

# NAKSH PRECIOUS METALS LIMITED

(Formerly known as Vaksons Automobiles Limited)

Registered office-105, 1st Floor, Barodia Tower, Plot No 12, D Block Central Market

Prashant Vihar New Delhi -110085, CIN-L32111DL2003PLC119052

E-mail Id-cs@vaksonsautomobiles.in Website- www.vaksonsautomobiles.in

Tel: 0130-2218572 Fax: 0130-2218572

February 09, 2024

To,  
Listing Department,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

## Scrip Code- 539402

Dear Sir / Madam,

### Sub: Outcome of Board Meeting held on 09<sup>th</sup> February, 2024.

In pursuant to Regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their meeting held on 09th February, 2024 has inter alia, considered and approved the following:

1. The Unaudited Financial Results set out in compliance with Indian Accounting Standards (IND AS) for the Quarter ended December 31, 2023 together with Statement of Assets and Liabilities, Cash Flow and Limited Review Report thereon are enclosed.
2. The corporate office for the maintenance of books of the Company is "Shop No. 720, 7<sup>th</sup> Floor, Lotus Capital, Nashik Road, Nashik, Maharashtra- 422005
3. Change in Designation of Mr. Nitin Dinkar Vispute (DIN: 03634249) from Executive Director to Non- Executive Director of the Company.

The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015 are annexed herewith as Annexure-A.

The Board Meeting commenced at 3:00 P.M. and concluded at 04:00 P.M.

The aforesaid results are also being disseminated on Company's website at <https://nakshmetals.com/investor-relations/>

You are requested to kindly update above information on your record.

Thanking You,

FOR NAKSH PRECIOUS METALS LIMITED  
(FORMERLY KNOWN AS VAKSONS AUTOMOBILES LIMITED)

SNEHA VISPUTE

(DIN: 09693257)

Managing Director





**AUDITORS LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULT OF THE COMPANY FOR THE QUATER AND NINE MONTHS ENDED 31.12.2023 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.**

**TO**  
**THE BOARD OF DIRECTORS OF**  
**Naksh Precious Metals Limited**  
(Formerly Known As Vaksons Automobiles Limited)

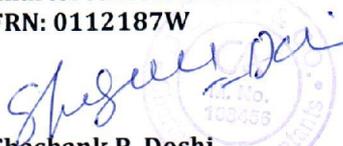
We have reviewed the accompanying statement of unaudited Consolidated financial results ("the statement") of Holding Company NAKSH PRECIOUS METALS LIMITED (Formerly known as Vaksons Automobiles Limited) ("the Company") for the Quarter and nine months ended 31<sup>st</sup> December 2023 and its Subsidiary Company VAKSONS METAPLAST PVT LTD for the Quarter and nine months ended 31<sup>st</sup> December 2023 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended (the "Act"), read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations, including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standards require 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 it provide 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 statements of unaudited consolidated 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 Regulations 33 of 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.

**Date: 09<sup>th</sup> February 2024**  
**Place: Mumbai**

**For D G M S & Co.**  
**Chartered Accountants**  
**FRN: 0112187W**

  
**Shashank P. Doshi**  
**Partner**  
**Membership No. 108456**  
**UDIN: 24108456BKAVDB2082**

**Head Office :** 217/218/219, Manek Center, P.N. Marg, Jamnagar - 361008.  
**Cell:** 91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com  
**Branch Office :** Shop No. F-04A, 1st Floor, Eternity Mall, Naupada, Teen Haath Naka, LBS Marg, Eastern Express Highway, Thane West - 400604.



**AUDITORS LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2023 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.**

To  
**The Board Of Directors Of  
Naksh Precious Metals Limited**  
(Formerly Known As Vaksons Automobiles Limited)

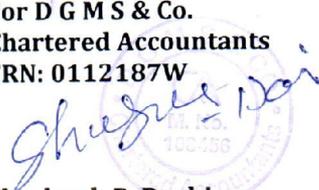
We have reviewed the accompanying statement of unaudited financial results ("the statement") of Naksh Precious Metals Limited (Formerly known as Vaksons Automobiles Limited) ('the Company') for the half and nine months ended 31st December 2023 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended (the "Act"), read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations, including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard require 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 it 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 statements 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 Regulations 33 of 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.

