

Date: 13th November, 2021

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 13th November, 2021

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 13th November, 2021 has duly considered and approved the following:
 - a) The un-audited quarterly financial results (Standalone) for the half-year ended 30th September, 2021 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 (Standalone) for the half year ended 30th September, 2021 & Limited Review issued by Statutory Auditor.

The meeting commenced at 6.30 p.m and concluded at 9.10 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

Manish Dixit
Director

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

CIN: U80904BR2014PTC022439

Rs. in Lacs

Statement of Un-Audited Financial Results for the Half Year and Year ended 30th September, 2021

Sr. No.	Particulars	6 Months ended 30.09.2021	6 Months ended 31.03.2021	Preeceding 6 Months ended 30.09.2020	Year to date figures as on 31.03.2021	Year to date figures as on 31.03.2020
		Un-Audited	Audited	Un-Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	21.29	25.47	12.11	37.57	19.66
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	-	-	-	-	-
	Total Income from Operations (Net)	21.29	25.47	12.11	37.57	19.66
2	Expenses					
	(a) Cost of Operation	1.84	0.42	0.13	0.55	0.66
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Direct Expenses	-	-	-	-	-
	(d) Changes in inventories of finished goods	-	-	-	-	1.23
	(e) Employees Benefits Expenses	2.64	1.19	0.44	1.63	0.75
	(f) Finance Costs	0.01	0.22	0.01	0.23	0.34
	(g) Depretiation & Amortisation expense	7.05	3.54	1.03	4.57	1.64
	(h) Other Expenses	7.59	5.67	1.27	6.94	3.77
	Total Expenses	19.13	11.04	2.88	13.92	8.39
3	Profit before exceptional items and tax (1-2)	2.16	14.43	9.23	23.65	11.26
4	Exceptional Items (Net- Gain/Loss)	-	-	-	-	-
5	Profit before tax (3+4)	2.16	14.43	9.23	23.65	11.26
6	Tax Expense - Current Tax	1.05	4.54	2.46	7.00	3.14
	- Deffered Tax	(0.49)	0.06	0.14	0.20	(0.22)
7	Profit after tax from Continuing Operations (5-6)	1.60	9.83	6.63	16.45	8.34
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)	1.60	9.83	6.63	16.45	8.34
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	36.32	36.32	2.00	36.32	2.00
13	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
(i)	a) Basic	0.44	2.71	33.15	4.53	41.73
	b) Diluted	0.44	2.71	33.15	4.53	41.73

Notes:

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 13th November, 2021
- The Company has opted to disclose standalone financial results for the half year ended 30th September, 2021 in view of exemption available vide SEBI circular no.CIR/CFD/FAC/62/2016 dated 25th July, 2016.
- 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
- Segment reporting as defined in Accounting Standars - 17 is not applicable, as the business of the company falls in

For NIKS TECHNOLOGY LIMITED

MANISH DIXIT
MANAGING DIRECTOR
DIN: 06888132

NIKS TECHNOLOGY LIMITED
Manish Dixit
Director

Place : Patna
Date :13th November, 2021

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 CIN: U80904BR2014PTC022439

Statement of Assets and Liabilities as at 30th, September 2021

Particulars	As at 30th, September 2021	As at 31st March, 2021
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	36.32	36.32
Other Equity	64.77	63.17
Total Equity	101.09	99.49
<u>LIABILITIES</u>		
<u>Current Liabilities</u>		
<u>Current Financial Liabilities</u>		
Trade Payables	17.77	-
Other Current Liabilities	7.39	50.30
Short-term Provisions	7.58	6.53
Total Non-Current Liabilities	32.74	56.83
TOTAL EQUITY & LIABILITIES	133.83	156.32
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment		
- Tangible Assets	24.74	28.47
- Capital W-I-P	50.33	26.17
Other Non - Current Asset		
Deferred Tax Asset (Net)	0.50	0.02
Total Non-current Assets	75.57	54.66
<u>Current Assets</u>		
Inventories	2.51	-
Trade Receivables	9.40	7.73
Cash and Bank Balances	29.40	82.92
Short-term Loans and Advances	13.32	7.21
Other current assets	3.61	3.80
Total Current Assets	58.26	101.66
TOTAL ASSETS	133.83	156.32

For NIKS TECHNOLOGY LIMITED

MANISH DIXIT
 MANAGING DIRECTOR
 DIN: 06888132

NIKS TECHNOLOGY LIMITED
Manish D
 Director

Place : Patna
 Date : 13th November, 2021

NIKS TECHNOLOGY LIMITED

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CIN: U80904BR2014FTC022439

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2021

		Rs. in Lacs	
PARTICULARS		FIGURES THE PERIOD ENDED 30TH SEPTEMBER, 2021	FIGURES AS AT THE END OF 31ST MARCH, 2021
A	Cash Flow from Operating Activities:		
	Net Profit/(Loss) before tax	2.16	23.65
	Adjustments for:		
	Finance Cost	0.01	0.23
	Depreciation	7.05	4.57
	Operating Profit before working capital changes	9.22	28.45
	Increase / (Decrease) in Other Current Assets	0.19	(3.24)
	Increase / (Decrease) in Trade Payables	17.77	-
	Increase / (Decrease) in Other Current Liabilities	(42.91)	27.83
	(Increase) / Decrease in Inventories	(2.51)	-
	(Increase) / Decrease in Trade Receivable	(1.67)	(3.44)
	(Increase) / Decrease in Short Term Loans & Advances	(6.11)	9.07
	Operating Profit after working capital changes	(26.04)	58.67
	Less: Income Tax Paid	-	3.62
	Net Cash from/ (used in) Operating Activities	(26.04)	55.05
	(A)		
B	Cash Flow from Investing Activities:		
	(Purchase)/ Sale of Fixed Assets	(3.33)	(27.64)
	(Purchase)/ Sale of Capital W-I-P	(24.16)	(14.75)
	Net Cash from/ (used in) Investing Activities	(27.49)	(42.39)
	(B)		
C	Cash Flow from Financing Activities:		
	Increase / (Decrease) in Short Term Borrowings	-	(3.97)
	Proceeds from issue of Equity share capital	-	83.63
	IPO Expenses	-	(11.25)
	Finance Cost paid	(0.01)	(0.23)
	Net Cash from/ (used in) Financing Activities	(0.01)	68.18
	(C)		
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(53.53)	80.84
	(A+B+C)		
	Cash & Cash Equivalents as at the beginning of the year	82.93	2.09
	Cash & Cash Equivalents as at the end of the year	29.40	82.93

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

For NIKS TECHNOLOGY LIMITED

MANISH DIXIT
MANAGING DIRECTOR
DIN: 06888132

NIKS TECHNOLOGY LIMITED
Manish Dixit
Director

Place : Patna
Date : 13th November, 2021



Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2021 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 Standalone Financial Results ("the statement") of M/s. **NIKS TECHNOLOGY LIMITED** (the Company) for the quarter and half year ended 30th September, 2021 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, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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: 21059535AAAA186514



Place: Kolkata

Date: 13th Day of November, 2021