



Regd Off : 301 Camps Corner , Opp SRP Group 4, Near D Mart Makarpura, Baroda 390010, Gujarat ,India. 02656569067,
CIN: L74110GJ1992PLC093816 , www.alexanderstamps.in Email rudrakshcaptech@gmail.com.

To,
Deputy General Manager
Dept. of Corporate Services,
BSE Limited
P J Towers, Dalal Street,
Mumbai- 400 021.

January 18, 2021

Ref: Scrip Code No.: 511463 (BSE)

Sub: Outcome of the Board Meeting on January 18, 2021

Dear Sir/Madam,

With reference to the above-mentioned subject, Board of Directors at their meeting, commenced at 05:00 PM and concluded at 5:30 PM, has discussed and approve the following agenda item:

1. To receive and consider Un-audited (Standalone & Consolidated) Financial Results for the quarter and six months ended 30th September, 2020.

For your reference and record, we hereby attach the same.

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

For ALEXANDER STAMPS AND COINS LIMITED

Anirudh Sethi
Director
(DIN: 06864789)
Place: Vadodara



18th Jan, 2020

Review report to,
The board of directors,
Alexander Stamp & Coin Limited.
CIN No.: L74110GJ1992PLC093816

Re: INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE UNAUDITED QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATION, 2015 (AS AMENDED) FOR THE QUARTER ENDED 30th SEP 2020

1. We have reviewed the accompanying statement of unaudited Financial Results of **Alexander Stamp & Coin Limited** for the quarter ended on Sep 30, 2020 attached herewith. This statement has been prepared and submitted by the company in accordance with regulation 33 of the securities and exchange board of India (listing Obligation and disclosure Requirement) Regulations, 2015 as amended (the "Listing Regulations" for which auditor firm is in process to get peer review and has been initialed by us for identification purpose. This statement, which is responsibility of the company's management and approved by the board of director, has been prepared in accordance with the recognition and measurement principals laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 and other accounting principals generally accepted in India and in accordance with regulation 33 of the securities and exchange board of India (listing Obligation and disclosure Requirement) Regulations, 2015 approved by board of directors. Our responsibility is to issue a report on this statement based on our review.
2. We conducted our review of the Statement 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 accountant of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements result 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 audit. A review is substantially less in scope than an Audit 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. We have not performed an audit and accordingly, we do not express an audit opinion.





3. Based on our review conducted as above, following critical matters and points has come to our attention which cause us to believe that accompanying unaudited standalone financial results does not prepare in accordance with the applicable accounting standards and other recognized accounting practices and policies. Our conclusion on the statement is modified in respect of below mentioned facts.

Basis for modified opinion

1. Inventories (Valuation of Inventory not done as per IND AS 2)

Traded Finished goods stock has been valued by the company on the basis of internal valuation and the value adopted by them is not as per cost or market value whichever is lower basis which in turn contrary to the IND AS-2 and Accounting Slandered on valuation of inventory issued by ICAI. Impact on profitability if any could not be ascertainable as no comparable data is available. Looking at the nature of business of the company it is very difficult to ascertain value of inventory held by the company hence we have relied upon management valuation and certificate issued by independent Chartered Accountant. We have strongly recommended company management to appoint independent department to keep and manage stock movement and stock in hand to have transparency in managing the operations of the company. In absence of the proper response and justification of our above adverse observation from the management, we are unable to comment on the impact of the said transaction on financial results.

2. Matters concerning to compliances of Companies Act, 2013

Authorized share capital of the company is Rs.6,00,00,000 whereas paid-up share capital of the company is Rs. 8,64,00,000 hence company has not increase it's authorized share capital. Company has not provided for interest/penalty for the said default in the financial statement.

