



CIN: L74110GJ1992PLC093816

Regd Off: 301 Camps Corner, Opp SRP group 4 Near D Mart Makarpura, Makarpura Road, Vadodara - 390010  
Web Site: [www.alexanderstamps.in](http://www.alexanderstamps.in); Email Id.: [cs.alexanderstamps@gmail.com](mailto:cs.alexanderstamps@gmail.com); Contact No.: +91 265 6569067

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

Date: February 10, 2023.

**Ref: Scrip Code No.: 511463 (BSE)**

**Sub: Outcome of the Board Meeting held on February 10, 2023.**

Dear Sir/Madam,

With reference to the above-mentioned subject, Board of Directors at their meeting, commenced at 12:00 PM and concluded at 02:00 PM, have considered, discussed and approved the following agenda item:

1. The Board has approved the Un-audited (Standalone) Financial Results for the quarter and half year ended on 31.12.2023.

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

**For ALEXANDER STAMPS AND COIN LIMITED**

NISHI  
ANKIT  
JAISWAL  
Digitally signed  
by NISHI ANKIT  
JAISWAL  
Date: 2023.02.10  
14:03:04 +05'30'

**Nishi Jaiswal**  
**Compliance Officer**

**Place: Vadodara**

# Alexander Stamps & Coin 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 AND NINE MONTHS ENDED DECEMBER 31ST, 2022

(Rs. in Lacs)

Sr No	Particulars	Quarter Ended			NINE Months Ended		Year Ended
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
	Revenue from operations	12.09	11.43	6.54	39.85	89.44	131.07
	Other Income	-	-	-	-	36.20	36.20
	<b>Total Revenue</b>	<b>12.09</b>	<b>11.43</b>	<b>6.54</b>	<b>39.85</b>	<b>125.64</b>	<b>167.27</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Traded Goods	9.50	6.22	158.88	15.72	202.82	202.81
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.80	3.13	(154.55)	14.98	(132.02)	(104.95)
	(d) Employee Benefit Expenses	0.66	0.66	1.20	1.98	3.60	4.80
	(e) Finance Cost	0.00	0.03	-	0.14	0.07	0.09
	(f) Depreciation and amortisation expense	0.55	0.51	0.05	1.57	0.11	0.39
	(g) Other expenses	1.70	2.94	8.60	8.09	45.96	70.51
	<b>Total expenses</b>	<b>13.21</b>	<b>13.50</b>	<b>14.18</b>	<b>42.47</b>	<b>120.54</b>	<b>173.66</b>
<b>3</b>	<b>Profit before exceptional &amp; Extraordinary item and tax</b>	<b>(1.11)</b>	<b>(2.07)</b>	<b>(7.64)</b>	<b>(2.62)</b>	<b>5.10</b>	<b>(6.38)</b>
<b>4</b>	Exceptional items	-	-	-	-	-	-
<b>5</b>	<b>Profit before Extraordinary item and tax</b>	<b>(1.11)</b>	<b>(2.07)</b>	<b>(7.64)</b>	<b>(2.62)</b>	<b>5.10</b>	<b>(6.38)</b>
<b>6</b>	Extraordinary items						
<b>7</b>	<b>Profit Before Tax</b>	<b>(1.11)</b>	<b>(2.07)</b>	<b>(7.64)</b>	<b>(2.62)</b>	<b>5.10</b>	<b>(6.38)</b>
<b>8</b>	<b>Tax expense</b>						
	1) Current Tax	-	-	-	-	2.15	-
	2) Deferred Tax	-	-	-	-	-	0.01
	3) Income Tax of Earlier Year						0.34
<b>9</b>	<b>Profit / (Loss) for the period</b>	<b>(1.11)</b>	<b>(2.07)</b>	<b>(7.64)</b>	<b>(2.62)</b>	<b>2.95</b>	<b>(6.72)</b>
<b>10</b>	<b>Other Comprehensive Income/(Loss)</b>						
	Items that will not to be reclassified to profit or loss	-	-	-	-	-	-
	Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
<b>11</b>	<b>Total Comprehensive income for the period (comprising profit/(Loss) and other comprehensive income for the period) (9-10)</b>	<b>(1.11)</b>	<b>(2.07)</b>	<b>(7.64)</b>	<b>(2.62)</b>	<b>2.95</b>	<b>(6.72)</b>
	Paid up Equity Share Capital (Face Value of Rs 10/- each)	931.20	931.20	931.20	931.20	931.20	931.20
	<b>Earnings per equity share</b>						
	(a) Basic	(0.01)	(0.02)	(0.08)	(0.03)	0.03	(0.07)
	(b) Diluted	(0.01)	(0.02)	(0.08)	(0.03)	0.03	(0.07)

