



Co-Working & Managed Offices

Nukleus Office Solutions Limited

(Formerly known as Nukleus Office Solutions Private Limited)

CIN NO -L70101DL2019PLC355618

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

Date: 11.11.2025

To

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street, Mumbai- 400 001

Scrip Code: 544370

Sub.: Intimation under Regulation 30 read with Schedule III of SEBI (Listing Obligation and Disclosure Requirement), 2015, - Outcome of Board Meeting.

Dear Sir/Ma'am,

1. Audited Financial Results

In terms of the provisions of Regulation 30 (read with Part A of Schedule III) and 33 of the SEBI Listing Regulations, 2015, please find enclosed the Statement of Un-audited Financial Results for the Half-Year ended 30 September 2025, along with Limited Review Report, approved and taken on record at the meeting of the Board of Directors held today i.e. on 13th, November 2025.

The Limited Review report is submitted with unmodified opinion (free from any qualifications) and a declaration to that effect is also enclosed.

2. Appointment of Chief Financial Officer of the Company

Pursuant to relevant provisions of the Companies Act, 2013 read with relevant provisions SEBI Listing Regulations, 2015, the Board has approved the appointment of Mr. Praveen Jain as the Chief Financial Officer of the Company, effective 03rd, December 2025.

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

The meeting commenced at 11:45 A.M and concluded at 01:15 P.M.

This is for your information and records.

Thanking You,

For Nukleus Office Solutions Limited

(Formerly known as NUKLEUS OFFICE SOLUTIONS PRIVATE LIMITED)

Nipun Gupta

Managing Director

DIN: 00472330

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

Corporate Office: Plot No 29, Sector -142, Noida, UP – 201305



M.K. AGGARWAL & CO.
CHARTERED ACCOUNTANTS
(EST. 1973)

■ 30, Nishant Kunj, Pitam Pura,
New Delhi-110034

■ Tele : 011-47517171
M.: 9899997699
Email : atul@mkac.in
Website : www.mkac.in

Independent Auditor's Limited Review Report on Unaudited Financial Results of Nukleus Office Solutions Limited for the Half Year ended 30.09.2025 pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

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

1. We have reviewed the accompanying statement of unaudited financial results of Nukleus Office Solutions Limited for the Half Year ended 30th September 2025 (The Statement) attached herewith being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended (The Listing Regulations).
2. This statement is the responsibility of the company's management & approved by the company's board of directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our limited review of the statements in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the independent auditor of the entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Emphasis of Matter

The company has capitalised expenses of Rs. 50.73 Lacs towards new operating centres under development. (Refer Note No. 4)

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

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

**ATUL
AGGARWAL**

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Date: - 11.11.2025

Place: - New Delhi

**CA Atul Aggarwal
(Partner)**

Membership No.099374

UDIN No: - 25099374BMKVMQ7809

NUKLEUS OFFICE SOLUTIONS LIMITED
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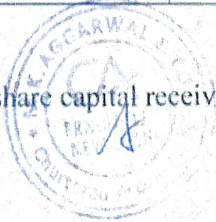
Statements of Unaudited Financial Results for the half year ended 30th September 2025

- 1. These financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meeting held on 11th November 2025.
- 2. These financial results have been prepared in accordance with the requirements of Accounting Standards specified under section 133 of the Companies Act,2013 read with rule 7 of the Companies (Accounts) Rules 2014, as amended time to time.
- 3. As per MCA notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capitals and disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirements of adoption of IND-AS.
- 4. W.e.f 01.04.2025, the company has capitalized certain proportion of expenses incurred on salaries of key managerial personnel, travelling expenses on pro-rata basis towards the new operating centers under development. According, an amount of Rs.50.73 Lacs has been capitalized during the year.
- 5. During the financial year 2024-25, the company has issued 1,59,600 number of equity shares @ Rs 188/- each (Including Premium of Rs. 178/- each) through Private Placement, vide EGM resolution dated 14th August 2024 and also the Company, had completed the Initial Public Offer (IPO) of **13,54,800** Equity Shares of Face Value of Rs.10 each for cash at a price of Rs. 234 per Equity Share aggregating to **Rs. 3170.23 lakhs**. The equity shares of the company were listed on SME Platform of BSE Limited (BSE SME) on 04th March 2025.
- 6. The details of utilization of IPO proceeds are as follows:

