

**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](mailto:info@nakshmetals.com) Website- [www.nakshmetals.com](http://www.nakshmetals.com)**

**Tel: 0130-2218572 Fax: 0130-2218572**

**November 06, 2023**

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 06<sup>th</sup> November, 2023.**

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 06<sup>th</sup> November, 2023 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 September 30, 2023 together with Statement of Assets and Liabilities, Cash Flow and Limited Review Report thereon are enclosed.
2. Appointment of Mr. Nitin Dinkar Vispute (DIN: 03634249) as Additional (Executive) Director subject to shareholder's approval of the Company in the ensuing General Meeting 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.

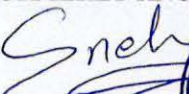
The Board Meeting commenced at 6:30 P.M. and concluded at 07:15 P.M.

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: 09693252)  
Managing Director**





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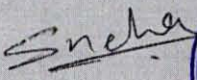
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### ANNEXURE A

Sr. No.	Particulars	Mr. Nitin Dinkar Vispute
1.	Reason for change	Appointment
2.	Date of appointment	06/11/2023
3.	Brief profile	Mr. Nitin Dinkar Vispute has done BE 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





**AUDITORS LIMITED REVIEW REPORT ON UNAUDITED STANDALONE  
FINANCIAL RESULTS OF THE COMPANY FOR THE HALF AND QUARTER  
YEAR ENDED 30.09.2023 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 quarter year ended 30<sup>th</sup> September 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



**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.



**Shashank P. Doshi**  
B.Com., F.C.A., ISA

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: 06<sup>th</sup> November 2023  
Place: Mumbai

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

**Shashank P. Doshi**  
Partner  
Membership No. 108456  
UDIN: 23108456BGUDZU4238

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**AUDITORS LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED  
FINANCIAL RESULT OF THE COMPANY FOR THE HALF AND QUARTER  
YEAR ENDED 30.09.2023 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 half year ended 30<sup>th</sup> September 2023 and its Subsidiary Company VAKSONS METAPLAST PVT LTD for the Quarter and half year ended 30<sup>th</sup> September 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

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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: 06<sup>th</sup> November 2023**  
**Place: Mumbai**

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

*Shashank P. Doshi*

**Shashank P. Doshi**  
**Partner**

**Membership No. 108456**

**UDIN: 23108456BGUDZV7464**

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# NAKSH PRECIOUS METALS LIMITED

(Formerly known as VAKSONS AUTOMOBILES LIMITED)

CIN: LS1502DL2003PLG119052

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 Half Year Ended 30th September 2023

(Rs. in Lakhs except where stated)

