



LIMITED REVIEW REPORT

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

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **Alexander Stamps & Coin Limited** ("the Company") for the quarter ended 30th September, 2022 and the year to date results for the period from 1st April, 2022 to 30th September 2022 ("the Statement").
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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Emphasis of Matters:

- i. We draw attention to the Note No. 3 to the financial result, with respect to the Investments as stated in 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.
- ii. We draw attention to the Note No. 4 to the Financial results in respect of the Outstanding Income Tax demand for the Assessment Year 2017-2018, amounting to INR 344.56 Lakhs, for which the Company has neither filed any appeal nor created any provision in the books of accounts.
- iii. We draw attention to the Note No. 5 to the Financial Results, which indicates that company has granted interest free loan to director leading to violation of provisions of Companies Act, 2013
- iv. The inventory valuation as on 30.09.2022 include Inventories amounting to INR 1492.81/- Lakh valued as per Valuation report dated 13th July 2020, stating valuation as on 31st March 2020. Consequently, we are unable to ascertain the impact due to deviation in inventory valuation on the Ind AS Financial statements as on 30.09.2022.





M Sahu & CO.

Chartered Accountants

521 K10 Grand Behind Atlantis K10
Sarabhai Capmus Vadodara-390023.

5. Other Matters

The audit of the financial results for the year quarter ended 30th June 2022 was carried out and reported by predecessor statutory auditor vide their report dated 8th August 2022 whose audit report has been furnished to us and which has been relied upon by us for the purpose of our report.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, except for the possible effects of the matters described in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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

Manojkumar Shivkishor Sahu
Digitally signed by
Manojkumar Shivkishor Sahu
Date: 2022.11.14 05:10:19
+05'30'

Partner (Manojkumar Sahu)
Membership No: 132623
UDIN: 22132623BCZWHV8936



Date: 14/11/2022
Place: Vadodara

Alexander Stamps & Coin 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 Phn No: 02656569067
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs. in Lacs)

Sr No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2022 (Unaudited)	30-06-2022 (Unaudited)	30-09-2021 (Unaudited)	30-09-2022 (Unaudited)	30-09-2021 (Unaudited)	31-03-2022 (Audited)
1	Income						
	Revenue from operations	11.43	16.33	55.17	27.76	82.90	131.07
	Other Income	-	-	-	-	36.20	36.20
	Total Revenue	11.43	16.33	55.17	27.76	119.10	167.27
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Traded Goods	6.22	0.00	8.01	6.22	43.93	202.81
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	3.13	11.05	27.16	14.18	22.52	(104.95)
	(d) Employee Benefit Expenses	0.66	0.66	1.20	1.32	2.40	4.80
	(e) Finance Cost	0.03	0.10	-	0.13	-	0.09
	(f) Depreciation and amortisation expense	0.51	0.51	-	1.02	0.06	0.39
	(g) Other expenses	2.94	3.45	10.21	6.39	37.46	70.51
	Total expenses	13.50	15.77	46.58	29.27	106.37	173.66
3	Profit before exceptional & Extraordinary item and tax	(2.07)	0.56	8.59	(1.51)	12.74	(6.39)
4	Exceptional items	-	-	-	-	-	-
5	Profit before Extraordinary item and tax	(2.07)	0.56	8.59	(1.51)	12.74	(6.39)
6	Extraordinary items	-	-	-	-	-	-
7	Profit Before Tax	(2.07)	0.56	8.59	(1.51)	12.74	(6.39)
8	Tax expense						
	1) Current Tax	-	-	2.15	-	2.15	0.34
	2) Deferred Tax	-	-	-	-	-	0.01
9	Profit / (Loss) for the period	(2.07)	0.56	6.45	(1.51)	10.59	(6.73)
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)	(2.07)	0.56	6.45	(1.51)	10.59	(6.73)
	Paid up Equity Share Capital (Face Value of Rs 10/- each)	931.20	931.20	931.20	931.20	864.00	931.20
	Earnings per equity share						
	(a) Basic	(0.02)	0.01	0.07	(0.02)	0.12	(0.07)
	(b) Diluted	(0.02)	0.01	0.07	(0.02)	0.12	(0.07)

The unaudited financial results for the quarter and half year ended September 30, 2022 were approved by the audit committee and also by the Board in their respective meetings held on 14th November, 2022 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

