



ALEXANDER STAMPS AND COIN LIMITED

CIN : L74110GJ1992PLC093816

SF-7, Silver Rock Complex Near Dairy Teen Rasta, Makarpura, Vadodara, Gujarat, India - 390014

Web Site : www.alexanderstamps.in; Email Id.: cs.alexanderstamps@gmail.com ; Contact No.: +91 265 6569067

To,
BSE Limited
Corporate Relationship Department,
P J Towers, Dalal Street, Fort,
Mumbai- 400001.

Date: August 12, 2024

Scrip Code No.: 511463 (BSE)

Ref.: Our BM Intimation dated 1st August 2024

Listing Regulation: Reg. 30, 33 & all other applicable Regulations, if any, of the SEBI (LODR) Regulations, 2015, as amended from time to time.

Sub: Outcome of the Board Meeting held on August 12, 2024.

Dear Sir/Madam,

With reference to the above-mentioned subject, the Board of Directors of the Company at its meeting held today, i.e. 12th August, 2024 have transacted and approved the following agendas:

1. The Board has approved and taken on record the Unaudited Financial Statements (Standalone) of the Company for the first quarter ended on 30th June, 2024 of the Current Financial Year 2024-25(Annexure - A).
2. Copy of the Limited Review Report of the Statutory Auditors of the Company, M/s. M Sahu & Co., Vadodara, on the above Un-audited Financial Results on Standalone basis (Annexure - B).
3. The Board has approved resignation of Ms. Pranali Dholabhai, Company Secretary & Compliance officer, w.e.f 30th August, 2024. (Annexure - C)

The Board Meeting commenced at 18-00 hours (IST) and concluded at 20:00 Hours (IST).

You are requested to take the above on record and do the needful and oblige.

The above information is also available on the Company's website at www.alexanderstamps.in.

Thanking you,
Yours faithfully,

For ALEXANDER STAMPS AND COIN LIMITED

PRANALI
YOGESHKUMAR
DHOLABHAI

Digitally signed by PRANALI YOGESHKUMAR
DHOLABHAI
DN: cn=Personal, postalCode=390023,
st=Gujarat,
serialNumber=6580285760986109D6A77D3CF41
9F8E6228E8E89A21FC8CFEFC8E8E89A5,
c=PRANALI YOGESHKUMAR DHOLABHAI
Date: 2024.08.12 19:48:50 +05'30'

Pranali Dholabhai
Compliance Officer

Place: Vadodara



Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
Alexander Stamps & Coins Limited

Disclaimer of Conclusion.

1. We were engaged to review the accompanying Statement of unaudited financial results of **Alexander Stamps & Coins Limited** for the quarter ended 30th June 2024, ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. It is the responsibility of the Company's Management and Board of Directors to Preparation of this Statement from the individual final accounts in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Parent Company's Board of Directors.
3. Our responsibility is to conduct a 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit conclusion.





We are also responsible for performing procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Due to the matters described in the paragraph below, we were not able to obtain sufficient evidence to provide a basis for conclusion on the Statement and hence we do not express a conclusion on the Statement.

Basis of Disclaimer of Conclusion.

1. We draw attention to the Note No 5 to the Financial Results, with respect to the Investments as stated in Non-Current Investments amounting to Rs. 113.67/- Lakhs, the requisite documents with respect to this investment are not available with the Company, in the absence of sufficient information, the Management has also not provided for any Impairment for the same and in turn we are unable to comment on the carrying value of Investment made by the Company and the consequent impact thereof on Other Comprehensive Income.
2. We draw attention to the Note No 6 to the Financial Results, in respect of the Outstanding Income Tax demand for the Assessment Year 2017-2018, amounting to Rs.344.56/- Lakhs, for which the Company has neither filed any appeal nor created any provision in the books of accounts.
3. We draw attention to the Note No 8 to the Financial Results, the inventory valuation as on 31.03.2024 include Inventories amounting to Rs. 1641.62/- Lakh valued as per Valuation report dated 8th May 2023, stating valuation as on 31st March 2023 Consequently, we had relied upon for the valuation of the inventories as on 31st March ,2024 and 30th June,2024 also, for amounting Rs.1641.62/- out of 1642.24/- lakhs. we are unable to ascertain the impact due to deviation in inventory valuation on the Ind AS Financial statements as on 30.06.2024.

