



Date: 12th November, 2024

To
The Listing Department
Bombay Stock Exchange Limited
Phirozee Jeejeebhoy Towers
Dalal Street, 25th Floor
Mumbai - 400 001

Sub.: Outcome of the Board Meeting held on 12th November, 2024

Dear Sir/Madam,

1. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 this is hereby to inform you that the Board of Directors of the Company at its meeting held on 12th November, 2024 has duly considered and approved the following:
 - a) The un-audited financial result for the half-year ended 30th September, 2024 along with the Statement of Asset & Liabilities and Cash Flow Statement.
 - b) Limited Review Report issued by the Statutory Auditor in pursuant to Listing Regulations (LODR) 2015.
2. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015, please find enclose herewith the Unaudited Financial Results for the half year ended 30th September, 2024 & Limited Review issued by Statutory Auditor.

The meeting commenced at 5.00 p.m and concluded at 8.30 p.m.

This is for your information and record.

Please acknowledge the receipt

For **NIKS Technology Limited**

**MANISH
DIXIT**

Digitally signed by MANISH DIXIT
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postalCode=800020, st=BIHAR,
serialNumber=6728F38B3A1AA8C50D
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Manish Dixit
Managing Director
DIN: [06888132](#)

Niks Technology Limited

**Regd. Office: Flat No. 501, Shiv Laxmi Plaza, Opp. Rajendra Nagar Terminal
Old Bypass Main Road,
Kankarbagh Patna-800020, Bihar India
CIN: L80904BR2014PLC022439
Office No.:- 9955111150/7677111150 Email: - nikstechnology@gmail.com
Website: - www.nikstech.com**

NIKS TECHNOLOGY LIMITED
(FORMERLY NIKS TECHNOLOGY PRIVATE LIMITED)

Regd. Office: Flat No. 501, Shiv Laxmi Plaza, Opp Rajendra Nagar Terminal, Old Bypass Main Road, Kankarbagh Patna-800020, Bihar
Email: manish.27389@gmail.com; Phone No. 9955111150; Website: https://nikstech.com/
CIN: L80904BR2014PLC022439

Rs. in Lacs

Statement of Un-Audited Financial Results for the Half Year ended 30th September, 2024

Sr. No.	Particulars	6 Months ended 30.09.2024	6 Months ended 31.03.2024	Preeceeding 6 Months ended 30.09.2023	Year to date figures as on 31.03.2023	Year to date figures as on 31.03.2024
		Un-Audited	Audited	Un-Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	503.07	422.62	188.24	207.70	610.86
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	0.31	-	-	-	-
	Total Income from Operations (Net)	503.38	422.62	188.24	207.70	610.86
2	Expenses					
	(a) Cost of Operation	310.77	84.05	20.62	49.05	104.67
	(b) Purchase of stock-in-trade	110.00	261.61	67.06	107.15	328.67
	(c) Direct Expenses	-	-	-	-	-
	(d) Changes in inventories of finished goods	7.97	6.33	24.85	(39.09)	31.18
	(e) Employees Benefits Expenses	15.96	12.79	11.22	20.38	24.01
	(f) Finance Costs	0.43	2.90	0.00	0.26	2.90
	(g) Depretiation & Amortisation expense	3.32	7.50	7.05	18.40	14.55
	(h) Other Expenses	17.96	30.35	13.14	16.07	43.49
	Total Expenses	466.40	405.53	143.95	172.22	549.47
3	Profit before exceptional items and tax (1-2)	36.98	17.09	44.29	35.48	61.39
4	Exceptional Items (Net- Gain/Loss)					
		-	-	-	-	-
5	Profit before tax (3+4)	36.98	17.09	44.29	35.48	61.39
6	Tax Expense - Current Tax	9.23	4.63	11.97	9.58	16.60
	- Earlier Year Tax	-	1.12	-	0.29	1.12
	- Deferred Tax	0.10	(0.43)	(0.40)	(0.28)	(0.83)
7	Profit after tax from Continuing Operations (5-6)	27.65	11.77	32.73	25.89	44.50
8	Profit/(Loss) from Discontinuing Operations					
		-	-	-	-	-
9	Other Comprehensive Income					
	(a) Items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(c) Items that will be reclassified to Profit & Loss	-	-	-	-	-
	(d) Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-
10	Total Other Comprehensive Income (a+b+c+d)					
		-	-	-	-	-
11	Total Comprehensive Income (7+9)	27.65	11.77	32.73	25.89	44.50
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	45.00	42.50	36.32	36.32	42.50
13	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
(i)	a) Basic	6.36	2.66	9.01	7.13	11.67
	b) Diluted	6.01	1.94	9.01	7.13	10.95

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 12th November, 2024
- The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
- The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
- The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.
- Segment reporting as defined in Accounting Standars - 17 is applicable to the company and related reporting is being made.

For NIKS TECHNOLOGY LIMITED

**MANISH
DIXIT**

Digitally signed by MANISH DIXIT
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serialNumber=6728F3883A1A8C50D8390056,
srf=21110420205E20DF98F284FE98B7695616F,
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Place : Patna
Date : 12th November, 2024

MANISH DIXIT
MANAGING DIRECTOR
DIN: 06888132

NIKS TECHNOLOGY LIMITED
(FORMERLY NIKS TECHNOLOGY PRIVATE LIMITED)
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Email: manish.27389@gmail.com; Phone No. 9955111150; Website: https://nikstech.com/
CIN: L80904BR2014PLC022439