Rs. In Lakhs

Sr. No.	Object of the issue	Amount	Amount Utilized (Including GST)	Amount Unutilized
1	Capital expenditure and security deposit towards establishment of new centers	2197.68	1735.35	462.33
2	Building up technology platform, integration of all centers, online client interaction and mobile application	34.22	-	34.22
3	Advertisement expenses towards enhancing the visibility of our brand	49.56	-	49.56
4	General Corporate Purpose	588.02	570	18.02
5	Issue Expense	300.75	195.15	105.6
	Total	3170.23	2500.5	669.73

- 7. Earning per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualized.



8. The figures for the half year ended 31st March, 2025 are the balancing figures between audited figures in respect of full financial year and unaudited and unreviewed year to date figures of the half year ended 30th September, 2024.
9. The figures of the corresponding periods have been regrouped/reclassified, wherever necessary to conform to current period classification/presentation.

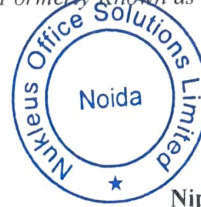
Place: New Delhi

Date: 11th November 2025



For Nukleus Office Solutions Limited

(Formerly Known as Nukleus Office Solutions Private Limited)



**NIPUN
GUPTA**

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Nipun Gupta
Managing Director
DIN: 00472330

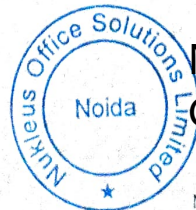
NUKLEUS OFFICE SOLUTIONS LIMITED
(Formerly Known as Nukleus Office Solutions Private Limited)

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

Statement of Assets & Liabilities

Particulars	As at 30th September 2025	As at 31st March 2025
	Rs. in Lakhs	Rs. in Lakhs
Equity and Liabilities		
1. Shareholder's Funds		
a. Share Capital	403.20	403.20
b. Reserves and Surplus	3,640.12	3,523.79
c. Money Received against Share Warrants		-
2. Share Application Money Pending Allotment		
3. Non-Current Liabilities		
a. Long-Term Borrowings	975.31	1,018.61
b. Deferred Tax Liabilities (Net)		-
c. Other Long Term Liabilities	816.57	439.94
d. Long Term Provisions		-
4. Current liabilities		
a. Short-Term Borrowings	50.23	44.09
b. Trade Payables:-		
i. Total Outstanding Dues of Micro Enterprises and Small Enterprises	46.76	-
ii. Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	210.55	281.76
c. Other Current Liabilities	152.29	122.18
d. Short Term Provisions	85.35	119.55
	6,380.38	5,953.13
Assets		
1. Non Current Assets		
a. Property, Plant & Equipment & Intangible Assets		
i. Tangible Assets	1,623.55	1,022.02
ii. Intangible Assets	6.34	4.91
iii. Capital Work-in-Progress	598.13	325.30
iv. Intangible Assets under Development		
b. Non Current Investments		
c. Deferred Tax Assets (Net)	97.58	69.09
d. Long Term Loans and Advances	-	-
e. Other Non Current Assets	1,545.03	1,149.79
2. Current Assets		
a. Current Investments		-
b. Inventories		-
c. Trade Receivables	294.11	215.30
d. Cash and Cash Equivalents	1,012.03	2,396.37
e. Short Term Loan and Advances	0.25	0.22
f. Other Current Assets	1,203.36	770.12
	6,380.38	5,953.13

For Nukleus Office Solutions Limited
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Nipun Gupta
Managing Director
DIN: 00472330

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Statement of Profit and Loss