Emphasis of Matter

- a. We draw attention to the Note No 7 to the financial results that due to non-payment of income tax demand and filing of appeal against the demand for the Assessment Year 2017-2018, CBDT Freeze the bank account of company.

Our Opinion is not modified in respect of these matters.





Material Uncertainty Related to Going Concern

The Financial Statements in respect of the Non-moving inventories amounting to Rs. 1642.24/- Lakh, which comprises of the 92.80% of the total assets of the company. Non-moving inventories along with other matters set forth in the "Basis of disclaimer Opinion" section above indicate the existence of material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, in view of mitigating factors including business plan, the management is of the view that going concern basis of accounting is appropriate. Our opinion is not modified in respect of this matters.

For M Sahu & Co
Chartered Accountants
Firm Registration No: 130001W

MANOJKUMAR
SHIVKISHOR SAHU

Digitally signed by MANOJKUMAR SHIVKISHOR SAHU
DN: cn=MANOJKUMAR SHIVKISHOR SAHU, email=msahu@msahucos.com, o=M Sahu & Co., ou=Vadodara, c=IN
Date: 2024.08.12 07:51:36 +05'30'

Partner (Manojkumar Sahu)
Membership No: 132623
UDIN:24132623BKELLI2760



Date: 12/08/2024
Place: Vadodara

| Alexander Stamps & Coins Limited | | | | | |
|--|---|--|---|--|--------------------------------------|
| CIN: L74110GJ1992PLC083816 | | | | | |
| Regd Office:301, Campus Corner, Opp SRP Group-4, Near D-Mart, Makarpura, Vadodara-390010 | | | | | |
| Website: www.alexanderstamps.in | | E-Mail: cs.alexanderstamps@gmail.com | | Ph No: 02656569067 | |
| STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024 | | | | | |
| (Rs. In Lakhs) | | | | | |
| Sr No | Particulars | Standalone | | | |
| | | Quarter ended 30th June 2024 (Unaudited) | Quarter ended 31st March 2024 (Audited) | Quarter ended 30th June 2023 (Unaudited) | Year Ended 31st March 2024 (Audited) |
| 1 | INCOME | | | | |
| | Revenue From Operations | 9.89 | 12.83 | 4.11 | 36.25 |
| | Other Income | - | - | - | - |
| | Total Revenue | 9.89 | 12.83 | 4.11 | 36.25 |
| 2 | Expenses | | | | |
| | a) Purchase of Traded Goods | 7.26 | 12.60 | 4.08 | 36.10 |
| | b) Changes in inventories of finished goods, work-in-progress and stock-in-trade | (0.62) | 5.12 | (0.47) | - |
| | c) Employee benefits expense | 0.69 | - | - | - |
| | d) Finance Cost | - | - | - | - |
| | e) Depreciation and Amortization expense | 0.63 | 0.63 | 0.63 | 2.52 |
| | f) Other Expenses | 1.34 | 2.30 | 2.15 | 7.47 |
| | Total Expenses | 9.30 | 20.66 | 6.38 | 46.10 |
| 3 | Profit / (Loss) before tax (1-2) | 0.59 | (7.83) | (2.27) | (9.85) |
| 4 | Tax Expense | | | | |
| | Current Tax | 0.15 | - | - | - |
| | Deferred Tax | - | - | - | - |
| | Income Tax of Earlier Year | - | - | - | - |
| | Total Tax Expenses | 0.15 | - | - | - |
| 5 | Profit / (Loss) for the Period (3-4) | 0.44 | (7.83) | (2.27) | (9.85) |
| 6 | Other Comprehensive Income / (Loss) | | | | |
| | Items not to be reclassified to profit or loss (Net of Tax) | | | | |
| | a) Remeasurement defined benefit plans | - | - | - | - |
| | b) Equity Instruments through Other Comprehensive Income | - | - | - | - |
| | Other Comprehensive Income / (Loss) for the period | - | - | - | - |
| 7 | Total Comprehensive Income for the period (5+6) | 0.44 | (7.83) | (2.27) | (9.85) |
| 8 | Paid up Equity Share Capital (Face Value of Rs.10/-each) | 931.20 | 931.20 | 931.20 | 931.20 |
| 9 | Earnings per Equity Share(EPS)(nominal value of Rs.10/-each)(not annualized) | | | | |
| | (a) Basic | 0.005 | (0.08) | (0.02) | (0.11) |
| | (b) Diluted | 0.005 | (0.08) | (0.02) | (0.11) |

