NiFCO
NISUS FINANCE

Date: May 26, 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 of Nisus Finance Services Co Limited (the "Company")
Reference: Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulation")

Pursuant to Regulation 30 read with Schedule III - PARA (A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, this is to inform you that the Board of Directors of the Company at their meeting held today i.e. Tuesday, May 26, 2026 which commenced at 4:10 p.m. and concluded at 5:39 p.m., has inter-alia approved the audited financial results (standalone and consolidated) for the half year and financial year ended March 31, 2026.

We are enclosing herewith as follows:
(1) Audited financial results (standalone and consolidated) for the half year and financial year ended March 31, 2026;
(2) Auditor's report with unmodified opinion on the audited financial results (standalone and consolidated) for the financial year ended March 31, 2026; and
(3) 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 audited financial results (standalone and consolidated) for the financial year ended March 31, 2026.

The intimation along with the relevant documents will also be made available on the Company's website at www.nisusfin.com,

You are requested to kindly take the above information on your records

Thanking You,
Yours faithfully,
For Nisus Finance Services Co Limited

AMIT ANIL GOENKA
Digitally signed by AMIT ANIL GOENKA
Date: 2026.05.26 19:21:56 +05'30'

Amit 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 - 02

Independent Auditor's Report On Audit of Annual Standalone Financial Results and Review of Half Yearly 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.

Opinion and Conclusion

We have (a) audited the **Standalone** Financial Results for the year ended March 31, 2026 and (b) reviewed the Standalone Financial Results for the half year ended March 31, 2026 (refer 'Other Matters' section below), both included in the accompanying "Statement of Standalone Financial Results for the half year and year ended March 31, 2026 of **NISUS FINANCE SERVICES CO LIMITED**, ("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").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2026 :

i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended.

(b) Conclusion on Audited (Reviewed) Standalone Financial Results for the half year ended March 31, 2026

With respect to the Standalone Financial Results for the half year ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below nothing has come to our attention that causes us to believe that the Standalone Financial Results for the half year ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section143(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 Standalone 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 together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of opinion.

SANJAY RAJA JAIN & CO. MUMBAI CHARTERED ACCOUNTANT

Management's Responsibilities

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2026 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the half year and year ended March 31, 2026 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 the Accounting Standards 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 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 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 Company's financial reporting process.

Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Standalone 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 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 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, 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.

SANJAY RAJA JAIN & CO. MUMBAI CHARTERED ACCOUNTANT

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

- 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 Company's ability 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 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 Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation

- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results 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 Annual Standalone 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.

(b) Review of the Standalone Financial Results for the half year ended March 31, 2026

We conducted our review of the Standalone Financial Results for the half year ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

SANJAY RAJA JAIN & CO. MUMBAI CHARTERED ACCOUNTANT

Other Matters

i) Attention is drawn to the fact that the figures for the half year ended 31 March 2026 and the corresponding half year ended in the previous year as reported in these annual Standalone Financial Results are the balancing figures between audited figures in respect of full financial year and the year-to-date figures up to the end of the third half year of the relevant financial year, which were subjected to a limited review, as required under the Listing Regulations.

Our report is not modified for this 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 : 26/05/2026
UDIN : 26129531PVNBZH3496

NiFCO NISUS FINANCE

NISUS FINANCE SERVICES CO LIMITED

CIN : L65923MH2013PLC247317

Statement of Standalone Audited Financial Results for the Year Ended March 31, 2026

(Rs. in Lakh except per share data)