3. Share Application Money

The company had received share application money of ` . 60 lacs from investors as a part of preferential allotment however till the date of signing of the financial statements the company has neither allotted shares against application money nor repaid the same to the investor and the said money has been utilized by the company even after the expiry of 60 days from the receipt of the same and the company has also failed to compliance of chapter V of the companies Act, 2013 resultant to the company has to bear the cost of interest on outstanding amount till the same is refunded to respective investors. The company fails to provide for in the books of account w.r.t. interest and penalty if any.



Sheetal Samriya & Associates
Chartered Accountants



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4. Internal Control

We have observed during our observation during issue this UFR that there is lack of internal system and we recommend strongly to director, audit committee and to authority to prepare and imp strong internal control system.

For, Sheetal Samriya & Associates
Chartered Accountants
Firm Registration No.: 011478C

CA Ankit Agrawal
(Partner)

Membership Number: 173127
UDIN: 21173127AAAABB7810
18-01-2021



Alexander Stamps And Coin Limited
 Regd. Office : 301 Camps Corner, opposite SRP, group 4, near D Mart, Makarpura Road, Vadodara-390010, Gujarat.
 UNAUDITED FINANCIAL RESULTS FOR THE 2ND QUARTER ENDED ON SEPTEMBER 30, 2020
 CIN NO:-L74110GJ1992PLC093816

Ph. No. +91-9824069067 ; E-mail:rudrakshcaptech@gmail.com

(Rs. in Lakhs)

	Particulars	3 months ended (30/09/2020)	Preceding 3 months ended (30/06/2020)	Corresponding 3 months ended in previous year (30/09/2019)	6 months ended (30/09/2020)	Corresponding 6 months ended in the previous year (30/09/2019)	Year Ended (31/03/2020)
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	13.91	-	15.07	13.91	15.07	43.63
	Other Income	-	-	-	-	-	0.02
	Total Revenue	13.91	-	15.07	13.91	15.07	43.65
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Traded Goods	17.66	-	12.25	17.66	12.25	34.92
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(5.45)	0.00	0.00	(5.45)	0.00	-
	(d) Employee Benefit Expenses	-	0.17	0.45	0.17	0.62	2.25
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	0.06	0.06	0.06	0.11	0.11	0.22
	(g) Other expenses	1.46	1.78	2.45	3.24	4.23	8.42
	Total expenses	13.73	2.01	15.20	15.73	17.21	45.82
3	Profit before exceptional & Extraordinary item and tax	0.18	(2.01)	(0.13)	(1.82)	(2.14)	(2.17)
4	Exceptional items	-	-	-	-	-	-
5	Profit before Extraordinary item and tax	0.18	(2.01)	(0.13)	(1.82)	(2.14)	(2.17)
6	Extraordinary items	-	-	-	-	-	-
7	Profit Before Tax	0.18	(2.01)	(0.13)	(1.82)	(2.14)	(2.17)
8	Tax expense						
	1) Current Tax	-	-	-	0.00	0.00	-
	2) Deferred Tax	-	-	-	-	-	-
9	Profit / (Loss) for the period	0.18	(2.01)	(0.13)	(1.82)	(2.14)	(2.17)
10	Other Comprehensive Income/(Loss)						
	Items that will not 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	-	-	-	-	-	-
11	Total Comprehensive income for the period (comprising profit/(Loss) and other)	0.18	(2.01)	(0.13)	(1.82)	(2.14)	(2.17)
	Paid up Equity Share Capital (Face Value of Rs 10/- each)	86.40	86.40	52.50	86.40	52.50	86.40
	Earnings per equity share						
	(a) Basic	0.002	(0.023)	(0.002)	(0.021)	(0.041)	(0.025)
	(b) Diluted	0.002	(0.023)	(0.002)	(0.021)	(0.041)	(0.025)

1 The unaudited financial results for the quarter and half year ended September 30, 2020 were approved by the audit committee and also by the Board in their respective meetings and are subjected to limited review by the statutory auditors of the company.

2 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 Shethi
 DIN:06864789
 Managing Director

Place: Vadodara
 Date: 18/01/2020