



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

Date: 18.11.2019

To,  
BSE Limited  
P.J. Tower,  
Dalal Street, Fort,  
Mumbai – 400 001

**Scrip Code: 511463**

**Sub.: Outcome of Board meeting held on 18<sup>th</sup> November, 2019**

Dear Sir,

The board of directors in their meeting held on 18<sup>th</sup> November, 2019 commence on 11.00 a.m. and concluded 03:15 p.m. discussed and approve / recommended following items:

1. Approved Un-Audited financial results for the quarter and Six month ended on 30<sup>th</sup> September, 2019.

**For Alexander Stamps and Coin Limited**

**Anirudh Sethi**  
Director  
(DIN: 06864789)





18<sup>th</sup> October, 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 ENDED SEPTEMBER 30, 2019.**

1. We have reviewed the accompanying statement of unaudited Financial Results of Alexander Stamp & Coin Limited for the quarter ended on September 30, 2019 and 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 ended 30<sup>th</sup> September, 2019 *subject to the points mentioned as per annex-1 requires attention of stake holder of the company. Detail report we are submitting herewith as an adverse report.*

For Sheetal Samriya & Associates  
Chartered Accountants

Firm Registration No.: 011478C

CA Nisha Bhatt

Partner

Membership Number: 149220

UDIN: 19149220AAAAAO8608





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

**Annexure 1 Adverse comments which 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 is being routed 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 do not have any control over such transactions and it is not possible to obtain confirmation.

We strongly recommended company's management to form concrete policy w.r.t purchase, sales and stock in hand. Management fails to implement policy and procedures design for the same even after repeated instructions from auditor.

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

**2. Cash-in-Hand**

During our Limited review of Books of Account, We notice that Cash-In-Hand is ₹. 25,88,392 which was not available for verification to us.

**3. Non-compliance of Statutory requirements**

It is to be noted that company has failed to file its Income Tax return for F.Y.2016-17, F.Y.2017-18 and F.Y.2018-19 & company has failed to pay Taxes like advance Income tax, TDS and 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.

**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 31<sup>st</sup> March, 2019, the authorized share capital of the company is ₹. 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 22<sup>nd</sup> February, 2019; the company has not appointed any other key managerial personnel's 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. The company fails to provide for in the books of account w.r.t interest and penalty if any.

**6. Internal Control**

We have observed during our review 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.

**7. Investment**

Company is having Investment worth ₹.95,60,998.88/-. The company has not given any monetary effect for changes in valuation of Investment in the books of account. As company is holding specialized items of Investment, we have asked for valuation report to give effect as per IND AS. We have not received any supporting or valuation report for the same to ascertain appropriate effect in Books of accounts.

**8. Position and performance of the company as on 30<sup>th</sup> September, 2019**

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.

**For Sheetal Samriya & Associates**  
**Chartered Accountants**

**Firm Registration No.: 011478C**

*Nisha Bhatt*  
**CA Nisha Bhatt**

**Partner**

**Membership Number: 149220**



**ALEXANDER STAMPS AND COIN LIMITED**

Regd. Office : 301 Camps Corner, Opp SRP group 4 Near D Mart Makarpura, Makarpura Road, Vadodara Vadodara GJ 390010 IN

