



CIN: L74110GJ1992PLC093816

Regd Off: 301 Camps Corner, Opp SRP group 4 Near D Mart Makarpura, Makarpura Road, Vadodara - 390010
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To,
Deputy General Manager
Dept. of Corporate Services,
BSE Limited
P J Towers, Dalal Street,
Mumbai- 400021.

Date: February 02, 2022.

Ref: Scrip Code No.: 511463 (BSE)

Sub: Outcome of the Board Meeting held on February 02, 2022.

Dear Sir/Madam,

With reference to the above-mentioned subject, Board of Directors at their meeting, commenced at 05:00 PM and concluded at 5:45 PM, have considered, discussed and approved the following agenda item:

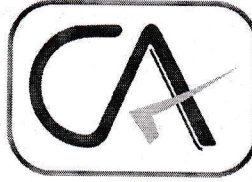
1. The Board has approved the Un-audited (Standalone) Financial Results for the quarter and nine months ended on 31/12/2021.
2. The Board members postpone the proposal of preferential issue. For the same, the Board will constitute separate committee and finalise the investors, terms-conditions and value of Equity Shares.
3. Due to postponement of Preferential issue, the proposal of regularisation of Mr. Vipul Thakkar as a Director also going to postpone as no EOGM will be convened. Said agenda will be taken into account in ensuing General Meeting.

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

For ALEXANDER STAMPS AND COIN LIMITED

Anirudh Sethi
Director
(DIN: 06864789)

Place: Vadodara



LIMITED REVIEW REPORT

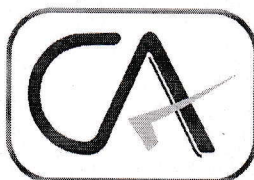
02nd Feb, 2022

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 31st Dec 2021

1. We have reviewed the accompanying statement of unaudited Financial Results of **Alexander Stamp & Coin Limited** for the quarter ended on **Dec 31, 2021** 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 principles 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 results 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 then 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, nothing has come to our attention that cause 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 Obligation and Discloser Requirements) regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

There is some important matter that in the auditor's judgment is of such importance that it is fundamental to users' understanding of the financial statements which is mentioned below.

Emphasis of Matter Para:-

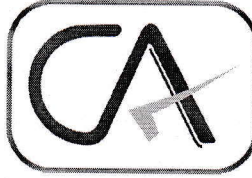
- a) Looking at the working pattern, margins earned, Traded Stock in hand and assets held by the company, we strongly recommended management to give more focus on health of the company's performance and internal control of the company. There are some important figures which we are highlighting below.

Sr.No	Turnover (Sales) Amount in Rs.	Purchase Amount in Rs.	Net Profit (NPBT) Amount in Rs.	Period
1.	27,72,705.00	35,92,320.00	4,14,252.00	April-June 2021
2.	55,17,363.00	8,01,170.00	6,44,524.00	July-Sep 2021
3.	6,53,524.00	1,58,88,400.00	7,64,077.00	Oct-Dec 2021

Company is holding huge inventory/stock in trade worth Rs.16,70,49,006.00 which shows very high holding of inventory considering it's quarterly/annual performance. As company is dealing in specialized area of financial capital construction, stamps, covers and other philatelic products and as per the discussion with the management, actual value of the traded stock in trade/inventory goes with the value stated above because of it's nature of business.

Furthermore, company has purchased stock in trade worth Rs.40,00,000.00 from Mr.Anirudh Sethi who is one of the share holder and managing director of the company.





- b) As per our observation, majority of the sale and purchase of the stock in trade has been done through cash which dilute the essence of integrity of the transactions hence we strongly recommended management to make all the transactions through only banking channel. We have relied upon sales bills, management representation and GST returns produced before us to cross check companies sales & purchase figures.
- c) We have observed during our observation during issue this audited financial reports 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 w.r.t each aspect of area of it's operations.

