



**NUCLEUS
SOFTWARE**

July 31, 2025

NUCLEUS SOFTWARE EXPORTS LTD.

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Corporate Office

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National Stock Exchange of India Limited Exchange Plaza, C-1, Block G, Bandra-Kurla Complex, Bandra (East) Mumbai - 400 051 SYMBOL: NUCLEUS	BSE Limited Corporate Relationship Department Phiroze Jeejeebhoy Towers Dalal Street Mumbai - 400 001 SCRIP CODE: 531209
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Dear Sirs,

SUB: OUTCOME OF THE BOARD MEETING AND FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

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 22, 2025, regarding the captioned subject. The Board, at their meeting held today on July 31, 2025 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, 2025;
- ii. Approved the Un-Audited Consolidated Financial Results with Limited Review Report of the Company for the Quarter ended June 30, 2025;

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 31, 2025.

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: 10:30 A.M.

Conclusion Time: 01:55 P.M.

This is for your information and records.

Thanking You

Yours Sincerely

For Nucleus Software Exports Limited

POONAM

BHASIN

Poonam Bhasin

Company Secretary

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Encl: as above

Registered Office

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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, 2025 (“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, 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



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 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 assets of Rs. 2,732 Lakh as at June 30, 2025 and total revenue of Rs. 2,478 Lakh, total net profit (after tax) of Rs. 106 Lakh for the quarter ended June 30, 2025 and, net cash outflows of Rs. 386 Lakh for the quarter ended on that date, 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 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 six subsidiaries, whose financial information reflect total assets of Rs. 3,983 Lakh as at June 30, 2025, and total revenue of Rs. 768 Lakh, total net profit (after tax) of Rs. 35 Lakh for the quarter ended June 30, 2025, and net cash outflows of Rs. 288 Lakh for the quarter ended June 30, 2025, 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

Nitin
Gupta

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Nitin Gupta

Partner

Membership No. 122499



UDIN: 25122499BMKWOL2941

Place: New Delhi

Date: July 31, 2025

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, 2025, (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, 2025.

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, 2025, 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, 2025. This responsibility includes the preparation and



presentation of the standalone interim financial results for the quarter ended June 30, 2025 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 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.

- 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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Nitin Gupta

Partner

Membership No. 122499

UDIN: 25122499BMKWOM3665

Place: New Delhi

Date: July 31, 2025

**PART I : STATEMENT OF CONSOLIDATED INTERIM FINANCIAL RESULTS OF
NUCLEUS SOFTWARE EXPORTS LIMITED AND ITS SUBSIDIARIES
FOR THE QUARTER ENDED 30 JUNE 2025**

(Amount in Rupees Lacs unless otherwise stated)

Particulars	For the quarter ended			For the year ended
	30 June 2025	31 March 2025	30 June 2024	31 March 2025
	Unaudited	Unaudited	Unaudited	Audited
1. REVENUE FROM OPERATIONS				
Income from software products and services	21,772	22,896	19,539	83,225
2. OTHER INCOME	1,796	1,662	1,505	6,626
3. TOTAL INCOME (1+2)	23,568	24,558	21,044	89,851
4. EXPENSES				
a) Employee benefits expense	14,555	12,258	13,822	53,464
b) Operating and other expenses	3,819	3,188	2,823	12,926
c) Finance cost	24	17	20	75
d) Depreciation, amortisation and impairment expenses	340	341	388	1,481
TOTAL EXPENSES	18,738	15,804	17,053	67,946
5. PROFIT BEFORE TAX (3-4)	4,830	8,754	3,991	21,905
6. TAX EXPENSE				
Net current tax expense	1,113	2,061	855	4,763
Deferred tax (credit) /charge	197	216	116	842
NET TAX EXPENSE	1,310	2,277	971	5,605
7. PROFIT FOR THE PERIOD/YEAR (5-6)	3,520	6,477	3,020	16,300
8. OTHER COMPREHENSIVE INCOME / (LOSS)				
A) (i) Items that will not be reclassified to profit or loss				
Remeasurement of the net defined liability/asset	(77)	54	-	(438)
Equity instruments through other comprehensive income - net change in fair value	424	18	115	(193)
(ii) Tax (expense) / income relating to Items that will not be reclassified to profit or loss	(41)	(15)	3	148
B) (i) Items that will be reclassified subsequently to profit or loss				
Exchange differences on translation of foreign operations	147	(118)	(17)	127
Effective portion of gains and loss on hedging instruments in a cash flow hedge	13	59	3	2
(ii) Tax (expense) / income relating to items that will be reclassified subsequently to profit or loss	(3)	(18)	0	(2)
TOTAL OTHER COMPREHENSIVE INCOME / (LOSS), NET OF TAX	463	(20)	104	(356)
9. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD/YEAR (7+8)	3,983	6,457	3,124	15,944
Profit for the period/year attributable to				
-Shareholders of the Company	3,520	6,477	3,020	16,300
-Non controlling interest	-	-	-	-
Total comprehensive income attributable to				
-Shareholders of the Company	3,983	6,457	3,124	15,944
-Non controlling interest	-	-	-	-
10. Paid up Equity Share Capital (Face Value Rupees 10 each)	2,633	2,633	2,677	2,633
11. Other Equity	-	-	-	78,789
12. Earnings Per Share (Rupees) (Par value Rupees 10 each)				
Basic	13.37 (Not annualised)	24.60 (Not annualised)	11.28 (Not annualised)	61.40 -
Diluted	13.37 (Not annualised)	24.60 (Not annualised)	11.28 (Not annualised)	61.40 -

