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

November 13, 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 13th November, 2026.

In continuation of our letter dated November 09, 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. Friday, November 13, 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 and half year ended September 30, 2026 together with Limited review report.

2. The Unaudited Consolidated Financial Results set out in compliance with Indian Accounting Standards (IND-AS) for the quarter and half year ended September 30, 2026 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. November 13, 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://www.nakshmetals.com/investor-relations.html

The Board Meeting commenced at 6:00 P.M. and concluded at 8:30 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 Sachin Vispute

Digitally signed by Sneha Sachin Vispute
Date: 2026.11.13 23:05:30 +05'30'

Sneha Vispute
Managing Director
(DIN: 09693252)

KARM & CO.
CHARTERED ACCOUNTANTS
e-mail : mail@karmandco.com
cakarmandco@gmail.com

Auditor's Limited Review Report on Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2026 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 financial results ("the statement") of NAKSH PRECIOUS METALS LIMITED (Formerly known as Vaksons Automobiles Limited) ('the Company') for the quarter and half year ended 30th September 2026 being submitted by the company pursuant to the requirement of Regulation 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.

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 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.

3. Conclusion

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 Regulation 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.

KARM & CO. CHARTERED ACCOUNTANTS FRN 105237W

4. Emphasis of Matter

The Company's books reflect a cash-in-hand balance of Rs.178.46 lakhs as at September 30, 2026, 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.

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 matter.

For M/s. K A R M & CO
Chartered Accountants
FRN: 105237W

Tanuj Jain



CA Tanuj Suresh Jain
Partner
Membership No. 638361
UDIN: 26638361GQJJEX3937

Date 13th November 2026
Place: Mumbai

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 and Half Year Ended 30th September 2026

(Rs. In Lakh except per share data)

	Particulars	Quarter Ended			Year to Date		Year Ended
		30-09-2026	30-09-2025	30-06-2026	30-09-2026	30-09-2025	31-03-2026
A	Date of start of reporting period	01-07-2026	01-07-2025	01-04-2026	01-04-2026	01-04-2025	01-04-2025
B	Date of end of reporting period	30-09-2026	30-09-2025	30-06-2026	30-09-2026	30-09-2025	31-03-2026
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Part I						
I	**Revenue From Operations**						
	Net sales or Revenue from Operations	29.17	33.28	26.12	55.29	65.53	134.24
II	Other Income	-	9.59	-	-	9.59	9.59
III	**Total Revenue (I + II)**	**29.17**	**42.86**	**26.12**	**55.29**	**75.12**	**143.83**
IV	**Expenses**						
(a)	Cost of materials consumed	-		-	-		-
(b)	Purchases of stock-in-trade	21.40	32.06	21.27	42.67	62.18	85.60
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	(5.29)	-	-	(16.61)	10.80
(d)	Employee benefit expenses	0.22	-	0.23	0.45	0.15	0.60
(e)	Finance Costs	-	-	-	-	0.04	-
(f)	Depreciation and amortization expenses	0.02	0.81	0.02	0.04	1.62	3.10
(g)	Other Expenses	3.63	5.16	2.73	6.36	10.05	97.70
	Total expenses	**25.28**	**32.75**	**24.25**	**49.53**	**57.44**	**197.80**
V	**Profit (loss) before Exceptional and Extraordinary Items**	**3.89**	**10.11**	**1.87**	**5.76**	**17.69**	**(53.97)**
VI	Exceptional Items				-		
VIII	**Profit (loss) before Tax (VII-VIII)**	**3.89**	**10.11**	**1.87**	**5.76**	**17.69**	**(53.97)**
X	**Tax Expense**						
(a)	Current Tax	1.32	4.45	0.49	1.81	4.45	5.20
	(Less):- MAT Credit	-	-		-	-	
	Current Tax Expense Relating to Prior years	-	-		-		
(b)	Deferred Tax (Asset)/Liabilities	0.25	(0.22)	1.30	1.55	(0.44)	(21.59)
XI	**Net Profit/Loss for the period from Continuing Operations (IX-X)**	**2.32**	**5.88**	**0.08**	**2.40**	**13.67**	**(37.58)**
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)**	**2.32**	**5.88**	**0.08**	**2.40**	**13.67**	**(37.58)**
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 reclassifed 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**	-	-	-	-	-	-
	Total Comprehensive Income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	**2.32**	**5.88**	**0.08**	**2.40**	**13.67**	**(37.58)**
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	1,052.05
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX	**Earnings per share (Not Annualized for Quarter and Half Year ended)**	-	-	-	-	-	-
(a)	**Earnings per share Continuing Operation (Not Annualized for Year ended)**						
	Basic earnings per share before extraordinary items	0.02	0.06	-	0.02	0.13	(0.36)
	Diluted earnings per share before extraordinary items	0.02	0.06	-	0.02	0.13	(0.36)
(b)	**Earnings per share Discontinuing Operation (Not Annualized for Quarter and Half Year ended)**						
	Basic earnings per share after extraordinary items	-	-	-	-	-	-
	Diluted earnings per share after extraordinary items	-	-	-	-	-	-
(c)	**Earnings per share (Not Annualized for Quarter and Half Year ended)**						
	Basic earnings per share before extraordinary items	0.02	0.06	-	0.02	0.13	(0.36)
	Diluted earnings per share before extraordinary items	0.02	0.06	-	0.02	0.13	(0.36)

