

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

May 29, 2024

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 29th May, 2024.

In continuation of our letter dated May 17, 2024, 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 on 29th May 2024, inter alia considered and approved the following;

1. The Audited Standalone Financial Results set out in compliance with Indian Accounting Standards (Ind – AS) for the Quarter and year ended March 31, 2024 together with Statement of Assets & Liabilities and Cash Flow Statement .
2. Appointment of Mr Bhupendra Kanjibhai Bhadani as Company Secretary and Compliance Officer of the Company w.e.f. May 29, 2024.
3. Appointment of Mr. Sanjay Rajkumar Dua (DIN: 10537921) as Additional Non-Executive Independent Director of the Company w.e.f. May 29, 2024.

Independent Auditors Report thereon for Standalone Financial Results along with declaration in respect of audit report with unmodified opinion pursuant to proviso to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure A.**

The details with respect to the Appointment of Company Secretary and Independent Director of required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-Pod-1/P/CIR/2023/123 dated 13th July, 2023 is annexed herewith as **Annexure-B to C.**

The Board Meeting commenced at 07:30 P.M. and concluded at 09:00 P.M.

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

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

Independent Auditors Report on the Quarter and Year to date standalone financial results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015

**To Board of Directors of
Naksh Precious Metals Limited**

Opinion

1. We have audited the accompanying standalone financial results of **M/s Naksh Precious Metals Limited** Formerly known as Vaksons Automobiles Limited (hereinafter referred to as "the company") for the year ended March 31, 2024 and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').
2. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the company for the year ended March 31, 2024, and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

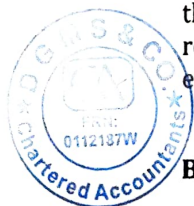
3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Standalone Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Standalone Financial Results

4. These standalone financial results have been prepared on the basis of the annual standalone financial statements. The company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net

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Cell: +91 9320268900 Ph.: 022 4601 2965 / 2545 2965 Email: hirenmaru@yahoo.co.uk



profit and other comprehensive income and other financial information of the company and the standalone statement of assets and liabilities and standalone statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 accounting policies; making judgement and estimates that are reasonable and prudent; and the 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 standalone financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error.

5. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as 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.
6. The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
8. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and 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 our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences 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 financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
9. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

Other Matters

10. The standalone financial results include the results for the quarter ended March 31, 2024 and March 31, 2023 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 had only been reviewed and not subjected to audit.

FOR D G M S & CO.
Chartered Accountants
Firm Regn. No. 0112187W



Hiren J Maru
Partner
Membership No. 115279
UDIN: 24115279BKBWG V 2439

Date: 29th May 2024
Place: Mumbai

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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 Audited Financial Results for the Quarter and Year Ended 31.03.2024

(Rs. in Lakh except per share data)

Particulars	Quarter Ended		Year Ended		Year Ended					
	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023					
A	Date of start of reporting period					01-01-2024	01-10-2023	01-01-2023	01-04-2023	01-04-2022
B	Date of end of reporting period					31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
C	Whether results are audited or unaudited					Audited	Unaudited	Audited	Audited	Audited
Part I										
I	Revenue From Operations									
	Net sales or Revenue from Operations									
	39.34	-	1.69	49.34	8.97					
II	Other Income									
	0.40	3.00	9.54	0.91	9.54					
III	Total Revenue (I + II)									
	39.75	3.00	11.23	50.25	18.51					
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									
	44.31	2.32	6.07	55.41	17.95					
V	Profit (loss) before Exceptional and Extraordinary Items									
	(4.57)	0.68	5.16	(5.16)	0.57					
VI	Exceptional items									
VIII	Profit (loss) before Tax (VII-VIII)									
	(4.57)	0.68	5.16	(5.16)	0.57					
X	Tax Expense									
(a)	Current Tax									
	(Less): MAT Credit									
	Current Tax Expense Relating to Prior years									
(b)	Deferred Tax (Asset)/Liabilities									
	(8.44)		0.41	(8.44)	0.41					
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)									
	3.87	0.68	4.75	3.28	0.16					
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)									
	3.87	0.68	4.75	3.28	0.16					
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					
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)									
(a)	Earnings per share Continuing Operation (Not Annualized for Year ended)									
	Basic earnings per share before extraordinary items									
	0.04	0.01	0.05	0.03	0.00					
	Diluted earnings per share before extraordinary items									
	0.04	0.01	0.05	0.03	0.00					
(b)	Earnings per share Discontinuing Operation (Not Annualized 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 Annualized for Quarter and Year ended)									
	Basic earnings per share before extraordinary items									
	0.04	0.01	0.05	0.03	0.00					
	Diluted earnings per share before extraordinary items									
	0.04	0.01	0.05	0.03	0.00					

Notes:-

Notes to Standalone Audited financials results for the year ended 31st March 2024:

- 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 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 29, 2024.
- 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.
- 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.
- 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 Yearly Financial Results are also being disseminated on the website of the Company i.e. (<https://www.nakshmetals.com/investor-relations.html>)

Place : Delhi
Date : 29th May 2024

For and on behalf of
NAKSH PRECIOUS METALS LIMITED
(Formerly known as VAKSONS AUTOMOBILES LIMITED)

