



Regd Off : 301 Camps Corner , Opp SRP Group 4, Near D Mart Makarpura, Baroda 390010, Gujarat ,India. 02656569067,
CIN L656910GJ1992PLC093816, www.alexanderstampsandcoin.com, Email rudrakshcaptech@gmail.com.

Date: 30th May, 2019

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

Ref: Scrip Code No.: 511463 (BSE)

Sub: Outcome of the Board Meeting on 30th May, 2019

Dear Sir/Madam,

With reference to the above mentioned subject, Board of Directors at their meeting, commenced at 02:00 PM and concluded at 09: 30 PM discussed and approved the following items:

1. Audited Financial Results for the quarter and Year ended on 31st March, 2019.

You are requested to take the above on your kind note, do the needful and oblige.

For Alexander Stamps and Coin Limited


Anirudh Sethi
Director
(DIN: 06864789)

Encl.: Audited Financial Results for the quarter and Year ended on 31st March, 2019 and Auditor's Report thereon.



30th May, 2019

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

Re: **AUDITOR'S REPORT ON STANDALONE QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULT OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATION, 2015 FOR THE QUARTER AND YEAR ENDED MARCH 31 2019.**

1. We have reviewed the accompanying statement of Audited Financial Results of **Alexander Stamp & Coin Limited** for the quarter and year ended on **March 31, 2019** and the year to date results of the period from January 1, 2018 to March 31, 2018 together with the notes thereon. This statement has been prepared by the company in accordance with regulation 33 of the securities and exchange board of India (listing Obligation and disclosure Requirement) Regulations, 2015 for which auditor firm is in process to get peer review and has been initialed by us for identification purpose. This statement is responsibility of the company's management and has been approved by board of directors. Our responsibility is to issue a report on this statement based on our review.
2. We conducted our review in accordance with auditing standard generally accepted in India. issued by the institute of chartered accountant of India. Those standards require that we plan and perform the review to obtain moderate assurance as to whether the statement of financial result is free of material misstatement. A review is limited primarily to inquire of company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:
 - i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - ii. give a true and fair view of the net profit and loss and other financial information for the quarter and year ended 31st March, 2019 except *there are some points requires attention of stake holder of the company for which we are submitting annex-1 along with this report as an emphasis of matter for stake holder of the company*

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

Nisha S. Bhatt
CA Nisha Bhatt
Partner
Membership Number: 149220





Annexure to Audited financial results for the quarter ended March, 2019 of Alexander Stamp & Coin Limited (CIN No.: L74110GJ1992PLC093816)

Annexure 1 Matters requires attention of stake holder

1. Working pattern of the company

Alexander Stamp & Coin Limited formerly known as Rudraksh Cap Tech Limited dealing in as a part of business activities in the specialized area of financial capital construction, stamps, covers and other philatelic products not in India but also international platforms directly and with the help of agency sales. WHEREAS Attributing to the high tech business skill, do have valuable stock of stamps, aesthetic news papers and so on of various types and nature.

As discuss with management of the company and relying on the management representation, it is to be noted that the majority of the business of the company in terms of sales and purchase has been through cash transactions only. All most whole sale and purchase have been done through cash. As a matter of evidence, we as a statutory auditor does not have any control over such transactions and there is not possible to obtain confirmation also and hence relied upon management representation, GST returns produced before us.

2. Valuation of closing stock

Looking at the specialized area of activity and product ranges and valuation of closing stock in hand as on 31/03/2019, we as audit evidence took valuation report. Company has not complied with provision of IND As w.r.t. valuation of closing stock.

3. Non compliance of Statutory requirements

It is to be noted that company has failed to file it's Income Tax return for F.Y.2016-17 and F.Y.2017-18 & company has failed to pay Tax and advance Income tax and other Statutory dues for past 2 years and for current financial year also.

4. Matters concerning to compliances of Companies Act, 2013

- i) The company has not filed Financial Statements & Annual returns for F.Y. 2017-18 as per the requirements of section 137 of the Companies Act, 2013 for Filing of Annual Returns with ROC.
- ii) As at 31st March, 2019, the authorized share capital of the company is Rs. 6.00 Cr as per the online records of MCA whereas the company has allotted shares beyond the authorized capital as reflected online without filling of relevant form for increase authorized share capital.





- iii) Apart from the appointment of the company secretary dated 22nd February, 2019; the company has not appointed any other key managerial personnels pursuant to section 203 of the Companies Act, 2013 resulted into weak internal control of the company.
- iv) The management of the company has formed Audit Committee in pursuant to the requirements of the Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of companies Meetings of Board and its Powers Rules, 2014 but it is working less effectively.

5. 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 show 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.