NAKSH PRECIOUS METALS LIMITED NEW DELHI

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

Notes:-

Notes to Standalone Unaudited financials results for the Quarter and Half Year ended 30th September 2026:

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, 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 13th November, 2026
4	The financial results for the quarter and half year ended September 30, 2026 have been subjected to Limited Review by the Statutory Auditors.
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 Half Yearly Financial Results are also being disseminated on the website of the Company i.e.(https://nakshmetals.com/investor-relations/).

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

Sneha.

Sneha Vispute
Managing Director
DIN : 09693282

NAKSH PRECIOUS METALS LIMITED NEW DELHI

Place :- Nashik
Date :- 13th November 2026

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 Half Year Ended September 30, 2026

	Standalone Statement of Assets and Liabilities	Half year Ended 30.09.2026 *Unaudited*	Year Ended 31.03.2026 *Audited*
I	**ASSETS**		
1	**Non-current assets**		
	(a) Fixed assets		
	(i) Tangible assets	3.13	3.18
	(ii) Intangible assets	-	-
	(iii) Capital Work-in-progress	-	-
	(iv) Intangible assets under development	-	-
	(b) Non-Current Investments	2.55	2.55
	(c) Deferred tax assets (Net)	21.26	22.81
	(d) Long-term loans and advances	-	-
	(e) Other financial assets	-	-
	(f) Other non-current assets	0.50	0.50
	Sub-total-Non-Current assets	**27.44**	**29.04**
2	**Current assets**		
	(a) Current Investments	-	-
	(b) Inventories	-	-
	(c) Trade receivables	-	-
	(d) Cash and cash equivalents	178.46	165.03
	(e) Short Term loans and advances	-	-
	(f) Other financial assets	-	-
	(g) Other current assets	427.72	425.35
	Sub-total-current assets	**606.18**	**590.38**
	TOTAL ASSETS	**633.62**	**619.41**
II	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	1,052.05	1,052.05
	(b) Reserves and surplus	(444.05)	(446.46)
	Sub-total-Shareholders' funds	**607.99**	**605.59**
2	**Non-current liabilities**		
	(a) Long-term Borrowings		-
	(b) Deferred tax liabilities (net)		
	Sub-total-Non-Current liabilities		-
3	**Current liabilities**		
	(a) Short-term borrowings	6.46	
	(b) Trade payables		
	-Micro, Small and Medium Enterprises	-	-
	-Others	5.33	3.80
	(c) Other current liabilities	13.83	10.03
	(d) Short-term provisions	-	-
	Sub total-current liabilities	**25.63**	**13.83**
	TOTAL-EQUITY AND LIABILITIES	**633.62**	**619.41**

NAKSH PRECIOUS METALS LIMITED NEW DELHI

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 :- Nashik

Date :- 13th November 2026

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 Half Year Ended September 30, 2026

(Rs. In Lakhs)

