Nukleus Office Solutions Limited
(Formerly known as Nukleus Office Solutions Private Limited)
CIN NO -U70101DL2019PLC355618
|PH: +91-9667049487| Email: cs@nukleus.work| Website: www.nukleus.work|

Date: 22.05.2025

To
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400 001

Scrip Code: 544370

Sub.: Intimation under Regulation 30 read with Schedule Ill 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 Audited Financial Results for the Half-Year and Year ended 31 March 2025, along with Audit Report, approved and taken on record at the meeting of the Board of Directors held today i.e. on 22nd, May 2025.

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

2. Appointment of Compliance Officer of the Company

Pursuant to Regulation 6 of the SEBI Listing Regulations, 2015, the Board has approved the appointment of Mr. Vinay Rathore as the Compliance Officer of the Company, effective 01st, June 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 01:15 P.M and concluded at 02:48.

This is for your information and records.

Thanking You,

For **Nukleus Office Solutions Limited**

(Formerly known as NUKLEUS OFFICE SOLUTIONS PRIVATE LIMITED)

NIPUN GUPTA
Digitally signed by NIPUN GUPTA
Date: 2025.05.22 15:09:01 +05'30'

Nipun Gupta
Managing Director
DIN: 00472330
Date: 22.05.2025

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

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

Tele : 011-47517171, 27355151
M.: 9899997699, 9810064176
Email : atul@mkac.in
Website : www.mkac.in

INDEPENDENT AUDITOR'S REPORT

To,

THE BOARD OF DIRECTORS

NUKLEUS OFFICE SOLUTIONS LIMITED (FORMERLY KNOWN AS NUKLEUS OFFICE SOLUTIONS PRIVATE LIMITED)

REPORT ON THE AUDIT OF THE FINANCIAL RESULTS

Opinion

We have audited the accompanying financial results of **NUKLEUS OFFICE SOLUTIONS LIMITED** (hereafter referred to as 'Company') for the half year and year ended31st March, 2025 attached herewith, 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 our information and according to the explanations given to us, the aforesaid financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, in this regard; and
ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards (AS), and other accounting principles generally accepted in India, of the **net profit** and other financial information for the year ended 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under

those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 financial results for the half and year ended 31st March, 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial results.

Management and Board of Directors' Responsibilities for the Financial results

These financial results have been prepared on the basis of annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards under Section 133 of the Act, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

M.K. AGGARWAL & CO. Chartered Accountants FRN 014170N NEW DELHI

In preparing the financial results, the Management and 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 company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial results

Our objectives are to obtain reasonable assurance about whether the 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 financial results.

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

- Identify and assess the risks of material misstatement of the 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 the expressing an opinion on the effectiveness of such control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by Management and the Board of Directors.

- Conclude on the appropriateness of Management and 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 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

  Materiality is the magnitude of misstatements in the statement that, Individually or in aggregate, makes it probable that the economic decision of a reasonable knowledgeable user of the statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the statement.

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.

M K AGGARWAL & CO. CA FRN 011N NEW DELHI Chartered Accountants

Other Matters

The financial results figures for the half year ended March 31, 2025, as reported in the statements are the balancing figures between audited figures in respect of full financial year and the unpublished unaudited year to date figures up to the end of the first half year of the current financial year.

Also, the figures for the half year ended 30 September 2024 have been prepared by the management by exercising the necessary due diligence that the financial results for these periods provides a true and fair view of company affairs and are not subjected to the audit

For **M K Aggarwal & Co.**
Chartered Accountants
Firm Registration No: 01411N

ATUL AGGARWAL
Digitally signed by ATUL AGGARWAL
Date: 2025.05.22 14:41:06 +05'30'

CA Atul Aggarwal
Partner
Membership No. 099374
UDIN:- **25099374BMKVIT2351**

Place: - New Delhi
Date: - 22nd May 2025

nukleus
Co-Working & Managed Offices
Nukleus Office Solutions Limited
(Formerly known as Nukleus Office Solutions Private Limited)
CIN NO -U70101DL2019PLC355618
|PH: +91-9667049487| Email: cs@nukleus.work| Website: www.nukleus.work|

Date: 21.05.2025

To
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400 001

Scrip Code: 544370

Sub.: Declaration in terms of Regulation 33(3){d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Ma'am,

In terms of the second proviso to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we declare that M/s. M.K. Aggarwal & Co., Statutory Auditors of the Company, have submitted the Audit Report with unmodified opinion, for annual audited financial results of the Company, for the financial year ended 31 March 2025.