**PART I : STATEMENT OF STANDALONE INTERIM FINANCIAL RESULTS OF
NUCLEUS SOFTWARE EXPORTS LIMITED
FOR THE QUARTER ENDED 30 JUNE 2025**

(Amount in Rupees Lacs unless otherwise stated)

Particulars	For the quarter ended			For the year ended
	30 June 2025	31 March 2025	30 June 2024	31 March 2025
	Audited	Audited	Audited	Audited
1. REVENUE FROM OPERATIONS				
Income from software products and services	20,080	21,291	18,169	76,866
2. OTHER INCOME	2,428	1,661	1,499	7,004
3. TOTAL INCOME (1+2)	22,508	22,952	19,668	83,870
4. EXPENSES				
a) Employee benefits expense	12,768	10,677	12,250	47,235
b) Operating and other expenses	4,153	3,452	2,944	13,618
c) Finance cost	17	12	15	55
d) Depreciation, amortisation and impairment expenses	316	316	365	1,384
TOTAL EXPENSES	17,254	14,457	15,574	62,292
5. PROFIT BEFORE TAX (3-4)	5,254	8,495	4,094	21,578
6. TAX EXPENSE				
Net current tax expense	1,095	1,959	858	4,552
Deferred tax (credit) /charge	200	216	119	850
NET TAX EXPENSE	1,295	2,175	977	5,402
7. PROFIT FOR THE PERIOD/YEAR (5-6)	3,959	6,320	3,117	16,176
8. OTHER COMPREHENSIVE INCOME / (LOSS)				
A) (i) Items that will not be reclassified to profit or loss				
Remeasurement of the net defined liability/asset	(77)	54	-	(438)
Equity instruments through other comprehensive income - net change in fair value	424	18	115	(193)
(ii) Tax (expense) / income relating to Items that will not be reclassified to profit or loss	(41)	(15)	3	148
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	13	59	3	2
(ii) Tax (expense) / income relating to items that will be reclassified subsequently to profit or loss	(3)	(18)	0	(2)
TOTAL OTHER COMPREHENSIVE INCOME / (LOSS) , NET OF TAX	316	98	121	(483)
9. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD/YEAR (7+8)	4,275	6,418	3,238	15,693
10. Paid up Equity Share Capital (Face Value Rupees 10 each)	2,633	2,633	2,677	2,633
11. Other Equity		-	-	75,700
12. Earnings Per Share (Rupees) (Par value Rupees 10 each)				
Basic	15.04 (Not annualised)	24.01 (Not annualised)	11.64 (Not annualised)	60.93 -
Diluted	15.04 (Not annualised)	24.01 (Not annualised)	11.64 (Not annualised)	60.93 -

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

(Amount in Rupees Lacs unless otherwise stated)