For Alexander Stamps & Coins Limited

ANIRUDH SETHI

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Date: 2024.08.12 19:09:39 +05'30'

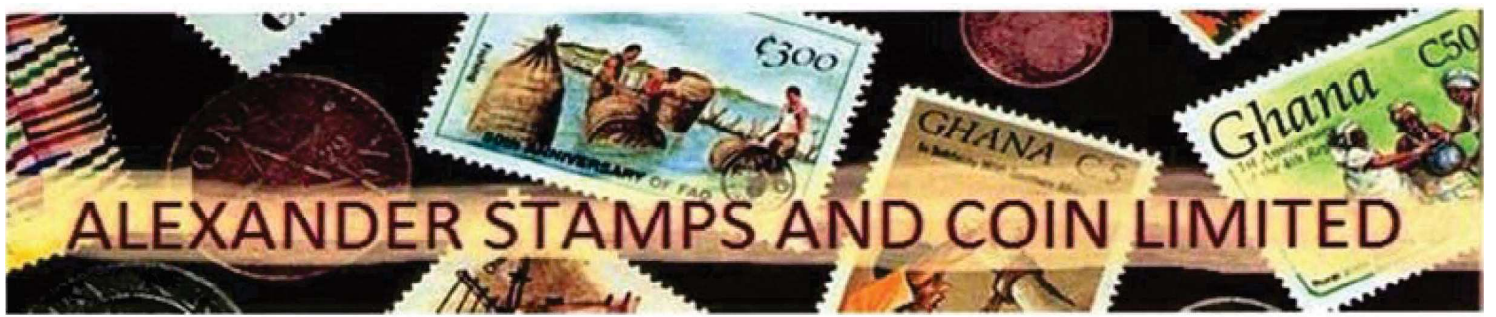
Anirudh Sethi
Managing Director
DIN: 06864789

Date: 12th August, 2024.

Place: Vadodara

Notes:

- The above standalone financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The above standalone financial results have been reviewed and recommended by Audit Committee and have been approved and taken on record by Board of Directors at its meeting on 12th August, 2024.
- The limited review as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the auditors of Company
- The previous period figures have been regrouped/reclassified wherever necessary to confirm to the classification for this quarter.
- Investments as stated in Non-Current Investments amounting to INR 113.67/- Lakhs, the requisite documents with respect to this investment are not available with the Company, in the absence of sufficient information, the Management has also not provided for any Impairment for the same and in turn we are unable to comment on the carrying value of Investment made by the Company and the consequent impact thereof on Other Comprehensive Income.
- Outstanding Income Tax demand for the Assessment Year 2017-2018, amounting to INR 344,56 Lakhs, for which the Company has neither filed any appeal nor created any provision in the books of accounts.
- Due to non-payment of income tax demand and filling of appeal against the demand for the Assessment Year 2017-2018, CBDT Freeze the bank account of company.
- The inventory valuation as on 31.03.2024 include Inventories amounting to Rs. 1641.62/- Lakh valued as per Valuation report dated 8th May 2023, stating valuation as on 31st March 2023 Consequently, we had relied upon for the valuation of the inventories as on 31st March ,2024 and 30th June,2024 also, for amounting Rs.1641.62/- out of 1642.24/- lakhs, we are unable to ascertain the impact due to deviation in inventory valuation on the Ind AS Financial statements as on 30.06.2024.



