

CIN: L74110GJ1992PLC093816

Regd Off: 301 Camps Corner, Opp SRP group 4 Near D Mart Makarpura, Makarpura Road, Vadodara - 390010
Web Site: www.alexanderstamps.in; Email Id.: cs.alexanderstamps@gmail.com; Contact No.: +91 265 6569067

To,
BSE Limited
Deputy General Manager
Dept. of Corporate Services,
27th Floor, P J Towers, Dalal Street,
Fort, Mumbai- 400021.

Date: August 14, 2023

Scrip Code No.: 511463 (BSE)

Kind attention: Dept. of Corporate Services

Sub: Outcome of the date of Board Meeting held on August 14, 2023.

Dear Sir/Madam,

With reference to the above-mentioned subject, the Board of Directors of the Company at its meeting held today, i.e. 14th August, 2023 have transacted and approved the following agendas:

1. The Board has approved and taken on record the Un-audited Financial Statements (Standalone) for the first quarter ended on 30th June, 2023(FY 2023-24).
2. The Board has approved the cessation/removal of Mr. Ramavtar Jain, Independent Director, due to death.
3. The Board has approved the appointment of Mr. Jignesh Mukeshbhai Soni as an Additional Independent Director in place of Late Mr. Ramavtar Jain.
4. The Board has approved the appointment of Kuldip Thakkar & Associates, Company Secretaries, as a Scrutinizer of ensuing AGM.
5. The Board has approved resignation of Ms. Nishi Jaiswal, Company Secretary, w.e.f 30th August, 2023.

6. The Board has approved shifting of Registered office within City. Filing for the same will be submitted with concerned ROC, Stock Exchange as well as other statutory Authorities shortly.

The same is also available on the Company's website at www.alexanderstamps.in.

The Board Meeting commenced at 17-00 hours (IST) and concluded at 21-00 Hours.

You are requested to kindly take note of above and bring the same to the notice of investors and members.

Thanking you,
Yours faithfully,

For ALEXANDER STAMPS AND COIN LIMITED

Nishi Jaiswal
Compliance Officer

Place: Vadodara



Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
Alexander Stamps & Coins Limited

1. We have reviewed the accompanying statement of Unaudited Standalone financial results('the Statement') of **Alexander Stamps & Coins Limited**("the Company") for the quarter ended 30th June, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IndAS 34"), prescribed under Section 133 of the Companies Act, 2013('the Act'), and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review 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 Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedure. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing Specified under Section 143(10) of the Act, 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. Accordingly, we do not express an audit opinion.



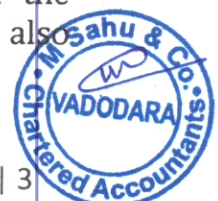


4. Basis for Qualified opinion:

- a) We draw attention to the Note No 3 to the Financial Statements, with respect to the Non-Current Investments amounting to INR 113.67/- Lacs, the requisite documents with respect to this investment are not available with the Company, in the absence of sufficient information, the Management has also not provided for any Impairment for the same and in turn we are unable to comment on the carrying value of Investment made by the Company and the consequent impact thereof on Other Comprehensive Income.
- b) We draw attention to the Note No 4 to the Financial Statements, in respect of the Outstanding Income Tax demand for the Assessment Year 2017-2018, amounting to INR 357.63 Lakhs, for which the Company has neither filed any appeal nor created any provision in the books of accounts. Had the company has provided the same loss would have been higher by INR 357.63 Lakhs.
- c) We draw attention to the Note No 5 to the Financial Statements, The inventory valuation as on 31st March 2023 include Inventories amounting to INR 1641.62/- Lakh valued as per Valuation report dated 16th May 2023, stating valuation as on 31st March 2023. Consequently, we are unable to ascertain the impact due to deviation in inventory valuation on the Ind AS Financial statements as on 30.06.2023.

Further more, in respect of the Non-moving inventories amounting to INR 1641.62/- Lakh, which comprises of the approx. 92% of the total assets of the company. Nonmoving inventories along with other matters set forth in the "Basis of Qualified Opinion" section above indicate the existence of material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, in view of mitigating factors including business plan, the management is of the view that going concern basis of accounting is appropriate. Our opinion is not modified in respect of this matters.