6. Internal Control

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

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

Nisha S Bhatt
CA Nisha Bhatt
Partner
Membership Number: 149220



STATEMENT OF STATNDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTHS ENDED MARCH 31 2019

	Particulars	3 months ended (31/03/2019)	Preceding 3 months ended (31/12/2018)	Corresponding 3 months ended in previous year (31/03/2018)	Current Year ended (31/03/2019)	Previous Year Ended (31/03/2018)
	(Refer Notes Below)	(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Income					
	Revenue from operations	1.78	20.93	47.62	103.20	506.38
	Other Income	1.93	0.66	-	2.07	-
	Total Revenue	3.71	21.59	47.62	105.27	506.38
2	Expenses					
	(a) Cost of materials consumed	54.20	44.68	1,195.46	128.71	1,640.80
	(b) Purchases of Traded Goods	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(52.99)	(32.24)	(1,146.55)	(55.63)	(1,198.10)
	(d) Employee Benefit Expenses	0.29	0.28	-	3.29	8.95
	(e) Finance Cost	-	0.66	-	-	-
	(f) Depreciation and amortisation expense	0.07	0.08	-	0.15	-
	(g) Other expenses	3.22	9.83	8.18	18.08	31.49
	Total expenses	4.79	23.29	57.09	94.60	483.14
3	Profit before exceptional & Extraordinary item and tax	(1.08)	(1.70)	(9.47)	10.67	23.24
4	Exceptional items	-	-	-	-	-
5	Profit before Extraordinary item and tax	(1.08)	(1.70)	(9.47)	10.67	23.24
6	Extraordinary items	-	-	-	-	-
7	Profit Before Tax	(1.08)	(1.70)	(9.47)	10.67	23.24
8	Tax expense	-	-	2.50	2.45	9.00
	1) Current Tax	-	-	2.50	2.45	9.00
	2) Deferred Tax	-	-	-	-	-
9	Profit / (Loss) for the period	(1.08)	(1.70)	(11.97)	8.22	14.24
10	Other Comprehensive Income/(Loss)					
	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	-	-	-	-	-
11	Total Comprehensive income for the period (comprising profit/(Loss) and other comprehensive income for the period) (9-10)	(1.08)	(1.70)	(11.97)	8.22	14.24
	Paid up Equity Share Capital (Face Value of Rs 10/- each)	864.00	864.00	720.00	864.00	720.00
	Earnings per equity share					
	(a) Basic	(0.01)	(0.02)	(0.17)	0.10	0.25
	(b) Diluted	(0.01)	(0.02)	(0.17)	0.10	0.25

NOTES :

- The unaudited financial results for the quarter and year ended March 31, 2019 were approved by the audit committee and also by the Board in their respective meetings held on May 30, 2019.
- These financial results have been prepared in accordance with the Indian Accounting Standard prescribed under the Companies Act 2013, and other recognised accounting practices and policies to the extent applicable and measurement principles laid down in IND AS 34 "Interim Financial Reporting" beginning April 01, 2017, the Company has not adopted IND AS with a transition date of April 01, 2017. The financial results pertaining to the quarter and year ended 31.03.2018 have been subjected to a limited review and have been presented based on the information compiled by the management. However, the management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs in accordance with the Indian Accounting Standard.
- 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



Director

Rs. In Lacs

Statement of Assets and Liabilities		STANDALONE	
		As at 31st March, 2019	As at 31st March, 2018
Particulars		Audited	Audited
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	0.56	-
	Capital work-in-progress	-	-
	Investments in subsidiaries, associates and joint ventures	-	-
	Financial assets		
	- Investments	95.61	95.61
	- Loans	34.28	41.11
	- Other financial assets	-	-
	Non-current tax assets (net)	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	7.54	7.54
	Total Non-current assets	137.99	144.26
2	Current assets		
	Inventories	1,492.82	1,437.19
	Financial assets	-	-
	- Investments	-	-
	- Loans	-	-
	- Trade receivables	-	-
	- Cash and cash equivalents	16.99	5.77
	- Other financial assets	0.76	-
	Other current assets	5.55	-
	Assets held for sale	-	-
	Total - Current assets	1,516.12	1,442.96
	TOTAL - ASSETS	1,654.11	1,587.22
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	864.00	720.00
	Other equity	718.42	794.21
	Non-controlling interest	-	-
	Total - Equity	1,582.42	1,514.21
2	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	- Other financial liabilities	30.80	37.71
	Provisions	-	-
	Deferred tax liabilities(net)	0.10	0.10
	Other non-current liabilities	-	-
	Total - Non-current liabilities	30.90	37.81
3	Current liabilities		
	Financial liabilities		
	- Borrowings		
	- Trade payables	1.53	0.68
	- Other financial liabilities	32.26	32.26
	Other current liabilities	5.40	2.26
	Provisions	1.60	-
	Total - Current liabilities	40.79	35.20
	TOTAL - EQUITY AND LIABILITIES	1,654.11	1,587.22