Particulars	Quarter Ended				Year to Date	
	30-09-2023	30-09-2022	30-09-2023	30-09-2023	30-09-2022	30-09-2022
	31-07-2023	31-07-2022	31-07-2023	31-07-2023	31-07-2022	31-07-2022
	30-09-2023	30-09-2022	30-09-2023	30-09-2023	30-09-2022	30-09-2022
	Unaudited	Audited	Unaudited	Unaudited	Audited	Audited
<b>Part I</b>						
<b>I Revenue From Operations</b>						
Net sales or Revenue from Operations	4.00	2.50	3.00	7.00	7.28	8.97
<b>II Other Income</b>	0.00	-	-	0.00	-	9.54
<b>III Total Revenue (I + II)</b>	<b>4.00</b>	<b>2.50</b>	<b>3.00</b>	<b>7.00</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	0.30	0.30	0.75	0.75	1.80
(e) Finance Costs	0.00	0.00	0.00	0.00	0.00	0.01
(f) Depreciation and amortization expenses	0.96	1.21	0.96	1.93	2.41	4.83
(g) Other Expenses	4.06	3.37	1.53	5.59	5.35	11.31
<b>Total expenses</b>	<b>5.47</b>	<b>4.88</b>	<b>2.80</b>	<b>8.27</b>	<b>8.52</b>	<b>17.95</b>
<b>V Profit (loss) before Exceptional and Extraordinary Items and Exceptional Items</b>	<b>(1.47)</b>	<b>(2.38)</b>	<b>0.20</b>	<b>(1.27)</b>	<b>(1.24)</b>	<b>0.57</b>
<b>VIII Profit (loss) before Tax (VII-VIII)</b>	<b>(1.47)</b>	<b>(2.38)</b>	<b>0.20</b>	<b>(1.27)</b>	<b>(1.24)</b>	<b>0.57</b>
<b>X Tax Expense</b>						
(a) Current Tax	-0.05	-	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>(1.42)</b>	<b>(2.38)</b>	<b>0.15</b>	<b>(1.27)</b>	<b>(1.24)</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>(1.42)</b>	<b>(2.38)</b>	<b>0.15</b>	<b>(1.27)</b>	<b>(1.24)</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>-1.42</b>	<b>-2.38</b>	<b>0.15</b>	<b>-1.27</b>	<b>-1.24</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 Half 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)	(0.02)	0.00	(0.01)	(0.01)	0.00
Diluted earnings per share before extraordinary items	(0.01)	(0.02)	0.00	(0.01)	(0.01)	0.00
(b) <b>Earnings per share Discontinuing Operation ( Not Annualized for Quarter and Half 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 Half Year ended )</b>						
Basic earnings per share before extraordinary items	(0.01)	(0.02)	0.00	-0.01	(0.01)	0.00
Diluted earnings per share before extraordinary items	(0.01)	(0.02)	0.00	-0.01	(0.01)	0.00

**Notes:-**

**Notes to Standalone Unaudited financials results for the Quarter ended 30th September 2023:**

- 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.
- 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, 2023 and the effective date of such transition is April 01, 2022, such transition has been carried out from the erstwhile Accounting Standard notified under the Act, (collectively referred to as previous GAAP)
- 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 06, 2023.
- The IND-AS Compliant financial results pertaining to the quarter and half year ended on September 30, 2023 have been subjected to Limited Review by the Statutory Auditors.
- As required by para 32 of IND AS 101, there is no change in the figures reported under the previous GAAP and IND-AS.
- 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".
- The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- 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 :- 6th November 2023

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

*Sneha*  
Sneha Vispute  
Managing Director  
PIN : 20602322





# 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

## Statement of Standalone Unaudited Financial Results for the Half Year Ended September 30, 2023

Standalone Statement of Assets and Liabilities	Half year Ended	Year Ended
	30.09.2023	31.03.2023
	Unaudited	Audited
<b>I ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Fixed assets		
(i) Tangible assets	76.53	38.15
(ii) Intangible assets	-	-
(iii) Capital Work-in-progress	-	40.31
(iv) Intangible assets under development	-	-
(b) Non-Current Investments	183.70	183.70
(c) Deferred tax assets (Net)	-	-
(d) Long-term loans and advances	-	-
(e) Other non-current assets	-	0.25
<b>Sub-total-Non-Current assets</b>	<b>260.23</b>	<b>262.41</b>
<b>2 Current assets</b>		
(a) Current Investments	-	-
(b) Inventories	-	-
(c) Trade receivables	1.79	0.98
(d) Cash and cash equivalents	0.15	2.31
(e) Short Term loans and advances	-	-
(f) Other financial assets	-	-
(g) Other current assets	780.10	670.33
<b>Sub-total-current assets</b>	<b>782.04</b>	<b>673.62</b>
<b>TOTAL ASSETS</b>	<b>1,042.27</b>	<b>936.03</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	1,052.05	1,052.05
(b) Reserves and surplus	-458.68	-457.41
<b>Sub-total-Shareholders' funds</b>	<b>593.37</b>	<b>594.64</b>
<b>2 Non-current liabilities</b>		
(a) Long-term Borrowings	-	-
(b) Deferred tax liabilities (net)	10.27	10.27
<b>Sub-total-Non-Current liabilities</b>	<b>10.27</b>	<b>10.27</b>
<b>3 Current liabilities</b>		
(a) Short-term borrowings	434.60	327.25
(b) Trade payables		
-Micro, Small and Medium Enterprises	-	-
-Others	2.06	1.85
(c) Other current liabilities	1.96	2.01
(d) Short-term provisions	-	-
<b>Sub total-current liabilities</b>	<b>438.62</b>	<b>331.11</b>
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>1,042.27</b>	<b>936.03</b>

