Date: February 11, 2026

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

Scrip Code: 544296
ISIN: INE0DQN01013

Respected Sir/Ma'am,

Subject: Outcome of Board Meeting held today i.e. Wednesday, February 11, 2026.

Ref: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to the Regulation 30 and Regulation 33 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors, at its meeting held today i.e., Wednesday, February 11, 2026, inter-alia, has considered declaration from the Chief Financial Officer under Regulation 33(3)(d) of the SEBI Listing Regulations confirming the unmodified opinion of the statutory auditors on the Unaudited Financial Results (Standalone and Consolidated) and after due deliberations approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended December 31, 2025 (Q3/FY25-26).

In terms of the provisions of Regulation 30 and 33 of the SEBI Listing Regulations, we are enclosing herewith the copy of following as Annexure-1:

(1) Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended December 31, 2025; and
(2) Limited Review Report on the said Unaudited Financial Results (Standalone and Consolidated) received from the Statutory Auditors of the Company for the said period.

The meeting of the Board of Directors commenced at 04:15 P.M. (IST) and concluded at 05:22 P.M. (IST).

The same will be made available on the Company's website at https://nisusfin.com/investor-relations.

The above is for your information and record.

Thanking You.
Yours faithfully

For Nisus Finance Services Co Limited

AMIT ANIL GOENKA
Digitally signed by AMIT ANIL GOENKA
Date: 2026.02.11 18:22:39 +05'30'

Amit Anil Goenka
Chairman & Managing Director
DIN: 02778565

Encl. : As Above

SANJAY RAJA JAIN & CO.

CHARTERED ACCOUNTANTS

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

Limited Review Report on Quarter and nine months Ended Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
NISUS FINANCE SERVICES CO LIMITED
MUMBAI.

1. We have reviewed the accompanying statement of unaudited financial results ('the statement') of **NISUS FINANCE SERVICES CO LIMITED** ('the Company') for the quarter and nine months ended 31st December 2025 pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (" Listing Regulations').

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 (AS 25) "Interim Financial Reporting" prescribed under section133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of Listing Regulations. Our Responsibility is to express a report on the statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our Review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards ('AS') specified under section 133 of the Companies ACT, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SANJAY RAJA JAIN & CO.
Chartered Accountants
FRN No. 120132W

SANJAY RAJA JAIN & CO. MUMBAI CHARTERED ACCOUNTANT

SURJEET JAIN
Partner
M. No. 129531
Place : Mumbai
Date : 11/02/2026
UDIN: 26129531FAHJRJ8402

NiFCO
NISUS FINANCE

NISUS FINANCE SERVICES CO LIMITED

CIN : L65923MH2013PLC247317

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2025

(Rs. In Lakh except per share data)

Particulars	Quarter Ended 31/12/2025 (Unaudited)	Nine Months Ended 31/12/2025 (Unaudited)	Year Ended 31/03/2025 (Audited)
Income			
I Revenue from Operations	450.93	1,329.69	2,987.39
II Other Income	404.23	2,034.08	651.67
III Total Income (I + II)	**855.16**	**3,363.77**	**3,639.06**
IV Expenses			
(a) Employee benefit expense	133.90	525.54	483.71
(b) Finance Costs	22.56	41.29	61.43
(c) Depreciation and amortisation expense	9.71	27.87	19.53
(d) Other Expenses	179.10	550.48	548.89
Total expenses	**345.27**	**1,145.18**	**1,113.56**
V Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)	**509.89**	**2,218.59**	**2,525.50**
VI Exceptional items	-	-	-
VII Profit (loss) before Tax (V-VI)	**509.89**	**2,218.59**	**2,525.50**
VIII Tax Expense			
(a) Current Tax	14.68	102.04	549.36
Current Tax Expense Relating to Prior years	(12.39)	6.88	0.00
(b) Deferred Tax (Asset)/Liabilities	(5.11)	(7.07)	(1.77)
Total Tax Expense	(2.82)	101.85	547.59
XIV Profit (Loss) for the period (VII-VIII)	**512.71**	**2,116.74**	**1,977.91**
X Details of equity share capital			
Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	2,387.81	2,387.81	2,387.81
Face value of equity share capital (Per Share)	10.00	10.00	10.00
XI Earnings per share (Not Annualised for Year ended)			
Basic earnings per share	2.15	8.86	9.90
Diluted earnings per share	2.15	8.86	9.90

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

Nisus Finance Services Co Limited Mumbai

Amit Goenka
Chairman & Managing Director
DIN: 02778565

Place : Mumbai
Date : 11/02/26

NiFCO
NISUS FINANCE

NISUS FINANCE SERVICES CO LIMITED
CIN : L65923MH2013PLC247317

Notes To The Unaudited Standalone Financial Results For the Quarter and Nine Months Ended 31st Dec 2025

1 The above standalone unaudited financial results have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

2 The above standalone unaudited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on **11th February, 2026**. The limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.

