



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.

Date: 27th July, 2020

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 27th July, 2020

Dear Sir/Madam,

With reference to the above-mentioned subject, Board of Directors at their meeting, commenced at 02:00 PM and concluded at 03:45 PM discussed and approved the following items:

1. Audited Financial Results for the quarter and Year ended on 31st March, 2020

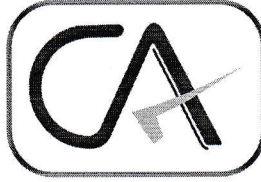
You are requested to take the above on your kind note, do the needful and oblige.

For Alexander Stamps and Coin Limited

Anirudh Sethi
Director
(DIN: 06864789)



Encl.: Audited Financial Results for the quarter and Year ended on 31st March, 2020 and Auditor's Report thereon.



INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE AUDITED QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 & 52 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATION, 2015, (AS AMENDED).

To,
The board of directors,
Alexander Stamp & Coin Limited.
CIN No.: L74110GJ1992PLC093816

Report on the Audit of Standalone financial results

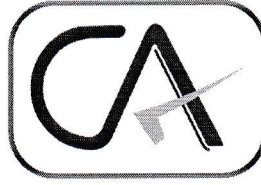
Adverse Opinion

We have audited the standalone quarterly & Year to date accompanying financial result of Alexander Stamp & Coin Limited (the "Company") for the quarter ended on March 31, 2020 ("the Statement") and year to date results for the period from 01st April, 2019 to 31st March, 2020 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 audit.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements/ financial results/ financial information, the aforesaid standalone financial results:-

- I. *Is presented in accordance with the requirements of Listing regulation in this regard, AND*
- II. *Does not give true and fair view in conformity with the applicable accounting standards generally accepted in India, of the net profit, other comprehensive income and other financial information of the company for the quarter and year ended March 31, 2020.*





Basis of adverse opinion:-

We have conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of Companies Act, 2013, as Amended ("ACT"). We are Independent of the Group and its Associates in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the Ethical requirements that are relevant to audit of the Financial statements under the provisions of Companies Act, 2013 and the rules thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the standalone annual financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by Management. We believe that audit evidence obtained by us and other auditors in terms of their reports, is sufficient and appropriate to provide a basis for our adverse opinion.

1. Purchase and sale of traded goods:-

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 only 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 newspapers and so on of various types and nature.

As discuss with management of the company and relying on the management representation and as per our audit process and alternative audit procedure performed, we have observed that the majority of the business of the company in terms of sales and purchase of traded goods is being routed through cash transactions only. As a matter of audit evidence, we as an auditor do not have any control over such transactions and it is not possible to obtain parties confirmation. In spite of giving many instructions to management, we have observed that management of the company is not willing to improve it's working pattern. In absence of appropriate records, information, lack of internal control over sale and purchase of traded goods, we are reserving our right to comment upon genuineness of the said transactions.

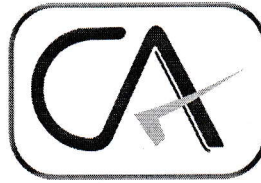
We strongly recommended company's management to form concrete policy w.r.t. purchase, sales and stock-in-hand of the goods for trade. Management fails to implement policy and procedures design for the same even after repeated instructions from auditors. In absence of the proper response and justification of our above adverse observation from the management, we are unable to comment on the impact of the said transaction on financial results.

We have relied upon sales bills, management representation and GST returns produced before us to cross check companies sales & purchase.

2. Cash-in-Hand

During our audit of books of accounts, we have notice that Cash-in-Hand as per balance as on 31.03.2020 was Rs. 15,93,186.00 which was not provided for verification to us.





3. 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 requirement of 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. The value of inventory in the books of the company is carried at Rs.14,92,81,826/- but looking at the nature of business of the company it is very difficult to ascertain value of inventory held by the company. We have taken management valuation and certificate issued by independent Chartered Accountant as a base of valuation of closing stock as audit process. We have strongly recommended company's 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.

4. Noncompliance of Statutory requirements

It is to be noted that company has failed to pay due Income Tax and failed to file it's Income Tax return for F.Y.2016-17, F.Y. 2017-18, F.Y.2018-19 and F.Y.2019-20. Company has failed to pay Taxes like advance Income tax, TDS & other statutory dues for past 3 years and for current financial year also. Company has not provided for in the books of accounts for appropriate provisions for payment of taxes, Interest for late payment and penalty on the same. 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.

5. Matters concerning to compliances of Companies Act, 2013

- i) 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. Company has failed to file SH-7 form also with ROC resulting into non-payment of ROC fees also to increase authorized capital.
- ii) The company has not filed Financial Statements & Annual returns for F.Y. 2017-18 & F.Y.2018-19 as per the requirements of section 137 of the Companies Act, 2013 for Filing of Annual Returns with ROC.

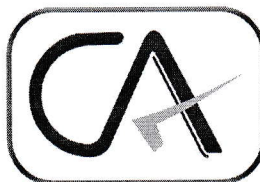
6. Share Application Money

The company had received share application money of ` 60 lacs from 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 into default of provisions of companies Act and further 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.