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To,
Deputy General Manager
Dept. of Corporate Services,
BSE Limited
P J Towers, Dalal Street,
Mumbai- 400021.

Date: 13th August, 2024

Scrip Code No.: 511463 (BSE)

Subject: Submission of declaration as per Second proviso to the Regulation 33(3)(d) of the SEBI (LODR) Regulation, 2015 for the Annual Audited Financial Results for the year ended 30th June, 2024.

Dear Sir,

Pursuant to the SEBI Notification No SEBI/ LAD-NRO/GN2016-17/001 Dated May 26th, 2016 and Circular No CIR/CFD/CMD/56/2016 Dated May 27, 2016 issued by the Securities & Exchange Board of India (SEBI) on Disclosure of the Impact of Audit qualifications by the Listed Entities prescribed in Schedule VII read with Regulation 33 and Regulation 52 of SEBI (LODR), (Amendment), Regulations, 2016. We submit here with enclosed statement on impact of Audit Qualifications for the financial result of the company June 30, 2024.

This is for your kind information and record please.

Thanking you,
Yours faithfully,

For ALEXANDER STAMPS AND COIN LIMITED

ANIRUDH SETHI
Digitally signed by
ANIRUDH SETHI
Date: 2024.08.13
17:19:49 +05'30'

Mr. Anirudh Sethi
Managing Director
DIN: 06864789
Place: Vadodara

ANNEXURE - I

Statement on Impact of Audit Qualifications for the Quarter ended June 30, 2024

[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

| I. | Sl. No | Particulars | Audited Figures (as reported before adjusting for qualifications) | Adjusted Figures (audited figures after adjusting for qualifications) |
|------------|--|---|--|--|
| | 1. | Turnover / Total income | 9.89 | 9.89 |
| | 2. | Total Expenditure | 9.3 | 9.3 |
| | 3. | Net Profit/(Loss) | 0.44 | 0.44 |
| | 4. | Earnings Per Share | 0.05 | 0.05 |
| | 5. | Total Assets | 1769.60 | 1769.6 |
| | 6. | Total Liabilities | 85.91 | 85.91 |
| | 7. | Net Worth | 1683.69 | 1683.69 |
| | 8. | Any other financial item(s) (as felt appropriate by the management) | NIL | NIL |
| II. | <u>Audit Qualification (each audit qualification separately):</u> | | | |
| | a. Details of Audit Qualification: | | | |
| | Sr. No. | Particulars | | |
| | 1. | Non-Current Investments: Observation: We draw attention to the Note No 5 to the Financial Statements, with respect to the Investments as stated in Non-Current Investments amounting to Rs. 113.67/- Lakhs, the requisite documents with respect to this investment are not available with the Company, in the absence of sufficient information, the Management has also not provided for any Impairment for the same and in turn we are unable to comment on the carrying value of Investment made by the Company and the consequent impact thereof on Other Comprehensive Income. | | |
| | 2. | Assessment of Income Tax Dept:- | | |