	Particulars	Half year Ended			Year Ended	
		31 03 2026	30 09 2025	31 03 2025	31 03 2026	31 03 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Income					
I	Revenue from Operations	1,330.14	878.76	340.85	2,208.90	2,987.39
II	Other Income	647.19	1,629.84	397.36	2,277.04	651.67
III	Total Income (I + II)	1,977.33	2,508.60	738.21	4,485.93	3,639.06
IV	Expenses					
(a)	Employee benefit expense	328.82	391.64	280.83	720.46	483.71
(b)	Finance Costs	35.98	18.73	35.58	54.71	61.43
(c)	Depreciation and amortisation expense	19.05	18.16	11.96	37.21	19.53
(d)	Other Expenses	377.99	371.38	316.59	749.37	548.89
	Total expenses	761.84	799.91	644.96	1,561.75	1,113.57
V	Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)	1,215.49	1,708.69	93.25	2,924.18	2,525.49
VI	Exceptional items	-	-	-	-	-
VII	Profit (loss) before Tax (V-VI)	1,215.49	1,708.69	93.25	2,924.18	2,525.49
VIII	Tax Expense					
(a)	Current Tax	170.65	87.36	(27.75)	258.01	549.36
(b)	Deferred Tax (Asset)/Liabilities	(26.35)	19.27	0.45	(7.09)	(1.77)
(c)	Prior Year Tax	8.84	(1.97)	0.00	6.88	0.00
	Total Tax Expense	153.14	104.66	(27.30)	257.80	547.58
IX	Profit (Loss) for the period (VII-VIII)	1,062.35	1,604.02	120.56	2,666.38	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	2,387.81	2,387.81
	Face value of equity share capital (Per Share)	10.00	10.00	10.00	10.00	10.00
XI	Earnings per share (Not Annualised for Year ended)					
	Basic earnings per share	4.45	6.72	0.55	11.17	9.90
	Diluted earnings per share	4.45	6.72	0.55	11.17	9.90

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

Amit Goenka
Chairman & Managing Director
DIN: 02778565

Place : Mumbai
Date : May 26, 2026

Nisus Finance Services Co Limited Mumbai

NiFCO
NISUS FINANCE

NISUS FINANCE SERVICES CO LIMITED

CIN : L65923MH2013PLC247317

Statement of Standalone Audited Assets & Liabilities as at March 31, 2026

(Rs. In Lakh except per share data)

Particulars	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
I. EQUITY AND LIABILITIES		
1 Shareholders' Funds		
(a) Share Capital	2,387.81	2,387.81
(b) Reserves and Surplus	15,063.75	12,397.37
Total : A	17,451.56	14,785.18
2 Non-Current Liabilities		
(a) Long Term Borrowings	88.52	117.41
(b) Long-Term Provisions	46.99	27.38
Total : B	135.50	144.78
3 Current Liabilities		
(a) Short Term Borrowings	388.82	31.68
(b) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	4.88	0.31
(ii) Total outstanding dues of creditor other than micro enterprises a	53.89	21.63
(c) Other Current Liabilities	184.48	25.08
(d) Short Term Provisions	112.79	148.56
Total : C	744.86	227.26
TOTAL (A+B+C)	18,331.92	15,157.22
II. ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment		
(i) Tangible Assets	219.39	230.49
(b) Deferred Tax Assets (net)	14.79	7.71
(c) Non - Current Investments	13,958.38	8,669.39
(d) Other Non-Current Assets	24.50	111.13
Total : D	14,217.07	9,018.72
2 Current Assets		
(a) Trade Receivables	616.08	665.56
(b) Cash and Cash Equivalents	38.03	3,561.81
(c) Short Term Loans and Advances	2,965.80	1,644.88
(d) Other Current Assets	494.94	266.26
Total : E	4,114.85	6,138.51
TOTAL (D+E)	18,331.92	15,157.22

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

Amit Goenka
Chairman & Managing Director
DIN: 02778565

Place : Mumbai
Date : May 26, 2026

Nisus Finance Services Co Limited Mumbai

NISUS FINANCE SERVICES CO LIMITED

CIN : L65923MH2013PLC247317

Statement of Standalone Audited Cash Flows for the Year Ended March 31, 2026

(Rs. In Lakh except per share data)

