

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,

August 14, 2023

To,

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

Scrip Code- 539402

Dear Sir / Madam,

Sub: Submission of Unaudited Consolidated and Standalone Financial Results for Quarter ended June 30, 2023, along with Limited Review Report

In continuation of our letter dated August 07, 2023 pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Unaudited Consolidated and Standalone Financial Results set out in compliance with Indian Accounting Standards (Ind -AS) for the Quarter ended June 30, 2023, duly approved by the Board of Directors of the Company in their meeting held today i.e. August 14, 2023, together with Limited review report thereon are enclosed.

The aforesaid results are also being disseminated on Company's website at <http://vaksonautomobiles.com>.

The Board Meeting commenced at 03.30 P.M. and concluded at 7.30 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)



MUSKAN KACHHAWAHA
(COMPANY SECRETARY AND COMPLIANCE OFFICER)



**AUDITORS LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL
RESULT OF THE COMPANY FOR THE QUARTER ENDED 30.06.2023 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 quarter ended 30th June, 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: 14th August 2023
Place: Mumbai

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

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ou=Chartered Accountants,
c=IN

Shashank P. Doshi
Partner
Membership No. 108456
UDIN: 23108456BGUDQO9603

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.
Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
Next to T Series Business Park, Andheri West, Mumbai – 400 053.
Cell: +91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com

AUDITORS LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULT OF THE COMPANY FOR THE QUARTER ENDED 30.06.2023 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 ended 30th June, 2023 and Its Subsidiary Company VAKSONS METAPLAST PVT LTD for the quarter ended 30th June, 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 requires 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 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: 14th August 2023
 Place: Mumbai

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

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Shashank P. Doshi
 Partner
 Membership No. 108456
 UDIN: 23108456BGUDQP5198

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.
Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
 Next to T Series Business Park, Andheri West, Mumbai – 400 053.
Cell: +91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com

NAKSH PRECIOUS METALS LIMITED

(Formerly known as VAKSONS AUTOMOBILES LIMITED)

CIN: A51502DL40019052

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

Statement of Standalone Unaudited Financial Results for the Quarter Ended 30.06.2023

Particulars	(Rs. in Lakhs) (Approx.)			
	30.06.2023	30.06.2022	31.03.2023	31.03.2022
A	Date of start of reporting period	01.04.2023	01.04.2022	01.04.2021
B	Date of end of reporting period	30.06.2023	30.06.2022	31.03.2022
C	Whether results are audited or unaudited	Unaudited	Unaudited	Audited
Part I				
I	Revenue From Operations			
	Net sales or Revenue from Operations	3.00	4.78	1.67
II	Other Income	-	-	9.54
III	Total Revenue (I + II)	3.00	4.78	11.21
IV	Expenses			
(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	0.30	0.45	0.60
(e)	Finance Costs	0.00	0.00	0.00
(f)	Depreciation and amortisation expenses	0.98	1.21	1.21
(g)	Other Expenses	1.54	1.80	4.26
	Total expenses	2.80	3.44	6.07
V	Profit (loss) before Exceptional and Extraordinary Items and	0.20	1.14	5.16
VI	Exceptional Items	-	-	-
VIII	Profit (loss) before Tax (VII-VIII)	0.20	1.14	5.16
X	Tax Expense			
(a)	Current Tax	0.05	0.30	-
	(Less): MAT Credit	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	-	-	0.41
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	0.15	0.84	4.75
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)	0.15	0.84	4.75
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
	Total Comprehensive income (Comprising Profit for the Period (After tax) and Other comprehensive income) (XV+XVI)	0.15	0.84	4.75
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
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-



(a)	Earnings per share (Not Annualized for Quarter and Year ended)	0.00	0.01	0.05	0
(b)	Earnings per share - Continuing Operation (Not Annualized for Year ended)				
	Basic earnings per share before extraordinary items	0.00	0.01	0.05	0
	Diluted earnings per share before extraordinary items	0.00	0.01	0.05	0
(c)	Earnings per share Discontinuing Operations (Not Annualized for Quarter and Year ended)				
	Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.0
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.0
(c)	Earnings per share (Not Annualized for Quarter and Year ended)				
	Basic earnings per share before extraordinary items	0.00	0.01	0.05	0.0
	Diluted earnings per share before extraordinary items	0.00	0.01	0.05	0.0

Notes:-

Notes to Standalone Unaudited Financials results for the Quarter ended 30th June 2023:

