

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

May 31, 2025

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

Scrip Code – 539402

Sub: Revised Outcome of Board Meeting held on May 30, 2025.

Dear Sir/Madam,

In continuation of the earlier outcome submitted for the Board Meeting held on May 30, 2025, regarding consideration and approval of the Audited Financial Results for the Quarter and Year ended March 31, 2025 along with together with Statement of Assets & Liabilities and Cash Flow Statement and Auditors Report, 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 we have rectified the certain inadvertent errors in Notes to Financial Results.

We are hereby submitting the revised Audited Financial Results after rectifying the clerical/typographical errors for good corporate governance.

The Board Meeting commenced at 8:30 PM. and concluded at 10:30 P.M. on dated May 30, 2025.

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

Kindly take the revised financials on record and oblige.

Thanking You,

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

**SNEHA VISPUTE
Managing Director
(DIN: 09693252)**



Auditor's Report on Standalone Financial Result for Quarterly Financial Results and Year ended March 31, 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

To,

**The Board of Directors
Naksh Precious Metal Limited**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Results of Naksh Precious Metal Limited ('the Company') for the Quarter and year ended March 31, 2025 (the statement), including the Notes thereon ("the Standalone Financial Results"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant SEBI circulars in this regard ("SEBI Regulations")..

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- II. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the Quarter and year ended March 31, 2025..

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's responsibilities for the Audit of the standalone Financial Results section of our report. We are independent of the company in accordance with the code of Ethics issued by the Institute of chartered Accountants of India together with the ethics requirements that are relevant to our audit of the financial results under the provisions of the companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with These requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's responsibilities for the Audit of the standalone Financial Results section of our report. We are independent of the company in accordance with the code of Ethics issued by the Institute of chartered Accountants of India together with the ethics requirements that are relevant to our audit of the financial results under the provisions of the companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that



the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be key audit matters to be communicated in our report. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have fulfilled the responsibilities described in the Auditor’s responsibilities for the audit of the standalone financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risk of material misstatement of the standalone financial statements. The result of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying financial standalone financial statements.

Key Audit Matters	How our audit addressed the key audit matters
Business Transaction and Loan Given by company	
<p>1. Cash in Hand Balance: The Company's books reflect a cash-in-hand balance of ₹113.42 lakhs, held by the Company. However, no supporting documentary evidence (such as physical cash verification reports or bank withdrawal slips) was provided for audit verification. The absence of proper documentation raises concerns about the existence and accuracy of the reported cash balance.</p>	<p>Our procedure in relation to :</p> <ul style="list-style-type: none"> • Cash Certificate has been provided but we were not able to verify physical cash. • The Sales Transaction has been verified with GST Return filed by the company.

Management’s Responsibilities for the Standalone Financials Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Company’s Board of Directors is responsible for the preparation of the Statement that gives a true and fair view of the net profit and other financial information



in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring accuracy and completeness of the accounting records relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the Accounting and Auditing Standards and matters which are required to be included in the Audit Report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Other Matter

The standalone financial results include the results for the Quarter and Year ended March 31, 2025 and March 31, 2024 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the respective financial year. Also, the figures up to the end of the third Quarter of the year had only been reviewed and not subjected to audit.

