Date: 29th May, 2026

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 29th May, 2026

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 29th May, 2026 has duly considered and approved the following:

   a) Audited Financial Results of the Company for the half-year and year ended 31st March, 2026;

   b) Independent Audit Report issued by the Statutory Auditor in pursuant to Listing Regulations (LODR) 2015.

   c) Declaration regarding Audit-with Unmodified Opinion;

   d) Re-Appointment of M/s. R Shukla & Co., as Internal Auditor for FY 2026-27 as recommended by the Audit Committee. The brief information as required under Regulation 30 of SEBI (LODR) regulations, 2015 for the said matter is enclosed as "Annexure A"

2. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements Regulation, 2015, please find enclose herewith the Audited Financial Results for the half year and year ended 31st March, 2026 & Independent Audit Report issued by Statutory Auditor of the Company.

   Further Pursuant to Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD 2/CIR/P/2024/185 dated December 31, 2024, NSE Circular No. NSE/CML/2025/02 dated January 02, 2025, please find enclosed the Integrated Filing (Financial) for half year and year ended March 31, 2026 comprising of:-.

   a. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.: Not Applicable
   b. Format for disclosing outstanding default on Loans and Debt Securities : Not Applicable.
   c. Format for disclosure of Related Party Transactions: Not Applicable.
   d. Statement on Impact of Audit Qualifications (For Audit Report with modified opinion) submitted along-with Annual Audited Financial Results (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable

The meeting commenced at 6.00 p.m and concluded at 7.30 p.m.

This is for your information and record.

For **NIKS Technology Limited**

MANISH DIXIT

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Date: 2026.05.29 20:40:18 +05'30'

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

ANNEXURE A

BRIEF PROFILE OF M/S. R SHUKLA & CO. AS INTERNAL AUDITORS

Particulars	**Details of Information**
Reason for change viz. appointment, resignation, removal, death or otherwise	Re-Appointment of Internal Auditor
Date of Appointment	Re-Appointed in Board Meeting held on 29th May, 2026 for the Financial Year 2026-27.
Name of the Internal Auditor	M/s. R Shukla & Co.
Brief Profile	M/s. R Shukla & Co. is a Chartered Accountants firm in India. The Firm provides services in the fields of audit and assurance, tax and regulatory, transaction advisory and consulting keeping in mind the regulatory and commercial environment within which the Firm's clientele operate.
Disclosure of Relationships between Director	N.A.

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 Audited Financial Results for the Half Year and Year Ended 31st March, 2026

Sr. No.	Particulars	6 Months ended 31.03.2026	6 Months ended 30.09.2025	6 Months ended 31.03.2025	Year to date figures as on 31.03.2026	Year to date figures as on 31.03.2025
		Audited	Un-Audited	Audited	Audited	Audited
1	**Income from Operations**					
	a) Revenue from Operations	158.65	531.06	397.88	689.71	900.95
	b) Other Operating Income	-	-	8.34	-	8.34
	c) Other Income	0.11	0.35	-0.31	0.46	-
	Total Income from Operations (Net)	**158.76**	**531.41**	**405.91**	**690.17**	**909.29**
2	**Expenses**		-	-		
	(a) Cost of Operation	90.77	475.13	341.20	565.91	651.97
	(b) Purchase of stock-in-trade	59.76	-	0.04	59.76	110.04
	(c) Direct Expenses	-	-	-	-	-
	(d) Changes in inventories of finished goods	(59.76)	-	-	(59.76)	7.97
	(e) Employees Benefits Expenses	20.22	3.35	14.43	23.57	30.39
	(f)Finance Costs	-	0.01	0.31	0.01	0.74
	(g) Depretiation & Amortisation expense	20.92	20.32	4.71	41.24	8.03
	(h) Other Expenses	17.38	14.58	17.88	31.96	35.84
	Total Expenses	**149.29**	**513.40**	**378.57**	**662.69**	**844.98**
3	**Profit before exceptional items and tax (1-2)**	**9.47**	**18.01**	**27.34**	**27.48**	**64.31**
4	**Exceptional Items (Net- Gain/Loss)**	-	-	-	-	-
5	**Profit before tax (3+4)**	**9.47**	**18.01**	**27.34**	**27.48**	**64.31**
6	Tax Expense - Current Tax	4.35	6.73	4.03	11.07	13.26
	- Earlier Year Tax	-	-	3.02	-	3.02
	- Deffered Tax	(1.97)	(2.01)	2.88	(3.97)	2.98
7	**Profit after tax from Continuing Operations (5-6)**	**7.09**	**13.29**	**17.41**	**20.38**	**45.05**
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 reclasssified to Profit & Loss	-	-	-	-	-
10	**Total Other Comprehensive Income (a+b+c+d)**	-	-	-	-	-
11	**Total Comprehensive Income (7+9)**	**7.09**	**13.29**	**17.41**	**20.38**	**45.05**
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	50.00	50.00	50.00	50.00	50.00
13	**Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)**					
(i)	a) Basic	1.42	2.66	3.38	4.08	9.74
	b) Diluted	1.42	2.66	3.73	4.08	9.74