Particulars	For the year ended 31st March 2026 (Audited)	For the year ended 31st March 2025 (Audited)
A] CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before tax	2,924.18	2,525.50
Adjustment for Non Operating Income		
Depreciation and Amortisation Expense	37.21	19.53
Interest Received on Fixed Deposits	(61.60)	(83.73)
Finance Charges	54.71	61.43
Gratuity and Leave Encashment Expenses	34.78	13.91
Reversal of Impairment Loss	-	(115.00)
Profit Share From Associate / Subsidiaries	(1,988.24)	(429.67)
Exchange (Gain)/loss	(227.19)	(23.27)
Loss on Sale of Fixed Asset	-	0.05
Operating Profit/(Loss) before working Capital Changes	773.85	1,968.75
Add/Less: Changes in working capital		
Increase(Decrease) in Trade Payables	36.83	0.74
Increase(Decrease) in Other Current Liabilites	159.40	(197.50)
Increase(Decrease) in Provisions	(5.56)	15.67
(Increase)/Decrease in Other Non Current Assets	86.63	(40.94)
(Increase) / Decrease in Trade Receviable	49.48	(65.35)
(Increase) /Decrease in Loans and Advance	(228.72)	(100.34)
(Increase) /Decrease in Other Current Assets	(228.68)	(114.02)
Cash generated from operations	643.22	1,467.01
Extra Ordinary Items	-	-
Income taxes paid (net)	(310.27)	(579.07)
Net Cash used in Operating Activities (A)	332.95	887.93
B] CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant and Equipment and Intangible Asset	(26.11)	(176.91)
Loans and advances given to Related Parties	(1,092.19)	(867.86)
Investment in Long Term Investment	(3,073.56)	(5,653.84)
Interest Received on Fixed Deposits	61.60	83.73
Net Cash Flow from Investing Activities (B)	(4,130.26)	(6,614.88)
C] CASH FLOW FROM FINANCING ACTIVITIES		
Finance Charges	(54.71)	(61.43)
Receipt/(Repayment) of Short Term Borrowings	(28.89)	73.66
Receipt/(Repayment) of Long Term Borrowings	357.14	(526.07)
Proceeds from issue of share capital	-	9,511.84
Net Cash Flow from Financing Activities (C)	273.54	8,998.00
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(3,523.78)	3,271.05
Cash and Cash Equivalents at the beginning of period	3,561.81	290.76
Cash and Cash Equivalents at the Closing of period	38.03	3,561.81

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

Amit Goenka
Chairman & Managing Director
DIN: 02778565

Place : Mumbai
Date : May 26, 2026

Nisus Finance Services Co Limited
Mumbai

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

Notes To The Audited Standalone Financial Results For Half Year and Year Ended 31st March, 2026

1 The above standalone audited 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 May 26th, 2026. The Statutory Auditor has expressed an unmodified audit opinion on the above standalone financial results for half year and year ended 31st March, 2026.

3 The Group has undergone significant expansion during the year with impact in current year. Therefore, corresponding figures for Half year and year ended March 31,2025 are not comparable.

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 half year ended 31st Mar 2026, the shareholding of the promoter has increased from 73.26% to 73.98% through purchases made in the secondary market. As of 31st March 2026, the total number of shares held by the promoter stands at 1,76,64,883 shares representing 73.98% shareholding.

6 There were no investor complaints, known to the Company, outstanding as on 31st March, 2026.

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.

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 March 2026 is mentioned below:

(₹ In Lakhs)

Sr. No.	Object of the Issue as per Prospectus	Amount allocated for the Object	Amount utilised till 31.03.26	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	1,197.08	0.00	49.37
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	3,639.95	0.00	-49.37
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	2,174.81	0.00	51.31
5	Share Issue Expense	598.93	650.24	0.00	-51.31
	TOTAL	**10,162.08**	**10,162.08**	**0.00**	**0.00**

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 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