For & on behalf of the Board of Directors

ANIRUDH Digitally signed by ANIRUDH SETHI  
H SETHI Date: 2023.02.10 12:03:04 +05'30'

**Anirudh Sethi**  
**Managing Director**  
**DIN: 06864789**

Place: Vadodara

Date: 10th February, 2023

**Notes To Account:**

- 1 The above results which are published have been reviewed and approved by the Board of Directors of the Company at their meeting held on February 10th, 2023. The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules Issued thereunder and the other accounting principles generally accepted In India.) The unaudited financial results for the quarter and half year ended February 10th, 2023 have been subjected to limited review by the Statutory Auditors.
- 2 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 February 10th, 2023.
- 3 With respect to the Investments as stated in Non Current Investments amounting to INR 113.67/- Lacs, the requisite documents with respect to this investments are not available with the Company, in the absence of sufficient information, the Management has also not provided for any Impairment for the same.
- 4 The company has outstanding demand for Income Tax payment for the Assessment Year 2017-18 of INR 344.56 Lakhs for which company has not challenged the demand against the order and also liabilities for the same is being not provided in the books of account.
- 5 The company has granted interest free loan to director amounting to INR 9,60,000 which leads to violation of provisions of Section 185 of the Companies Act, 2013.
- 6 The previous period figures have been regrouped/ reclassified wherever necessary to confirm to the classification for this quarter.

**For & on behalf of the Board of Directors**

**ANIRUDH** Digitally signed by  
ANIRUDH SETHI  
**H SETHI** Date: 2023.02.10  
12:02:39 +05'30'

**Anirudh Sethi**  
**Managing Director**  
**DIN: 06864789**

**Place: Vadodara**

**Date: 10th February, 2023**





**LIMITED REVIEW REPORT**

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

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **Alexander Stamps & Coin Limited** ("the Company") for the quarter ended 31st December, 2022 and the year to date results for the period from 1<sup>st</sup> April, 2022 to 31st December, 2022 ("the Statement").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. **Emphasis of Matters:**
  - i. We draw attention to the Note No. 3 to the financial result, with respect to the Investments as stated in Non-Current Investments amounting to INR 113.67/- Lacs, 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.
  - ii. We draw attention to the Note No. 4 to the Financial results in respect of the 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.
  - iii. We draw attention to the Note No. 5 to the Financial Results, which indicates that company has granted interest free loan to director leading to violation of provisions of Companies Act, 2013
  - iv. The inventory valuation as on 30.12.2022 include Inventories amounting to INR 1628.44/- Lakh valued as per Valuation report dated 13<sup>th</sup> July 2020, stating valuation as on 31<sup>st</sup> March 2020. Consequently, we are unable to ascertain the impact due to deviation in inventory valuation on the Ind AS Financial statements as on 30.12.2022.





**M Sahu & CO.**

Chartered Accountants

720-B, Yash Kamal Building, Above Havmor Restaurant,  
Sayajigunj, Vadodara - 390 005.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, except for the possible effects of the matters described in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone 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 the 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.

For M Sahu & Co

Chartered Accountants

Firm Registration No: 130001W

Partner (Manojkumar Sahu)

Membership No: 132623

UDIN: 23132623BGXVFH7128



Date: 10/02/2023

Place: Vadodara