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



U. M. Shukla
CA Uchit Shukla
(Partner)
Membership Number: 148049
UDIN: 22148049AA A A U G 0 6
DATE: 02/02/2022

ALEXANDER STAMPS & COIN LIMITED

CIN : L74110GJ1992PLC093816

Regd. Office:301, Camps Corner, Opp SRP Group-4, Near D-mart, Makarpura, Vadodara-390010, Gujarat
 Website - www.alexanderstamps.in E-Mail: cs.alexanderstamps@gmail.com Ph. No.: 02656569067
 STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31-12-2021

(Rs. In Lakhs) Except EPS and Face Value of Share

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2021	30-09-2021	31-12-2020	31-12-2021	31-12-2020	31-03-2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	6.54	55.17	29.31	89.44	43.22	75.99
II	Other Income	-	-	-	36.20	-	-
III	Total Revenue (I+II)	6.54	55.17	29.31	125.63	43.22	75.99
IV	Expenses						
	Cost of material consumed	-	-	(3.25)	-	(8.69)	(45.65)
	Purchase of stock in trade	158.88	8.01	25.89	202.82	43.55	105.18
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	(154.55)	27.16	-	(132.02)	-	-
	Employee benefits expenses	1.20	1.20	-	3.60	0.17	0.62
	Finance Costs	0.00	-	0.02	0.07	0.04	0.01
	Depreciation and amortization expense	0.05	-	0.06	0.11	0.17	0.22
	Other Expenses	8.59	10.21	3.21	45.96	6.44	9.71
	Total Expenses	14.18	46.58	25.94	120.54	41.67	70.10
V	Profit before exceptional and extraordinary items and tax (III-IV)	(7.64)	8.59	3.37	5.10	1.55	5.89
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	(7.64)	8.59	3.37	5.10	1.55	5.89
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII-VIII)	(7.64)	8.59	3.37	5.10	1.55	5.89
X	Tax Expenses						
	1) Current tax	-	2.15	-	2.15	0.39	1.75
	2) Deferred tax	-	-	-	-	-	-
	3) Short / (Excess) Provision	-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	(7.64)	6.45	3.37	2.95	1.16	4.14
XII	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-	-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit / (Loss) for the period (XI+XIV)	(7.64)	6.45	3.37	2.95	1.16	4.14
XVI	Other Comprehensive income						
	A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII	Total Comprehensive Income	(7.64)	6.45	3.37	2.95	1.16	4.14
XVIII	Paid up Equity Share Capital (Face Value Rs. 10/- each)	931.20	931.20	931.20	931.20	931.20	931.20
XIX	Other Equity excluding Revaluation Reserve						
XX	Earning per share						
	1) Basic	(0.008)	0.007	0.004	0.003	0.001	0.004
	2) Diluted	(0.008)	0.007	0.004	0.003	0.001	0.004

See notes accompanying to the Financial statements

Notes:

1	The aforesaid financial results have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 02/02/2022.
2	The Company has adopted Indian Accounting Standards (Ind AS) from 1st April, 2019. The figures for the Quarter / Nine months ended 31st December, 2021 are in compliance with the Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs. The figures for quarter ended 31st December, 2021 are the balancing figures between the unaudited figures in respect of the half year ended on 30th September 2021 and the year-to-date figures upto the third quarter of the financial year.
3	The format for above results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated Nov 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III [Division II] to the Companies Act, 2013 applicable to companies that are required to comply with Ind As.
4	The Company has only one reportable primary business segment as per IND AS 108.
5	Figures for the previous period have been regrouped, reclassified and restated wherever necessary to make them comparable with the current period's figures.
6	The Company's operations had to suspend temporarily, due to the Government's directives relating to COVID-19, have since resumed operations, as per the guidelines and norms prescribed by the Government authorities. The Management has considered the possible effects, if any, that may result from the pandemic relating to COVID-19. In developing the assumptions and estimates relating to the uncertainties as at the Balance Sheet date in relation to the recoverable amounts of these assets, the Management has considered the global economic conditions prevailing as at the date of approval of these financial information to the extent determined by it. Having reviewed the underlying information, management believes the impact of the pandemic may not be significant. The actual outcome of these assumptions and estimates may vary in future due to the impact of the pandemic.

**By Order of Board of Directors
For Alexander Stamps & Coin Limited**

Place: Vadodara
Date: 02/02/2022.

Anirudh Sethi
Managing Director
DIN: 06864789