

General information about company		
Scrip code*	543282	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE0GX601011	
Name of company	Niks Technology Limited	
Type of company	SME	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	14-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-11-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Half Yearly	
Reporting Quarter	Half yearly	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Multi segment	
Description of single segment		
Start date and time of board meeting	14-11-2025 17:00	
End date and time of board meeting	14-11-2025 18:00	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether the company has any related party?	No	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	No	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	24-05-2025	
Indicate Company website link for updated RPT policy of the Company	https://www.nikstech.com	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	NOT APPLICABLE

Financial Results – Other than Bank				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-04-2025	01-04-2025	
Date of end of reporting period		30-09-2025	30-09-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Revenue From Operations			
	Revenue from operations	531.06	531.06	
	Other income	0.35	0.35	
	Total Income	531.41	531.41	
2	Expenses			
(a)	Cost of materials consumed	0	0	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0	
(d)	Employee benefit expense	3.35	3.35	
(e)	Finance costs	0.01	0.01	
(f)	Depreciation and amortisation expense	20.32	20.32	
(g)	Other Expenses			
1	Cost of Operation	475.13	475.13	
2	Other Expenses	14.59	14.59	
	Total other expenses	489.72	489.72	
	Total expenses	513.4	513.4	
3	Profit before exceptional and extraordinary items and tax	18.01	18.01	
4	Exceptional items	0	0	
5	Profit before extraordinary items and tax	18.01	18.01	
6	Extraordinary items	0	0	
7	Profit before tax	18.01	18.01	
8	Tax Expense			
	Current tax	6.73	6.73	
	Deferred tax	-2.01	-2.01	
	Total tax expenses	4.72	4.72	
9	Net Profit Loss for the period from continuing operations	13.29	13.29	
10	Profit (loss) from discontinuing operations before tax	0	0	
11	Tax expense of discontinuing operations	0	0	
12	Net profit (loss) from discontinuing operation after tax	0	0	
13	Profit (loss) for period before minority interest	13.29	13.29	
14	Share of profit (loss) of associates			
15	Profit (loss) of minority interest			
16	Net profit (Loss) for the period	13.29	13.29	
17	Details of equity share capital			

	Paid-up equity share capital	50	50	
	Face value of equity share capital	10	10	
	Details of debt securities			
18	Reserves excluding revaluation reserve			
19	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	2.66	2.66	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.66	2.66	
20	Debt equity ratio			Textual Information(1)
21	Debt service coverage ratio			Textual Information(2)
22	Interest service coverage ratio			Textual Information(3)
23	Disclosure of notes on financial results			

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	50
	Reserves and surplus	587.32
	Money received against share warrants	0
	Total shareholders' funds	637.32
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	0
	Deferred tax liabilities (net)	
	Foreign currency monetary item translation difference liability account	
	Other long-term liabilities	
	Long-term provisions	0
	Total non-current liabilities	0
6	Current liabilities	
	Short-term borrowings	0
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other current liabilities	1.61
	Short-term provisions	19.99
	Total current liabilities	21.6
	Total equity and liabilities	658.92
	Assets	
1	Non-current assets	
(i)	Property, Plant and Equipment and Intangible assets	
	Property, Plant and Equipment	10.04
	Producing properties	
	Intangible assets	38.2
	Preproducing properties	
	Property, Plant and Equipment capital work-in-progress	
	Intangible assets under development or work-in-progress	
	Total Property, Plant and Equipment and Intangible assets	48.24
(ii)	Non-current investments	0
(v)	Deferred tax assets (net)	1.23
(vi)	Foreign currency monetary item translation difference asset account	

(vii)	Long-term loans and advances	0
(viii)	Other non-current assets	
	Total non-current assets	49.47
2	Current assets	
	Current investments	0
	Inventories	0
	Trade receivables	170.96
	Cash and cash equivalents	264.52
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	116.3
	Other current assets	57.67
	Total current assets	609.45
	Total assets	658.92

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue		
	(net sale/income from each segment should be disclosed)		
1	Drone Part Sale	0	0
2	Drone Spray Services	531.06	531.06
3	Others	0	0
4	Unallocated	0.35	0.35
	Total segment revenue	531.41	531.41
	Less: Inter segment revenue	0	0
	Revenue from operations	531.41	531.41
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Drone Part Sale	0	0
2	Drone Spray Services	55.93	55.93
3	Others	0	0
4	Unallocated	-37.92	-37.92
	Total Profit before tax	18.01	18.01
	i. Finance cost	0	0
	ii. Other unallocable expenditure net off unallocable income	0	0
	Profit before tax	18.01	18.01
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Drone Part Sale	170.96	170.96
2	Drone Spray Services	27.39	27.39
3	Others	0	0
4	Unallocated	459.36	459.36
	Total Segment Assets	657.71	657.71
	Un-allocable Assets	0	0
	Net Segment Assets	657.71	657.71
4	Segment Liabilities		
	Segment Liabilities		
1	Drone Part Sale	0	0
2	Drone Spray Services	0	0
3	Others	0	0
4	Unallocated	21.6	21.6
	Total Segment Liabilities	21.6	21.6
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	21.6	21.6

Cash flow statement - indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	18.01
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for finance costs	20.32
	Adjustments for depreciation and amortisation expense	0.01
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments to profit (loss)	20.33
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables	5.25
	Adjustments for decrease (increase) in other current assets	7.44
	Adjustments for increase (decrease) in trade payables	0
	Adjustments for increase (decrease) in other current liabilities	-3.23
	Adjustments for provisions	0
	Total adjustments for working capital	9.46
	Total adjustments for reconcile profit (loss)	29.79
	Net cash flows from (used in) operations	47.8
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	47.8
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	47.8
4	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0

	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property plant and equipment	0
	Purchase of property plant and equipment	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Cash advances and loans made to other parties	18.95
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0.01
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	-18.94
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-18.94
5	Cash flows from used in financing activities	
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-0.01
	Net cash flows from (used in) financing activities before extraordinary items	-0.01
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	-0.01
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	28.85
6	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	28.85
	Cash and cash equivalents cash flow statement at beginning of period	235.66
	Cash and cash equivalents cash flow statement at end of period	264.51