3 The Company has undergone significant expansion during previous year with impact in current year.Therefore, corresponding figures for Quarter ended and Nine months ended Dec 31,2024 are not available and presented. Also for quarter ended Sep 30, 2025 are not comparable and presented.

4 The Company publishes these financial results along with the consolidated financial results. In accordance with AS 17 'Segment Reporting', the Company has disclosed the segment information in the consolidated financial results.

5 During the Nine months ended 31st Dec 2025, the shareholding of the promoter has increased from 73.23% to 73.66% through purchases made in the open market. As of 31st Dec 2025, the total number of shares held by the promoter stands at 1,75,88,883 shares representing 73.66% shareholding.

6 There were no investor complaints, known to the Company, outstanding as on 31st Dec 2025.

7 Basic and Diluted Earnings Per Share of periods presented have been calculated based on the weighted average number of shares outstanding in respective periods after considering bonus shares.

8 The Company has issued and allotted 56,45,600 equity shares of Rs. 10 each fully paid up for cash at a price of ₹ 180/- each including premium of ₹ 170/- per share each by way of Initial Public Offer ("IPO") aggregating to ₹ 10,162.08 Lakhs and got listed on SME Platform of Bombay Stock Exchange Limited on December 11, 2024. The details of utilization of IPO Issue Proceeds as on 31st December 2025 is mentioned below:

(₹ in Lakhs)

Sr. No.	Object of the Issue as per Prospectus	Amount allocated for the Object	Amount utilised till 31.12.25	Deviation / Variation from applicable object	Unutilized Amount
1	Augmenting fund setup, additional licenses, facility management services and fund management infrastructure in IFSC-Gift City (Gandhinagar), DIFC-Dubai (UAE) and FSC-Mauritius.	1,246.45	1,182.82	0.00	63.63
2	Fund raising cost, distribution and placement fee to third party distributors or agents in India and/or international markets for creation of pool of funds.	3,590.58	3,007.32	0.00	583.26
3	Investment in Subsidiary Company viz. Nisus Fincorp Private Limited (RBI Registered NBFC), for augmenting the capital base.	2,500.00	2,500.00	0.00	0.00
4	General Corporate Purpose	2,226.12	2,226.12	0.00	0.00
5	Share Issue Expense	598.93	598.93	0.00	0.00
	TOTAL	**10,162.08**	**9,515.19**	**0.00**	**646.89**

9 The Board of the Company has approved the registration of a proposed Small and Medium Real Estate Investment Trust (SM REIT),the Company has formed the wholly owned subsidary company to act as its investment manager. This proposal is subject to approval from SEBI and other relevant regulatory authorities.

10 The Company has evaluated the impact of Labour Codes notified on November 21, 2025 and based on assessment by actuarial valuer, the impact on the financials statements is not material.

11 Previous period's /year's figures have been reclassified/regrouped/rearranged, wherever considered necessary so as to make them comparable with current period's /year's figures.

Nisus Finance Services Co Limited Mumbai

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

Amit Goenka
Chairman & Managing Director
DIN: 02778565

Place : Mumbai
Date : 11/02/26

SANJAY RAJA JAIN & CO.

CHARTERED ACCOUNTANTS

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

Limited Review Report (Consolidated) on Quarter and nine month Ended Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors
NISUS FINANCE SERVICES CO LIMITED
Mumbai

We have reviewed the accompanying Statement of unaudited Consolidated Financial Results ('the Statement') of **NISUS FINANCE SERVICES CO LIMITED** ('the Company') and its Subsidiaries (the company and its subsidiaries together referred to as "the group"), for the Quarter and nine months ended December 31, 2025, ("the statement") being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (" Listing Regulations').

1. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25,(AS 25) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our Responsibility is to express a report on the statement based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Based on our Review conducted as above and based on conclusion / review report of the other auditor referred in para 6 below, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards ('AS') specified under section 133 of the Companies ACT, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

SANJAY RAJA JAIN & CO. MUMBAI CHARTERED ACCOUNTANT

SANJAY RAJA JAIN & CO.