ANIRUDH
SETHI

Anirudh Sethi
Managing Director
DIN: 06864789

Place: Vadodara
Date: 14/11/2022

Alexander Stamps & Coin 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

Phn No: 02656569067

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs. In lacs)

Sr No.	Particulars	As on 30-09-2022 (Unaudited)	As on 31-03-2022 (Audited)
1)	Non-current assets		
	(a) Property, Plant and Equipment	9.19	5.24
	(b) Capital work-in-progress	-	-
	(c) Investment in subsidiary #	-	-
	(d) Financial Assets		
	(i) Investments	113.67	113.67
	(ii) Loans	-	6.80
	(iii) Other financial assets	-	-
	(e) Other non-current assets	-	-
	(f) Deferred Tax Assets		0.01
2)	Current assets		
	(a) Inventories	1,629.24	1,643.42
	(b) Financial Assets		
	(i) Trade receivables	-	-
	(ii) Cash and cash equivalents	0.58	3.33
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	-	-
	(v) Other financial assets	-	-
	(c) Other current assets	5.95	3.09
	Total Assets	1,758.62	1,775.55
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	931.20	931.20
	(b) Other Equity	761.95	763.46
	Total	1,693.15	1,694.66
	LIABILITIES		
1)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3.00	3.00
	(i) Other Financial Liabilities	-	-
	(b) Provisions		-
	(c) Deferred tax liabilities (Net)		-
	(d) Other non-current liabilities	-	-
2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	41.26	41.92
	(iii) Other Financial liabilities	-	-
	(b) Other current liabilities	21.21	35.97
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	-	-
	Total	65.47	80.89
	Total Equity and Liabilities	1,758.62	1,775.55

For & on behalf of the Board of Directors

ANIRUDH SETHI
Digitally signed by ANIRUDH SETHI
Date: 2022.11.14
05:02:08 +05'30'
Anirudh Sethi
Managing Director
DIN: 06864789

Place: Vadodara
Date: 14/11/2022

Alexander Stamps and Coin 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 Phn No: 02656569067

Cash Flow Statement for the year ended September 30, 2022**(Rs. In Lacs)**

Particulars	For the Year ended 30th Sept 2022	For the Year ended 31st March 2022
A. Cash Flow from Operating Activities :		
Net Profit before Tax	(1.51)	(6.39)
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and Amortisation Expense	1.02	0.39
Sundry Balance Written off	-	25.76
Operating Profit before Working Capital changes	(0.49)	19.76
Movement in Working Capital :		
(Increase)/Decrease in Inventories	14.18	(104.95)
(Increase)/Decrease in Trade Receivables	-	-
(Increase)/Decrease in Loans	6.80	-
(Increase)/Decrease in Other Assets	(2.86)	11.73
Increase/(Decrease) in Trade Payable	(0.66)	(14.48)
Increase/(Decrease) in Other Current Liability	(14.76)	13.71
Increase/(Decrease) in Provisions	-	11.09
Cash Generated from Operation	2.22	(63.14)
Direct Tax Paid (Net of Refunds)	-	(2.09)
Net Cash inflow from/ (outflow) from Operating activities (A)	2.22	(65.23)
B. Cash Flow from Investing Activities :		
Purchase of fixed assets	(4.97)	(5.52)
Interest received	-	(18.06)
Dividend received	-	-
Net Cash inflow from/ (outflow) from Financing activities (B)	(4.97)	(23.58)
C. Cash Flow from Financing Activities :		
Proceeds from Long Term Borrowing	-	(32.37)
Proceeds/ Repayment from Loans and Advances (Net)	-	25.83
Proceeds from Share Application Money	-	67.20
Interest paid	-	-
Net Cash inflow from/ (outflow) from Financing activities (C)	-	60.66
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(2.75)	(28.15)
Cash and Cash Equivalents at the beginning of the year	3.33	31.48
Cash and Cash Equivalents at the end of the year	0.58	3.33

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.

For & on behalf of the Board of Directors**ANIRUDH SETHI** Digitally signed by
ANIRUDH SETHI
Date: 2022.11.14
05:03:27 +05'30'**Anirudh Sethi**
Managing Director
DIN: 06864789**Place: Vadodara**
Date: 14/11/2022