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- info@nakshmetals.com **Website-** www.nakshmetals.com
Tel: 0130-2218572 **Fax**: 0130-2218572

May 30, 2026

To,
BSE Ltd.,
P.J. Towers, Dalal Street,
Fort, Mumbai – 400 001

Scrip Code: 539402

Dear Sir/Madam,

Sub: Compliance under Regulation 24(A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In terms of Regulation 24(A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose Annual Secretarial Compliance Report duly issued by **JNG & Co. LLP**, Practicing Company Secretary, for the financial year ended March 31, 2026.

Please take the same on record.

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: 2026.05.30 18:35:04 +05'30'

Mrs. Sneha Vispute
(Chairman & Managing Director)
DIN: 09693252

To,
The Members
NAKSH PRECIOUS METALS LIMITED
Regd. Off: 105, 1st Floor, Barodia Tower,
Plot No 12, D Block Central Market Prashant Vihar,
New Delhi North west – 110085

Subject: Annual Secretarial Compliance Report for the Financial Year 2025-26

We, JNG & Co. LLP, Company Secretaries (FRN: L2024MH017500) in Whole-Time Practice have examined:

a) all the documents and records made available to us and explanation provided by **Naksh Precious Metals Limited** (Formally Known as Vaksons Automobiles Limited) ("the listed entity"),
b) the filings/ submissions made by the listed entity to the stock exchanges,
c) website of the listed entity,
d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the financial year ended 31st March, 2026 ("Review Period") in respect of compliance with the provisions of:
a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; - **Not applicable to the company during the Review Period.**
(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not applicable to the company during the Review Period.**
(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not applicable to the company during the Review Period.**
(f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **Not applicable to the company during the Review Period.**
(g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not applicable to the company during the Review Period.**
(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
(i) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021- **Not applicable to the company during the Review Period.**
(j) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

and circulars/ guidelines issued thereunder;

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JNG & Co. LLP (ACJ-8706)
Company Secretaries | Registered Trade Mark Agent
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S V P Road, Opp. HDFC Bank, Chamunda Circle,
Boarivali West, Mumbai - 400092.

Tel. : (O) 022 4825 7344
Mob. : +91 80805 44769
Email : info@jngandco.in

and based on the above examination, We hereby report that, during the Review Period:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, **except** in respect of matters specified in **Annexure A**

(b) The listed entity has taken the following actions to comply with the observations made in previous reports: Not Applicable

Sr. No. (a)	Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports) (b)	Observations made in the Secretarial Compliance report for the year ended ….. (The years are to be mentioned). (c)	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause) (d)	Details of violation / Deviations and actions taken /penalty imposed, if any, on the listed entity (e)	Remedial actions, if any, taken by the listed entity (f)	Comment s of the PCS on the actions taken by the listed entity (g)
None						

I. We hereby report that, during the Review Period the compliance status of the listed entity is with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations / Remark by PCS
1.	<u>Secretarial Standards:</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	-
2.	<u>Adoption and timely updating of the Policies:</u> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on	Yes	-

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	time, as per the regulations /circulars/guidelines issued by SEBI		
3	<u>Maintenance and disclosures on Website:</u> • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website	No	As Per Annexure-A
4	<u>Disqualification of Director:</u> None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	-
5	<u>Details related to Subsidiaries of listed entities have been examined, w.r.t.:</u> (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	Yes NA	-
6.	<u>Preservation of Documents:</u> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	-
7.	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	-
8.	<u>Related Party Transactions:</u> (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the audit committee.	Yes NA	No such instances observed

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9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	-
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	As Per Annexure-A
11.	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder (or) The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column	No	As Per Annexure-A
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	No such instance Occurred
13.	Additional non-compliances, if any:	No	As Per Annexure-A

We further, report that the listed entity is in compliance/ not in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations.-Not Applicable.

Assumptions & Limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.

2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the listed entity.

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4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI LODR Regulations and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

5. It is the responsibility of the Company's management to maintain records and establish appropriate systems for ensuring compliance with applicable SEBI Regulations, circulars, and guidelines issued from time to time and to ensure the adequacy and operational effectiveness of such systems.

6. The audit was conducted in accordance with the Guidance Note on Annual Secretarial Compliance Report issued by the Institute of Company Secretaries of India (ICSI), involving such examinations and verifications as deemed necessary and adequate for the purpose.

For JNG & Co. LLP,

Company Secretaries

JNG & CO. LLP MUMBAI COMPANY SECRETARIES

Jigarkumar Gandhi
Partner
FCS: 7569 C.P. No. 8108
Peer Review No.: 6167/2024

Place: Mumbai
Date: 30th May, 2026
UDIN: F007569H000557558
FRN NO. L2024MH017500

Annexure A

The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, **except** in respect of matters specified below.