CHARTERED ACCOUNTANTS

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

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

SR No	Company Name	Relationship
1	Nisus Finance Services Co Limited	Parent Company
2	Nisus Finance & Investment Managers LLP	Subsidiary
3	New Consolidated Construction Company Limited	Step-down Subsidiary
4	Nisus BCD Advisors LLP	Subsidiary
5	Nisus Fincorp Private Limited	Subsidiary
6	Microspace Projects LLP	Subsidiary
7	Nisus Finance Projects LLP	Subsidiary
8	Nisus Finance International Advisors IFSC LLP	Step-down Subsidiary
9	Nisus Finance Investment Consultancy – FZCO	Foreign Step-down Subsidiary
10	Nifco Management Consultancies LLC	Foreign Step-down Subsidiary
11	Microsafe Projects LLP	Associate
12	Dalmia Nisus Finance Investment Managers LLP	Associate
13	Nisus Finance & Investment Management (DIFC) Ltd	Foreign Step-down Subsidiary

Our Conclusion on the statement is not modified in respect of the above matter.

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

SANJAY RAJA JAIN & CO. MUMBAI CHARTERED ACCOUNTANT

SURJEET JAIN
Partner
M.No. 129531
Place : Mumbai
Date : 11/02/2026
UDIN: 26129531NSNMVS2182

NiFCO
NISUS FINANCE

NISUS FINANCE SERVICES CO LIMITED

CIN : L65923MH2013PLC247317

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2025

(Rs. In Lakh except per share data)

Particulars	Quarter Ended	Nine Months Ended	Year Ended
	31/12/2025	31/12/2025	31/03/2025
	(Unaudited)	(Unaudited)	(Audited)
Income			
I Revenue from Operations	22,488.94	36,527.34	6,473.21
II Other Income	416.46	607.73	256.82
III **Total Income (I + II)**	**22,905.40**	**37,135.07**	**6,730.03**
IV **Expenses**			
(a) Cost of Material Consumed	5,268.68	7,738.84	-
(b) Construction Cost	10,111.56	13,012.70	-
(c) Employee benefit expense	1,723.35	3,324.44	1,056.56
(d) Finance Costs	1,156.77	1,652.40	106.29
(e) Depreciation and amortisation expense	586.14	1,177.00	242.54
(f) Other Expenses	1,035.95	2,092.96	1,217.57
Total expenses	**19,882.45**	**28,998.34**	**2,622.96**
V **Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)**	**3,022.95**	**8,136.73**	**4,107.07**
VI **Exceptional items**	(398.38)	(398.38)	-
VII **Share in profit/(loss) (net) of associate companies**	28.84	24.36	33.67
VIII **Profit (loss) before Tax (V+VI+VII)**	**2,653.41**	**7,762.71**	**4,140.74**
IX **Tax Expense**			
(a) Current Tax	675.18	2,055.89	905.61
Current Tax Expense Relating to Prior years	0.58	30.58	0.71
(b) Deferred Tax (Asset)/Liabilities	(124.78)	(119.10)	(23.92)
Total Tax Expense	**550.98**	**1,967.37**	**882.40**
X **Profit (Loss) for the period before Minority interest adjustment (VIII-IX)**	**2,102.43**	**5,795.34**	**3,258.34**
XI **Minority Interest in Profits / (Losses)**	**50.53**	**589.81**	**36.54**
XII **Profit/(Loss) for the period after Minority interest adjustment (X-XI)**	**2,051.90**	**5,205.53**	**3,221.80**
XIII **Details of equity share capital**			
Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	2,387.81	2,387.81	2,387.81
XIV **Earnings per share**			
Basic earnings per share	8.59	21.80	16.12
Diluted earnings per share	8.59	21.80	16.12

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

Nisus Finance Services Co Limited Mumbai

Amit Goenka
Chairman & Managing Director
DIN: 02778565

Place : Mumbai
Date : 11/02/26

Nisus Finance Services Co Limited
(Formerly known as Nisus Finance Services Co Private Limited)

502-A, Floor-5, A-Wing, Poonam Chambers, Dr. Annie Besant Road, Worli, Mumbai, Maharashtra, India, 400 018
Tel: +91 22 61648888, E: info@nisusfin.com, W: www.nisusfin.com

PAN: AAJCM2118H | CIN : L65923MH2013PLC247317 | GSTIN: 27AAJCM2118H1ZK

NiFCO
NISUS FINANCE

NISUS FINANCE SERVICES CO LIMITED

CIN : L65923MH2013PLC247317

Consolidated Unaudited Segment Wise Revenue, Results for the Quarter and Nine Months Ended December 31, 2025

(Rs. In Lakh except per share data)