Our audit report dated 30thMay 2023 on the financial results of the Company for the quarter and year ended 31 March 2023 were also qualified in respect of this matter.





5. Based on our review conducted as above except for the possible effect of the matter described in the paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M Sahu & Co
Chartered Accountants
Firm Registration No: 130001W


Partner (Manojkumar Sahu)
Membership No: 132623
UDIN:23132623BGXXCQ2534



Date: 14th August, 2023
Place: Vadodara

Alexander Stamps & Coins Limited					
CIN: L74110GJ1992PLC083816					
Regd Office:301, Campus Corner, Opp SRP Group-4, Near D-Mart, Makarpura, Vadodara-390010					
Website: www.alexanderstamps.in			E-Mail: cs.alexanderstamps@gmail.com Ph No: 02656569067		
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2023					
Sr No	Particulars	Standalone			
		Quarter ended 30th June 2023 (Unaudited)	Quarter ended 31st March 2023 (Audited)	Quarter ended 30th June 2022 (Unaudited)	Year Ended 31st March 2023 (Audited)
1	INCOME				
	Revenue From Operations				
	Other Income	4.11	15.20	16.33	55.05
	Total Revenue	-	-	-	-
2	Expenses	4.11	15.20	16.33	55.05
	a) Purchase of Traded Goods				
	b) Changes in inventories of finished goods, work-in-progress and stock -in-trade	4.08	24.74	-	40.46
	c) Employee benefits expense	(0.47)	(13.19)	11.05	1.79
	d) Finance Cost	-	-	0.66	1.98
	e) Depreciation and Amortization expense	-	-	0.10	0.14
	f) Other Expenses	0.63	0.53	0.51	2.10
	Total Expenses	2.15	2.19	3.45	10.28
3	Profit / (Loss) before tax (1-2)	6.38	14.26	15.77	56.74
4	Tax Expense	(2.27)	0.94	0.56	(1.69)
	Current Tax				
	Deferred Tax	-	-	-	-
	Income Tax of Earlier Year	-	0.01	-	0.01
	Total Tax Expenses	-	0.34	-	0.34
5	Profit / (Loss) for the Period (3-4)	-	0.35	-	0.35
6	Other Comprehensive Income / (Loss)	(2.27)	0.59	0.56	(2.04)
	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)	(2.27)	0.59	0.56	(2.04)
8	Paid up Equity Share Capital (Face Value of Rs.10/-each)	931.20	931.20	931.20	931.20
9	Earnings per Equity Share(EPS)(nominal value of Rs.10/-each)(not annualized)				
	(a) Basic	(0.02)	0.01	0.01	(0.02)
	(b) Diluted	(0.02)	0.01	0.01	(0.02)

For Alexander Stamps & Coins Limited

ANIRUDH SETHI
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ANIRUDH SETHI
Anirudh Sethi
Managing Director
DIN: 06864789

Date: 14th August, 2023.
Place: Vadodara



Notes:

- 1 The above result has been audited by Statutory auditor, recommended by audit committee and approved by the Board of Director of the Company
- 2 The previous period figures have been regrouped/reclassified wherever necessary to confirm to the classification for this quarter.
With respect to the Non-Current Investments amounting to INR 113.67/- Lacs, the requisite documents with respect to this investment are not available with the Company, in the absence of sufficient information, the Management has also not provided for any Impairment for the same and in turn we are unable to comment on the carrying value of Investment made by the Company and the consequent impact thereof on Other Comprehensive Income.
- 3 The Financial Statements, in respect of the Outstanding Income Tax demand for the Assessment Year 2017-2018, amounting to INR 357.63/- Lakhs, for which the Company has neither filed any appeal nor created any provision in the books of accounts. Had the company has provided the same loss would have been higher by INR 357.63/- Lakhs.
- 4 The Financial Statements, The inventory valuation as on 31st March 2023 include Inventories amounting to INR 1641.62/- Lakh valued as per Valuation report dated 16th May 2023, stating valuation as on 31st March 2023. Consequently, we are unable to ascertain the impact due to deviation in inventory valuation on the Ind AS Financial statements as on 30.06.2023.
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