7. Internal Control

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 operation.





8. Investment

Company is having investment worth Rs. 95.61 lacs. The company has not given any monetary effect for changes in valuation of Investment in books of account. As company is holding specialized items of Investment, we have asked for valuation report for the same to ascertain appropriate effect in Books of accounts which is not provided to us.

9. Position and performance of the company as on 31st March, 2020.

Looking at the working pattern, margins earned 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. In spite of repeated instructions to the management in every quarter for improvement in the areas of working, we have not found any improvement in working pattern of the company.

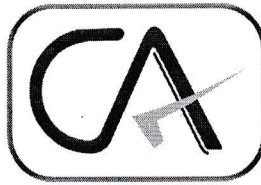
Management Responsibilities for the standalone Financial Results

The statement has been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.





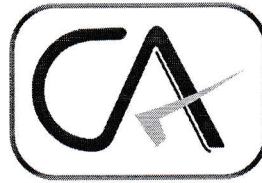
Auditors Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain Reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also

1. Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
4. Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.





5. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit & significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statement includes the results for the Quarter ended 31 st March, 2020 being the balancing figures between the audited figures in respect of full Financial Year ended 31 st March, 2020 and the published unaudited year to date figures up to the third quarter of the current Financial Year, which were subject to a limited review by us, as required under the Listing Regulations.

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


CA Ankit Agrawal
(Partner)



Membership Number: 173127
UDIN: 20173127AAAACM7666
22nd July, 2020

Alexander Stamps and Coin Limited

CIN: L74110GJ1992PLC093816

Address: 301 Camps Corner, Opp SRP group 4 Near D Mart Makarpura, Makarpura Road, Vadodara Vadodara GJ 390010 IN
STATEMENT OF STATNDALONE FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED MARCH 31 2020

| | Particulars (Refer Notes Below) | Quarter Ended | | | Year Ended | |
|-----------|--|-----------------------|-------------------------|-------------------------|-----------------------|-----------------------|
| | | 31-03-20 (Audited) | 31-12-19 (Unaudited) | 31-03-19 (Unaudited) | 31-03-20 (Audited) | 31-03-19 (Audited) |
| 1 | Income | | | | | |
| | Revenue from operations | 4.84 | 12.07 | 1.78 | 43.63 | 103.20 |
| | Other Income | - | 0.02 | 1.93 | 0.02 | 2.07 |
| | Total Revenue | 4.84 | 12.09 | 3.71 | 43.65 | 105.27 |
| 2 | Expenses | | | | | |
| | (a) Cost of materials consumed | - | - | - | - | - |
| | (b) Purchases of Traded Goods | 3.02 | 8.26 | 54.20 | 34.92 | 128.71 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | - | (52.99) | - | (55.63) |
| | (d) Employee Benefit Expenses | 0.17 | 1.15 | 0.29 | 2.25 | 3.29 |
| | (e) Finance Cost | - | - | - | - | - |
| | (f) Depreciation and amortisation expense | 0.06 | 0.06 | 0.07 | 0.22 | 0.15 |
| | (g) Other expenses | 1.32 | 2.55 | 3.22 | 8.42 | 18.08 |
| | Total expenses | 4.56 | 12.02 | 4.79 | 45.82 | 94.60 |
| 3 | Profit before exceptional & Extraordinary item and tax | 0.28 | 0.07 | (1.08) | (2.17) | 10.67 |
| 4 | Exceptional items | - | - | - | - | - |
| 5 | Profit before Extraordinary item and tax | 0.28 | 0.07 | (1.08) | (2.17) | 10.67 |
| 6 | Extraordinary items | - | - | - | - | - |
| 7 | Profit Before Tax | 0.28 | 0.07 | (1.08) | (2.17) | 10.67 |
| 8 | Tax expense | - | - | - | - | 2.45 |
| | 1) Current Tax | - | - | - | - | 2.45 |
| | 2) Deferred Tax | - | - | - | - | - |
| 9 | Profit / (Loss) for the period | 0.28 | 0.07 | (1.08) | (2.17) | 8.22 |
| 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) | 0.28 | 0.07 | (1.08) | (2.17) | 8.22 |
| | Paid up Equity Share Capital (Face Value of Rs 10/- each) | 864.00 | 864.00 | 864.00 | 864.00 | 864.00 |
| | Earnings per equity share | | | | | |
| | (a) Basic | 0.00 | 0.00 | (0.01) | (0.03) | 0.25 |
| | (b) Diluted | 0.00 | 0.00 | (0.01) | (0.03) | 0.25 |

NOTES :

For & on behalf of the Board of Directors



Anirudh Sethi
Director
DIN: 06864789

Place: Vadodara
Date: 22.07.2020

Alexander Stamps and Coin Limited

CIN: L74110GJ1992PLC093816

Address: 301 Camps Corner, Opp SRP group 4 Near D Mart Makarpura, Makarpura Road, Vadodara Vadodara GJ