Sr. No. (a)	**Compliance Requirement (Regulations/circulars/guidelines including Specific clause) (b)**	**Regulation/ Circular No. (c)**	**Deviations (d)**	**Action Taken by (e)**	**Type of Action (f)**	**Details of Violation (g)**	**Fine Amount (h)**	**Observations/Remarks of the Practicing Company Secretary (i)**	**Management Response (j)**	**Remarks (k)**
I	Maintenance of Website under Regulation 46 of SEBI (LODR), 2015	Reg. 46 of SEBI (LODR), 2015	The Company has not disseminated certain required documents/information, such as the Stock Exchange filings of the Shareholding Pattern, the Annual Return (MGT-7) link, and the Corporate Governance Report, among others."	-	-	The Company has not disseminated certain required documents/information, such as the Stock Exchange filings of the Shareholding Pattern, the Annual Return (MGT-7) link, and the Corporate Governance Report, among others	-	The Company has not maintained its website in a timely manner, thereby resulting in non-compliance with Regulation 46 of the SEBI (LODR) Regulations, 2015. Consequently, the Stock Exchange (BSE) has issued a communication through the Issuer's Listing Centre regarding the lapse.	The Company shall take the necessary steps to ensure timely compliance.	-

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2	Prohibition of Insider Trading under Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Entries of UPSI in SDD Software were recorded with a delay. Furthermore, the Company has not filed the Structured Digital Database (SDD) Shareholding for the quarter ended March 31, 2026.	-	-	Entries of UPSI in SDD Software were recorded with a delay. Furthermore, the Company has not filed the Structured Digital Database (SDD) Shareholding for the quarter ended March 31, 2026.	-	Entries of UPSI in SDD Software were recorded with a delay. Furthermore, the Company has not filed the Structured Digital Database (SDD) Shareholding for the quarter ended March 31, 2026.	The Company shall take the necessary steps to ensure timely compliance.	-
3	Quarterly Compliance of Stock Exchange filling of Reconciliation of Share Capital Audit Report under Regulation 76 of SEBI (Depositories & Participants) Regulations, 2018	Regulation 76 of SEBI (Depositories & Participants) Regulations, 2018.	It has been observed that the Company delayed submission of the Reconciliation of Share Capital Audit Report for the quarters ended June 2025, September 2025, and December 2025. Further, the Company	-	-	It has been observed that the Company delayed submission of the Reconciliation of Share Capital Audit Report for the quarters ended June 2025, September 2025, and December 2025. Further, the Company	-	It has been observed that the Company delayed submission of the Reconciliation of Share Capital Audit Report for the quarters ended June 2025, September 2025, and December 2025. Further, the Company has not submitted the Reconciliation of Share Capital Audit Report for	The Company shall take the necessary steps to ensure timely compliance.	-

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			has not submitted the Reconciliation of Share Capital Audit Report for the quarter ended March 31, 2026.			has not submitted the Reconciliation of Share Capital Audit Report for the quarter ended March 31, 2026.		the quarter ended March 31, 2026. Consequently, the Stock Exchange (BSE) has issued a communication through the Issuer's Listing Centre regarding the lapse.		
4	ROC filing of DIR-12 for Particulars of appointment of directors and the key managerial personnel and the changes among them	Section 170 of The Companies Act, 2013	It has been observed that Mr. Vinit Picha is Non-Executive-Independent Directors. However, it has been observed that the company has not filed the necessary E-form for his appointment/regularisation with the Ministry of Corporate	-	-	It has been observed that Mr. Vinit Picha is Non-Executive-Independent Directors. However, it has been observed that the company has not filed the necessary E-form for his appointment/regularisation with the Ministry of Corporate	-	It has been observed that Mr. Vinit Picha is Non-Executive-Independent Directors. However, it has been observed that the company has not filed the necessary E-form for his appointment/regularisation with the Ministry of Corporate Affairs (MCA). Further, it has been noted that the company failed to	The Company shall take the necessary steps to ensure timely compliance.	-

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			Affairs (MCA). Further, it has been noted that the company failed to file Form DIR-12, as required under the Companies Act, 2013, in respect of multiple instances of appointment, cessation, and change in designation of directors across several financial years.			Affairs (MCA). Further, it has been noted that the company failed to file Form DIR-12, as required under the Companies Act, 2013, in respect of multiple instances of appointment, cessation, and change in designation of directors across several financial years.		file Form DIR-12, as required under the Companies Act, 2013, in respect of multiple instances of appointment, cessation, and change in designation of directors across several financial years.		

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