Amit Goenka
Chairman & Managing Director
DIN: 02778565

Place : Mumbai
Date : May 26th, 2026

Nisus Finance Services Co Limited Mumbai

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

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS AND REVIEW OF HALF YEARLY FINANCIAL RESULTS

The Board of Directors
Nisus Finance Services Co Limited
Mumbai

OPINION AND CONCLUSION

We have (a) audited the Consolidated Financial Results for the year ended March 31, 2026 and (b) reviewed the Consolidated Financial Results for the half year ended March 31, 2026 (refer ' Other Matters' section below), both included in the accompanying "Statement of Consolidated Financial Results for the Half year and Year Ended March 31, 2026" of **NISUS FINANCE SERVICES CO LIMITED ("the Holding company")** and its subsidiaries (the Holding and its subsidiary together referred to as "the Group") and its associates for the half year and year ended March 31, 2026, ("the Statement") being submitted by the Holding pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations") .

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and based on consideration of the reports of other auditors of separate financial statements of subsidiary company as referred below, and according to the explanations given to us, these yearly consolidated financial results:

i) includes the results of subsidiaries and associates as mentioned in Annexure I;

ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations amended; and

iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and other financial information of the Group for the year ended March 31, 2026.

(b) Conclusion on Audited (Reviewed) Consolidated Financial Results for the half year ended March 31, 2026

With respect to the Consolidated Financial Results for the half year ended March 31, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the consideration of the audit report of the other auditor referred to in Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the half year ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India of the Group and associates.

SANJAY RAJA JAIN & CO.
MUMBAI
CHARTERED ACCOUNTANT

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis of opinion.

Management's Responsibilities

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2026, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the half year and year ended March 31, 2026 that give a true and fair view of the consolidated net profit and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Accounting Standards, 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.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding, as aforesaid.

In preparing the financial results, the respective Board of Directors of companies are responsible for assessing the Group'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 respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of companies are also responsible for overseeing the Group's financial reporting process.

SANJAY RAJA JAIN & CO. MUMBAI CHARTERED ACCOUNTANT

Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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, 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

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

- 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 Company's ability 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

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates to express an opinion on the consolidated annual financial results, of which we are the independent auditors. We are responsible for the direction, supervision and

SANJAY RAJA JAIN & CO. MUMBAI CHARTERED ACCOUNTANT

performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the subsidiaries included in the consolidated annual financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results 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 Annual Consolidated 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.

(b) Review of the Consolidated Financial Results for the half year ended March 31, 2026

We conducted our review of the Consolidated Financial Results for the half year ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

The Statement includes the results of the entity as listed under paragraph (a)(i) of Opinion and Conclusion section above.

Other Matters

i) Attention is drawn to the fact that the figures for the half year ended 31 March 2026 and the corresponding half year ended in the previous year as reported in these annual consolidated financial results are the balancing figures between audited figures in respect of full financial year and the year-to-date figures up to the end of the third half year of the relevant financial year, which were subjected to a limited review, as required under the Listing Regulations.

ii) We did not audit the financial statements of the Subsidiaries, Nisus Finance Investment Consultancy – FZCO, Nifco Management Consultancies LLC Nisus Finance & Investment Management (DIFC) Ltd and New Consolidated Construction Company Limited included in the Financial Statement, whose financial statement respectively reflect Total assets of Rs. 6,363.11 lakhs, Rs 2,598.83 lakhs, Rs 1,014.08 lakhs and Rs 75,664.95 lakhs at 31st March 2026, Total Income of Rs 2,241.86 lakhs, Rs 3,494.67, Rs Nil and Rs 66,501.39 lakhs and Total Net profit / (loss) after tax of Rs 1,273.15, Rs 2,293.01 lakhs, Rs (39.20) lakhs and 1,681.02 lakhs for the year ended 31st March 2026. These financial statements and other financial information have been audited by other auditor whose report for the period ending 31st March 2026 is furnished to us by the management of the Company. Our opinion on the Statement, in so far as it relates to the amounts and disclosures included, is based solely on the report of the other auditor as well as management certified statements.