Notes :

1 The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 29th March, 2026

2 The Figures for the previous periods have been regrouped and rearranged whereever considered necessary.

3 The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI

4 The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.

5 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

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Date: 2026.05.29 20:40:37 +05'30'

MANISH DIXIT
MANAGING DIRECTOR
DIN: 06888132

Place : Patna
Date :29th May, 2026

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 31st March, 2026

Rs. in Lacs

Particulars	As at 31st March, 2026	As at 31st March, 2025
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	50.00	50.00
Other Equity	594.40	574.03
Money received against share warrants	-	-
	644.40	**624.03**
LIABILITIES		
Non-Current Liabilities		
Deferred Tax Liability(Net)	-	0.78
	-	**0.78**
Current Liabilities		
Other Current Liabilities	5.46	4.84
Short-term Provisions	11.07	13.26
	16.54	**18.10**
TOTAL EQUITY & LIABILITIES	**660.94**	**642.91**
ASSETS		
Non-Current Assets		
Property, Plant & Equipment		
- Property Plant & Equipment	8.66	12.72
- Intangible Assets	20.57	55.84
Other Non - Current Asset		
Deferred Tax Asset (Net)	3.19	-
	32.42	**68.56**
Current Assets		
Trade Receivables	101.50	176.21
Inventories	59.76	-
Cash & Cash Equivalents	265.34	235.66
Short-term Loans and Advances	141.84	97.35
Other current assets	60.08	65.13
	628.52	**574.35**
TOTAL ASSETS	**660.94**	**642.91**

For NIKS TECHNOLOGY LIMITED

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Email: manish.27389@gmail.com; Phone No. 9955111150; Website: https://nikstech.com/

CIN: L80904BR2014PLC022439

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

	PARTICULARS		Year ended 31.03.2026	Year ended 31.03.2025
A	**Cash Flow from Operating Activities :**			
	Net Profit/(Loss) before tax		27.48	64.31
	Adjustments for:		-	
	Finance Cost		0.01	0.74
	Depreciation		41.24	8.03
	Loss on Sale of Plant & Machineries			
	Cash Loss from Discontinuing Operation			
	Interest Income			
	Profit on sale of investment			
	Operating Profit before working capital changes		**68.73**	**73.09**
	Increase / (Decrease) in Other Current Assets		5.04	20.68
	Increase / (Decrease) in Trade Payables		-	(74.30)
	Increase / (Decrease) in Other Current Liabilities		0.62	(10.06)
	Increase / (Decrease) in Short Term Provisions			
	(Increase) / Decrease in Inventories		(59.76)	30.85
	(Increase) / Decrease in Trade Receivable		74.71	7.97
	(Increase) / Decrease in Short Term Loans & Advances		(44.49)	**(73.38)**
	Operating Profit after working capital changes		**44.86**	**(25.15)**
	Less: Income Tax Paid		(13.26)	(19.62)
	Net Cash from/ (used in) Operating Activities	**(A)**	**31.59**	**(44.77)**
B	**Cash Flow from Investing Activities :**			
	(Purchase)/ Sale of Fixed Assets/ Current Investment		**(1.91)**	**(6.26)**
	(Purchase)/ Sale of Capital W-I-P			**-**
	Net Cash from/ (used in) Investing Activities	**(B)**	**(1.91)**	**(6.26)**
C	**Cash Flow from Financing Activities :**			
	Increase / (Decrease) in Short Term Borrowings			(16.48)
	Proceeds from issue of Equity share capital			225.00
	Proceeds from issue of Share Warrant			(75.00)
	Share Issue Expenses			-
	Finance Cost paid		(0.01)	(0.74)
	Net Cash from/ (used in) Financing Activities	**(C)**	**(0.01)**	**132.78**
	Net Increase/ (Decrease) in Cash & Cash Equivalents	**(A+B+C)**	**29.68**	**81.75**
	Cash & Cash Equivalents as at the beginning of the year		235.67	**153.91**
	Cash & Cash Equivalents as at the end of the year		**265.35**	**235.67**

