



# ALEXANDER STAMPS AND COIN LIMITED

**CIN : L74110GJ1992PLC093816**

**SF-7, Silver Rock Complex Near Dairy Teen Rasta, Makarpura, Vadodara, Gujarat, India - 390014**

**Web Site : [www.alexanderstamps.in](http://www.alexanderstamps.in); Email Id.: [cs.alexanderstamps@gmail.com](mailto:cs.alexanderstamps@gmail.com) ; Contact No.: +91 265 6569067**

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

Date: November 08, 2023.

**Ref: Scrip Code No.: 511463 (BSE)**

**Sub: Outcome of the Board Meeting held on November 08, 2023.**

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we wish to inform you that the Board of Directors of the Company at their meeting held today, i.e. November 08, 2023, approved the Un-Audited Financial Results of the Company for the quarter and half year ended September 30, 2023 along with the Limited Review Report thereon.

We are enclosing herewith, a copy of the Un-Audited Financial Results for the quarter and half year ended September 30, 2023 along with the Limited Review Report thereon by auditor and cash flow statement and statement of assets and liabilities for the half year ended on 30th September, 2023.

The Meeting commenced at 05.00 p.m. and concluded at 06.10 p.m.

You are requested to take this on your records.

Thanking You.

**For ALEXANDER STAMPS AND COIN LIMITED**

**Rishi Kakkad**

**Company Secretary & 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 September, 2023, and Year to date 01st April 2023 to 30th September 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/- Lakhs, 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.

**Material Uncertainty Related to Going Concern**

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 30.09.2023.

Further more, in respect of the Non-moving inventories amounting to INR 1641.62/- Lakh, which comprises of the approx. 92.58% 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 14th August, 2023 on the financial results of the Company for the quarter ended 30th June, 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**

MANOJKUMAR  
SHIVKISHOR SAHU

Digitally signed by MANOJKUMAR  
SHIVKISHOR SAHU  
Date: 2023.11.08 17:11:53 +05'30'

**Partner (Manojkumar Sahu)**  
**Membership No: 132623**  
**UDIN:23132623BGXXEY2603**



**Date:08th November,2023**  
**Place: Vadodara**

## Alexander Stamps & Coins Limited

CIN: L74110GJ1992PLC083816

Regd. Office : SF-7, Silver Rock Complex Near Dairy Teen Rasta, Makarpura, Vadodara, Gujarat, India, 390014

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Ph No: 02656569067

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. in Lakhs)

Sr No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
	Revenue from operations	8.00	4.11	11.43	12.11	27.76	55.05
	Other Income	0.00	-	-			
	<b>Total Revenue</b>	<b>8.00</b>	<b>4.11</b>	<b>11.43</b>	<b>12.11</b>	<b>27.76</b>	<b>55.05</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Traded Goods	9.04	4.08	6.22	13.12	6.22	40.46
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3.32)	(0.47)	3.13	(3.79)	14.18	1.79
	(d) Employee Benefit Expenses	-	-	0.66	-	1.32	1.98
	(e) Finance Cost	-	-	0.03	-	0.13	0.14
	(f) Depreciation and amortisation expense	0.63	0.63	0.51	1.26	1.02	2.10
	(g) Other expenses	1.13	2.15	2.94	3.28	6.39	10.28
	<b>Total expenses</b>	<b>7.49</b>	<b>6.38</b>	<b>13.50</b>	<b>13.87</b>	<b>29.27</b>	<b>56.75</b>
<b>3</b>	<b>Profit Before Tax</b>	<b>0.51</b>	<b>(2.27)</b>	<b>(2.07)</b>	<b>(1.76)</b>	<b>(1.51)</b>	<b>(1.69)</b>
<b>4</b>	<b>Tax expense</b>						-
	1) Current Tax	0.09					
	2) Income Tax of Earlier Year						0.34
	3) Deferred Tax						0.01
<b>9</b>	<b>Profit / (Loss) for the period</b>	<b>0.42</b>	<b>(2.27)</b>	<b>(2.07)</b>	<b>(1.76)</b>	<b>(1.51)</b>	<b>(2.04)</b>
<b>10</b>	<b>Other Comprehensive Income/(Loss)</b>						
	<b>(i) Items that will not be reclassified to profit or loss</b>						
	Remeasurement of Defined benefit plans	-	-	-	-	-	-
	Equity instruments through other comprehensive income						
	<b>(ii) Income tax relating to items that will not be reclassified to profit or loss</b>						
	Remeasurement of Defined benefit plans						
	Equity instruments through other comprehensive income						
	<b>Total Other Comprehensive Income</b>	-	-	-	-	-	-
<b>11</b>	<b>Total Comprehensive income for the period</b>	<b>0.42</b>	<b>(2.27)</b>	<b>(2.07)</b>	<b>(1.76)</b>	<b>(1.51)</b>	<b>(2.04)</b>
	Paid up Equity Share Capital (Face Value of Rs 10/- each)	931.20	931.20	931.20	931.20	931.20	931.20
	<b>Earnings per equity share</b>						
	(a) Basic	0.004	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
	(b) Diluted	0.004	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)

For Alexander Stamps & Coin Limited

Place: Vadodara  
Date: 08/11/2023

Anirudh Sethi  
Managing Director  
DIN: 06864789

# Alexander Stamps & Coins Limited

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## Statement of Assets and Liabilities as on 30th September 2023

