

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.

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

CIN- L52109DL2003PLC119052

E-mail Id- info@nakshmetals.com Website- www.nakshmetals.com

Tel: 0130-2218572 Fax: 0130-2218572

February 14, 2026

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 February, 2026.

In continuation of our letter dated February 11, 2026, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held today i.e. Saturday, February 14, 2026, inter alia considered and approved the following,

1. The Unaudited Standalone Financial Results set out in compliance with Indian Accounting Standards (IND-AS) for the quarter ended December 31, 2025 together with Limited review report.
2. The Unaudited Consolidated Financial Results set out in compliance with Indian Accounting Standards (IND-AS) for the quarter ended December 31, 2025 together with Limited review report.

The Unaudited Financial Results (Standalone and Consolidated), duly approved by the Board of Directors of the Company in their meeting held today i.e. February 14, 2026, together with Limited review report thereon are enclosed herewith as - **Annexure A.**

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

The Board Meeting commenced at 4.00 P.M. and concluded at 4.30 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 VISPUTE
MANAGING DIRECTOR
(DIN: 09693252)**



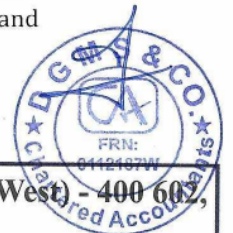
Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

TO
THE BOARD OF DIRECTORS OF
NAKSH PRECIOUS METALS LIMITED
(Formerly known as Vaksons Automobiles Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of Naksh Precious Metals Limited (Formerly known as Vaksons Automobiles Limited) ("the Company") for the Quarter Ended December 31, 2025 and Year to Date from April 1, 2025 to December 31, 2025 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. 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 thereunder 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 SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Emphasis of Matter

We draw attention to the following matters:

- The Company is engaged in the business of trading/manufacturing of jewellery. As informed, inventories aggregating to ₹7.83 Lakhs (amount as per books) were held as at December 31, 2025. We have not carried out physical verification of such inventories and have relied on the representations provided by the management regarding the quantity and valuation thereof.
- The books of account reflect a cash-in-hand balance amounting to ₹194.61 Lakhs as at December 31, 2025. Since this is a limited review engagement, we have not performed physical verification of the said cash balance and have relied on management representations and records made available to us.
- The Company has granted advances to related parties which have been outstanding for a considerable period, and against which no goods have been received as at the reporting date. The management has represented that the advances are recoverable and are considered good. However, the ultimate recoverability of such advances is dependent upon future events and outcomes.





Our conclusion is not modified in respect of the above matters.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone 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 Regulation 33 of the 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.

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



Hiren J. Maru
Partner
Membership No. 115279

Date: 14th February 2026
Place: Mumbai
UDIN: 26115279CCNHBI2078

NAKSH PRECIOUS METALS LIMITED

(Formerly known as VARKONS AUTOMOBILES LIMITED)

