



Date: 11th November, 2023

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 11th November, 2023

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 11th November, 2023 has duly considered and approved the following:
 - a) The un-audited quarterly financial results for the half-year ended 30th September, 2023 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, 2023 & Limited Review issued by Statutory Auditor.

The meeting commenced at 5.00 p.m and concluded at 5.30 p.m.

This is for your information and record.
Please acknowledge the receipt

For NIKS Technology Limited

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 and Year ended 30th September, 2023

Sr. No.	Particulars	6 Months ended 30.09.2023	6 Months ended 31.03.2023	Preeceeding 6 Months ended 30.09.2022	Year to date figures as on 31.03.2023	Year to date figures as on 31.03.2022
		Un-Audited	Audited	Un-Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	188.24	140.80	66.90	207.70	71.61
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	-	-	-	-	-
	Total Income from Operations (Net)	188.24	140.80	66.90	207.70	71.61
2	Expenses					
	(a) Cost of Operation	20.62	31.00	18.05	49.05	2.20
	(b) Purchase of stock-in-trade	67.06	72.90	34.25	107.15	37.07
	(c) Direct Expenses	-	-	-	-	-
	(d) Changes in inventories of finished goods	24.85	(31.85)	(7.24)	(39.09)	(0.06)
	(e) Employees Benefits Expenses	11.22	17.52	2.86	20.38	4.67
	(f) Finance Costs	0.00	0.02	0.24	0.26	0.22
	(g) Depretiation & Amortisation expense	7.05	12.80	5.60	18.40	14.63
	(h) Other Expenses	13.14	9.10	6.97	16.07	11.34
	Total Expenses	143.95	111.49	60.73	172.22	70.07
3	Profit before exceptional items and tax (1-2)	44.29	29.31	6.17	35.48	1.53
4	Exceptional Items (Net- Gain/Loss)					
		-	-	-	-	-
5	Profit before tax (3+4)	44.29	29.31	6.17	35.48	1.53
6	Tax Expense - Current Tax	11.97	8.76	0.82	9.58	1.47
	- Earlier Year Tax	-	0.30	-	0.29	0.98
	- Deffered Tax	(0.40)	(1.09)	0.80	(0.28)	(1.07)
7	Profit after tax from Continuing Operations (5-6)	32.73	21.34	4.55	25.89	0.15
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)	32.73	21.34	4.55	25.89	0.15
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	36.32	36.32	36.32	36.32	36.32
13	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
(i)	a) Basic	9.01	5.88	1.25	7.13	0.04
	b) Diluted	9.01	5.88	1.25	7.13	0.04

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 11th November, 2023
- 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

For NIKS TECHNOLOGY LIMITED

Place : Patna
Date : 11th November, 2023

MANISH DIXIT
MANAGING DIRECTOR
DIN: 06888132

NIKS TECHNOLOGY LIMITED

(FORMERLY NIKS TECHNOLOGY PRIVATE LIMITED)

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Kankarbagh Patna-800020, BiharEmail: manish.27389@gmail.com; Phone No. 9955111150; Website: <https://nikstech.com/>

CIN: L80904BR2014PLC022439

Statement of Assets and Liabilities as at 30th, September 2023

Particulars	Rs. in Lacs	
	As at 30th, September 2023	As at 31st March, 2023
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	36.32	36.32
Other Equity	121.94	89.21
Total Equity	158.26	125.53
<u>LIABILITIES</u>		
<u>Current Liabilities</u>		
Short Term Borrowings	50.54	-
<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	21.61	-
Other Current Liabilities	135.27	163.85
Short-term Provisions	21.55	9.58
Total Non-Current Liabilities	228.96	173.43
TOTAL EQUITY & LIABILITIES	387.22	298.96
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment		
- Tangible Assets	20.62	26.90
- Capital W-I-P	-	-
Intangible Asset	55.84	55.84
<u>Other Non - Current Asset</u>		
Deferred Tax Asset (Net)	1.77	1.37
Total Non-current Assets	78.23	84.11
<u>Current Assets</u>		
Inventories	14.30	39.15
Trade Receivables	84.80	67.63
Cash and Bank Balances	196.20	100.76
Short-term Loans and Advances	2.95	2.37
Other current assets	10.74	4.94
Total Current Assets	308.99	214.85
TOTAL ASSETS	387.22	298.96

For NIKS TECHNOLOGY LIMITED

MANISH DIXIT
MANAGING DIRECTOR
DIN: 06888132

Place : Patna

Date : 11th November, 2023

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CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

Rs. in Lacs

PARTICULARS		FIGURES FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023	FIGURES AS AT THE END OF 31ST MARCH, 2023
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	44.29	35.48
	Adjustments for:		
	Finance Cost	0.00	0.26
	Depreciation	7.05	18.40
	Operating Profit before working capital changes	51.34	54.14
	Increase / (Decrease) in Other Current Assets	(5.80)	0.42
	Increase / (Decrease) in Trade Payables	21.61	-
	Increase / (Decrease) in Other Current Liabilities	(28.58)	127.28
	(Increase) / Decrease in Inventories	24.85	(39.09)
	(Increase) / Decrease in Trade Receivable	(17.17)	(59.83)
	(Increase) / Decrease in Short Term Loans & Advances	(0.58)	3.08
	Operating Profit after working capital changes	45.67	86.00
	Less: Income Tax Paid	-	(1.76)
	Net Cash from/ (used in) Operating Activities	45.67	84.24
		(A)	
B	Cash Flow from Investing Activities :		
	(Purchase)/ Sale of Fixed Assets	(0.77)	(26.67)
	(Purchase)/ Sale of Capital W-I-P	-	-
	Net Cash from/ (used in) Investing Activities	(0.77)	(26.67)
		(B)	
C	Cash Flow from Financing Activities :		
	Increase / (Decrease) in Short Term Borrowings	-	-
	Proceeds from issue of Equity share capital	-	-
	Increase / (Decrease) in Short Term Borrowings	50.54	-
	Finance Cost paid	(0.00)	(0.26)
	Net Cash from/ (used in) Financing Activities	50.54	(0.26)
		(C)	
	Net Increase/ (Decrease) in Cash & Cash Equivalents	95.44	57.31
		(A+B+C)	
	Cash & Cash Equivalents as at the beginning of the year	100.76	43.45
	Cash & Cash Equivalents as at the end of the year	196.20	100.76

For NIKS TECHNOLOGY LIMITED

Place : Patna
Date : 11th November, 2023

MANISH DIXIT
MANAGING DIRECTOR
DIN: 06888132



Gupta Agarwal & Associates

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2023 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, 2023 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 GUPTA AGARWAL & ASSOCIATES.
Chartered Accountants
FRN: 329001E

(J.S.Gupta)
Partner
Mem. No. 059535
UDIN: 23059535BGSXCQ1194



Place: Kolkata
Date: 11th Day of November, 2023