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED SEPTEMBER 30, 2019**

**(Rs. in Lakhs)**

	Particulars	3 months ended (30/09/2019)	Preceding 3 months ended (30/06/2019)	Corresponding 3 months ended in previous year (30/09/2018)	6 months ended (30/09/2019)	Corresponding 6 months ended in the previous year (30/09/2018)	Year Ended (31/03/2019)
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
	Revenue from operations	14.36	12.37	30.20	26.73	80.48	103.20
	Other Income	-	-	-	-	-	2.07
	<b>Total Revenue</b>	<b>14.36</b>	<b>12.37</b>	<b>30.20</b>	<b>26.73</b>	<b>80.48</b>	<b>105.27</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Traded Goods	12.25	11.40	1.27	23.65	29.82	128.70
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	20.51	0.00	29.61	(55.63)
	(d) Employee Benefit Expenses	0.45	0.49	2.53	0.94	2.72	3.29
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	0.06	0.05	-	0.11	-	0.15
	(g) Other expenses	2.45	2.10	2.80	4.55	5.01	18.08
	<b>Total expenses</b>	<b>15.20</b>	<b>14.04</b>	<b>27.11</b>	<b>29.24</b>	<b>67.16</b>	<b>94.59</b>
<b>3</b>	<b>Profit before exceptional &amp; Extraordinary item and tax</b>	<b>(0.85)</b>	<b>(1.67)</b>	<b>3.09</b>	<b>(2.52)</b>	<b>13.32</b>	<b>10.68</b>
<b>4</b>	Exceptional items	-	-	-	-	-	-
<b>5</b>	<b>Profit before Extraordinary item and tax</b>	<b>(0.85)</b>	<b>(1.67)</b>	<b>3.09</b>	<b>(2.52)</b>	<b>13.32</b>	<b>10.68</b>
<b>6</b>	Extraordinary items						
<b>7</b>	<b>Profit Before Tax</b>	<b>(0.85)</b>	<b>(1.67)</b>	<b>3.09</b>	<b>(2.52)</b>	<b>13.32</b>	<b>10.68</b>
<b>8</b>	<b>Tax expense</b>						
	1) Current Tax	-	-	0.95	0.00	2.45	2.45
	2) Deferred Tax	-	-	-	-	-	-
<b>9</b>	<b>Profit / (Loss) for the period</b>	<b>(0.85)</b>	<b>(1.67)</b>	<b>2.14</b>	<b>(2.52)</b>	<b>10.87</b>	<b>8.23</b>
<b>10</b>	<b>Other Comprehensive Income/(Loss)</b>						
	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	-	-	-	-	-	-
<b>11</b>	<b>Total Comprehensive income for the period (comprising profit/(Loss) and other comprehensive income for the period)</b>	<b>(0.85)</b>	<b>(1.67)</b>	<b>2.14</b>	<b>(2.52)</b>	<b>10.87</b>	<b>8.23</b>
	Paid up Equity Share Capital (Face Value of Rs 10/- each)	86.40	86.40	52.50	86.40	52.50	86.40
	<b>Earnings per equity share</b>						
	(a) Basic	(0.010)	(0.019)	0.041	(0.029)	0.207	0.095
	(b) Diluted	(0.010)	(0.019)	0.041	(0.029)	0.207	0.095
	<b>NOTES :</b>						

1 The unaudited financial results for the quarter and half year ended September 30, 2019 were approved by the audit committee and also by the Board in their respective meetings held on 18th November, 2019 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**

Place: Vadodara  
Date: 18.11.2019

**Anirudh Sethi**  
Managing Director



<b>ALEXANDER STAMPS AND COIN LIMITED</b>			
Regd. Office : 301 Camps Corner, Opp SRP group 4 Near D Mart Makarpura, Makarpura Road, Vadodara Vadodara GJ 390010 IN			
AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH September, 2019			
Statement of Assets and Liabilities			
		Standalone	( Rs. In lacs)
Sr No.	Particulars	30-09-2019 (Unaudited)	31-03-2019 (Audited)
1)	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	0.45	0.56
	(b) Capital work-in-progress	-	-
	(c) Investment in subsidiary #	-	-
	(d) Financial Assets		
	(i) Investments	95.61	95.61
	(ii) Loans	25.57	34.28
	(iii) Other financial assets	-	-
	(e) Other non-current assets	13.33	7.54
2)	<b>Current assets</b>		
	(a) Inventories	1,492.82	1,492.82
	(b) Financial Assets		
	(i) Trade receivables	-	-
	(ii) Cash and cash equivalents	26.04	16.99
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	-	-
	(v) Other financial assets	4.77	0.76
	(c) Other current assets	5.53	5.55
	<b>Total Assets</b>	<b>1,664.12</b>	<b>1,654.11</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>EQUITY</b>		
	(a) Equity Share capital	864.00	864.00
	(b) Other Equity	715.92	718.42
	<b>Total</b>	<b>1,579.92</b>	<b>1,582.42</b>
	<b>LIABILITIES</b>		
1)	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	31.88	30.80
	(i) Other Financial Liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	0.10	0.10
2)	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	13.32	1.53
	(iii) Other Financial liabilities	4.32	32.26
	(b) Other current liabilities	22.42	5.40
	(c) Provisions	12.17	1.60
	(d) Current Tax Liabilities (Net)	-	-
	<b>Total</b>	<b>84.20</b>	<b>71.69</b>
	<b>Total Equity and Liabilities</b>	<b>1,664.12</b>	<b>1,654.11</b>