0.00

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

*Sneha*  
Sneha Vspute  
Managing Director  
DIN : 09693252



Place :- Delhi  
Date :- 6th November 2023



**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 Half Year Ended September 30, 2023		
Particulars	(Rs. in Lakhs)	
	Half year Ended	Year Ended
	30.09.2023	31.03.2023
	Unaudited	Audited
<b>Cash flows from operating activities</b>		
Profit before taxation	-1.27	0.57
<b>Adjustments for:</b>		
Depreciation	1.93	4.83
Finance cost	0.00	0.01
Loss on Sale Investment	-	-
Provision for Bad Debts	-	-
Foreign Currency Exchange Gain	-	-
<b>Working capital changes:</b>		
Increase / (Decrease) in Other Current Liabilities	-0.05	-
Increase / (Decrease) in Short Term Provisions	-	-
Increase / (Decrease) in trade and other payables	0.21	-326.95
(Increase) / Decrease in trade receivables	-0.80	-303.28
(Increase) / Decrease in Short Term Loans and Advances	-	-
(Increase) / Decrease in Other Assets	-	-
(Increase) / Decrease in Other Current Assets	-109.52	-
<b>Cash generated from operations</b>	<b>-109.51</b>	<b>-624.83</b>
Income taxes paid	-	-
<b>Net cash from operating activities (A)</b>	<b>-109.51</b>	<b>-624.83</b>
<b>Cash flows from investing activities</b>		
Sale/(Purchase) of Fixed Assets	-	-
Realization from advance against property	-	460.00
Sale of Investment	-	-
(Increase) / Decrease in Long Term Loans and Advances	-	-
<b>Net cash used in investing activities (B)</b>	<b>-</b>	<b>460.00</b>
<b>Cash flows from financing activities</b>		
Proceeds from long-term borrowings	-	-
Proceeds from short-term borrowings	107.35	146.01
Finance cost paid	0.00	-0.01
Proceeds from issue of share capital	-	-
Preliminary Expense for Issue of share capital	-	-
<b>Net cash used in financing activities (C)</b>	<b>107.35</b>	<b>146.01</b>
<b>Net Increase in cash and cash equivalents (A+B+C)</b>	<b>-2.16</b>	<b>-18.82</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>2.31</b>	<b>21.13</b>
<b>Cash and cash equivalents at end of period</b>	<b>0.15</b>	<b>2.31</b>
<b>Component of cash and cash equivalents</b>		
Balance with banks	0.15	2.31
Cash in hand	-	-
<b>Total</b>	<b>0.15</b>	<b>2.31</b>
	-0.0	-0.00

For and on behalf of the board  
Naksh Precious Metals Limited

(Formerly known as Vaksons Automobiles Limited)

Sneha  
Sneha Vispute  
Managing Director  
DIN : 09693252



Place :- Delhi  
Date :- 6th November 2023



# NAKSH PRECIOUS METALS LIMITED

(Formerly known as VAKSONS AUTOMOBILES LIMITED)

CIN: L51502DL2993PLC119972

Registered Office: 105, 1st Floor, Baroda Tower, Plot No. 12, D Block, Central Market, Prashant Vihar, New Delhi 110065

## Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended 30th September 2023 (INR)

