

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

November 14, 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 14th November, 2024.

In continuation of our letter dated November 08, 2024, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors the Company at their meeting held today i.e. November 14, 2024 at Registered Office of the Company, 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 September 30, 2024 together with Statement of Assets and Liabilities and Cash Flow Statement.
2. Appointment of Mr. Akshit Lakhani (DIN: 00334241) as Additional (Executive) Director subject to approval of shareholders of the Company in the ensuing General Meeting of the Company.

The Unaudited Financial Results, duly approved by the Board of Directors of the Company in their meeting held today i.e. November 14, 2024, together with Limited review report thereon are enclosed herewith as Annexure-A

The details for appointment of Director 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-B.

The Board Meeting commenced at 2:30 P.M. and concluded at 04:15 P.M.

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

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
Managing Director
(DIN: 09693252)**

**Hiren J. Maru**

B.Com., F.C.A., DISA, DIRM

AUDITORS LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE HALF AND QUARTER YEAR ENDED 30.09.2024 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 half and quarter year ended 30th September 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 November 2024
Place: Mumbai

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

Hiren J Maru
Partner
Membership No. 115279
UDIN: 24115279BKBWTR4469



NAKSH PRECIOUS METALS LIMITED

(Formerly known as VAKSONS AUTOMOBILES LIMITED)

CIN: 151502DL2003PLC119052

Registered Office: 105, 1st Floor, Barodia Tower, Plot No. 12, D Block, Central Market, Prashant Vihar, New Delhi 110085
Corporate Office- Shop no 720 7th Floor, CTS No 725/1 Lotus Capital Nashik Road, Nashik, Maharashtra - 422001

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30th September 2024
(Rs. in lakh except gross profit)

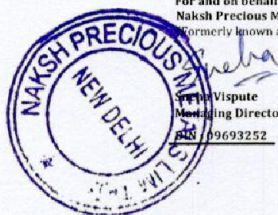
Particulars	Quarter Ended			Year to Date		
	30.09.2024	30.09.2023	30.09.2024	30.09.2024	30.09.2023	31.03.2024
A	01.07.2024	01.07.2023	01.01.2024	01.04.2024	01.04.2023	01.01.2024
B	30.09.2024	30.09.2023	30.09.2024	30.09.2024	30.09.2023	31.03.2024
C	Unaudited	Audited	Unaudited	Unaudited	Audited	Audited
Part I						
I Revenue From Operations						
Net sales or Revenue from Operations	53.11	4.00	53.02	106.13	7.00	49.34
II Other Income	-	0.00	0.00	0.00	0.00	0.91
III Total Revenue (I + II)	53.11	4.00	53.02	106.13	7.00	50.25
IV Expenses						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	36.58	-	37.82	74.40	-	40.94
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d) Employee benefit expenses	0.10	0.45	0.58	0.68	0.75	0.90
(e) Finance Costs	0.06	0.00	0.01	0.08	0.00	0.01
(f) Depreciation and amortization expenses	0.97	0.96	0.88	1.85	1.93	3.86
(g) Other Expenses	2.53	4.06	3.31	5.84	5.59	9.70
Total expenses	40.24	5.47	42.61	82.85	8.27	55.41
V Profit (loss) before Exceptional and Extraordinary Items and	12.87	(1.47)	10.42	23.28	(1.27)	(5.16)
VI Exceptional items						
VIII Profit (loss) before Tax (VII-VIII)	12.87	(1.47)	10.42	23.28	(1.27)	(5.16)
X Tax Expense						
(a) Current Tax	-2.71	-0.05	2.71	-	-	-
(Less)- MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
(b) Deferred Tax (Asset)/Liabilities	-0.18	-	-	-0.18	-	-8.44
XI Net Profit/Loss for the period from Continuing Operations (IX-X)	15.75	(1.42)	7.71	23.46	(1.27)	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)	15.75	(1.42)	7.71	23.46	(1.27)	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	0.00	0.00
Total Comprehensive Income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	15.75	-1.42	7.71	23.46	-1.27	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	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/-
XIX Earnings per share (Not Annualized for Quarter and Half Year ended)						
(a) Earnings per share - Continuing Operation (Not Annualized for Year ended)						
Basic earnings per share before extraordinary items	0.15	(0.01)	0.07	0.22	(0.01)	0.03
Diluted earnings per share before extraordinary items	0.15	(0.01)	0.07	0.22	(0.01)	0.03
(b) Earnings per share Discontinuing Operation (Not Annualized for Quarter and Half Year ended)						
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) Earnings per share (Not Annualized for Quarter and Half Year ended)						
Basic earnings per share before extraordinary items	0.15	(0.01)	0.07	0.22	(0.01)	0.03
Diluted earnings per share before extraordinary items	0.15	(0.01)	0.07	0.22	(0.01)	0.03