CIN: L52109DL2003PLC119052

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 December 31, 2025

Particulars		Quarter Ended			Nine months ended		
		31/12/2025	30/09/2025	31/12/2024	31/12/2025	31/12/2024	Year Ended 31/03/2025
A Date of start of reporting period		01/10/2025	01/07/2025	01/10/2024	01/04/2025	01/04/2024	01/04/2024
B Date of end of reporting period		31/12/2025	30/09/2025	31/12/2024	31/12/2025	31/12/2024	31/03/2025
C Whether results are audited or unaudited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(Rs. in Lakhs except Earnings Per Share Data)							
Part I							
I Revenue From Operations							
Net sales or Revenue from Operations		34.60	33.28	78.03	100.13	184.16	235.14
II Other Income		-	9.59	0.04	9.59	0.04	0.04
III Total Income (I + II)		34.60	42.86	78.07	109.72	184.20	235.18
IV Expenses							
(a) Cost of materials consumed		-	-	-	-	-	-
(b) Purchases of stock-in-trade		3.21	32.06	54.76	65.39	129.16	181.80
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		19.57	(5.29)	-	2.97	-	(10.80)
(d) Employee benefit expense		0.23	-	-	0.38	0.68	0.68
(e) Finance Costs		0.00	0.00	0.02	0.04	0.09	0.13
(f) Depreciation and amortisation expense		0.81	0.81	0.98	2.44	2.83	3.80
(g) Other Expenses		2.75	5.16	7.94	12.80	13.78	17.37
Total expenses		26.58	32.75	63.70	84.01	146.54	192.98
V Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)		8.02	10.11	14.37	25.71	37.66	42.20
VI Exceptional items		-	-	-	-	-	-
VII Profit (loss) before Tax (V-VI)		8.02	10.11	14.37	25.71	37.66	42.20
VIII Tax Expense							
(a) Current Tax		0.75	4.45	-	5.20	-	-
(Less):- MAT Credit		-	-	-	-	-	-
Current Tax Expense Relating to Prior years		-	-	-	-	-	-
(b) Deferred Tax (Asset)/Liabilities		(0.22)	(0.22)	(3.18)	(0.65)	(3.36)	(3.05)
IX Net Profit/Loss for the period from Continuing Operations (VII VIII)		7.49	5.88	17.55	21.16	41.02	45.25
X Profit (Loss) from Discontinuing Operations		-	-	-	-	-	-
XI Tax Expenses of Discontinuing Operations		-	-	-	-	-	-
XII Net Profit (Loss) from Discontinuing Operations after tax (X-XI)		-	-	-	-	-	-
XIII Profit (Loss) for the period (IX+XII)		7.49	5.88	17.55	21.16	41.02	45.25
XIV 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		-	-	-	-	-	-
XV 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] (XIII+XV)		7.49	5.88	17.55	21.16	41.02	45.25
XVI 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/-
Other Equity		-	-	-	-	-	-
XVII Earnings per share (Not Annualized for Year ended)							
(a) Earnings per share Continuing Operation (Not Annualised for Year ended)		0.07	0.06	0.17	0.20	0.39	0.43
Basic earnings per share before extraordinary items		0.07	0.06	0.17	0.20	0.39	0.43
Diluted earnings per share before extraordinary items		0.07	0.06	0.17	0.20	0.39	0.43
(b) Earnings per share Discontinuing Operation (Not Annualised for 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 Annualised for Year ended)		0.07	0.06	0.17	0.20	0.39	0.43
Basic earnings per share before extraordinary items		0.07	0.06	0.17	0.20	0.39	0.43
Diluted earnings per share before extraordinary items		0.07	0.06	0.17	0.20	0.39	0.43

Notes:-

Notes to Unaudited Standalone Financials Results for the year ended 31st December 2025:

- 1 The Unaudited Standalone Financial Results have been prepared in accordance with Indian Accounting Standard (Ind AS) 34, 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, 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 February 14, 2026.
- 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 Quarter and Nine Months Financial Results are also being disseminated on the website of the Company i.e. (<https://nakshmetals.in/investor-relations.html>)

Place :- Delhi
Date :- February 14, 2026



For Naksh Precious Metals Limited
(Formerly known as Varkons Automobiles Limited)

Sneha
Sneha Vispute
Managing Director
DIN: 09693252



Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2025 of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors of
Naksh Precious Metals Limited
(Formerly known as Vaksons Automobiles Limited)

1. Introduction

We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of Naksh Precious Metals Limited (Formerly known as Vaksons Automobiles Limited) ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended December 31, 2025 and year to date from April 1, 2025 to December 31, 2025, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding 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, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

2. Scope of Review

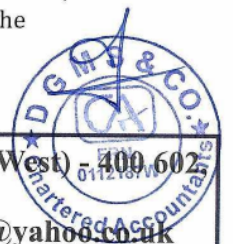
We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Emphasis of Matter

We draw attention to the following matters in respect of the consolidated financial results of the Group:

- The Group is engaged in the business of jewellery. As at December 31, 2025, inventories amounting to ₹7.83 Lakhs are reflected in the consolidated financial results. We have relied on the records and representations made available to us by the management in respect of the existence and valuation of such inventories..
- The consolidated financial results include cash-in-hand amounting to ₹201.62 Lakhs as at December 31, 2025. We have relied on the management representations and records provided to us in respect of the existence of such cash balances.



**Hiren J. Maru**

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

c) The Holding Company has granted advances to related parties which have been outstanding for a considerable period, and against which no goods have been received as at the reporting date. The management has represented that the advances are recoverable and are considered good. However, the ultimate recoverability of such advances is dependent upon future events and outcomes.

Our conclusion is not modified in respect of the above matters.

4. Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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.

5. Other Matters

We did not review the interim financial results of the subsidiary, NAS Global Industries Private Limited, included in the consolidated unaudited financial results, whose financial results reflect total net assets of ₹5 Lakhs as at December 31, 2025, total revenues of ₹11.43 Lakhs and total net profit after tax of ₹0.58 Lakhs for the period ended on that date, as considered in the consolidated financial results.