Particulars	Half year Ended 30.09.2026 *Unaudited*	Year Ended 31.03.2026 *Audited*
Cash flows from operating activities		
Profit before taxation	5.76	(53.97)
Adjustments for:		
Depreciation	0.04	3.10
Finance cost	-	-
Impairment loss	-	58.62
Profit on sale of fixed assets	-	(9.59)
Loss on Sale Investment	-	-
Provision for Bad Debts	-	-
Foreign Currency Exchange Gain	-	-
Working capital changes:		
Increase / (Decrease) in Other Current Liabilities	2.00	-
Increase / (Decrease) in Short Term Provisions	-	-
Increase / (Decrease) in trade and other payables	1.53	5.08
Decrease/ (Increase) in inventories	-	10.80
(Increase) / Decrease in trade receivables and other assets	-	6.64
(Increase) / Decrease in Short Term Loans and Advances	-	-
(Increase) / Decrease in Other Assets	-	-
(Increase) / Decrease in Other Current Assets	(2.37)	41.65
Cash generated from operations	**6.97**	**62.32**
Income taxes paid	-	(5.20)
Net cash from operating activities (A)	**6.97**	**57.12**
Cash flows from investing activities		
Sale/(Purchase) of Fixed Assets	-	16.50
Realization from advance against property	-	-
Purchase of Investment	-	(2.55)
(Increase) / Decrease in Long Term Loans and Advances	-	-
Net cash used in investing activities (B)	-	**13.95**
Cash flows from financing activities		
Proceeds from long-term borrowings	6.46	(19.92)
Proceeds from short-term borrowings	-	-
Finance cost paid	-	-
Proceeds from issue of share capital	-	-
Preliminary Expense for issue of share capital	-	-
Net cash used in financing activities (C)	**6.46**	**(19.92)**
Net increase in cash and cash equivalents (A+B+C)	**13.43**	**51.15**
Cash and cash equivalents at beginning of period	**165.03**	**113.88**
Cash and cash equivalents at end of period	**178.46**	**165.03**
Component of cash and cash equivalents		
Balance with banks	0.00	0.05
Cash in hand	178.46	164.98
Total	**178.46**	**165.03**

NAKSH PRECIOUS METALS LIMITED NEW DELHI

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 :- Nashik
Date :- 13th November 2026

KARM & CO.
CHARTERED ACCOUNTANTS
e-mail : mail@karmandco.com
cakarmandco@gmail.com

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2026 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 NAS Global Industries Private Limited (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and half year ended September 30, 2026, 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 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, 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 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.

3. 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.

KARM & CO. CHARTERED ACCOUNTANTS FRN 105237W

4. Emphasis of Matter

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

a) The consolidated financial results include cash-in-hand amounting to ₹ 183.90 Lakhs (including ₹ 5.44 Lakhs held by the subsidiary) as at September 30, 2026. We have relied on the management representations and records provided to us in respect of the existence of such cash balances.

b) 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.

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 assets of ₹ 5.44 Lakhs and total net assets of ₹ 5.16 Lakhs as at September 30, 2026, total revenues of ₹ Nil and total net loss after tax of ₹ 0.19 Lakhs for the half year 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 M/s. K A R M & CO
Chartered Accountants
FRN: 105237W

Tanuj Jain

KARM & CO. CA FRN 105237W CHARTERED ACCOUNTANTS

CA Tanuj Suresh Jain
Partner
Membership No. 638361
UDIN: 26638361LFSDHA2117

Date 13th November 2026
Place: Mumbai

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 Consolidated Unaudited Financial Results for the Quarter and Half Year Ended 30th September 2026

(Rs. In Lakh except per share data)