Particulars	For the Half year Ended			For the Year Ended
	30th September 2025	31st March 2025	30th September 2024	31st March 2025
	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs
Income				
Revenue from operations	1,691.49	1,437.48	1,433.04	2,870.52
Other income	39.57	13.72	-	13.72
Total Income	1,731.06	1,451.20	1,433.04	2,884.24
Expenses				
Direct cost	911.23	682.60	740.19	1,422.78
Employee benefits expense	172.98	165.90	154.32	320.22
Finance cost	36.64	57.72	35.03	92.75
Depreciation and amortisation expense	221.42	165.66	131.34	297.00
Other expenses	237.38	226.94	250.12	477.06
Total expenses	1,579.65	1,298.82	1,310.99	2,609.81
Profit / (Loss) before exceptional and extraordinary items and tax	151.42	152.38	122.04	274.43
Exceptional items	-	-	-	-
Profit / (Loss) before extraordinary items and tax	151.42	152.38	122.04	274.43
Extraordinary items	-	-	-	-
Prior period items	-	-	-	-
Profit / (Loss) before tax	151.42	152.38	122.04	274.43
Tax expense				
1. current tax / minimum alternative tax	63.58	72.72	36.57	109.29
2. minimum alternative tax entitlement	-	-	-	-
3. deferred tax (Asset) / Liabilities	(28.49)	(34.72)	(6.36)	(41.08)
4. tax for previous year	-	-	-	-
5. prior period adjustments	-	-	-	-
6. Income tax - IDS	-	-	-	-
Profit / (Loss) for the period from continuing operations	116.33	114.38	91.84	206.21
Profit / (Loss) for the period	116.33	114.38	91.84	206.21
Earning per equity share				
Basic	2.89	4.18	3.62	7.53
Diluted	2.89	4.18	3.62	7.53
Number of shares used in computing earnings per share				
Basic	40,32,000	27,37,775	25,34,653	27,37,775
Diluted	40,32,000	27,37,775	25,34,653	27,37,775



For Nukleus Office Solutions Limited
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Nipun Gupta
Managing Director
DIN: 00472330

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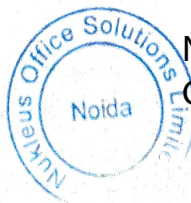
New Delhi, Delhi -110001

CIN : L70101DL2019PLC355618

Statement of Cash Flows

Particulars	For the Half year Ended	For the Year Ended
	30th September 2025	31st March 2025
	Rs. in Lakhs	Rs. in Lakhs
Cash flow from operating activities		
Profit/Loss before tax	151.42	274.43
Adjustments for:		-
Depreciation and amortization expenses	221.42	297.00
Other finance cost	36.64	92.75
Interest income	(39.57)	(13.72)
Loss on disposal of Assets	-	0.94
Operating profit before working capital changes	369.90	651.39
Changes in working capital		
Adjustment for decrease/ (increase) in operating assets		
Trade receivables	(78.81)	(115.37)
Short term Loans & Advances	(0.03)	(0.22)
Other assets	(828.48)	(1,441.82)
Adjustment for (decrease)/ increase in operating liabilities		-
Trade payables	(24.45)	100.97
Provision	(34.21)	36.33
Other liabilities	406.74	132.12
Cash generated from/ (used in) operations	(189.34)	(636.60)
Income tax (paid)/ refund (net)	(63.58)	(109.29)
Net cash flow from/ (used in) operating activities (A)	(252.92)	(745.89)
Cash flow from Investing activities		
Payment for property, plant and equipment and intangible assets	(824.38)	(781.72)
CWIP	(272.83)	(120.80)
Other Income	39.57	13.72
Net cash flow from/ (used in) investing activities (B)	(1,057.64)	(888.81)
Cash flow from Financing activities		
Proceeds/ repayment from borrowings (net)	-	-
Issue of equity share	-	3,301.26
Interest paid	(36.64)	(92.75)
Short Term Borrowings	6.14	(219.90)
Long Term Borrowings	(43.30)	460.28
Net cash used in financing activities (C)	(73.79)	3,448.89
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(1,384.35)	1,814.19
Cash and cash equivalents at the beginning of the year	2,396.37	582.18
Cash and cash equivalents at the end of the year	1,012.03	2,396.37
Cash and cash equivalents comprise (Refer note 17 and 18)		
Cash in hand	6.78	5.61
Balance with Banks	288.24	31.07
Fixed deposits	717.00	2,359.70
Total cash and bank balances at end of the year	1,012.03	2,396.37

For Nukleus Office Solutions Limited
(Formerly Known as Nukleus Office Solutions Private Limited)