Particulars	Quarter ended			Year to date		
	30-09-2023	30-09-2022	10-09-2023	10-09-2023	10-09-2022	10-09-2023
	Rs. Lakhs	Rs. Lakhs	Rs. Lakhs	Rs. Lakhs	Rs. Lakhs	Rs. Lakhs
<b>Part I</b>						
I Revenue From Operations						
Net sales or Revenue from Operations	4.00	2.20	3.00	7.00	7.28	8.97
II Other Income	0.00	-	-	0.00	-	9.71
III Total Revenue (I+II)						
IV Expenses	4.00	2.28	3.00	7.06	7.28	18.69
(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	0.30	0.30	0.75	0.75	1.00
(e) Finance Costs	0.16	0.53	0.25	0.41	0.60	1.09
(f) Depreciation and amortization expenses	1.48	1.96	1.48	2.97	1.92	7.81
(g) Other Expenses	4.06	3.37	1.54	5.59	5.35	16.67
Total expenses	6.15	6.26	3.57	9.73	10.70	27.30
V Profit (Loss) before Exceptional and Extraordinary Items and	(2.15)	(3.76)	(0.57)	(2.73)	(3.42)	(6.69)
VI Exceptional items	-	-	-	-	-	-
VII Profit (Loss) before Tax (VII-VI)	(2.15)	(3.76)	(0.57)	(2.73)	(3.42)	(6.69)
X Tax Expense	-	-	-	-	-	-
(a) Current Tax	-	-	0.05	-	-	-
(Less) - MAT Credit	-0.05	-	-	-	-	-
Current Tax Expense relating to Prior years	-	-	-	-	-	-
(b) Deferred Tax (Assets)/Liabilities	-	-	-	-	-	0.13
XI Net Profit/Loss for the period from Continuing Operations (IX-X)	(2.10)	(3.76)	(0.62)	(2.73)	(3.42)	(6.83)
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)	(2.10)	(3.76)	(0.62)	(2.73)	(3.42)	(6.83)
XVI Other Comprehensive Income						
a. i) Amount of items 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)	(2.10)	(3.76)	(0.62)	(2.73)	(3.42)	(6.83)
<b>XVIII Details of equity share capital</b>						
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	1,235.75	1,235.75
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 Half Year ended)</b>						
(a) Earnings per share - Continuing Operation (Not Annualized for Year ended)						
Basic earnings per share before extraordinary items	(0.07)	(0.07)	(0.01)	(0.07)	(0.07)	(0.07)
Diluted earnings per share before extraordinary items	(0.07)	(0.07)	(0.01)	(0.07)	(0.07)	(0.07)
(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	(0.07)	(0.07)	(0.01)	(0.07)	(0.07)	(0.07)
Diluted earnings per share before extraordinary items	(0.07)	(0.07)	(0.01)	(0.07)	(0.07)	(0.07)

**Notes:-**

**Notes to Consolidated Unaudited financials results for the Quarter ended 30th September 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 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, 2023 and the effective date of such transition is April 01, 2022, 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 06, 2023.
4. The Ind-AS Compliant financial results pertaining to the quarter and half year ended on September 30, 2023 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 :- 6th November 2023

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

*Sneha*  
Sneha Vispote  
Managing Director  
DIN : 09693252





**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 Consolidated Unaudited Financial Results for the Half Year Ended September 30, 2023

	Consolidated Statement of Assets and Liabilities	Half year Ended	Year Ended
		30.09.2023	31.03.2023
		Unaudited	Audited
<b>I ASSETS</b>			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets		41.96	44.93
(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)		3.49	3.49
(d) Long-term loans and advances		-	-
(e) Other non-current assets		-	0.25
<b>Sub-total-Non-Current assets</b>		<b>85.76</b>	<b>88.98</b>
2 Current assets			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade receivables		201.37	200.56
(d) Cash and cash equivalents		3.51	5.67
(e) Short term loans and advances		-	-
(g) Other financial assets		-	-
(f) Other current assets		985.77	794.76
<b>Sub-total-current assets</b>		<b>1,190.65</b>	<b>1,000.99</b>
<b>TOTAL ASSETS</b>		<b>1,276.41</b>	<b>1,089.97</b>
<b>I EQUITY AND LIABILITIES</b>			
1 Shareholders' funds			
(a) Share capital		1,052.05	1,052.05
(b) Reserves and surplus		-553.87	-552.35
<b>Sub-total-Shareholders' funds</b>		<b>498.18</b>	<b>499.70</b>
2 Share application money pending allotment			
3 Minority Interest		-	-
4 Non-current liabilities			
(a) Long-term Borrowings		7.16	10.99
(b) Deferred tax liabilities (net)		10.27	10.27
<b>Sub-total-Non-Current liabilities</b>		<b>17.43</b>	<b>21.26</b>





