

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: 19.08.2019

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

Scrip Code: 511463

Sub.: Outcome of Board meeting held on 19th August, 2019

Dear Sir,

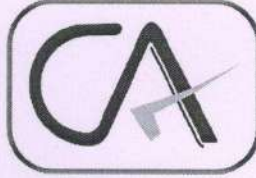
The board of directors in their meeting held on 19th August, 2019 commence on 02.00 p.m. and concluded at 08:45 p.m. discussed and approve / recommended following items:

1. Approved Un-Audited financial results for the quarter ended on 30th June, 2019.
2. 27th Annual General Meeting of the company will scheduled to be held on 27th September, 2019 at 02:00 p.m. at the registered office of the company.

~~For Alexander Stamps and Coin Limited~~

~~Anruda Sethi
Director
(DIN: 06864789)~~





19th Aug, 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 JUNE 30, 2019.

1. We have reviewed the accompanying statement of unaudited Financial Results of Alexander Stamp & Coin Limited for the quarter ended on June 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 30th June, 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





Annexure to Unaudited financial results for the quarter ended June, 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.

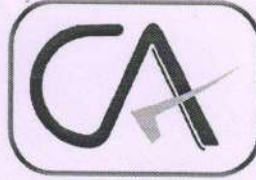
2. Non-compliance of Statutory requirements

It is to be noted that company has failed to file its Income Tax return for F.Y.2016-17 and F.Y.2017-18 & company has failed to pay Taxes like advance Income tax, TDS and other Statutory dues for past 2 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.

3. 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 ₹. 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 personnel's pursuant to section 203 of the Companies Act, 2013 resulted into week 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.

4. 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 singing 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.

5. 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.

6. 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.

7. Position and performance of the company as on 30th June, 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 S. Bhatt
CA Nisha Bhatt
Partner

Membership Number: 149220



Alexander Stamps & Coins Limited

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2019

(Rs. In Lakhs)

Sr No	Particulars	Standalone			
		Quarter ended 30th June 2019 (Unaudited)	Quarter ended 31st March 2019 (Unaudited)	Quarter ended 30th June 2018 (Unaudited)	Year Ended 31st March 2019 (Audited)
1	INCOME				
	Revenue From Operations	12.37	1.78	50.28	103.20
	Other Income	-	1.93	-	2.07
	Total Revenue	12.37	3.71	50.28	105.27
2	Expenses				
	a) Purchase of Traded Goods	11.40	54.20	37.65	128.71
	b) Changes in inventories of finished goods, work-in-progress and stock -in-trade	-	(52.99)	-	(55.63)
	c) Employee benefits expense	0.49	0.29	0.19	3.29
	d) Finance Cost	-	-	-	-
	e) Depreciation and Amortization expense	0.06	0.07	-	0.15
	f) Other Expenses	2.10	3.22	5.08	18.08
	Total Expenses	14.04	4.79	42.92	94.58
3	Profit / (Loss) before tax (1-2)	(1.67)	(1.08)	7.36	10.68
4	Tax Expense				
	Current Tax	-	-	1.50	2.45
	Deferred Tax	-	-	-	-
	Total Tax Expenses	-	-	1.50	2.45
5	Profit / (Loss) for the Period (3-4)	(1.67)	(1.08)	5.86	8.23
6	Other Comprehensive Income / (Loss)				
	Items not to be reclassified to profit or loss (Net of Tax)				
	a) Remeasurement defined benefit plans	-	-	-	-
	b) Equity Instruments through Other Comprehensive Income	-	-	-	-
	Other Comprehensive Income / (Loss) for the period	-	-	-	-
7	Total Comprehensive Income for the period (5+6)	(1.67)	(1.08)	5.86	8.23
8	Paid up Equity Share Capital (Face Value of Rs.10/- each)	864.00	864.00	720.00	864.00
9	Earnings per Equity Share (EPS) (nominal value of Rs.10/-each) (not annualized)				
	(a) Basic	(0.02)	(0.01)	0.08	0.10
	(b) Diluted	(0.02)	(0.01)	0.08	0.10

Notes to Consolidated Financial Results - Q1 FY 2019-2020

- The results have been approved at the meeting of Board of Directors held on 19th August 2019.
- The Company has not provided for provision related to defined benefits plan for the quarter ended 30th June 2019 and hence corresponding deferred tax expenses also not provided.
- Previous year figures have been regrouped / rearranged, wherever necessary.

For Alexander Stamps & Coins Limited

Managing Director
DIN: 06864789



Date: 19th Aug 2019
Place: Vadodara