Date: 09<sup>th</sup> February 2024  
Place: Mumbai

For D G M S & Co.  
Chartered Accountants  
FRN: 0112187W

  
Shashank P. Doshi  
Partner  
Membership No. 108456  
UDIN: 24108456BKAVDA1783

**Head Office :** 217/218/219, Manek Center, P.N. Marg, Jamnagar - 361008.  
**Cell:** 91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com  
**Branch Office :** Shop No. F-04A, 1st Floor, Eternity Mall, Naupada, Teen Haath Naka, LBS Marg, Eastern Express Highway, Thane West - 400604.

# NAKSH PRECIOUS METALS LIMITED

(Formerly known as VAKSONS AUTOMOBILES LIMITED)

CIN: L31502DL2003PLC119052

Registered Office: 105, 1st Floor, Barodia Tower, Plot No. 12, D Block, Central Market, Prashant Vihar, New Delhi 110085

## Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended 31.12.2023

(Rs. in Lakh except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
A Date of start of reporting period	01-10-2023	01-07-2023	01-10-2022	01-04-2023	01-04-2022	01-04-2022
B Date of end of reporting period	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
C Whether results are audited or unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
<b>Part I</b>						
<b>I Revenue From Operations</b>						
Net sales or Revenue from Operations	-	4.00	-	7.00	7.28	8.97
<b>II Other Income</b>	3.00	0.00	-	3.00	-	9.54
<b>III Total Revenue (I + II)</b>	<b>3.00</b>	<b>4.00</b>	<b>-</b>	<b>10.00</b>	<b>7.28</b>	<b>18.51</b>
<b>IV Expenses</b>						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d) Employee benefit expenses	-	0.45	0.45	0.75	1.20	1.80
(e) Finance Costs	0.01	0.00	0.00	0.01	0.00	0.01
(f) Depreciation and amortization expenses	0.96	0.96	1.21	2.89	3.62	4.83
(g) Other Expenses	1.34	4.06	1.70	6.94	7.05	11.31
<b>Total expenses</b>	<b>2.32</b>	<b>5.47</b>	<b>3.35</b>	<b>10.59</b>	<b>11.87</b>	<b>17.95</b>
<b>V Profit (loss) before Exceptional and Extraordinary Items</b>	<b>0.68</b>	<b>(1.47)</b>	<b>(3.35)</b>	<b>(0.59)</b>	<b>(4.59)</b>	<b>0.57</b>
<b>VI Exceptional items</b>						
<b>VIII Profit (loss) before Tax (VII-VIII)</b>	<b>0.68</b>	<b>(1.47)</b>	<b>(3.35)</b>	<b>(0.59)</b>	<b>(4.59)</b>	<b>0.57</b>
<b>X Tax Expense</b>						
(a) Current Tax	-	(0.05)	-	-	-	-
(Less):- MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
(b) Deferred Tax (Asset)/Liabilities	-	-	-	-	-	0.41
<b>XI Net Profit/Loss for the period from Continuing Operations (IX-X)</b>	<b>0.68</b>	<b>(1.42)</b>	<b>(3.35)</b>	<b>(0.59)</b>	<b>(4.59)</b>	<b>0.16</b>
<b>XII Profit (Loss) from Discontinuing Operations</b>						
<b>XIII Tax Expenses of Discontinuing Operations</b>						
<b>XIV Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)</b>						
<b>XV Profit (Loss) for the period (XI+XIV)</b>	<b>0.68</b>	<b>(1.42)</b>	<b>(3.35)</b>	<b>(0.59)</b>	<b>(4.59)</b>	<b>0.16</b>
<b>XVI Other Comprehensive Income</b>						
a. i) Amount of item that will not be reclassified to profit or loss						
ii) Income tax relating to items that will not be reclassified to profit or loss						
b i). Item that will be reclassified to profit or loss						
ii) Income tax relating to items that will be reclassified to profit or loss						
<b>XVII Total Comprehensive income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)</b>	<b>0.68</b>	<b>(1.42)</b>	<b>(3.35)</b>	<b>(0.59)</b>	<b>(4.59)</b>	<b>0.16</b>
<b>XVIII Details of equity share capital</b>						
Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	1,052.05	1,052.05	1,052.05	1,052.05	1,052.05	1,052.05
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
<b>XIX Earnings per share (Not Annualized for Quarter and Year ended)</b>						
(a) <b>Earnings per share - Continuing Operation ( Not Annualized for Year ended )</b>						
Basic earnings per share before extraordinary items	0.01	(0.01)	(3.35)	(0.59)	(4.59)	0.00
Diluted earnings per share before extraordinary items	0.01	(0.01)	(0.01)	(0.00)	(0.01)	0.00
(b) <b>Earnings per share Discontinuing Operation ( Not Annualized for Quarter and Year ended )</b>						
Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
(c) <b>Earnings per share ( Not Annualized for Quarter and Year ended )</b>						
Basic earnings per share before extraordinary items	0.01	(0.01)	(3.35)	(0.59)	(4.59)	0.00
Diluted earnings per share before extraordinary items	0.01	(0.01)	(0.01)	(0.00)	(0.01)	0.00