Notes:-

Notes to Standalone Unaudited financials results for the Quarter ended 30th September 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 company has adopted Indian Accounting Standards (IND-AS) notified under section 133 of Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standard) Rules 2015, from April 01, 2024 and the effective date of such transition is April 01, 2023, such transition has been carried out from the erstwhile Accounting Standard notified under the Act, (collectively referred to as previous GAAP).
- 3 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 November 14, 2024.
- 4 The IND-AS Compliant financial results pertaining to the quarter and half year ended on September 30, 2024 have been subjected to Limited Review by the Statutory Auditors.
- 5 As required by para 32 of IND AS 101, there is no change in the figures reported under the previous GAAP and IND-AS.
- 6 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".
- 7 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- 8 The aforesaid Quarter and Half Yearly Financial Results are also being disseminated on the website of the Company i.e.(<https://nakshmetals.com/investor-relations/>).

Place :- Delhi
Date :- 14th November 2024



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

Vispute
Managing Director
9693252

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

Corporate Office: Shop no 720 7th Floor, CTS No 725/1 Lotus Capital Nashik Road Nashik, Maharashtra - 422001.

Statement of Standalone Unaudited Financial Results for the Half Year Ended September 30, 2024

Standalone Statement of Assets and Liabilities		Half year Ended	Year Ended
		30.09.2024	31.03.2024
		Unaudited	Audited
I ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets		33.46	34.29
(ii) Intangible assets		-	-
(iii) Capital Work-in-progress		40.31	40.31
(iv) Intangible assets under development		-	-
(b) Non-Current Investments		-	-
(c) Deferred tax assets (Net)		-	-
(d) Long-term loans and advances		-	-
(e) Other non-current assets		-	0.25
Sub-total-Non-Current assets		73.76	74.85
2 Current assets			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade receivables		0.56	41.72
(d) Cash and cash equivalents		27.98	0.40
(e) Short Term loans and advances		-	-
(f) Other financial assets		-	-
(g) Other current assets		538.78	534.75
Sub-total-current assets		567.32	576.87
TOTAL ASSETS		641.08	651.72
II EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital		1,052.05	1,052.05
(b) Reserves and surplus		-430.67	-454.13
Sub-total-Shareholders' funds		621.38	597.92
2 Non-current liabilities			
(a) Long-term Borrowings		-	-
(b) Deferred tax liabilities (net)		1.66	1.84
Sub-total-Non-Current liabilities		1.66	1.84
3 Current liabilities			
(a) Short-term borrowings		12.75	5.75
(b) Trade payables			
-Micro, Small and Medium Enterprises		-	-
-Others		3.27	43.66
(c) Other current liabilities		2.03	2.56
(d) Short-term provisions		-	-
Sub total-current liabilities		18.04	51.96
TOTAL-EQUITY AND LIABILITIES		641.08	651.72

For and on behalf of the board

Naksh Precious Metals Limited

(Formerly known as Vaksons Automobiles Limited)



Prashant Vispute

Managing Director

Pin : 09693252

Place :- Delhi

Date :- 14th November 2024

NAKSH PRECIOUS METALS LIMITED**(Formerly known as VAKSONS AUTOMOBILES LIMITED)**

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Statement of Standalone Unaudited Financial Results for the Half Year Ended September 30, 2024

(Rs. In Lakhs)