Our opinion is not modified in respect of above matters.

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 : 26/05/2026
UDIN : 26129531ZIKDHN7502

Annexure I

SR No	Company Name	Relationship
1	Nisus Finance Services Co Limited	Holding 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
14	NisusOne Investment Management Private Limited	Wholly owned Subsidiary

SANJAY RAJA JAIN & CO. MUMBAI CHARTERED ACCOUNTANT

NiFCO
NISUS FINANCE

NISUS FINANCE SERVICES CO LIMITED						
CIN : L65923MH2013PLC247317						
Statement of Consolidated Audited Financial Results for the Year Ended March 31, 2026						
						(Rs. In Lakh except per share data)
	Particulars	Half year Ended			Year Ended	
		31 03 2026	30 09 2025	31 03 2025	31 03 2026	31 03 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Income					
I	Revenue from Operations	42,062.11	14,038.39	3,181.31	56,100.50	6,473.21
II	Other Income	1,200.35	191.26	112.49	1,391.61	256.82
III	Total Income (I + II)	43,262.46	14,229.66	3,293.80	57,492.11	6,730.03
IV	**Expenses**					
(a)	Cost of Material Consumed	11,385.90	2,470.17	-	13,856.06	-
(b)	Construction Cost	17,090.39	2,901.14	-	19,991.53	-
(c)	Employee benefit expense	3757.47	1,601.08	705.55	5,358.56	1,056.56
(d)	Finance Costs	2067.25	495.62	72.35	2,562.87	106.29
(e)	Depreciation and amortisation expense	1438.29	590.87	229.47	2,029.15	242.54
(f)	Other Expenses	1964.93	1,057.01	697.32	3,021.94	1,217.58
	Total expenses	37,704.22	9,115.88	1,704.68	46,820.11	2,622.97
V	**Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)**	**5,558.24**	**5,113.77**	**1,589.12**	**10,672.01**	**4,107.06**
VI	**Exceptional items**	398.38	-	-	398.38	-
VII	**Share in profit/(loss) (net) of associate companies**	37.28	(4.48)	7.33	32.80	33.67
VIII	**Profit (loss) before Tax (V-VI+VII)**	5,197.14	5,109.29	1,596.45	10,306.43	4,140.73
IX	**Tax Expense**					
(a)	Current Tax	1,161.62	1,380.71	244.90	2,542.33	905.61
(b)	Deferred Tax	(441.11)	30.00	(20.57)	(411.11)	(23.92)
(c)	Prior Period Tax	(138.81)	5.68	0.71	(133.13)	0.71
	Total Tax Expense	581.70	1,416.39	225.04	1,998.09	882.40
X	**Profit (Loss) for the period before Minority interest adjustment (VIII-IX)**	4,615.43	3,692.90	1,371.41	8,308.34	3,258.34
XI	**Minority Interest in Profits / (Losses)**	734.27	539.28	33.84	1,273.55	36.54
XII	**Profit/(Loss) for the period after Minority interest adjustment (X-XI)**	3,881.16	3,153.63	1,337.57	7,034.79	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	2,387.81	2,387.81
XIV	**Earnings per share**					
	Basic earnings per share	16.25	13.21	6.31	29.46	16.31
	Diluted earnings per share	16.25	13.21	6.31	29.46	16.31