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Nipun Gupta
Managing Director
DIN: 00472330



Co-Working & Managed Offices

Nukleus Office Solutions Limited
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CIN NO - L70101DL2019PLC355618

| PH: +91-8587013119 | Email: info@nukleus.work | Website: www.nukleus.work |

Date: 11.11.2025

To

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400 001

Scrip Code: 544370

Sub.: Statement of deviation or variation in utilization of funds, if any, under Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/Ma'am,

Pursuant to Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with related SEBI Circular, we hereby confirm that during the half-year ended September 30, 2025, there is no deviation or variation in the utilization of proceeds of the Initial Public Offer (IPO) from the objects stated in the Prospectus dated February 18, 2025.

A statement of deviation or variation in utilisation of funds raised through 'IPO' for the half-Year ended September 30, 2025, duly reviewed by the Audit Committee of the Company at its meeting held on November 11, 2025, is enclosed herewith.

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

Thanking You,

For Nukleus Office Solutions Limited

(Formerly known as NUKLEUS OFFICE SOLUTIONS PRIVATE LIMITED)

Gaurav

Gaurav Gulyani
(Chief Financial Officer)





Co-Working & Managed Offices

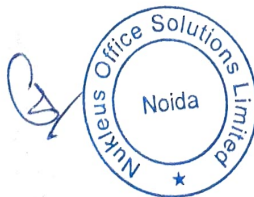
Nukleus Office Solutions Limited
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CIN NO - L70101DL2019PLC355618

| PH: +91-8587013119 | Email: info@nukleus.work | Website: www.nukleus.work |

STATEMENT OF DEVIATION/ VARIATION IN UTILISATION OF FUNDS RAISED

Name of listed entity	Nukleus Office Solutions Limited
Mode of Fund Raising	Public Issue (IPO)
Date of Raising Funds	04/03/2025
Amount Raised	**3,170.23 Lakhs (Net Proceeds: 2,869.48 Lakhs)
Report filed for Half-Year ended	September 30, 2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation/Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation/ Variation	Not Applicable
Comments of the Audit Committee after review	No comments
Comments of the auditors, if any	No comments



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Objects for which funds have been raised and where there has been a deviation, in the following table

Original Object	Modified Object, if any (₹ in Lakhs)	Original Allocation (₹ in Lakhs)	Modified allocation, if any (₹ in Lakhs)	Funds Utilized (₹ in Lakhs)	Amount of Deviation/ Variation for the quarter according to applicable object (₹ in Lakhs)	Remarks , if any
Capital expenditure and security deposit towards establishment of new centers;	NA	2,197.68	NA	1,735.35	NA	NA
Building up technology platform, integration of all centres, online client interaction and mobile application;	NA	34.22	NA	NIL	NA	NA
Advertisement expenses towards enhancing the visibility of our brand;	NA	49.56	NA	NIL	NA	NA





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General Corporate Purposes	NA	588.02	NA	570.00	NA	NA
Issue Expenses	NA	300.75	NA	195.15	NA	NA
Total	NA	3170.23	NA	2,500.50	NA	NA

Note:

Deviation or variation could mean:

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

Thanking you,
Yours faithfully,

For Nukleus Office Solutions Limited
(Formerly known as NUKLEUS OFFICE SOLUTIONS PRIVATE LIMITED)

Gaurav

Gaurav Gulyani
Chief Financial Officer





Co-Working & Managed Offices

Nukleus Office Solutions Limited

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

Annexure-A

1. Appointment of Mr. Praveen Jain

Sr. No.	Particulars	Details
1.	Reason for Change viz. appointment, resignation, removal, death or otherwise	Appointment of Ms. Praveen Jain as a Chief Financial Officer of the Company.
2.	Date of Appointment and Terms of appointment	With effect from 03 rd December, 2025. Terms of appointment: The terms of his appointment shall commence on 03 rd December, 2025 and continue until his resignation or attaining the age of retirement, whichever is earlier.
3.	Brief profile (in case of Appointment);	Mr. Praveen Jain, is an Chartered Accountant and holds a Degree in B.Sc. (Maths) and having 25 years experience in the relevant field.
4.	Disclosure of relationship between directors (in case of appointment of a director)	Not Applicable

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