Shel
Sudha Vignesh
Managing Director
DIN : 0969



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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)		
Statement of Balance Sheet as at 31st March, 2024		
Particulars	As at	As at
	31st March, 2024	31st March, 2023
ASSETS		
Non-current assets		
(a) Property, plant and equipment	34.29	38.15
(b) Capital work-in-progress	40.31	40.31
(c) Financial assets		
(i) Investments	-	183.70
(d) Other non-current asset	0.25	0.25
Total non-current assets	74.85	262.41
Current assets		
(a) Inventories		
(b) Financial assets		
(i) Trade receivables	41.72	0.98
(ii) Cash and cash equivalents	0.40	2.31
(iii) Other financial asset		
(c) Other current assets	534.75	670.33
Total current assets	576.87	673.62
TOTAL ASSETS	651.72	936.03
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,052.05	1,052.05
(b) Other equity	(454.13)	(457.41)
Total equity	597.92	594.64
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(b) Deffered tax liability (net)	1.84	10.27
Total non current liabilities	1.84	10.27
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	5.75	327.25
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises	-	-
2. Dues of creditor other than micro enterprises and small enterprises	43.66	1.85
(iii) Other financial liabilities	-	-
(b) Other current liabilities	2.56	2.01
Total current liabilities	51.96	331.11
TOTAL EQUITY AND LIABILITIES	651.72	936.03

Place : Delhi
Date : 29th May 2024

For and on behalf of the board
NAKSH PRECIOUS METALS LIMITED
(Formerly know as VAKSONS AUTOMOBILES LIMITED)

Sneha
Managing Director
DIN : 0969325



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(CIN NO. L51502DL2003PLC119052)			
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(Rupees in Lakhs)			
Cash Flow Statement for the year ended 31st March 2024			
Sr.No.	Particulars	Year ended 31st March, 2024	Year ended 31st March, 2023
A)	Cash flow from operating activities		
	Profit before taxation	(5.21)	0.57
	Adjustment for :		
	Depreciation and amortisation	3.86	4.83
	Finance cost	0.01	0.01
	Interest income	-	-
	Operating profit/(loss) before working capital changes	(1.35)	5.40
	Adjustment for :		
	Increase/ (Decrease) in trade payables and other liabilities	43	(327)
	Decrease/ (Increase) in inventories	-	-
	Decrease/ (Increase) in trade receivables and other assets	94.84	(303.28)
	Cash Generated from operations	136.20	(624.83)
	Taxes paid (net)		
	Net cash flow from/(used in) operating activities (A)	136.20	(624.83)
B)	Cash from investing activities		
	Purchase of property, plant and equipment	-	-
	Realization from advance against property	-	460.00
	Sale of investment	183.70	
	Interest income	-	-
	Net cash used in investing activities (B)	183.70	460.00
C)	Cash flow from financing activities		
	Proceeds from long-term borrowings	-	-
	Proceeds from short-term borrowings	(321.80)	146.01
	Finance cost paid	(0.01)	(0.01)
	Net cash flow from financing activities (C)	(321.81)	146.01
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(1.91)	(18.82)
E)	Cash and cash equivalents as at the beginning of the year	2.31	21.13
F)	Cash and cash equivalents as at the end of the year	0.40	2.31
	Balance with banks	0.25	2.31
	Cash in hand	0.15	-
	Total	0.40	2.31

Place : Delhi
Date : 29th May 2024

For and on behalf of the board
NAKSH PRECIOUS METALS LIMITED
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Sneha Visput
Managing Director
DIN : 0969325

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May 29, 2024

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 2023-24, 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
Managing Director
DIN: 09693252

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Annexure- B

Sr. No.	Particulars	Disclosures
1.	Reason for change viz appointment, resignation removal, death of otherwise;	Appointment of Mr. Bhupendra Kanjibhai Bhadani as Company Secretary and Compliance Officer.
2.	Date of appointment	May 29, 2024
3.	Brief profile	Mr. Bhupendra Kanjibhai Bhadani is an associate member of the Institute of Company Secretaries of India having vast experience in Secretarial Department.
4.	Term of Appointment	Not Applicable.
5.	Disclosure of relationships between directors (in case of appointment of directors)	Not Applicable.

For Naksh Precious Metals Limited
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Sneha Sachin Vispute
Managing Director
DIN: 09693252

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Annexure –C

Sr. No.	Particulars	Disclosures
1.	Reason for change viz appointment, resignation removal, death of otherwise;	Appointment of Mr. Sanjay Rajkumar Dua (DIN: 10537921) as Additional Non-Executive Independent Director.
2.	Date of appointment	May 29, 2024
3.	Brief profile	Mr. Sanjay Rajkumar Dua (DIN: 10537921) as Additional Non-Executive Independent of the company. He has expertise in the areas of the Accountancy & Taxation.
4.	Term of Appointment	Till ensuring General Meeting
5.	Disclosure of relationships between directors (in case of appointment of directors)	Not related to any Directors of the Company
6.	Interest in other entities	Director at Sonalis Consumer Products Limited and Trans-Global Credit & Finance Limited

For Naksh Precious Metals Limited
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Sneha Sachin Vispute
Managing Director
DIN: 09693252