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

Amit Goenka
Chairman & Managing Director
DIN: 02778565

Place : Mumbai
Dated: May 26, 2026

Nisus Finance Services Co Limited Mumbai

NiFCO NISUS FINANCE

NISUS FINANCE SERVICES CO LIMITED		
CIN : L65923MH2013PLC247317		
Statement of Consolidated Audited Assets & Liabilities as at March 31, 2026		
(Rs. In Lakh except per share data)		
Particulars	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
I. EQUITY AND LIABILITIES		
1 Shareholders' Funds		
(a) Share Capital	2,387.81	2,387.81
(b) Reserves and Surplus	24,018.92	13,684.99
(c) Share Application Pending Allocation	443.96	-
Total : A	26,850.69	16,072.80
2 Minority Interest	12,636.38	262.64
Total : B	12,636.38	262.64
3 Non-Current Liabilities		
(a) Long Term Borrowings	4,849.80	917.41
(b) Long-Term Provisions	784.45	35.40
(c) Other Non Current Liabilities	2,527.82	-
Total : C	8,162.07	952.81
4 Current Liabilities		
(a) Short Term Borrowings	21,313.67	31.68
(b) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	4,890.93	0.67
(ii) Total outstanding dues of creditor other than micro enterprises and small enterprises.	12,941.95	51.02
(c) Other Current Liabilities	11,970.62	150.42
(d) Short Term Provisions	1,735.75	348.41
Total : D	52,852.92	582.20
TOTAL (A+B+C+D)	1,00,502.06	17,870.45
II. ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment		
(i) Tangible Assets	7,583.36	302.98
(ii) Intangible Assets	256.62	-
(iii) Intangible Assets under Development	77.50	-
(b) Goodwill on consolidation	840.88	60.29
(c) Deferred Tax Assets (net)	659.11	29.93
(d) Non - Current Investments	13,005.02	5,079.51
(e) Long Term Loans and Advances	-	125.00
(f) Other Non-Current Assets	5,078.50	1,928.46
Total : E	27,500.99	7,526.17
2 Current Assets		
(a) Current Investments	286.16	-
(b) Inventories	25,295.36	-
(c) Trade Receivables	30,165.56	1,783.89
(d) Cash and Cash Equivalents	2,522.07	6,724.58
(e) Short Term Loans and Advances	7,586.67	1,184.14
(f) Other Current Assets	7,145.25	651.67
Total : F	73,001.07	10,344.28
TOTAL (E+F)	1,00,502.06	17,870.45

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

Amit Goenka
Chairman & Managing Director
DIN: 02778565

Place: Mumbai
Dated: May 26, 2026

Nisus Finance Services Co Limited Mumbai

NiFCO
NISUS FINANCE

NISUS FINANCE SERVICES CO LIMITED

CIN : L65923MH2013PLC247317

Statement of Consolidated Audited Cash Flows for the Year Ended March 31, 2026

(Rs. in Lakh except per share data)

Particulars	For the year ended 31st March 2026 (Audited)	For the year ended 31st March 2025 (Audited)
A] CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before tax	10,306.43	4,140.73
Adjustment for Non Operating Income		
Depreciation and Amortisation Expense	2,029.15	234.44
Interest Received on Fixed Deposit	(170.33)	(88.72)
Finance Charges	2,562.87	106.29
Gratuity and Leave Encashment Expenses	67.08	26.80
Bad Debts	135.02	-
Provision for Doubtful Trade Receivables	31.22	-
Reversal of Impairment Loss	-	142.50
Profit Share From Associate / Subsidiaries	(32.80)	(33.67)
Exchange Gain	(361.02)	(25.58)
(Profit) / loss on Sale of Fixed Asset	(82.81)	0.05
Operating Profit/(Loss) before working Capital Changes	14,484.81	4,502.86
Add/Less: Changes in working capital		
Increase(Decrease) in Trade Payables	(523.01)	9.38
Increase(Decrease) in Other Current Liabilites	(2,308.18)	(174.77)
Increase(Decrease) in Other Non Current Liabilites	(2,408.00)	-
Increase(Decrease) in Provisions	283.66	1.20
(Increase)/Decrease in Other Assets	(6,305.92)	(2,315.36)
(Increase)/Decrease in Current Investment	(271.23)	-
(Increase)/Decrease in Inventories	(435.68)	-
(Increase) / Decrease in Trade Receviable	(1,705.64)	(731.70)
(Increase) /Decrease in Loans and Advance	(1,498.25)	(1,058.00)
Cash generated from operations	(687.44)	233.60
Extra Ordinary Items		
Income taxes paid (net)	(1,331.52)	(967.47)
Net Cash Flow from Operating Activities (A)	(2,018.96)	(733.87)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase / Sale of Property Plant and Equipment and Intangible Asset	(1,465.75)	(357.37)
Proceeds from Investment in Subsidiaries / Associate	32.80	33.67
Goodwill and Reserves on Consolidation	(1,651.12)	98.43
Proceeds / (Investment) in Bank deposit	(1,445.17)	-
Proceeds / (Investment) in Long Term Investment	(7,564.49)	(2,972.36)
Interest Received on Fixed Deposit	170.33	88.72
Net Cash used in Investing Activities (B)	(11,923.40)	(3,108.91)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Finance Charges	(2,562.87)	(106.29)
Receipt / (Repayment) of Borrowings	(11,393.81)	73.66
Receipt / (Repayment) of Short Term Borrowings	21,281.99	148.93
Issue of Share Capital (Pending allotment)	443.96	9,511.84
Capital Introduced by Minority Interest	1,295.72	164.93
Net Cash Flow from Financing Activities (C)	9,065.00	9,793.06
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(4,877.36)	5,950.27
Foreign currency translation difference of foreign operations	674.85	28.88
Cash and Cash Equivalents at the beginning of period	6,724.58	745.42
Cash and Cash Equivalents at the Closing of period	2,522.07	6,724.58