Thanking you,

Yours faithfully,

For **Nukleus Office Solutions Limited**

(Formerly known as NUKLEUS OFFICE SOLUTIONS LIMITED)

Nukleus Office Solutions Limited Noida

Gaurav Gurbani

Chief Financial Officer

NUKLEUS OFFICE SOLUTIONS LIMITED

(Formerly Known as Nukleus Office Solutions Private Limited)

Statements of Audited Financial Results for the half year and year ended 31st March 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 22th May, 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. During the year, 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.
5. 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	406.01	1791.67
2	Building up technology platform, integration of all centers, online client interaction and mobile application	34.22	5.61	28.61
3	Advertisement expenses towards enhancing the visibility of our brand	49.56	-	49.56
4	General Corporate Purpose	588.02	300	288.02
5	Issue Expense	300.75	195.05	105.7
	Total	**3170.23**	**906.67**	**2263.56**

6. For the year ended on March 31, 2025, the Company had incurred Rs 195.05 Lakhs (Inclusive of GST) as towards IPO related expenses. The company has utilized amount Rs.169.02 Lakhs (Excluding GST) lying in Securities Premium Account towards IPO related expenses in terms of Section 52(2)(c) of the Companies Act, 2013.

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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. However, the figures for the half year ended September 30,2024 have been prepared by the management by exercising the necessary due diligence that the financial results for these periods provides a true and fair view of company affairs.
9. The comparative results for the half-year ended March 31st, 2024 have not been prepared since the company was listed on 04th March 2025.
10. The figures of the corresponding periods have been regrouped/reclassified, wherever necessary to conform to current period classification/presentation.

Place: New Delhi

Date: 22nd May 2025

For Nukleus Office Solutions Limited

Nukleus Office Solutions Limited Noida

Nipun Gupta
Managing Director
DIN: 00472330

M. K. AGGARWAL & CO. Chartered Accountants FRN 01411N NEW DELHI

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 31st March 2025	As at 31st March 2024
	Rs. in Lakhs	Rs. in Lakhs
Equity and Liabilities		
1. Shareholder's Funds		
a Share Capital	403.20	251.76
b Reserves and Surplus	3,523.79	167.76
c Money Received against Share Warrants	-	-
2. Share Application Money Pending Allotment		
3. Non-Current Liabilities		
a Long-Term Borrowings	1,018.61	558.33
b Deferred Tax Liabilities (Net)	-	-
c Other Long Term Liabilities	439.94	371.01
d Long Term Provisions	-	-
4. Current liabilities		
a Short-Term Borrowings	44.09	263.99
b Trade Payables -		
i Total Outstanding Dues of Micro Enterprises and Small Enterprises	-	-
ii Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	281.76	180.80
c Other Current Liabilities	122.18	58.99
d Short Term Provisions	119.55	83.22
	5,953.13	**1,935.86**
Assets		
1. Non Current Assets		
a. Property, Plant & Equipment & Intangible Assets		
i. Tangible Assets	1,022.02	543.13
ii. Intangible Assets	4.91	-
iii. Capital Work-in-Progress	325.30	204.50
iv. Intangible Assets under Development		
b. Non Current Investments		-
c. Deferred Tax Assets (Net)	69.09	28.02
d. Long Term Loans and Advances	-	-
e. Other Non Current Assets	1,149.79	258.93
2. Current Assets		
a. Current Investments	-	-
b. Inventories	-	-
c. Trade Receivables	215.30	99.93
d. Cash and Cash Equivalents	2,396.37	582.18
e. Short Term Loan and Advances	0.22	-
f. Other Current Assets	770.12	219.16
	5,953.13	**1,935.86**

For Nukleus Office Solutions Limited

M. K. AGGARWAL & CO. Chartered Accountants FRN 014141N NEW DELHI

Nukleus Office Solutions Limited Noida

Nipun Gupta
Managing Director
DIN: 00472330
Date: 22nd May 2025

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 Profit and Loss

Particulars	For the Half year Ended		For the Year Ended	
	31st March 2025	30th September 2024	31st March 2025	31st March 2024
	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs
Income				
Revenue from operations	1,437.48	1,433.04	2,870.52	1,712.76
Other income	13.72	-	13.72	3.65
Total Income	**1,451.20**	**1,433.04**	**2,884.24**	**1,716.41**
Expenses				
Direct cost	682.60	740.19	1,422.78	949.45
Employee benefits expense	165.90	154.32	320.22	155.47
Finance cost	57.72	35.03	92.75	19.16
Depreciation and amortisation expense	165.66	131.34	297.00	148.39
Other expenses	226.94	250.12	477.06	283.95
Total expenses	**1,298.82**	**1,310.99**	**2,609.81**	**1,556.42**
Profit / (Loss) before exceptional and extraordinary items and tax	**152.38**	**122.04**	**274.43**	**159.98**
Exceptional items	-	-	-	-
Profit / (Loss) before extraordinary items and tax	**152.38**	**122.04**	**274.43**	**159.98**
Extraordinary items	-	-	-	-
Prior period items	-	-	-	-
Profit / (Loss) before tax	**152.38**	**122.04**	**274.43**	**159.98**
Tax expense				
1. current tax / minimum alternative tax	72.72	36.57	109.29	61.64
2. minimum alternative tax entitlement	-			-
3. deferred tax (Asset) / Liabilities	(34.72)	(6.36)	(41.08)	(21.37)
4. tax for previous year	-			-
5. prior period adjustments	-			-
6. Income tax - IDS	-			-
Profit / (Loss) for the period from continuing operations	**114.38**	**91.84**	**206.21**	**119.72**
Profit / (Loss) for the period	**114.38**	**91.84**	**206.21**	**119.72**
Earning per equity share				
Basic	**4.18**	**3.62**	**7.53**	**19.71**
Diluted	**4.18**	**3.62**	**7.53**	**19.71**
Number of shares used in computing earnings per share				
Basic	**27,37,775**	**25,34,653**	**27,37,775**	**6,07,327**
Diluted	**27,37,775**	**25,34,653**	**27,37,775**	**6,07,327**