Rs. In Lacs

| Statement of Assets and Liabilities | | STANDALONE | |
|--|-----------------|---------------------------|---------------------------|
| | | As at 31st March, 2020 | As at 31st March, 2019 |
| Particulars | Audited | Audited | |
| A ASSETS | | | |
| 1 Non-current assets | | | |
| Property, plant and equipment | 0.34 | 0.56 | |
| Capital work-in-progress | - | - | |
| Investments in subsidiaries, associates and joint ventures | - | - | |
| Financial assets | | | |
| - Investments | 95.61 | 95.61 | |
| - Loans | 29.39 | 27.79 | |
| - Other financial assets | - | - | |
| Non-current tax assets (net) | - | - | |
| Deferred tax assets (net) | - | - | |
| Other non-current assets | 13.23 | 13.23 | |
| Total Non-current assets | 138.56 | 137.19 | |
| 2 Current assets | | | |
| Inventories | 1,492.82 | 1,492.82 | |
| Financial assets | - | - | |
| - Investments | - | - | |
| - Loans | - | - | |
| - Trade receivables | - | - | |
| - Cash and cash equivalents | 16.17 | 16.99 | |
| - Other financial assets | 3.96 | 5.55 | |
| Other current assets | 0.23 | 1.47 | |
| Assets held for sale | - | - | |
| Total - Current assets | 1,513.17 | 1,516.83 | |
| TOTAL - ASSETS | 1,651.74 | 1,654.02 | |
| B EQUITY AND LIABILITIES | | | |
| 1 Equity | | | |
| Equity Share capital | 864.00 | 864.00 | |
| Other equity | 725.26 | 727.43 | |
| Total - Equity | 1,589.26 | 1,591.43 | |
| 2 LIABILITIES | | | |
| Non-current liabilities | | | |
| Financial liabilities | | | |
| - Borrowings | 32.99 | 30.80 | |
| Provisions | - | - | |
| Deferred tax liabilities (net) | - | - | |
| Other non-current liabilities | 3.20 | 5.40 | |
| Total - Non-current liabilities | 36.20 | 36.20 | |
| 3 Current liabilities | | | |
| Financial liabilities | | | |
| - Borrowings | - | - | |
| - Trade payables | 1.41 | 1.53 | |
| - Other financial liabilities | - | - | |
| Other current liabilities | - | - | |
| Provisions | 24.87 | 24.87 | |
| Total - Current liabilities | 26.28 | 26.40 | |
| TOTAL - EQUITY AND LIABILITIES | 1,651.74 | 1,654.02 | |

For, Alexander Stamps and Coin Limited

Anirudh Sethi
Director
DIN: 06864789



Alexander Stamps and Coin Limited
Cash Flow Statement for the year ended March 31, 2020

| Particulars | For the Year ended 31st March 2020 | For the Year ended 31st March 2019 |
|---|--|--|
| A. Cash Flow from Operating Activities : | | |
| Net Profit before Tax | (2.17) | 10.67 |
| Adjustments to reconcile profit before tax to net cash flows: | | |
| Depreciation and Amortisation Expense | 0.22 | 0.15 |
| Interest expense | - | (2.08) |
| Operating Profit before Working Capital changes | (1.95) | 8.75 |
| Movement in Working Capital : | | |
| (Increase)/Decrease in Inventories | - | (55.63) |
| (Increase)/Decrease in Trade Receivables | - | - |
| (Increase)/Decrease in Loans | - | - |
| (Increase)/Decrease in Other Assets | 1.25 | (1.47) |
| Increase/(Decrease) in Trade Payable | (0.12) | 0.85 |
| Increase/(Decrease) in Other Current Liability | - | - |
| Increase/(Decrease) in Provisions | - | 1.60 |
| Cash Generated from Operation | (0.82) | (45.90) |
| Direct Tax Paid (Net of Refunds) | - | 2.26 |
| Net Cash inflow from/ (outflow) from Operating activities (A) | (0.82) | (43.64) |
| B. Cash Flow from Investing Activities : | | |
| Purchase of fixed assets | - | (0.71) |
| Interest received | - | 2.08 |
| Dividend received | - | - |
| Net Cash inflow from/ (outflow) from Financing activities (B) | - | 1.37 |
| C. Cash Flow from Financing Activities : | | |
| Proceeds from Long Term Borrowing | - | (4.53) |
| Proceeds/ Repayment from Loans and Advances (Net) | 0.00 | (1.98) |
| Proceeds from Share Application Money | - | 60.00 |
| Interest paid | - | - |
| Net Cash inflow from/ (outflow) from Financing activities (C) | 0.00 | 53.49 |
| Net increase / (decrease) in cash and cash equivalents (A+B+C) | (0.82) | 11.21 |
| Cash and Cash Equivalents at the beginning of the year | 16.99 | 5.78 |
| Cash and Cash Equivalents at the end of the year | 16.17 | 16.99 |

The accompanying notes are an integral part of the financials statements.

The cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard (Ind AS 7) statement of cash flows.

This is the Cash Flow Statement referred to in our report of even date

For and on behalf of the Board of Directors of

Place: Vadodara
Date: 22.07.2020



Anirudh Sethi
Director
DIN: 06864789