rs. 699 lakhs and compensated absences liability of Rs. 283 lakhs. The resultant impact has been presented under "Exceptional Items" in the Consolidated and Standalone Statements of Profit and Loss for the quarter ended 30 June 2026.

5. The Board of Directors on 20 May 2026 based on the recommendations of the Nomination and Remuneration Committee, had approved the grant of 2,50,000 (Two Lakh Fifty Thousand) RSUs to eligible employees under the Nucleus Software RSU Scheme – 2026. These RSUs are convertible into an equal number of equity shares of the Company having a face value of ₹10 each, subject to the terms and conditions of the Scheme.

6. The Board of Directors on 21 May 2026 had recommended a payment of Final Dividend of Rs. 12.50 per share (on equity share of par value of Rs.10 each) for the year ended 31 March 2026. The payment was approved by shareholders at the annual general meeting held on 27 July 2026. This dividend was paid on 28 July 2026.

   The Board of Directors on 16 May 2025 had recommended a payment of Final Dividend of Rs. 12.50 per share (on equity share of par value of Rs.10 each) for the year ended 31 March 2025. The payment was approved by shareholders at the annual general meeting held on 28 July 2025. This dividend was paid on 31 July 2025.

7. Property, plant and equipment and intangible assets used in the Group's business cannot be specifically identified with any of the reportable segments, as these are used interchangeably between various segments.

By the order of the Board

For Nucleus Software Exports Limited

Vishnu Rampratap Dusad

Digitally signed by Vishnu Rampratap Dusad
Date: 2026.07.30 15:52:28 +05'30'

VISHNU R DUSAD

Managing Director

Place : Noida

Date: 30 July 2026