For NIKS TECHNOLOGY LIMITED

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Date: 2026.05.29 20:40:57 +05'30'

Place : Patna
Date :29th May, 2026

MANISH DIXIT
MANAGING DIRECTOR
DIN: 06888132

NIKS TECHNOLOGY LIMITED

(FORMERLY NIKS TECHNOLOGY PRIVATE LIMITED)

CIN: L80904BR2014PLC022439

SEGMENT REPORTING FOR THE YEAR ENDED 31.03.2026

Segment reporting: **Rs. in Lacs**

Sr. No.	Particulars	6 Months ended 31.03.2026	6 Months ended 30.09.2025	6 Months ended 31.03.2025	Year to date figures as on 31.03.2026	Year to date figures as on 31.03.2025
		Audited	Un-Audited	Audited	Audited	Audited
1	Segment Revenue					
	Drone Parts Sale		-	-	-	158.19
	Drone Spray Services	158.65	531.06	397.88	689.71	734.81
	Others	-	-	-	-	7.95
	Unallocated	0.11	0.35	8.03	0.46	8.34
	Total	158.76	531.41	405.91	690.17	909.29
2	Segment Result					
	Drone Parts Sale	-	-	(0.04)	-	40.18
	Drone Spray Services	67.87	55.93	56.67	123.80	82.83
	Others	-	-	-	-	7.95
	Unallocated	(58.40)	(37.92)	(29.30)	(96.32)	(66.66)
	Total	9.47	18.01	27.33	27.48	64.30
	Profit Before Tax	9.47	18.01	27.33	27.48	64.30
3	Segment Assets					
	Drone Parts	150.72	170.96	170.96	150.72	170.96
	Drone Spray Services	10.54	27.39	31.47	10.54	31.47
	Others	-		-		-
	Unallocated	499.68	459.36	440.49	499.68	440.49
	Total	660.94	657.70	642.92	660.94	642.92
4	Segment Liabilities					
	Drone Parts	-	-	-	-	-
	Drone Spray Services	-	-	-	-	-
	Others	-	-	-		-
	Unallocated	16.54	21.60	18.10	16.54	18.10
	Total	16.54	21.60	18.10	16.54	18.10

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

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Date: 2026.05.29 20:41:06 +05'30'

Place : Patna
Date :29th May, 2026

MANISH DIXIT
MANAGING DIRECTOR
DIN: 06888132

Independent Auditor's Report on the Annual Audited Standalone Financial Results of NIKS TECHNOLOGY LIMITED for the half year and year ended 31st March, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
NIKS TECHNOLOGY LIMITED

Opinion
We have audited the accompanying standalone financial results of NIKS TECHNOLOGY LIMITED ("the Company") for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
ii) 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 net profit and other financial information for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Opinion
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(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 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 for our opinion.

Management's Responsibilities for the Standalone Financial Results
The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with 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 of the assets of the Company and for preventing and detecting frauds and other

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

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 standalone financial results that give a true and fair view and are 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

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 skepticism 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, or 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 on whether the Company has adequate internal financial controls with reference to standalone 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

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.

Other Matters

- The Standalone Statement includes the results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures upto the first half year (September 30, 2025) of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For Jay Gupta & Associates
Chartered Accountants
FRN: 329001E

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

Avirup Majumder
(Partner)
Mem. No. 310611
UDIN: 26310611PSVHEB1224

Date: May 29, 2026
Place: Kolkata

Date: 29th May, 2026

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

Sub.: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations 2015

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we confirm that the Statutory Auditors of the Company M/s. Jay Gupta & Associates (Formerly Gupta Agarwal & Associates (Firm Registration No. 329001E) have not expressed any modified opinion in their Audit Report pertaining to the Audited Financial Results of the Company for the half year and year ended March 31, 2026.

This is for your information and record.

Please acknowledge the receipt

For **NIKS Technology Limited**

MANISH DIXIT

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Date: 2026.05.29 20:51:11 +05'30'

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,
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