| | | |
|---|----|--|
| | | <p>Observation: We draw attention to the Note No 6 to the Financial Statements, in respect of the Outstanding Income Tax demand for the Assessment Year 2017-2018, amounting to Rs.344.56/- Lakhs, for which the Company has neither filed any appeal nor created any provision in the books of accounts.</p> |
| | 3. | <p>Inventory valuation:</p> <p>Observation: We draw attention to the Note No 8 to the Financial Statements, the inventory valuation as on 31.03.2024 include Inventories amounting to Rs. 1641.62/- Lakh valued as per Valuation report dated 8th May 2023, stating valuation as on 31st March 2023 Consequently, we had relied upon for the valuation of the inventories as on 31st March ,2024 and 30th June 2024 also, for amounting Rs 1641.62/- out of 1642.24/- lakhs. we are unable to ascertain the impact due to deviation in inventory valuation on the Ind AS Financial statements as on 30.06.2024.</p> |
| <p>b. Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion</p> | | |
| <p>c. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing</p> | | |
| <p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:</p> | | |
| | 1. | <p>Non-Current Investments:</p> <p>Observation: We draw attention to the Note No 5 to the Financial Statements, with respect to the Investments as stated in Non-Current Investments amounting to Rs. 113.67/- Lakhs, the requisite documents with respect to this investment are not available with the Company, in the absence of sufficient information, the Management has also not provided for any Impairment for the same and in turn we are unable to comment on the carrying value of Investment made by the Company and the consequent impact thereof on Other Comprehensive Income.</p> <p>Comment of Board of Directors: The Board is going to provide sufficient and relevant documents/data to the Auditor and keep in record for future reference. As market conditions changed, the Board has decided to invest into long term asset class for better returns. The management is also looking for compliance with the stock register within six months from the date of this report.</p> |
| | 2. | <p>Assessment of Income Tax Dept:-</p> <p>Observation:</p> |

| | | |
|--|---|--|
| | | <p>We draw attention to the Note No 6 to the Financial Statements, in respect of the Outstanding Income Tax demand for the Assessment Year 2017-2018, amounting to Rs.344.56/- Lakhs, for which the Company has neither filed any appeal nor created any provision in the books of accounts.</p> |
| | | <p>Comment of Board of Directors: The Company has considered this outstanding demand of Income Tax. For the same, the Board is going to take relevant action in coming month.</p> |
| | 3. | Inventory valuation: |
| | | <p>Observation: We draw attention to the Note No 8 to the Financial Statements, the inventory valuation as on 31.03.2024 include Inventories amounting to Rs. 1641.62/- Lakh valued as per Valuation report dated 8th May 2023, stating valuation as on 31st March 2023 Consequently, we had relied upon for the valuation of the inventories as on 31st March ,2024 and 30th June 2024 also, for amounting Rs 1641.62/- out of 1642.24/- lakhs. we are unable to ascertain the impact due to deviation in inventory valuation on the Ind AS Financial statements as on 30.06.2024.</p> |
| | | <p>Comment of Board of Directors: The said amount had been obtained by the Company from Independent Chartered Accountant. Inventory Valuation Report has also been submitted to Statutory Auditor within timeline for their reference and record. Said observation is totally baseless and should not be part of Qualifications.</p> |
| <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p> | | |
| | (i) | Management's estimation on the impact of audit qualification: There will be negligible impact on the overall financials of the Company which will be non-monitory in nature. |
| | (ii) | If management is unable to estimate the impact, reasons for the same: NA |
| | (iii) | Auditors' Comments on (i) or (ii) above: NA |
| III. | <p><u>Signatories:</u></p> <p>ANIRUD H SETHI <small>Digitally signed by ANIRUDH SETHI Date: 2024.08.13 17:23:59 +05'30'</small></p> <p>Mr. Anirudh Sethi Managing Director DIN: 06864789 Place: Vadodara Date: 13/08/2024</p> | |

ANNEXURE-C

Details of Company Secretary and Compliance Officer resigning from Alexander Stamps and Coins Limited

| | |
|----------------------------|--|
| Reason for Change | Ms. Pranali Dholabhai has resigned as Company Secretary and Compliance Officer of the Company w.e.f 30th August, 2024. due to preoccupancy in other assignments. |
| Date of Resignation | 30th August, 2024 (End of Business Hours) |
| Term of Appointment | N.A |
| Brief Profile | N.A |