Particulars	Half year Ended		Year Ended	
	30.09.2024		31.03.2024	
	Unaudited		Audited	
Cash flows from operating activities				
Profit before taxation		23.28		-5.16
Adjustments for:				
Depreciation		1.85		3.86
Finance cost		0.08		0.01
Loss on Sale Investment		-		-
Provision for Bad Debts		-		-
Foreign Currency Exchange Gain		-		-
Working capital changes:				
Increase / (Decrease) in Other Current Liabilities		-0.53		-
Increase / (Decrease) in Short Term Provisions		-		-
Increase / (Decrease) in trade and other payables		-40.39		42.36
(Increase) / Decrease in trade receivables		41.16		94.84
(Increase) / Decrease in Short Term Loans and Advances		-		-
(Increase) / Decrease in Other Assets		-		-
(Increase) / Decrease in Other Current Assets		-3.78		-
Cash generated from operations		21.67		135.90
Income taxes paid		-		-
Net cash from operating activities (A)		21.67		135.90
Cash flows from investing activities				
Sale/(Purchase) of Fixed Assets		-1.02		-
Realization from advance against property		-		-
Sale of Investment		-		183.70
(Increase) / Decrease in Long Term Loans and Advances		-		-
Net cash used in investing activities (B)		-1.02		183.70
Cash flows from financing activities				
Proceeds from long-term borrowings		-		-
Proceeds from short-term borrowings		7.00		-321.51
Finance cost paid		-0.08		-0.01
Proceeds from issue of share capital		-		-
Preliminary Expense for issue of share capital		-		-
Net cash used in financing activities (C)		6.92		-321.51
Net increase in cash and cash equivalents (A+B+C)		27.58		-1.91
Cash and cash equivalents at beginning of period		0.40		2.31
Cash and cash equivalents at end of period		27.98		0.40
Component of cash and cash equivalents				
Balance with banks		0.32		0.25
Cash in hand		27.66		0.15
Total		27.98		0.40

For and on behalf of the board

Naksh Precious Metals Limited

(Formerly known as Vaksons Automobiles Limited)

Sachin V. Spote
Managing Director
Ph: 09693252

Place :- Delhi

Date :- 14th November 2024

NAKSH PRECIOUS METALS LIMITED

(Formerly known as Vaksons Automobiles Limited)

Registered office-105, 1st Floor, Barodia Tower, Plot No 12, D Block Central Market
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New Delhi -110085, CIN-L32111DL2003PLC119052

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

Tel: 0130-2218572 Fax: 0130-2218572

ANNEXURE B

Sr. No.	Particulars	Mr. Akshit Lakhani
1.	Reason for change	Appointment
2.	Date of appointment	November 14, 2024
3.	Brief profile	<p>Mr Akshit Lakhani is currently working as Chairman and MD of Teeliv healthcare India Pvt Ltd, Director of Avid Diagnostics LLP, Avid Liv Healthcare LLP and Indo Euro Indchem Limited which are Mumbai based companies.</p> <p>Akshit Lakhani has diverse experience in planning and managing turnkey medical projects including managing the aspects of logistics and finance. Notable projects executed includes setting up operation theatres and ICUs for Hinduja Hospital Mahim , Apollo Group of Hospitals etc. as Director of Johnson Medial These projects helped him gain valuable experience to understand the dynamics of hospital operations.</p> <p>Akshit has also managed setting up of Dialysis Center for Shree Siddhi Vinayak Trust - Dadar , Shri Saibaba Sansthan Trust - Shirdi, B.Braun Medical India Ltd under a PPP model across 15 locations in Andhra Pradesh . The project enabled B.Braun to be awarded the prestigious “Frost & Surveillance Award” towards being the Best Company for PPP project execution in India.</p> <p>Akshit has also undertaken trading of Dialysis equipment in and MRI equipment, coordinating the delivery and installations of these equipment in an efficient manner for timely completion of the vendor project.</p> <p>Currently, Akshit is operating a chain of 6 Diagnostics centers and medical stores in Mumbai and is also engaged in Trade of Medical Equipment and Furniture</p>
4.	Term of Appointment	Till ensuing General Meeting
5.	Disclosure of relationships between Directors	Not Related

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

SNEHA VISPUTE
(DIN: 09693252)
Managing Director