These interim financial results have been furnished to us by the management and our conclusion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on such financial information as certified by the management.

Our conclusion is not modified in respect of this matter.

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



Hiren J. Maru
Partner
Membership No. 115279

Date: 14th February 2026
Place: Mumbai
UDIN: 26115279IMTRQX1297

NAKSH PRECIOUS METALS LIMITED

(Formerly known as VAKSONS AUTOMOBILES LIMITED)

CIN: 152109DL2003PLC119052

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 December 31, 2025

(Rs. in Lakhs except Earnings per Share Data)

Particulars	Quarter Ended			Year to Date		
	31/12/2025	30/09/2025	31/12/2024	31/12/2025	31/12/2024	31/03/2025
A	Date of start of reporting period	01/10/2025	01/07/2025	01/10/2024	01/04/2025	01/04/2024
B	Date of end of reporting period	31/12/2025	30/09/2025	31/12/2024	31/12/2024	31/03/2025
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations					
	Net sales or Revenue from Operations	35.08	44.71	78.03	112.04	235.14
		-	-	-	-	-
II	Other Income	-0.48	10.07	0.04	9.59	0.04
III	Total Revenue (I + II)	34.60	54.78	78.07	121.63	235.18
IV	Expenses					
(a)	Cost of materials consumed					
(b)	Purchases of stock-in-trade	3.61	42.06	54.76	75.79	181.80
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	19.57	-5.29	-	2.97	-10.80
(d)	Employee benefit expenses	0.20	0.33	-	0.68	0.68
(e)	Finance Costs	0.01	-	0.02	0.05	0.13
(f)	Depreciation and amortization expenses	0.81	0.81	0.98	2.44	3.80
(g)	Other Expenses	2.75	5.59	7.94	13.23	17.37
	Total expenses	26.97	43.51	63.70	95.15	192.98
V	Profit (loss) before Exceptional and Extraordinary Items and	7.63	11.27	14.37	26.48	42.20
VI	Exceptional items					
VII	Profit (loss) before Tax (VII-VIII)	7.63	11.27	14.37	26.48	42.20
X	Tax Expense					
(a)	Current Tax	0.65	4.74	-	5.40	-
	(Less)- MAT Credit					
	Current Tax Expense Relating to Prior years					
(b)	Deferred Tax (Asset)/Liabilities	-0.22	-0.22	-3.18	-0.65	-3.36
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	7.19	6.75	17.55	21.74	45.25
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)	7.19	6.75	17.55	21.74	45.25
	Share Of Profit / Loss Associates	0.82	(0.53)	-	(0.28)	-
	(Profit)/Loss Of Minority interest					
XVI	Net Profit (+) / Loss (-) For the Period	8.01	6.22	17.55	21.45	45.25
XVII	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					
XVIII	Total Comprehensive Income	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)	8.01	6.22	17.55	21.45	45.25
XIX	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
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XX	Earnings per share (Not Annualized for Quarter and Nine Month Ended)	0.08	0.06	0.17	0.20	0.39
(a)	Earnings per share Continuing Operation (Not Annualized for Year ended)					
	Basic earnings per share before extraordinary items	0.08	0.06	0.17	0.20	0.39
	Diluted earnings per share before extraordinary items	0.08	0.06	0.17	0.20	0.39
(b)	Earnings per share Discontinuing Operation (Not Annualized for Quarter and Nine Months ended)					
	Basic earnings per share after extraordinary items	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
(c)	Earnings per share (Not Annualized for Quarter and Nine Months Ended)					
	Basic earnings per share before extraordinary items	0.08	0.06	0.17	0.20	0.39
	Diluted earnings per share before extraordinary items	0.08	0.06	0.17	0.20	0.39

Notes:-

Notes to Consolidated Unaudited financials results for the Quarter and Nine Months ended 31st December 2025:

1. These results have been prepared in accordance with the Indian Accounting Standards [referred to as "Ind AS"] 34 Interim Financial Reporting proscribed 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 consolidated financial results for the nine months ended December 25, 2025 and for the quarters ended September 30, 2025 and December 31, 2025 include the financial figures of the subsidiary company, NAS Global Industries Private Limited, which was incorporated on June 9, 2025 and in which the Company holds a 51% stake.
4. 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 February 14, 2026.
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 Nine Months Financial Results are also being disseminated on the website of the Company i.e. <https://nakshmetals.in/investor-relations.html>

Place :- Delhi
Date :- February 14, 2026



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

Sneha
Sneha Vispute
Managing Director
DIN : 09693252