1. These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 Interim Financial Reports 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 been migrated from the SME platform of BSE to main board on 13th October 2021 and hence these results have been prepared by adopting the Indian Accounting Standard.
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 August 14, 2023.
4. 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.
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) 100 - "Operating Segments".
6. The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
7. The attached Quarter and Yearly Financial Results are also being disseminated on the website of the Company: <https://vsksonautomobiles.com/investor-relation.php>

Place :-
Date :- 14th August 2023

For and on behalf of the board
Vskah Precious Metals Limited
(Formerly Vskah Precious Automobiles Limited)


Anil Kumar Ramod Sorawane
Director
DIN: 00094063



NAKSH PRECIOUS METALS LIMITED

(Formerly known as VAKSONS AUTOMOBILES LIMITED)
CIN: L51502DL2000PLC12022

Registered Office: 105, 1st Floor, Barodia Tower, Plot No. 22, D Block, Central Market, Prashant Vihar, New Delhi 110085

Statement of Consolidated Unaudited Financial Results for the Quarter Ended 30.06.2023

Particulars	Periods (in Rupees)			
	30-06-2023	30-06-2022	31-03-2023	31-03-2022
	Unaudited	Unaudited	Audited	Audited
Part I				
I Revenue From Operations				
Net sales or Revenue from Operations	1.90	4.70	1.69	8.97
II Other Income	-	-	9.73	9.71
III Total Revenue (I + II)	1.90	4.70	11.41	18.69
Part II				
IV Expenses				
(a) Cost of materials consumed	-	-	-	-
(b) Purchase of stock-in-trade	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
(d) Employee benefit expense	0.30	0.45	0.60	1.00
(e) Finance Costs	0.25	6.00	0.08	1.08
(f) Depreciation and amortization expense	1.18	1.96	1.96	2.83
(g) Other Expenses	1.51	2.03	9.57	14.67
Total expenses	3.57	4.44	12.21	27.38
V Profit (Loss) before Exceptional and Extraordinary Items and Tax	(0.57)	0.26	(0.80)	(8.69)
Part III				
VI Exceptional Items				
VII Share of Profit/(Loss) of Associates	-	-	-	-
VIII Profit (Loss) before Tax (VI-VII)	(0.57)	0.26	(0.80)	(8.69)
Part IV				
IX Tax Expense				
(a) Current Tax	-	0.30	(0.30)	-
(Less) - MAT Credit	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-
(b) Deferred Tax (Asset)/Liabilities	-	-	0.13	0.13
XI Net Profit/(Loss) for the period from Continuing Operations (IX-X)	(0.57)	0.04	(0.63)	(8.83)
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)	(0.57)	0.04	(0.63)	(8.83)
Part V				
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) Items 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	-	-	-	-
Total Comprehensive Income [Comprising Profit for the Period (After tax) and Other comprehensive Income] (XV+XVII)	(0.57)	0.04	(0.63)	(8.83)
Part VI				
XVIII Details of equity share capital				
Paid up equity share capital (Face Value of Rs. 10/- per equity share)	1,235.75	1,235.75	1,235.75	1,235.75
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
Part VII				
XIX Reserves excluding retention reserve as per Balance Sheet				
XX Earnings per share (Not Annualized for the Quarter and Year ended)				
(a) Earnings per share - Continuing Operation (Not Annualized for the Quarter and Year ended)	(0.00)	0.00	(0.01)	(0.07)



		0.00	(0.01)	(3.02)
Basic earnings per share before extraordinary items	(0.00)	0.00	(0.01)	(0.02)
Adjusted earnings per share before extraordinary items	(0.00)	0.00	(0.01)	(0.02)
(b) Earnings per share (Discontinuing Operation (Not Adjusted for this Quarter and Year ended))				
Basic earnings per share after extraordinary items	-	-	-	-
Diluted earnings per share after extraordinary items	-	-	-	-
(c) Earnings per share (Not Adjusted for Year ended)				
Basic earnings per share before extraordinary items	(0.00)	0.00	(0.01)	(0.02)
Diluted earnings per share before extraordinary items	(0.00)	0.00	(0.01)	(0.02)

Notes:-

Notes to Consolidated Unaudited financial results for the Quarter ended June 30, 2023.

1. These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as Interim Financial Reporting prescribed under Section 123 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
 2. The company has been migrated from the SME platform of IFC to main board on 13th October 2021 and hence these results have been prepared by adopting the Indian Accounting Standard.
 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 August 14, 2023.
 4. 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.
 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) 100 - "Operating Segments".
 6. The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- The aforesaid Quarterly Results are also being disseminated on the website of the Company i.e. (<http://www.sonspatautomobiles.com/investor-relation.php>)

Place:-
Date:- 14th August 2023

For and on behalf of the board
Abhijit Pramod Sonawane
Director
DIN: 00094863