**Notes:-**

**Notes to Standalone Unaudited financials results for the Quarter and Nine Months Ended December 31, 2023.**

- 1 These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 2 The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on 09th February 2024.
- 3 The Statutory auditor of company have carried out a "Limited Review" of the above results as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 as amended time to time.
- 4 As required by para 32 of IND AS 101, there is no change in the figures reported under the previous GAAP and IND-AS.
- 5 The Company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
- 6 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- 7 The aforesaid Financial Results are also being disseminated on the website of the Company i.e. (<https://nakshmetals.com/investor-relations/>)

Date :- 09th February 2024  
Place :- Delhi

For and on behalf of the board  
Naksh Precious Metals Limited  
(Formerly known as Vaksos Automobiles Limited)

Sneha Vispute  
Managing Director  
DIN : 09693252



# NAKSH PRECIOUS METALS LIMITED

(Formerly known as VAKSONS AUTOMOBILES LIMITED)

CIN: L51502DL2003PLG119052

Registered Office: 105, 1st Floor, Barodia Tower, Plot No. 12, D Block, Central Market, Prashant Vihar, New Delhi 110085

## Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months Ended 31.12.2023

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
A	Date of start of reporting period	01/10/2023	01/07/2023	01/10/2022	01/04/2023	01/04/2022
B	Date of end of reporting period	31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/03/2023
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Part I</b>						
<b>I Revenue From Operations</b>						
	Net sales or Revenue from Operations	-	4.00	-	7.00	7.28
						8.97
<b>II Other Income</b>						
		3.00	0.00	-	3.00	-
						9.54
<b>III Total Revenue (I + II)</b>						
		3.00	4.00	-	10.00	7.28
						18.51
<b>IV Expenses</b>						
(a)	Cost of materials consumed	-	-	-	-	-
(b)	Purchases of stock-in-trade	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
(d)	Employee benefit expense	-	0.45	0.45	0.75	1.20
(e)	Finance Costs	0.16	0.00	0.37	0.16	1.00
(f)	Depreciation and amortisation expense	1.48	0.96	1.96	3.41	5.88
(g)	Other Expenses	1.34	4.06	1.70	6.94	7.10
						11.31
	<b>Total expenses</b>	2.99	5.47	4.47	11.26	15.17
<b>V Profit (loss) before Exceptional and</b>						
		0.01	(1.47)	(4.47)	(1.26)	(7.89)
<b>VI Exceptional items</b>						
						-
<b>VII Share of Profit/(Loss) of Associates</b>						
						-
<b>VIII Profit (loss) before Tax (VII-VIII)</b>						
		0.01	(1.47)	(4.47)	(1.26)	(7.89)
<b>X Tax Expense</b>						
(a)	Current Tax		(0.05)			0.30
	(Less):- MAT Credit					
	Current Tax Expense Relating to Prior years					
(b)	Deferred Tax (Asset)/Liabilities					0.41
<b>XI Net Profit/Loss for the period from Continuing Operations (IX-X)</b>						
		0.01	(1.42)	(4.47)	(1.26)	(8.19)
<b>XII Profit (Loss) from Discontinuing Operations</b>						
						0.16
<b>XIII Tax Expenses of Discontinuing Operations</b>						
<b>XIV Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)</b>						
						-
<b>XV Profit (Loss) for the period (XI+XIV)</b>						
		0.01	(1.42)	(4.47)	(1.26)	(8.19)
<b>XVI Other Comprehensive Income</b>						
a.	i). Amount of item that will not be reclassified to profit or loss					
	ii). Income tax relating to items that will not be reclassified to profit or loss					
b.	i). Item that will be reclassified to profit or loss					
	ii). Income tax relating to items that will be reclassified to profit or loss					
<b>XVII Total Comprehensive income</b>						
		-	-	-	-	-
<b>XVIII Details of equity share capital</b>						
	Total Comprehensive income [Comprising Profit for the Period ( After tax) and Other comprehensive income ] (XV+XVII)	0.01	(1.42)	(4.47)	(1.26)	(8.19)
						0.16
<b>XVIII Details of equity share capital</b>						
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	1,052.05	1,052.05	1,052.05	1,052.05	1,052.05
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
<b>XIX Reserves excluding revaluation reserve as per Balance Sheet</b>						
<b>XX Earnings per share (Not Annualized for Quarter ended)</b>						
<b>(a) Earnings per share Continuing Operation ( Not Annualised for Quarter ended )</b>						
	Basic earnings per share before extraordinary items	0.00	(0.01)	(4.47)	(0.01)	(8.19)
	Diluted earnings per share before extraordinary items	0.00	(0.01)	(4.47)	(0.01)	(8.19)
<b>(b) Earnings per share Discontinuing Operation ( Not Annualised for Quarter ended )</b>						
	Basic earnings per share after extraordinary items	-	-	-	-	-
	Diluted earnings per share after extraordinary items	-	-	-	-	-
<b>(c) Earnings per share ( Not Annualised for Quarter ended )</b>						
	Basic earnings per share before extraordinary items	0.00	(0.01)	(4.47)	(0.01)	(8.19)
	Diluted earnings per share before extraordinary items	0.00	(0.01)	(4.47)	(0.01)	(8.19)