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

Amit Goenka
Chairman & Managing Director
DIN: 02778565

Place: Mumbai
Dated: May 26, 2026

Nisus Finance Services Co Limited Mumbai

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 audited Segment Wise Revenue, Results for the Year Ended March 31, 2026			
			(Rs. In Lakh except per share data)
Sr. No.	Particulars	Year Ended	Year Ended
		31 03 2026	31 03 2025
		(Audited)	(Audited)
1	**Segment Revenue From Operations**		
	a) Segment 1	7,537.29	4,440.27
	b) Segment 2	6,144.93	2,032.93
	c) Segment 3	42,418.27	-
	Total Revenue from Operations	**56,100.50**	**6,473.21**
2	**Segment Results (Profit/(Loss) before interest & Tax)**		
	a) Segment 1	7,348.78	4,403.37
	b) Segment 2	4,959.95	1,465.44
	c) Segment 3	2,939.32	-
	Total	**15,248.05**	**5,868.81**
	Less : Interest and Finance Charges (Net)		-
	a) Segment 1	0.97	30.56
	b) Segment 2	775.19	55.81
	c) Segment 3	1,782.03	-
	d) Unallocable	4.68	18.47
	e) Inter Segment Interest and Finance Charges	-	
	Other Unallocable income	1,391.61	256.82
	Other Unallocable expenditure	3,404.79	1,913.72
	Profit/(Loss) before Exceptional items and Extraordinary Items	**10,672.00**	**4,107.07**
	- Exceptional items	(398.38)	-
	- Share in profit/(loss) (net) of associate companies	32.80	33.67
	Profit Before Tax from Continuing Operations	**10,306.42**	**4,140.74**
	Less: Tax Expense	2,409.20	906.32
	Less: Deferred Tax Expense	(411.11)	(23.92)
	Profit after Tax (before adjustment for Minority Interest) from continuing operations)	**8,308.34**	**3,258.34**
	Share of (Profit) / Loss transferred to Minority Interest	1,273.55	36.54
	Profit after Tax (after adjustment for Minority Interest)	**7,034.79**	**3,221.80**
3	**Segment Assets**		
	a) Segment 1	2,543.73	1,594.97
	b) Segment 2	19,954.62	8,509.51
	c) Segment 3	75,411.03	-
	d) Unallocable Assets	2,592.68	7,765.97
	d) Inter Co Assets	-	
	Total Segment Assets from Continuing Operations	**1,00,502.06**	**17,870.45**
4	**Segment Liabilities**		
	a) Segment 1	680.46	13.89
	b) Segment 2	8,080.17	1,014.81
	c) Segment 3	51,587.80	-
	d) Unallocable	666.55	506.31
	d) Inter Co Liability	-	
	Total Segment Liabilities from Continuing Operations	**61,014.99**	**1,535.01**