M.K. AGGARWAL & CO. FRN 01411N NEW DELHI Chartered Accountants

For Nukleus Office Solutions Limited

Nukleus Office Solutions Limited Noida

Nipun Gupta
Managing Director
DIN: 00472330

NUKLEUS OFFICE SOLUTIONS LIMITED
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CIN L70101DL2019PLC355618

Statement of Cash Flows

Paticulars	For the Year Ended 31st March 2025	For the year ended 31st March 2024
	Rs. in Lakhs	Rs. in Lakhs
Cash flow from operating activities		
Profit Loss before tax	274.43	159.98
Adjustments for		
Depreciation and amortization expenses	297.00	148.39
Finance cost	92.75	19.16
Interest income	(13.72)	(3.65)
Loss on disposal of Assets	0.94	-
Operating profit before working capital changes	**651.39**	**323.89**
Changes in working capital		
Adjustment for decrease/ (increase) in operating assets		
Trade receivables	(115.37)	17.24
Short term Loans & Advances	(0.22)	8.63
Other assets	(1,441.82)	(106.09)
Adjustment for (decrease)/ increase in operating liabilities		
Trade payables	100.97	107.93
Provision	36.33	53.63
Other liabilities	132.12	80.29
Cash generated from/ (used in) operations	**(636.60)**	**485.52**
Income tax (paid)/ refund (net)	(109.29)	(61.64)
Net cash flow from/ (used in) operating activities (A)	**(745.89)**	**423.88**
Cash flow from Investing activities		
Payment for property, plant and equipment and intangible assets	(781.72)	(464.89)
CWIP	(120.80)	(204.50)
Other Income	13.72	3.65
Net cash flow from/ (used in) investing activities (B)	**(888.81)**	**(665.74)**
Cash flow from Financing activities		
Issue of equity share (Net of issue Expenses)	3,301.26	199.76
Interest paid	(92.75)	(19.16)
Short Term Borrowings	(219.90)	80.52
Long Term Borrowings	460.28	558.33
Net cash used in financing activities (C)	**3,448.89**	**819.45**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	1,814.19	577.59
Cash and cash equivalents at the beginning of the year	582.18	4.58
Cash and cash equivalents at the end of the year	**2,396.37**	**582.18**
Cash and cash equivalents comprise (Refer note 17 and 18)		
Cash in hand	5.61	2.36
Balance with Banks	31.07	4.82
Fixed deposits	2,359.70	575.00
Total cash and bank balances at end of the year	**2,396.37**	**582.18**

M.K. AGGARWAL & CO. Chartered Accountants FRN 014111N NEW DELHI

For Nukleus Office Solutions Limited

Nukleus Office Solutions Limited Noida

Nipun Gupta
Managing Director
DIN: 00472330
Date: 22nd May 2025

Nukleus Office Solutions Limited
(Formerly known as Nukleus Office Solutions Private Limited)
CIN NO -U70101DL2019PLC355618
|PH: +91-9667049487| Email: cs@nukleus.work| Website: www.nukleus.work|

Annexure-A

1. **Appointment of Mr. Vinay Rathore**

Sr. No.	**Particulars**	**Details**
1.	Reason for Change viz. appointment, ~~resignation, removal, death or otherwise~~	Appointment of Ms. Vinay Rathore (A75848) as a Compliance Officer of the Company.
2.	Date of Appointment and Terms of appointment	With effect from 01st June, 2025. Terms of appointment: The terms of his appointment shall commence on 01st June, 2025 and continue until his resignation or attaining the age of retirement, whichever is earlier.
3.	Brief profile (in case of Appointment);	Mr. Vinay Rathore is an Associate Member of the Institute of Company Secretaries of India and holds a bachelor's degree in commerce.
4.	Disclosure of relationship between directors (in case of appointment of a director)	Not Applicable