**Notes:-**

**Notes to Consolidated Unaudited financials results for the Quarter and Nine Months Ended December 31, 2023.**

- 1 These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 2 The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on 09th February 2024.
- 3 As required by para 32 of IND AS 101, there is no change in the figures reported under the previous GAAP and IND-AS.
- 4 The Company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
- 5 The Statutory auditor of company have carried out a "Limited Review" of the above results as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 as amended time to time.
- 6 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- 7 The aforesaid Financial Results are also being disseminated on the website of the Company i.e. (<https://nakshmetals.com/investor-relations/>)

Date :- 09th February 2024  
Place :- Delhi

For and on behalf of the board  
Naksh Precious Metals Limited  
(Formerly known as Vaksons Precious Metals Limited)

Sneha

Sneha Vispute  
Managing Director  
DIN : 09693252



# NAKSH PRECIOUS METALS LIMITED

(Formerly known as Vaksons Automobiles Limited)

Registered office-105, 1st Floor, Barodia Tower, Plot No 12, D Block Central Market

Prashant Vihar New Delhi -110085, CIN-L32111DL2003PLC119052

E-mail [Id-cs@vaksonsautomobiles.in](mailto:Id-cs@vaksonsautomobiles.in) Website- [www.vaksonsautomobiles.in](http://www.vaksonsautomobiles.in)

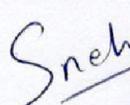
Tel: 0130-2218572 Fax: 0130-2218572

## ANNEXURE A

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9<sup>th</sup> September, 2015.

Sr. No.	Particulars	Mr. Nitin Dinkar Vispute
1.	Reason for change	Change in designation of Director
2.	Date of appointment	06 <sup>th</sup> November 2023
3.	Brief profile	Mr. Nitin Dinkar Vispute has done BSE along with MBA and LLB and has 22 years of work experience in financial sector.
4.	Term of Appointment	Till ensuing General Meeting
5.	Disclosure of relationships between Directors	Brother in law of Sneha Vispute (Managing Director)

FOR NAKSH PRECIOUS METALS LIMITED  
(FORMERLY KNOWN AS VAKSONS AUTOMOBILES LIMITED)

  
SNEHA VISPUTE  
(DIN: 09693252)  
Managing Director