Sr. No.	Particulars	Quarter Ended	Nine Months Ended	Year Ended
		31/12/2025	31/12/2025	31/03/2025
		(Unaudited)	(Unaudited)	(Audited)
1	**Segment Revenue**			
	a) Segment 1	2,673.44	5,460.68	4,440.27
	b) Segment 2	1,137.90	5,687.48	2,175.43
	c) Segment 3	18,677.60	25,379.18	-
	Total	**22,488.94**	**36,527.34**	**6,615.70**
	Less : Inter Segment Sales	-	-	-
	Total Revenue	**22,488.94**	**36,527.34**	**6,615.70**
2	**Segment Results (Profit/(Loss) before interest & Tax)**			
	a) Segment 1	2,624.15	5,327.85	4,403.37
	b) Segment 2	682.99	4,776.20	1,607.93
	c) Segment 3	1,157.95	1,465.63	-
	d) Unallocable			
	Total	**4,465.09**	**11,569.68**	**6,011.30**
	Less : Interest and Finance Charges (Net)			-
	a) Segment 1	(11.08)	0.74	30.56
	b) Segment 2	301.78	506.98	55.81
	c) Segment 3	870.48	1,142.30	-
	d) Unallocable	(4.41)	2.38	18.47
	e) Inter Segment Interest and Finance Charges	-	-	
	Other Unallocable income	416.46	607.73	114.33
	Other Unallocable expenditure	701.82	2,388.28	1,913.72
	Profit/(Loss) before Exceptional items	**3,022.95**	**8,136.73**	**4,107.07**
	- Exceptional items	(398.38)	(398.38)	-
	Profit Before Tax from Continuing Operations	**2,624.57**	**7,738.35**	**4,107.07**
	Share in profit/(loss) (net) of associate companies	28.84	24.36	33.67
	Less: Tax Expense	675.76	2,086.47	906.32
	Less: Deferred Tax Expense	(124.78)	(119.10)	(23.92)
	Profit after Tax (before adjustment for Minority Interest) from continuing operations)	**2,102.43**	**5,795.34**	**3,258.34**

NOTES:

1 Considering the nature of the Company's business and operations, as well as based on reviews performed by (Chief operating decision maker regarding resource allocation and performance management, the Company has identified following as reportable segments in accordance with the requirements of AS 17 - "Segement Reporting".

Classification of Reportable Segments :

a) Segment 1 - Transaction Advisory Services
b) Segment 2 - Fund and Assets Management
c) Segment 3 - Civil Construction

Nisus Finance Services Co Limited ★ Mumbai

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

Amit Goenka
Chairman & Managing Director
DIN: 02778565

Place : Mumbai
Date : 11/02/26

NISUS FINANCE SERVICES CO LIMITED
CIN : L65923MH2013PLC247317

Notes To The Unaudited Consolidated Financial Results For The Quarter and Nine Months Ended 31st Dec 2025

1 The above consolidated unaudited financial results have been prepared in accordance with recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25") as prescribed under section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Accounting Standards) Rules, 2021, as amended from time to time, and other accounting principles generally accepted in India.

2 The above consolidated unaudited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on **11th February, 2026**. The limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.

3 The Company has undergone significant expansion during previous year with impact in current year.Therefore, corresponding figures for Quarter ended and Nine months ended Dec 31,2024 are not available and presented. Also for quarter ended Sep 30, 2025 are not comparable and presented.

4 The Group is primarily engaged in three business Segment. I) Transaction Advisory II) Fund & Asset Management III) Civil Construction. Accordingly, we have reported the business segments as required under Accounting Standard 17.

5 The Group has approved the Nisus Employees Stock Option Plan 2025 ("ESOP Scheme") for eligible directors and employees of the Company and its Group Companies, in line with SEBI (Share Based Employee Benefits) Regulations, 2021.
The maximum number of options under the Scheme is 7,16,343 shares. Options may be acquired by the ESOP Trust through fresh issuance or secondary acquisition and vest over a maximum period of 5 years, with a minimum one-year period from grant. Vesting may be time-based and/or performance-based, as specified in the Grant Letter.

6 During the period, CARE Ratings Limited has assigned **Nisus Finance Services Co Limited** an **Issuer Rating of BBB+** with a **Stable outlook**, reflecting the Company's adequate credit profile and financial stability.

7 During the period, the Group, through its subsidiary Nisus Finance Projects LLP, completed the acquisition of a 69% controlling stake in New Consolidated Construction Company Limited (NCCCL). The total borrowings for the acquisition was ₹110 crore, which was financed through a debt facility secured from Tata Capital Limited and DSP Finance Private Limited.The terms of the loan are outlined below.The terms of the loan are outlined below.