	Particulars	Quarter Ended			Year to Date		Year Ended
		30-09-2026	30-09-2025	30-06-2026	30-09-2026	30-09-2025	31-03-2026
A	Date of start of reporting period	01-07-2026	01-07-2025	01-04-2026	01-04-2026	01-04-2025	01-04-2025
B	Date of end of reporting period	30-09-2026	30-09-2025	30-06-2026	30-09-2026	30-09-2025	31-03-2026
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Part I						
I	**Revenue From Operations**						
	Net sales or Revenue from Operations	29.17	44.71	26.12	55.29	76.97	145.67
II	Other Income	-	10.07	-	-	10.07	10.07
III	**Total Revenue (I + II)**	**29.17**	**54.78**	**26.12**	**55.29**	**87.04**	**155.74**
IV	**Expenses**						
(a)	Cost of materials consumed	-	-	-	-		-
(b)	Purchases of stock-in-trade	21.40	42.06	21.27	42.67	72.18	96.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	(5.29)	-	-	(16.61)	10.80
(d)	Employee benefit expenses	0.22	0.33	0.23	0.45	0.48	1.13
(e)	Finance Costs	-	-	-	-	0.04	-
(f)	Depreciation and amortization expenses	0.02	0.81	0.02	0.04	1.62	3.10
(g)	Other Expenses	3.78	5.59	2.78	6.56	10.48	98.21
	Total expenses	**25.42**	**43.51**	**24.30**	**49.72**	**68.19**	**209.24**
V	**Profit (loss) before Exceptional and Extraordinary Items**	**3.75**	**11.27**	**1.82**	**5.57**	**18.85**	**(53.50)**
VI	Exceptional Items	-			-		
VIII	**Profit (loss) before Tax (VII-VIII)**	**3.75**	**11.27**	**1.82**	**5.57**	**18.85**	**(53.50)**
X	**Tax Expense**						
(a)	Current Tax	1.32	4.74	0.49	1.81	4.74	5.32
	(Less):- MAT Credit	-	-		-	-	
	Current Tax Expense Relating to Prior years	-	-		-	-	
(b)	Deferred Tax (Asset)/Liabilities	0.25	(0.22)	1.30	1.55	(0.44)	(21.59)
XI	**Net Profit/Loss for the period from Continuing Operations (IX-X)**	**2.18**	**6.75**	**0.03**	**2.21**	**14.54**	**(37.23)**
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)**	**2.18**	**6.75**	**0.03**	**2.21**	**14.54**	**(37.23)**
	Share of Profit / Loss of Associates	-			-		-
	(Profit) / Loss of Non-controlling Interest	0.08	-	0.02	0.10	-	(0.17)
XVI	**Net Profit (+)/ Loss (-) for the Period**	**2.25**	**6.75**	**0.05**	**2.30**	**14.54**	**(37.40)**
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 reclassifed 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**	-	-	-	-	-	-
	Total Comprehensive Income [Comprising Profit for the Period (After tax) and Other comprehensive Income] (XVI+XVIII)	**2.25**	**6.75**	**0.05**	**2.30**	**14.54**	**(37.40)**
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	1,052.05
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XX	**Earnings per share (Not Annualized for Quarter and Half Year ended)**	-	-	-	-	-	-
(a)	**Earnings per share Continuing Operation (Not Annualized for Year ended)**						
	Basic earnings per share before extraordinary items	0.02	0.06	-	0.02	0.14	(0.36)
	Diluted earnings per share before extraordinary items	0.02	0.06	-	0.02	0.14	(0.36)
(b)	**Earnings per share Discontinuing Operation (Not Annualized for Quarter and Half Year ended)**						
	Basic earnings per share after extraordinary items	-	-	-	-	-	-
	Diluted earnings per share after extraordinary items	-	-	-	-	-	-
(c)	**Earnings per share (Not Annualized for Quarter and Half Year ended)**						
	Basic earnings per share before extraordinary items	0.02	0.06	-	0.02	0.14	(0.36)
	Diluted earnings per share before extraordinary items	0.02	0.06	-	0.02	0.14	(0.36)

NAKSH PRECIOUS METALS LIMITED NEW DELHI

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

Notes:-

Notes to Consolidated Unaudited financials results for the Quarter and Half Year ended 30th September 2026:

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, 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 13th November, 2026
4. The financial results for the quarter and half year ended September 30, 2026 have been subjected to Limited Review by the Statutory Auditors.
5. The consolidated financial results include the results of the Holding Company, Naksh Precious Metals Limited (Formerly known as Vaksons Automobiles Limited), and its subsidiary, NAS Global Industries Private Limited (together referred to as "the Group").
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/).

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

Sneha

Sneha Visputo
Managing Director
DIN : 09693252

NAKSH PRECIOUS METALS LIMITED NEW DELHI

Place :- Nashik
Date :- 13th November 2026

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 Consolidated Unaudited Financial Results for the Half Year Ended September 30, 2026