5	<b>Current liabilities</b>		
	(a) Short-term borrowings	682.28	489.44
	(b) Trade payables	-	-
	-Micro, Small and Medium Enterprises	-	-
	-Others	74.27	74.06
	(c) Other current liabilities	4.25	5.50
	(d) Short-term provisions	-	-
	<b>Sub total-current liabilities</b>	<b>760.80</b>	<b>569.00</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>1,276.41</b>	<b>1,089.97</b>

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

  
Sneha Vispute  
Managing Director  
DIN : 09693252



Place :- Delhi  
Date :- 6th November 2023



# NAKSH PRECIOUS METALS LIMITED

(Formerly known as VAKSONS AUTOMOBILES LIMITED)

CIN: L51502DL2003PLC119052

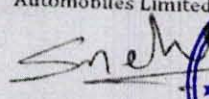
Registered Office: 105, 1st Floor, Barodia Tower, Plot No. 12, D Block, Central Market, Prashant Vihar, New

## Statement of Consolidated Unaudited Financial Results for the Half Year Ended September 30, 2023

Particulars	(Rs. In Lakhs)	
	Half year Ended	Year Ended
	30.09.2023	31.03.2023
	Unaudited	Audited
Profit before taxation	-2.73	-8.69
<b>Adjustments for:</b>		
Depreciation	2.97	7.83
Finance Cost	0.41	1.08
Foreign Currency Exchange Gain	-	-
<b>Working capital changes:</b>		
Increase / (Decrease) in Other Current Liabilities	-1.25	-326.44
Increase / (Decrease) in Short Term Provisions	-	-
Increase / (Decrease) in inventories	-	-
Increase / (Decrease) in Trade Payables	0.21	-
(Increase) / Decrease in trade receivables	-0.80	-303.45
(Increase) / (Decrease) in Short Term Loans and Advances	-	-
(Increase) / (Decrease) in Other Current Assets	-189.56	-
<b>Cash generated from operations</b>	<b>-190.75</b>	<b>-629.68</b>
Income taxes paid	-	-
<b>Net cash from operating activities (A)</b>	<b>-190.75</b>	<b>-629.68</b>
<b>Cash flows from investing activities</b>		
Sale / (Purchase) of Fixed Assets	-	460.00
Sale of Investment	-	-
Increase / (Decrease) in Long Term Borrowing	-	-
(Increase) / Decrease in Long Term Loans and Advances	-	-
<b>Net cash used in investing activities (B)</b>	<b>-</b>	<b>460.00</b>
<b>Cash flows from financing activities</b>		
Proceeds from issue of share capital	-	-
Proceeds from long-term borrowings	-3.83	-4.58
Proceeds from short-term borrowings	192.83	153.38
Finance cost paid	-0.41	-1.08
Preliminary Expense for issue of share capital	-	-
<b>Net cash used in financing activities (C)</b>	<b>188.59</b>	<b>147.72</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>-2.16</b>	<b>-21.96</b>
Cash and cash equivalents at beginning of period	5.67	27.63
Cash and cash equivalents at end of period	3.51	5.67
<b>Component of cash and cash equivalents</b>		
Balance with banks	0.15	2.31
Cash in hand	3.36	3.36
<b>Total</b>	<b>3.51</b>	<b>5.67</b>
	0.00	-0.00

For and on behalf of the board

Naksh Precious Metals Limited  
(Formerly known as Vaksons  
Automobiles Limited)

  
Sneha Vispute  
Managing Director

DIN : 09693252



Place :- Delhi

Date :- 6th November 2023