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

Place : Mumbai
Dated: May 26, 2026

Nisus Finance Services Co Limited
Mumbai

Amit Goenka
Chairman & Managing Director
DIN: 02778565

NISUS FINANCE SERVICES CO LIMITED
CIN : L65923MH2013PLC247317

Notes To The Audited Consolidated Financial Results For The Half Year Ended and Year Ended 31st Mar 2026

1 The above consolidated Audited financial results have been prepared in accordance in the Accounting Standard 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 and have been audited by Statutory Auditors of the Company

2 The above consolidated Audited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 26th **May, 2026**. The Statutory Auditors have expressed an unmodified audit opinion on the above consolidated audited financial results for the Half year and Year ended 31st March 2026.

3 The Company has undergone significant expansion during previous year with impact in current year. Therefore, corresponding figures for year ended March 31,2025 are not comparable.

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.
The Nisus Finance ESOP Trust have acquired 173,200 shares of the Company during the period from secondary market at a consideration of Rs 329.62 Lakhs from the loan received from the Company.

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.
- Personal Guarantee of Mr Amit Goenka.
- Pledge of shares of the Company hold by Mr Amit Goenka - 92,00,0
- Hypothecation over all current assets of the Nisus Finance Services Co Limited.
- Pledge of all acquired shareholding of NCCCL.

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 ₹60 crore of the outstanding debt.
This repayment resulted in the release of pledge on 47,02,072 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 44,97,928 Shares (representing 18.84% of the total share capital).

During the Quarter Jan-Mar'26, The Company further repaid additional ₹10 crore over and above the structured payments, reducing the liability to ₹38 crore. The total no. of shares pledge as on March 31,2026 is 53,47,272.

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
Nisus Finance Services Co Limited	Equity shares Nisus Fincorp Private Limited	10,71,000
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

During the Quarter Jan-Mar'26, The Company has repaid ₹9.5 crore, reducing the liability to ₹5.5 crore.

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

Nisus Finance Services Co Limited Mumbai

11 During the period, NCCCL, a material subsidiary of the Group, strengthened its business momentum by securing a repeat construction order worth ₹112.5 crore from Lodha Developers. Further, NCCCL entered into a strategic collaboration with Nemetschek Group India to implement BIM-led digital construction workflows across select projects, reinforcing the Group's execution capabilities and technology-led growth strategy.

12 Pursuant to the notification of the Labour Codes by the Government of India, the Group carried out an actuarial assessment of the impact arising from changes in employee benefit provisions, resulting in an incremental gratuity liability of ₹3.98 crore. Considering the one-time and non-recurring nature of the impact, the said amount has been disclosed as "Impact of Labour Codes" under Exceptional Items in the Statement of Consolidated Audited Financial Results for the year ended March 31, 2026.

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

14 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.

15 The Holding company has 11 subsidiaries (including step-down subsidiaries), 2 Associates as on 31st March, 2026.

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

Amit Goenka
Chairman & Managing Director
DIN: 02778565

Place : Mumbai
Dated: May 26, 2026

Nisus Finance Services Co Limited Mumbai

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

Date: May 26, 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: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We, hereby confirm and declare that the Statutory Auditors of the Company i.e. M/s. Sanjay Raja Jain & Co., Chartered Accountants, have issued the audit report on the financial results (standalone and consolidated) of the Company for the year ended March 31, 2026 with unmodified opinion.

You are requested to kindly take the above information on your records

Thanking You,

Yours faithfully,
For Nisus Finance Services Co Limited

Nisus Finance Services Co Limited
Mumbai

Sunil Maheshwari
Chief Financial Officer