	Consolidated Statement of Assets and Liabilities	Half year Ended 30.09.2026 *Unaudited*	Year Ended 31.03.2026 *Audited*
I	**ASSETS**		
1	**Non-current assets**		
	(a) Fixed assets		
	(i) Tangible assets	3.13	3.18
	(ii) Intangible assets	-	-
	(iii) Capital Work-in-progress	-	-
	(iv) Intangible assets under development	-	-
	(b) Non-Current Investments	-	-
	(c) Deferred tax assets (Net)	21.26	22.81
	(d) Long-term loans and advances	-	-
	(e) Other financial assets	-	-
	(f) Other non-current assets	0.50	0.69
	Sub-total-Non-Current assets	**24.89**	**26.68**
2	**Current assets**		
	(a) Current Investments	-	-
	(b) Inventories	-	-
	(c) Trade receivables	-	-
	(d) Cash and cash equivalents	183.91	170.48
	(e) Short Term loans and advances	-	-
	(f) Other financial assets	-	-
	(g) Other current assets	427.72	425.35
	Sub-total-current assets	**611.62**	**595.83**
	TOTAL ASSETS	**636.52**	**622.50**
II	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	1,052.05	1,052.05
	(b) Reserves and surplus	(443.97)	(446.28)
	(c) Non Controlling Interest	2.53	2.62
	Sub-total-Shareholders' funds	**610.60**	**608.39**
2	**Non-current liabilities**		
	(a) Long-term Borrowings	-	-
	(b) Deferred tax liabilities (net)	-	
	Sub-total-Non-Current liabilities	-	-
3	**Current liabilities**		
	(a) Short-term borrowings	6.46	
	(b) Trade payables		
	-Micro, Small and Medium Enterprises	-	-
	-Others	5.38	3.85
	(c) Other current liabilities	14.07	10.26
	(d) Short-term provisions	-	-
	Sub total-current liabilities	**25.92**	**14.11**
	TOTAL-EQUITY AND LIABILITIES	**636.52**	**622.50**

Place :- Nashik

Date :- 13th November 2026

NAKSH PRECIOUS METALS LIMITED NEW DELHI

For and on behalf of the board

Naksh Precious Metals Limited

(Formerly known as Vaksons Automobiles Limited)

Sneha

Sneha Vispute

Managing Director

DIN : 09693252

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 Consolidated Unaudited Financial Results for the Half Year Ended September 30, 2026

(Rs. In Lakhs)

Particulars	Half year Ended 30.09.2026 *Unaudited*	Year Ended 31.03.2026 *Audited*
Cash flows from operating activities		
Profit before taxation	5.57	(53.49)
Adjustments for:		
Depreciation	0.04	3.10
Finance cost	-	-
Impairment loss	-	58.62
Profit on sale of fixed assets	-	(9.59)
Loss on Sale Investment	-	-
Provision for Bad Debts	-	-
Foreign Currency Exchange Gain	-	-
Working capital changes:		
Increase / (Decrease) in Other Current Liabilities	2.00	-
Increase / (Decrease) in Short Term Provisions	-	-
Increase / (Decrease) in trade and other payables	1.53	5.37
Decrease/ (Increase) in inventories	-	10.80
(Increase) / Decrease in trade receivables and other assets	-	6.64
(Increase) / Decrease in Short Term Loans and Advances	-	-
(Increase) / Decrease in Other Assets	0.19	-
(Increase) / Decrease in Other Current Assets	(2.37)	41.46
Cash generated from operations	**6.97**	**62.90**
Income taxes paid	-	(5.32)
Net cash from operating activities (A)	**6.97**	**57.57**
Cash flows from investing activities		
Sale/(Purchase) of Fixed Assets	-	16.50
Realization from advance against property	-	-
Purchase of Investment	-	-
Issue of share capital by subsidiary	-	2.45
(Increase) / Decrease in Long Term Loans and Advances	-	-
Net cash used in investing activities (B)	-	**18.95**
Cash flows from financing activities		
Proceeds from long-term borrowings	6.46	(19.92)
Proceeds from short-term borrowings	-	-
Finance cost paid	-	-
Proceeds from issue of share capital	-	-
Preliminary Expense for issue of share capital	-	-
Net cash used in financing activities (C)	**6.46**	**(19.92)**
Net increase in cash and cash equivalents (A+B+C)	**13.43**	**56.61**
Cash and cash equivalents at beginning of period	**170.48**	**113.88**
Cash and cash equivalents at end of period	**183.91**	**170.48**
Component of cash and cash equivalents		
Balance with banks	0.01	0.06
Cash in hand	183.90	170.42
Total	**183.91**	**170.48**

NAKSH PRECIOUS METALS LIMITED NEW DELHI

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 :- Nashik
Date :- 13th November 2026