

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.

To,
Deputy General Manager
Dept. of Corporate Services,
BSE Limited
P J Towers, Dalal Street,
Mumbai- 400 021.

February 14, 2021

Ref: Scrip Code No.: 511463 (BSE)

Sub: Outcome of the Board Meeting on February 14, 2021.

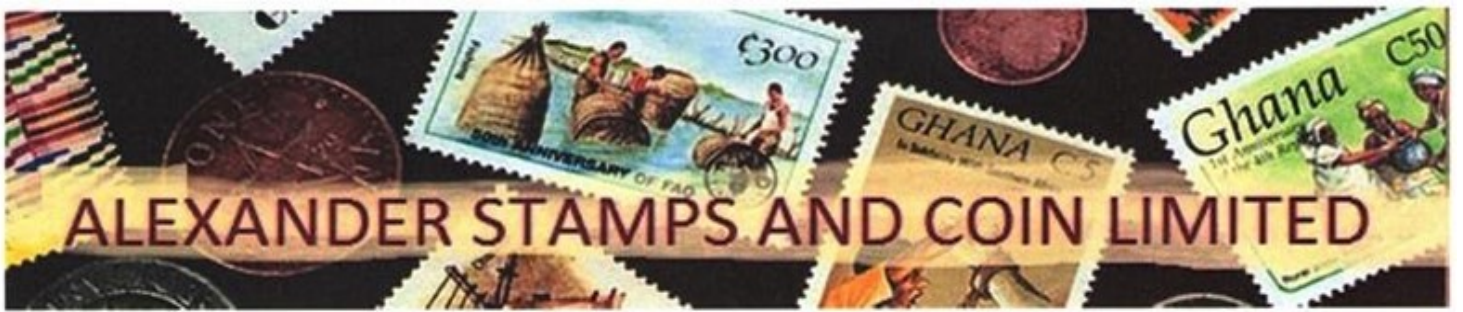
Dear Sir/Madam,

With reference to the above-mentioned subject, Board of Directors at their meeting, commenced at 04:00 PM and concluded at 5:30 PM, have considered, discussed and approved the following agenda item:

1. Adopt and approve Un-audited (Standalone) Financial Results for the quarter ended on 31st December, 2020.
2. Approval of Appointment of Company Secretary cum Compliance officer w.e.f. 02/02/2021;
3. To consider for inviting investment through private equity via issuing equity shares;
4. The Board has discussed and decide to not declare dividend in this meeting;
5. The Board has considered the appointment of merchant banker or registered valuer for valuation of shares to proceed with issue of preferential issue.

For your reference and record, we hereby attach the same.

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

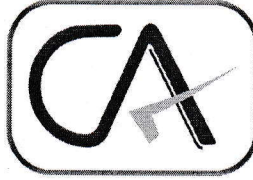


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For ALEXANDER STAMPS AND COINS LIMITED

A handwritten signature in black ink, appearing to be "Anirudh Sethi", written in a cursive style.

Anirudh Sethi
Director
(DIN: 06864789)
Place: Vadodara



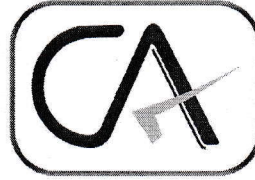
10th Feb, 2021

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 2020

1. We have reviewed the accompanying statement of unaudited Financial Results of **Alexander Stamp & Coin Limited** for the quarter ended on **Dec 31, 2020** 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 principals 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 result 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, following critical matters and points has come to our attention which cause us to believe that accompanying unaudited standalone financial results does not prepare in accordance with the applicable accounting standards and other recognized accounting practices and policies. Our conclusion on the statement is modified in respect of below mentioned facts.

Basis for modified opinion

1. **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 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. Looking at the nature of business of the company it is very difficult to ascertain value of inventory held by the company hence we have relied upon management valuation and certificate issued by independent Chartered Accountant. We have strongly recommended company 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.

2. **Internal Control**

We have observed during our observation during issue this UFR 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.

3. **Revenue from operation and Cost of material purchase**

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.

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

CA Ankit Agrawal
(Partner)



Membership Number: 173127
UDIN: 21173127AAAABK1704
10-02-2021

Alexander Stamps And Coin Limited							
CIN NO:-L74110GJ1992PLC093816							
Regd.Office : 301 Camps Corner, Opposite SRP, Group 4, Near D Mart, Makarpura Road, Vadodara-390010, Gujarat.							
Ph. No. +91-9824069067 E-mail:rudrakshcaptech@gmail.com							
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER, 2020.							
Statement of Profit and Loss							
Sr No	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31-12-2020 (Unaudited)	30-09-2020 (Unaudited)	31-12-2019 (Unaudited)	31-12-2020 (Unaudited)	31-12-2019 (Unaudited)	31-03-2020 (Audited)
1	Income						
	Revenue from operations	29.31	13.91	12.07	43.22	38.79	43.63
	Other Income	-	-	0.02	-	0.02	0.02
	Total Revenue	29.31	13.91	12.09	43.22	38.81	43.65
2	Expenses						
	(a) Cost of materials consumed	(3.25)	-	-	(8.69)	-	-
	(b) Purchases of Traded Goods	25.89	17.66	8.26	43.55	31.90	34.92
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	(5.45)	-	-	-	-
	(d) Employee Benefit Expenses			1.15	0.17	2.09	2.25
	(e) Finance Cost	0.02	-	-	0.04	-	-
	(f) Depreciation and amortisation expense	0.06	0.06	0.06	0.17	0.17	0.22
	(g) Other expenses	3.21	1.46	2.55	6.44	7.10	8.42
	Total expenses	25.94	13.73	12.02	41.67	41.25	45.81
3	Profit Before Tax	3.37	0.18	0.07	1.55	(2.45)	(2.17)
4	Tax Expense						
	1) Current Tax	-	-	-	0.39	51.42	-
	2) Income Tax of Earlier Year	-	-	-	-	18.73	-
	3) Deferred Tax	-	-	-	-	-	-
5	Profit / (Loss) for the period	3.37	0.18	0.07	1.16	(72.59)	(2.17)
6	Other Comprehensive Income/(Loss)						
	Items that will not to be reclassified to profit or loss (Net of Taxes)						
	a) Remeasurement defined benefit plans	-	-	-	-	-	-
	b) Equity Instruments through Other Comprehensive Income	-	-	-	-	-	-
7	Total Comprehensive income for the period (comprising profit/(Loss) and other comprehensive income for the period)	3.37	0.18	0.07	1.16	(72.59)	(2.17)
	Paid up Equity Share Capital (Face Value of Rs 10/- each)	864.00	864.00	864.00	864.00	864.00	864.00
	Earnings per equity share						
	(a) Basic	0.039	0.002	0.001	0.013	(0.840)	(0.025)
	(b) Diluted	0.039	0.002	0.001	0.013	(0.840)	(0.025)

Notes to Standalone Financial Results - Q3 FY 2020-2021

- The results have been approved at the meeting of Board of Directors held on 14 February, 2021.
- The Company has not provided for provision related to defined benefits plan for the quarter ended 31st December 2020 and hence corresponding deferred tax expenses also not provided.
- Previous periods / year figures have been regrouped / rearranged, wherever necessary.

For & on behalf of the Board of Directors



Anirudh Shethi
DIN:06864789
Managing Director

Place: Vadodara
Date: 1 14-02-2021