Date : 30th May 2025
Place : Mumbai

FOR D G M S & Co.
(Chartered Accountants)
F. R. No. :0112187W



HIREN JAYANTILAL MARU
Partner
M. No. : 115279
UDIN: 25115279BMIQAD4281



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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 Audited Financial Results for the Quarter and Year Ended 31.03.2025						
(Rs. in Lakh except per share data)						
Particulars	Quarter Ended			Year Ended		
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024	
A	Date of start of reporting period					
B	Date of end of reporting period					
C	Whether results are audited or unaudited					
	Audited	Unaudited	Audited	Audited	Audited	
Part I						
I	Revenue From Operations					
	Net sales or Revenue from Operations					
	50.98	78.03	1.69	235.14	49.34	
II	Other Income					
	0.00	0.04	9.54	0.04	0.91	
III	Total Revenue (I + II)					
	50.98	78.07	11.23	235.18	50.25	
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 expense					
(e)	Finance Costs					
(f)	Depreciation and amortisation expense					
(g)	Other Expenses					
	46.43	63.70	6.07	192.98	55.41	
V	Profit (loss) before Exceptional and Extraordinary Items					
	4.55	14.37	5.16	42.20	(5.16)	
VI	Exceptional items					
VIII	Profit (loss) before Tax (VII-VIII)					
	4.55	14.37	5.16	42.20	(5.16)	
X	Tax Expense					
(a)	Current Tax					
	(Less):- MAT Credit					
	Current Tax Expense Relating to Prior years					
(b)	Deferred Tax (Asset)/Liabilities					
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)					
	4.55	17.55	4.75	45.25	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)					
	4.55	17.55	4.75	45.25	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	
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)					
	4.55	17.55	4.75	45.25	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	
	Face value of equity share capital (Per Share)					
	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	
XIX	Earnings per share (Not Annualized for Quarter and Year ended)					
	0.04	0.17	0.05	0.43	0.03	
(a)	Earnings per share Continuing Operation (Not Annualised for Year ended)					
	Basic earnings per share before extraordinary items					
	0.04	0.17	0.05	0.43	0.03	
	Diluted earnings per share before extraordinary items					
	0.04	0.17	0.05	0.43	0.03	
(b)	Earnings per share Discontinuing Operation (Not Annualised for Quarter and Year 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 Annualised for Quarter and Year ended)					
	Basic earnings per share before extraordinary items					
	0.04	0.17	0.05	0.43	0.03	
	Diluted earnings per share before extraordinary items					
	0.04	0.17	0.05	0.43	0.03	

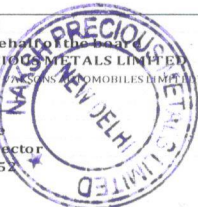
Notes:-

Notes to Standalone Audited financials results for the year ended 31st March 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 May 30, 2025.
3	The IND-AS Compliant financial results pertaining to the year ended on March 31, 2024 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.
4	The company disposed of its investment in Vaksons Metaplast Private Limited on March 31, 2024. Consequently, as on date, the company no longer has any subsidiaries. Therefore, it is not required to prepare consolidated financial results for the year ended March 31, 2024.
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 Yearly Financial Results are also being disseminated on the website of the Company i.e. (https://vaksonsautomobiles.com/investor-relations.php)

Place :- Delhi
Date :- 30th May 2025

For and on behalf of the Board
NAKSH PRECIOUS METALS LIMITED
(Formerly known as VAKSONS AUTOMOBILES LIMITED)
Sneha
Sneha Vispute
Managing Director
DIN : 09693252



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(CIN NO. L51502DL2003PLC119052)		
Registered Office: 105, 1st Floor, Barodia Tower, Plot No. 12, D Block, Central Market, Prashant Vihar, New Delhi 110085		
(Rupees in Lakhs) Unless stated Otherwise		
Statement of Balance Sheet as at 31st March, 2025		
Particulars	As at 31st March, 2025	As at 31st March, 2024
ASSETS		
Non-current assets		
(a) Property, plant and equipment	31.50	34.29
(b) Capital work-in-progress	40.31	40.31
(c) Financial assets	0.00	
(i) Investments	-	-
(ii) Loans and Advances		
(iii) Other Financial Assets	10.47	
(d) Deffered tax Assets	1.22	
(e) Other non-current asset	-	0.25
Total non-current assets	83.50	74.85
Current assets		
(a) Inventories	10.80	
(b) Financial assets	0.00	
(i) Trade receivables	6.64	41.72
(ii) Cash and cash equivalents	113.88	0.40
(iii) Other financial asset	0.00	
(c) Other current assets	457.02	534.75
Total current assets	588.33	576.87
TOTAL ASSETS	671.83	651.72
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1052.05	1,052.05
(b) Other equity	(408.87)	(454.13)
Total equity	643.18	597.92
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	19.92	-
(b) Deffered tax liability (net)		1.84
Total non current liabilities	19.92	1.84
Current liabilities		
(a) Financial liabilities		
(i) Borrowings		5.75
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises	-	-
2. Dues of creditor other than micro enterprises and small enterprises	5.56	43.66
(iii) Other financial liabilities	-	-
(b) Other current liabilities	3.18	2.56
Total current liabilities	8.74	51.96
TOTAL EQUITY AND LIABILITIES	671.84	651.72

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 : 30th May 2025

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May 30, 2025

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

Scrip Code- 539402

Dear Sir / Madam,

Sub: Declaration on the Auditor's Report under Regulations 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), 2015.

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby declare and confirm that the Auditor's Reports, on Financial Statements and Results for the Financial year 2024-25, which are being sent herewith, are unmodified and without any qualifications.

Thanking You,

Yours Faithfully,

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

Sneha
Sachin
Vispute

Digitally signed
by Sneha Sachin
Vispute
Date: 2025.05.30
23:13:28 +05'30'

**Sneha Sachin Vispute
Managing Director
DIN: 09693252**