(Rs. in Lakhs)

Sr No.	Particulars	As on 30-09-2023 (Unaudited)	As on 31-03-2023 (Audited)
1)	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	6.84	8.10
	(b) Financial Assets		
	(i) Investments	113.67	113.67
	(ii) Loans		
	(c) Other non-current assets		
	(d) Deferred Tax Assets(Net)	-	0.01
2)	<b>Current assets</b>		
	(a) Inventories	1,645.41	1,641.62
	(b) Financial Assets		
	(i) Trade receivables		
	(ii) Cash and cash equivalents	4.73	5.44
	(ii) Other financial assets	0.80	
	(c) Other current assets	4.38	3.31
	<b>Total Assets</b>	<b>1,775.84</b>	<b>1,772.16</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>EQUITY</b>		
	(a) Equity Share capital	931.20	931.20
	(b) Other Equity	759.90	761.77
	<b>Sub Total</b>	<b>1,691.10</b>	<b>1,692.97</b>
	<b>LIABILITIES</b>		
1)	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	3.00	3.00
	(ii) Trade payables	55.11	-
	(iii) Other Financial Liabilities		
	(b) Other non-current liabilities		
2)	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables	5.45	
	(iii) Other Financial liabilities		
	(b) Other current liabilities	-	55.11
	(c) Provisions		
	(d) Current Tax Liabilities (Net)	21.17	21.08
	<b>Sub Total</b>	<b>84.73</b>	<b>79.19</b>
	<b>Total Equity and Liabilities</b>	<b>1,775.84</b>	<b>1,772.16</b>

For Alexander Stamps & Coin Limited

Place: Vadodara  
Date: 08/11/2023

Anirudh Sethi  
Managing Director  
DIN: 06864789

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Cash Flow Statement for the year ended September 30, 2023

(Rs. in Lakhs)

Particulars	For the Year ended 30th Sept 2023	For the Year ended 30th Sept 2022
<b>A. Cash Flow from Operating Activities :</b>		
Net Profit before Tax	(1.76)	(1.51)
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and Amortisation Expense	1.26	1.02
Sundry Balance Written off	-	-
<b>Operating Profit before Working Capital changes</b>	<b>(0.50)</b>	<b>(0.49)</b>
<b>Movement in Working Capital :</b>		
(Increase)/Decrease in Inventories	(3.79)	14.18
(Increase)/Decrease in Loans	-	6.80
(Increase)/Decrease in Other Assets	(1.86)	(2.86)
Increase/(Decrease) in Trade Payable	60.56	(0.66)
Increase/(Decrease) in Other Current Liability	(55.11)	(14.76)
<b>Cash Generated from Operation</b>	<b>(0.70)</b>	<b>2.22</b>
Direct Tax Paid (Net of Refunds)	-	-
<b>Net Cash inflow from/ (outflow) from Operating activities (A)</b>	<b>(0.70)</b>	<b>2.22</b>
<b>B. Cash Flow from Investing Activities :</b>		
Purchase of fixed assets	-	(4.97)
Interest received	-	-
Dividend received	-	-
<b>Net Cash inflow from/ (outflow) from Financing activities (B)</b>	<b>-</b>	<b>(4.97)</b>
<b>C. Cash Flow from Financing Activities :</b>		
Proceeds from Long Term Borrowing	-	-
Proceeds/ Repayment from Loans and Advances (Net)	-	-
Proceeds from Share Application Money	-	-
Interest paid	-	-
<b>Net Cash inflow from/ (outflow) from Financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(0.70)</b>	<b>(2.75)</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>5.44</b>	<b>3.33</b>
<b>Cash and Cash Equivalents at the end of the year</b>	<b>4.74</b>	<b>0.58</b>

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 Alexander Stamps & Coin Limited

Place: Vadodara

Date: 08/11/2023

Anirudh Sethi  
Managing Director  
DIN: 06864789

**Notes To Account:**

- 1 The above results which are published have been reviewed and approved by the Board of Directors of the Company at their meeting held on November 8th, 2023. The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules Issued there under and the other accounting principles generally accepted In India.) The unaudited financial results for the quarter and half year ended November 8th, 2023 have been subjected to limited review by the Statutory Auditors.
- 2 The above standalone financial results have been reviewed and recommended by Audit Committee and have been approved and taken on record by Board of Directors at its meeting on November 8th, 2023.
- 3 With respect to the Investments as stated in Non Current Investments amounting to INR 113.67/- Lakhs, the requisite documents with respect to this investments are not available with the Company, in the absence of sufficient information, the Management has also not provided for any Impairment for the same.
- 4 The company has outstanding demand for Income Tax payment for the Assessment Year 2017-2018 of INR 357.63/- Lakhs for which company has not challenged the demand against the order and also liabilities for the same is being not provided in the books of account.
- 5 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 30.09.2023.
- 6 The previous period figures have been regrouped/ reclassified wherever necessary to confirm to the classification for this quarter.

**For Alexander Stamps & Coin Limited**

**Place: Vadodara**  
**Date: 08/11/2023**

**Anirudh Sethi**  
**Managing Director**  
**DIN: 06864789**