Particulars	For the quarter ended			For the year ended
	30 June 2025	31 March 2025	30 June 2024	31 March 2025
	Unaudited	Unaudited	Unaudited	Audited
a) Revenue by geographical segment				
India	12,670	13,596	11,315	48,000
Far East	699	812	723	2,907
South East Asia	2,618	2,572	2,091	9,904
Europe	1,073	1,071	1,224	4,941
Middle East	2,322	2,500	2,281	9,147
Africa	214	281	198	823
Australia	585	743	493	2,441
Others	1,591	1,321	1,214	5,062
Total	21,772	22,896	19,539	83,225
Less :- Inter segment revenue	-	-	-	-
Net revenue from operations	21,772	22,896	19,539	83,225
b) Segment profit / (loss) before tax				
India	7,430	9,264	6,445	29,234
Far East	154	250	43	465
South East Asia	(593)	37	(750)	(1,440)
Europe	474	418	380	1,751
Middle East	(92)	575	(21)	767
Africa	60	189	229	611
Australia	159	424	37	903
Others	653	542	419	1,980
Total	8,245	11,699	6,782	34,271
Add:- Other income	1,796	1,662	1,505	6,626
Less:- Unallocable corporate expenditure	5,211	4,607	4,296	18,992
Profit before tax	4,830	8,754	3,991	21,905
c) Segment assets				
India	9,418	7,789	13,270	7,789
Far East	375	542	511	542
South East Asia	2,258	3,515	2,041	3,515
Europe	584	355	1,491	355
Middle East	1,856	2,183	2,279	2,183
Africa	436	378	561	378
Australia	438	980	266	980
Others	918	2,209	1,455	2,209
Total	16,283	17,951	21,874	17,951
Add:- Unallocated corporate assets	106,873	97,344	101,916	97,344
Total assets	123,156	115,295	123,790	115,295
d) Segment liabilities				
India	17,926	14,193	23,884	14,193
Far East	304	350	726	350
South East Asia	5,075	4,305	5,130	4,305
Europe	358	373	465	373
Middle East	4,773	4,796	3,906	4,796
Africa	199	295	379	295
Australia	1,048	1,418	1,075	1,418
Others	1,755	1,770	1,792	1,770
Total	31,438	27,500	37,357	27,500
Add :- Unallocated corporate liabilities	6,313	6,373	5,568	6,373
Total liabilities	37,751	33,873	42,925	33,873

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

(Amount in Rupees Lacs unless otherwise stated)

Particulars	For the quarter ended			For the year ended
	30 June 2025	31 March 2025	30 June 2024	31 March 2025
	Audited	Audited	Audited	Audited
a) Revenue by geographical segment				
India	12,653	13,595	11,315	47,999
Far East	191	327	324	1,063
South East Asia	2,325	2,285	1,977	8,858
Europe	226	267	395	1,582
Middle East	2,322	2,500	2,281	9,146
Africa	214	281	198	823
Australia	585	743	493	2,441
Others	1,564	1,293	1,186	4,954
Total	20,080	21,291	18,169	76,866
Less :- Inter segment revenue	-	-	-	-
Net revenue from operations	20,080	21,291	18,169	76,866
b) Segment profit / (loss) before tax				
India	7,415	9,304	6,447	29,280
Far East	(19)	24	(128)	(416)
South East Asia	(467)	93	(335)	(737)
Europe	130	78	97	474
Middle East	(92)	575	(21)	767
Africa	60	189	229	611
Australia	141	409	24	832
Others	623	559	392	1,919
Total	7,791	11,231	6,705	32,730
Add:- Other income	2,428	1,661	1,499	7,004
Less:- Unallocable corporate expenditure	4,965	4,397	4,110	18,156
Profit before tax	5,254	8,495	4,094	21,578
c) Segment assets				
India	9,393	7,821	13,263	7,821
Far East	72	256	131	256
South East Asia	1,585	2,861	1,310	2,861
Europe	250	8	1,149	8
Middle East	1,856	2,183	2,279	2,183
Africa	436	378	561	378
Australia	433	974	257	974
Others	863	2,209	1,352	2,209
Total	14,888	16,690	20,302	16,690
Add:- Unallocated corporate assets	104,455	94,355	99,348	94,355
Total assets	119,343	111,045	119,650	111,045
d) Segment liabilities				
India	17,877	14,179	23,865	14,179
Far East	332	451	650	451
South East Asia	4,468	3,563	4,024	3,563
Europe	310	322	361	322
Middle East	4,773	4,796	3,906	4,796
Africa	199	295	379	295
Australia	1,053	1,419	1,088	1,419
Others	1,742	1,759	1,702	1,759
Total	30,754	26,784	35,975	26,784
Add:- Unallocated corporate liabilities	5,981	5,928	5,535	5,928
Total liabilities	36,735	32,712	41,510	32,712

NOTES:

1. The consolidated and the standalone interim financial results for the quarter ended 30 June 2025 were reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on 31 July 2025.
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 2025. 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 2025 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 2024.

4. The Board of Directors on 16 May 2025 have 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 is paid on 31 July 2025.

The Board of Directors on 23 May 2024 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 2024. The payment was approved by shareholders at the annual general meeting held on 15 July 2024. This dividend was paid on 24 July 2024.

5. The Company in its Board meeting on 22 August 2024 has approved the buyback of 4,48,018 Equity Shares (maximum buy back shares) comprising of 1.67% of the total paid up equity capital of the Company at a price of Rs. 1,615/- per Equity Share ("Maximum Buyback Price") payable in cash for an aggregate amount not exceeding Rs. 72.35 Crore ("Maximum Buyback Offer Size"), excluding transaction costs and taxes. The Settlement of Buyback was done on 23 September 2024 and 4,48,018 Equity Shares bought back were extinguished on 30 September 2024.
6. 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

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VISHNU R DUSAD
Managing Director

Place : Noida
Date: 31 July 2025