

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- L52109DL2003PLC119052

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

Tel: 0130-2218572 Fax: 0130-2218572

August 14, 2025

To,

Listing Department,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai - 400 001

Scrip Code- 539402

Dear Sir / Madam,

Sub: Outcome of Board Meeting - Submission of Unaudited Financial Results for Quarter ended June 30, 2025, along with Limited Review Report

In continuation of our letter dated August 08, 2025 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. Thursday, August 14, 2025 inter alia considered and approved the Unaudited Financial Results set out in compliance with Indian Accounting Standards (Ind –AS) for the Quarter ended June 30, 2025, duly approved by the Board of Directors of the Company in their meeting held today i.e. August 14, 2025, together with Limited review report thereon are enclosed.

The Unaudited Financial Results (Standalone and Consolidated), duly approved by the Board of Directors of the Company in their meeting held today i.e. August 14, 2025, together with Limited review report thereon are enclosed herewith as - **Annexure A**

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

The Board Meeting commenced at 03:35 P.M. and concluded at 3:45 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

DIN: 09693252

**Hiren J. Maru**

B.Com., FCA, DISA, DIRM

Auditor's Limited Review Report on Unaudited Standalone Financial Results for the quarter ended June 30, 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)

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 2025 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.

Emphasis of Matter

The Company's books reflect a cash-in-hand balance of Rs. 111.60 lakhs, held by the Company. However, no supporting documentary evidence (such as physical cash verification reports or bank withdrawal slips) was provided for verification. The absence of proper documentation raises concerns about the existence and accuracy of the reported cash balance.

Date: 14th August 2025
Place: Mumbai

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


Hiren J Maru
Partner
Membership No. 115279
UDIN: 25115279BMIQDX1147



NAKSH PRECIOUS METALS LIMITED

(Formerly known as VAKSONS 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 Ended 30.06.2025

(Rs. in Lakhs except earnings per share data) unless stated otherwise

Particulars		Quarter Ended			Year Ended
		30/06/2025	31/03/2025	30/06/2024	31/03/2025
A	Date of start of reporting period	01/04/2025	01/01/2025	01/04/2024	01/04/2024
B	Date of end of reporting period	30/06/2025	31/03/2025	30/06/2024	31/03/2025
C	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
Part I					
I	Revenue From Operations				
	Net sales or Revenue from Operations	32.26	50.98	53.02	235.14
II	Other Income	-	0.00	0.00	0.04
III	Total Revenue (I + II)	32.26	50.98	53.02	235.18
IV	Expenses				
(a)	Cost of materials consumed		-	-	
(b)	Purchases of stock-in-trade	30.12	52.64	37.82	181.80
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(11.32)	(10.80)	-	(10.80)
(d)	Employee benefit expenses	0.15	*	0.58	0.68
(e)	Finance Costs	0.04	0.03	0.01	0.13
(f)	Depreciation and amortization expenses	0.81	0.97	0.88	3.80
(g)	Other Expenses	4.89	3.59	3.31	17.37
	Total expenses	24.68	46.43	42.61	192.98
V	Profit (loss) before Exceptional and Extraordinary Items and	7.57	4.55	10.42	42.20
VI	Exceptional items				
VIII	Profit (loss) before Tax (VII-VIII)	7.57	4.55	10.42	42.20
X	Tax Expense				
(a)	Current Tax			2.71	
	(Less):- MAT Credit			-	
	Current Tax Expense Relating to Prior years				
(b)	Deferred Tax (Asset)/Liabilities	(0.22)		-	3.05
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	7.79	4.55	7.71	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)	7.79	4.55	7.71	45.25
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)	7.79	4.55	7.71	45.25
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)	0.07	0.04	0.07	0.43
(a)	Earnings per share Continuing Operation (Not Annualized for Year ended)				
	Basic earnings per share before extraordinary items	0.07	0.04	0.07	0.43
	Diluted earnings per share before extraordinary items	0.07	0.04	0.07	0.43
(b)	Earnings per share Discontinuing Operation (Not Annualized for 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 Year ended)				
	Basic earnings per share before extraordinary items	0.07	0.04	0.07	0.43
	Diluted earnings per share before extraordinary items	0.07	0.04	0.07	0.43

Notes:-

Notes to Standalone Unaudited financials results for the Quarter ended 30th June 2025:

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, 2025.
3	The Ind-AS compliant financial results pertaining to the quarter ended on June 30, 2025 have been subject to Limited Review by the Statutory Auditors.
4	The Company incorporated a subsidiary, NAS Global Industries Private Limited, on June 9, 2025. As of June 30, 2025, the subsidiary had not commenced operations. Consequently, the Company is presenting standalone financial statements as of June 30, 2025.
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 results for the Quarter are available on the BSE (URL: www.bseindia.com) and on the Company's website URL: www.nakshmetals.com .

Place :- Delhi
Date :- 14th August 2025

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



Sneha
Sneha Vispute
Managing Director
DIN : 09693252