

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- info@nakshmetals.com Website- www.nakshmetals.com

Tel: 0130-2218572 Fax: 0130-2218572

August 14, 2024

To,

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

Scrip Code- 539402

Dear Sir / Madam,

Sub: Submission of Unaudited Financial Results for Quarter ended June 30, 2024, along with Limited Review Report

In continuation of our letter dated August 07, 2024 pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Unaudited Financial Results set out in compliance with Indian Accounting Standards (Ind –AS) for the Quarter ended June 30, 2024, duly approved by the Board of Directors of the Company in their meeting held today i.e. August 14, 2024, together with Limited review report thereon are enclosed.

The aforesaid results are also being disseminated on Company's website at www.nakshmetals.com.

The Board Meeting commenced at 01.00 P.M. and concluded at 1.30 P.M.

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 SACHIN VISPUTE
Managing Director



**Hiren J. Maru**

B.Com., F.C.A., D.S.A., DIRM

**AUDITORS LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL
RESULT OF THE COMPANY FOR THE QUARTER ENDED 30.06.2024 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)

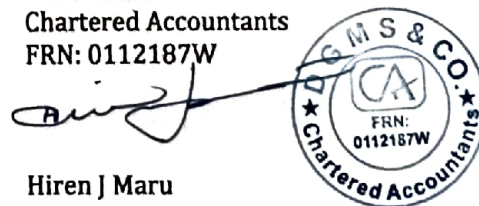
We have reviewed the accompanying statement of unaudited financial results ("the statement") of **NAKSH PRECIOUS METALS LIMITED** (Formerly known as Vaksons Automobiles Limited) ("the Company") for the quarter ended 30th June, 2024 being submitted by the company pursuant to the requirement of Regulations 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: 14th August 2024
Place: Mumbai

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



Hiren J Maru
Partner
Membership No. 115279
UDIN:24115279BKBMWML4588

NAKSH PRECIOUS METALS LIMITED

(Formerly known as VAKSONS AUTOMOBILES LIMITED)

CIN: L51502DL2003PLC119052

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 Ended 30.06.2024

(Rs. in Lakh except per share data)

Particulars	Quarter Ended			Year Ended
	30/06/2024	30/06/2023	31/03/2024	31/03/2024
A Date of start of reporting period	01/04/2024	01/04/2023	01/01/2024	01/04/2023
B Date of end of reporting period	30/06/2024	30/06/2023	31/03/2024	31/03/2024
C Whether results are audited or unaudited	Unaudited	Unaudited	Audited	Audited
Part I				
I Revenue From Operations				
Net sales or Revenue from Operations	53.02	3.00	39.34	49.34
II Other Income	0.00	-	0.40	0.91
III Total Revenue (I + II)	53.02	3.00	39.75	50.25
IV Expenses				
(a) Cost of materials consumed	-	-	-	-
(b) Purchases of stock-in-trade	37.82	-	40.94	40.94
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
(d) Employee benefit expenses	0.58	0.30	0.15	0.90
(e) Finance Costs	0.01	0.00	0.00	0.01
(f) Depreciation and amortization expenses	0.88	0.96	0.96	3.86
(g) Other Expenses	3.31	1.54	2.25	9.70
Total expenses	42.61	2.80	44.31	55.41
V Profit (loss) before Exceptional and Extraordinary Items and Exceptional items	10.42	0.20	(4.57)	(5.16)
VIII Profit (loss) before Tax (VII-VIII)	10.42	0.20	(4.57)	(5.16)
X Tax Expense				
(a) Current Tax	2.71	0.05	-	-
(Less):- MAT Credit	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-
(b) Deferred Tax (Asset)/Liabilities	-	-	(8.44)	(8.44)
XI Net Profit/Loss for the period from Continuing Operations (IX-X)	7.71	0.15	3.87	3.28
XII Profit (Loss) from Discontinuing Operations				
XIII Tax Expenses of Discontinuing Operations				
XIV Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)				
XV Profit (Loss) for the period (XI+XIV)	7.71	0.15	3.87	3.28
XVI Other Comprehensive Income				
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				
XVII Total Comprehensive income	0.00	0.00	0.00	0.00
Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	7.71	0.15	3.87	3.28
XVIII Details of equity share capital				
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
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX Earnings per share (Not Annualized for Quarter and Year ended)	0.07	0.00	0.04	0.03
(a) Earnings per share Continuing Operation (Not Annualized for Year ended)				
Basic earnings per share before extraordinary items	0.07	0.00	0.04	0.03
Diluted earnings per share before extraordinary items	0.07	0.00	0.04	0.03
(b) Earnings per share Discontinuing Operation (Not Annualized for Quarter and Year ended)				
Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00
Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00
(c) Earnings per share (Not Annualized for Quarter and Year ended)				
Basic earnings per share before extraordinary items	0.07	0.00	0.04	0.03
Diluted earnings per share before extraordinary items	0.07	0.00	0.04	0.03

Notes:-

Notes to Standalone Unaudited financials results for the Quarter ended 30th June 2024:

- 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 August 14, 2024.
- 3 The IND-AS Compliant financial results pertaining to the quarter ended on June 30, 2023 have not been subject to Limited Review by the Statutory Auditors. However, the Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 4 The company disposed of its investment in Vaksns Metaplast Private Limited on March 31, 2024. Consequently, as on date, the company no longer has any subsidiaries. Therefore, it is not required to prepare consolidated financial results for the year ended March 31, 2024.
- 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 Quarter and Yearly Financial Results are also being disseminated on the website of the Company i.e. (<https://vaksnsautomobiles.com/investor-relations.php>)

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

Sneha
Sneha Vispute
Managing Director
DIN : 09693252

Place :-
Date :- 14th August 2024