Loan in the books of subsidiaries	Amount (In crs)	Rate of Interest	Tenure	Fees
Tata Capital Limited	55	13% p.a	36 months	1.75% + GST
DSP Finance Prviate Limited	55	13% p.a	36 months	1.25% + GST
Total	110			

Security and collateral
- Corporate Guarantee by Nisus Finance Services Co Limited.
- Pledge of shares of the Company hold by Mr Amit Goenka - 92,00,000
- Pledge of all acquired shareholding of NCCCL.
- Personal Guarantee of Mr Amit Goenka.
- Hypothecation over all current assets of the Nisus Finance Services Co Limited.

The Group disposed of a portion of its equity interest in New Consolidated Construction Company Limited (NCCCL), reducing its controlling stake from 69% to 54%. The net proceeds from the sale were applied towards the repayment of the Group's existing debt facility, in compliance with the terms and conditions of the facility agreement resulting in repayment of ₹61 crore of the outstanding debt, reducing the liability to ₹49 crore to be repaid in 12 structured quarterly instalments beginning from date of first disbusrement.
This repayment resulted in the release of pledge on 47,00,000 equity share of Mr. Amit Goenka. Consequently, the number of pledged shares reduced from 92,00,000 shares (representing 38.52% of the total share capital) to 45,00,000 Shares (representing 18.85% of the total share capital).

During the Quarter 6,87,272 no. of shares additionally pledged to Catalyst Trusteeship Limited pursuant to facitilty agreement between Tata Capital Limited and DSP Finance Private Limited. The total no. of shares pledge as on December 25 is 51,87,272.

8 We have obtained a loan in Subsidary company (Nisus Fincorp Private Limited) amouting to Rs. 15 crores. Details of the security provided against shown as below.

Pledgor	Security Pledged	Number of Pledged Shares
Mr. Amit Goenka	Equity shares Nisus Fincorp Private Limited	10,29,000
M/S. Nisus Finance Services Co Limited	Equity shares Nisus Fincorp Private Limited	10,71,000
M/S. Nisus Finance Services Co Limited	CCPS Nisus Fincorp Private Limited	34,55,556
Mr. Amit Goenka	Equity shares Nisus Finance Services Co Limited	3,10,656

9 NCCCL has been consolidated in the Group's financial statements in accordance with Accounting Standard (AS) 21 - Consolidated Financial Statements. The date of control was 21st August 2025, and accordingly, the consolidated financial statements include NCCCL's results from that date.

Assets, liabilities, income, and expenses of NCCCL from the date of acquisition have been incorporated, and any pre-acquisition interest has been adjusted as per AS 21. NCCCL's post-acquisition financial results are presented under Segment 3 in the segment disclosures.

10 The Group's subsidiary Nisus Finance Investment Consultancy FZCO (NiFCO Dubai) has signed a Memorandum of Understanding (MoU) with Xchain Technologies FZCO (Toyow), a leading blockchain-based forensic and advisory firm, for the tokenisation of funds and assets worth up to US$500 million (Dh1.83 billion) on June 3,2025.
This MoU will help the company to develop real estate funds on the Web3 blockchain technology platform - that is set to revolutionise investment in real estate in the future.

11 The Group has received in-final approval to grant Nisus Finance & Investment Management (DIFC) Limited a License from Dubai Financial Services Authority (DFSA) as on 26th January 2026.

12 During the period,New Consolidated Construction Company Limited (NCCCL), a material subsidiary of the Group, secured a **repeat construction mandate of ₹112.5 crore** from **Lodha Developers**, strengthening the Group's consolidated construction segment order book.

13 On November 21, 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 (collectively, the 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, introduce changes, including a uniform definition of wages and enhanced benefits relating to leave.The Group has assessed the financial implications from acturial valuer for these changes which has resulted in an increase in gratuity liability arising out of past service cost by Rs. 3.98 crore.
Considering the impact arising out of the enactment of the new legislation is an event of non-recurring nature, the Group has presented this incremental amount as "Impact of Labour Codes" under "Exceptional Item" in the Statement of Consolidated unaudited financial results for the nine months ended December 31, 2025.The Group continues to monitor the developments pertaining to the Labour Codes and will evaluate the impact, if any, on the measurement of liability pertaining to employee benefits.

14 Basic and Diluted Earnings Per Share of periods presented have been calculated based on the weighted average number of shares outstanding in respective periods.

15 Previous period's /year's figures have been reclassified/regrouped/rearranged, wherever considered necessary so as to make them comparable with current period's /year's figures.

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

Nisus Finance Services Co Limited Mumbai

Amit Goenka
Chairman & Managing Director
DIN: 02778565

Place : Mumbai
Dated: 11/02/2026