Statement of Assets and Liabilities as at 30th, September 2024

Particulars	Rs. in Lacs	
	As at 30th, September 2024	As at 31st March, 2024
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	45.00	42.50
Other Equity	411.62	311.47
Money received against share warrants	75.00	75.00
Total Equity	531.62	428.97
<u>LIABILITIES</u>		
<u>Current Liabilities</u>		
Short Term Borrowings	24.67	16.48
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	6.11	74.30
Other Current Liabilities	2.42	14.90
Short-term Provisions	25.83	16.60
Total Non-Current Liabilities	59.04	122.27
TOTAL EQUITY & LIABILITIES	590.66	551.24
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment		
- Property Plant & Equipment	11.18	14.50
- Capital W-I-P	-	-
- Intangible Assets under development	55.84	55.84
Other Non - Current Asset	-	-
Deferred Tax Asset (Net)	2.10	2.20
Total Non-current Assets	69.11	72.53
<u>Current Assets</u>		
Inventories	-	7.97
Current Investments	-	-
Trade Receivables	225.69	207.05
Cash and Bank Balances	136.91	153.91
Short-term Loans and Advances	83.71	23.97
Other current assets	75.23	85.81
Total Current Assets	521.55	478.71
TOTAL ASSETS	590.66	551.24

For NIKS TECHNOLOGY LIMITED

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MANAGING DIRECTOR
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CIN: L80904BR2014PLC022439

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024

Rs. in Lacs

PARTICULARS		FIGURES FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024	FIGURES AS AT THE END OF 31ST MARCH, 2024
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	36.98	61.39
	Adjustments for:		
	Finance Cost	0.43	2.90
	Depreciation	3.32	14.55
	Operating Profit before working capital changes	40.72	78.84
	Increase / (Decrease) in Other Current Assets	10.58	(80.86)
	Increase / (Decrease) in Trade Payables	(68.18)	74.30
	Increase / (Decrease) in Other Current Liabilities	(12.47)	(148.95)
	(Increase) / Decrease in Inventories	7.97	31.18
	(Increase) / Decrease in Trade Receivable	(18.64)	(139.43)
	(Increase) / Decrease in Short Term Loans & Advances	(59.74)	(21.60)
	Operating Profit after working capital changes	(99.77)	(206.53)
	Less: Income Tax Paid	-	(10.70)
	Net Cash from/ (used in) Operating Activities	(99.77)	(217.23)
B	Cash Flow from Investing Activities :		
	(Purchase)/ Sale of Fixed Assets/ Current Investment	-	(2.15)
	(Purchase)/ Sale of Capital W-I-P	-	-
	Net Cash from/ (used in) Investing Activities	-	(2.15)
C	Cash Flow from Financing Activities :		
	Increase / (Decrease) in Short Term Borrowings	8.19	16.48
	Proceeds from issue of Equity share capital	75.00	185.40
	Proceeds from issue of Share Warrant		75.00
	Share Issue Expenses		(1.46)
	Finance Cost paid	(0.43)	(2.90)
	Net Cash from/ (used in) Financing Activities	82.76	272.52
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(17.00)	53.15
	Cash & Cash Equivalents as at the beginning of the year	153.91	100.76
	Cash & Cash Equivalents as at the end of the year	136.91	153.91

For NIKS TECHNOLOGY LIMITED

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c=IN, email=manish.dixit@nikstech.com
Date: 2024.11.12 20:35:43 +05'30'

MANISH DIXIT
MANAGING DIRECTOR
DIN: 06888132

Place : Patna
Date : 12th November, 2024

NIKS TECHNOLOGY LIMITED
(FORMERLY NIKS TECHNOLOGY PRIVATE LIMITED)
CIN: L80904BR2014PLC022439
SEGMENT REPORTING FOR THE PERIOD ENDED 30.09.2024

Segment reporting:

Sr. No.	Particulars	Year to date figures as on 30.09.2024	Year to date figures as on 31.03.2024
		Audited	Audited
1	<u>Segment Revenue</u>		
	Drone Parts Sale	158.19	424.22
	Drone Spray Services	336.93	163.95
	Others	7.95	19.91
	Unallocated	0.31	2.78
	Total	503.38	610.86
2	<u>Segment Result</u>		
	Drone Parts Sale	40.22	74.54
	Drone Spray Services	26.16	59.28
	Others	7.95	9.74
	Unallocated	(37.36)	(82.17)
	Total	36.98	61.39
	Profit Before Tax	36.98	61.39
3	<u>Segment Assets</u>		
	Drone Parts	175.06	183.34
	Drone Spray Services	4.02	3.43
	Others		10.65
	Unallocated	411.58	353.83
	Total	590.66	551.24
4	<u>Segment Liabilities</u>		
	Drone Parts	3.08	44.41
	Drone Spray Services	-	20.51
	Others		3.94
	Unallocated	55.96	53.42
	Total	59.04	122.27

The Company has reported segment information as per Accounting Standard 17 "Operating Segments" (AS 17). The identification of operating segments is consistent with performance assessment and resource allocation by the Chief Operating Decision Maker.

For NIKS TECHNOLOGY LIMITED

MANISH DIXIT

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Date: 2024.11.12 20:36:14 +05'30'

Place : Patna
Date : 12th November, 2024

MANISH DIXIT
MANAGING DIRECTOR
DIN: 06888132



Jay Gupta & Associates

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

LIMITED REVIEW REPORT

To
The Board of Directors of
NIKS TECHNOLOGY LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results ("the statement") of M/s. NIKS TECHNOLOGY LIMITED (the Company) for the half year ended 30th September, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulations").

This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the Accounting Standard prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jay Gupta & Associates.
Chartered Accountants
FRN: 329001E

(J.S.Gupta)
Partner

Mem. No. 059535

UDIN: 24059535BKBJHE8757



Place: Kolkata

Date: 12th Day of November, 2024