



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 LTD
Corporate Relationship Department,
Deputy General Manager
27th Floor, P J Towers, Dalal Street,
Mumbai- 400001.

Date: June 26, 2023

Ref: Scrip Code No.: 511463 (BSE)
Kind Attn.: Dept. of Corporate Services

Sub: Resubmission of the financials

Sub: Outcome of the Board Meeting held on May 30, 2023 – Approval of Audited Annual Financial Statements & Audited Financial Results of the Company for the Financial Year ended March 31, 2023(2022-23)

Listing Regulation: Disclosure under Reg 30 read with Para A(4) of Part A of Schedule III, Reg. 33 & all the applicable Regulations, if any, of the SEBI (LODR) Regulations, 2015(Listing Regulations) as amended from time to time.

Dear Sir/Madam,

1. With reference to the above-mentioned subject, we wish to inform Exchange that the Board of Directors at their meeting held on i.e. May 30, 2023 have approved Audited (Standalone) Financial Results for the Fourth quarter and Financial year ended on 31st March 2023.
2. With reference to the mail received from BSE dated June 7, 2023 that financial result is not signed by the chairperson or managing director, or a wholtime director or in the absence of all, other authorized director, hereby submitting signed and stamped financial statement.

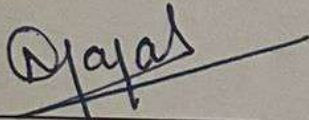
The above information is also being made available on the Company's website at www.alexanderstamps.in.

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

Thanking you,

Yours Sincerely,

For ALEXANDER STAMPS AND COIN LIMITED



Nishi Jaiswal
Company Secretary
Place: Vadodara



Alexander Stamps & Coin Limited

CIN: L74110GJ1992PLC083816

Regd. Office : 301, Campus Corner, Opp SRP Group-4, Near D-Mart, Makarpura, Vadodara-390010

Phone No:02656569067

Website: www.alexanderstamps.in

Email ID: cs.alexanderstamps@gmail.com

(Rs. In Lacs)

| STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED MARCH 31 2023 | | | | | | |
|--|--|---------------|---------------|----------------|---------------|---------------|
| Sr No | Particulars | Quarter Ended | | | Year Ended | |
| | | 31.03.2023 | 31.12.2022 | 31.03.2022 | 31.03.2023 | 31.03.2022 |
| | | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| 1 | Income | | | | | |
| | Revenue from operations | 15.20 | 12.09 | 41.63 | 55.05 | 131.07 |
| | Other Income | - | - | - | - | 36.20 |
| | Total Revenue | 15.20 | 12.09 | 41.63 | 55.05 | 167.27 |
| 2 | Expenses | | | | | |
| | (a) Changes in inventories of finished goods | (13.19) | 0.80 | (307.77) | 1.79 | (104.95) |
| | (b) Purchases of Traded Goods | 24.74 | 9.50 | 334.83 | 40.46 | 202.81 |
| | (c) Employee Benefit Expenses | - | 0.66 | 1.20 | 1.98 | 4.80 |
| | (d) Finance Cost | (0.00) | 0.00 | 0.02 | 0.14 | 0.09 |
| | (e) Depreciation and amortisation expense | 0.53 | 0.55 | 0.28 | 2.10 | 0.39 |
| | (f) Other expenses | 2.19 | 1.70 | 24.55 | 10.28 | 70.51 |
| | Total expenses | 14.26 | 13.22 | 53.11 | 56.74 | 173.65 |
| 3 | Profit Before Tax | 0.94 | (1.13) | (11.48) | (1.69) | (6.39) |
| 4 | Tax expense | | | | | |
| | 1) Current Tax | - | - | (2.15) | - | - |
| | 2) Deferred Tax | 0.01 | - | 0.01 | 0.01 | 0.01 |
| | 3) Income Tax of Earlier Year | 0.34 | - | 0.34 | 0.34 | 0.34 |
| 5 | Profit / (Loss) for the period | 0.59 | (1.13) | (9.68) | (2.04) | (6.74) |
| 6 | Other Comprehensive Income/(Loss) | | | | | |
| | Items that will not to be reclassified to profit or loss | - | - | - | - | - |
| | Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - |
| 7 | Total Comprehensive income for the period | 0.59 | (1.13) | (9.68) | (2.04) | (6.74) |
| | Paid up Equity Share Capital (Face Value of Rs 10/- each) | 931.20 | 931.20 | 931.20 | 931.20 | 931.20 |
| | Earnings per equity share | | | | | |
| | (a) Basic | 0.01 | (0.01) | (0.10) | (0.02) | (0.07) |
| | (b) Diluted | 0.01 | (0.01) | (0.10) | (0.02) | (0.07) |

NOTES :

- The above result has been audited by Statutory auditor, recommended by audit committee and approved by the Board of Director of the Company
- The previous period figures have been regrouped/reclassified wherever necessary to confirm to the classification for this quarter.
- 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.
- 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.
- The inventory valuation amounting to INR 1641.62/- Lakh valued as per Valuation report dated 16th May 2023, stating valuation as on 31st March 2023. Consequently, we had relied upon for the valuation of the inventories as per the said report as the Company is carrying the inventories which are peculiar in nature.



For Alexander Stamps & Coin Limited

(Signature)

Anirudh Sethi
Managing Director
DIN:06864789
Place: Vadodara
Date: 30/05/2023

Place: Vadodara
Date: 30/05/2023

Alexander Stamps & Coin Limited

CIN: L74110GJ1992PLC083816

Regd. Office : 301, Campus Corner, Opp SRP Group-4, Near D-Mart, Makarpura, Vadodara-390010

Statement of Standalone Assets & Liabilities

Rs. In Lacs

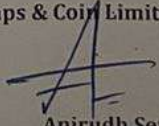
| Particulars | | As at 31st March, 2023 | As at 31st March, 2022 |
|-------------|--|---------------------------|---------------------------|
| | | Audited | Audited |
| A | ASSETS | | |
| 1 | Non-current assets | | |
| | Property, plant and equipment | 8.10 | 5.24 |
| | Capital Work-in-Progress | - | - |
| | Intangible Assets | - | - |
| | Investments in Subsidiary | - | - |
| | Financial assets | | |
| | - Investments | 113.67 | 113.67 |
| | - Loans | - | 6.80 |
| | - Trade Receivable. | - | - |
| | Deferred tax assets (net) | 0.01 | 0.01 |
| | Other non-current assets | - | - |
| | Total Non-current assets | 121.78 | 125.71 |
| 2 | Current assets | | |
| | Inventories | 1,641.62 | 1,643.42 |
| | Financial assets | | |
| | - Loans | - | - |
| | - Trade receivables | - | - |
| | - Cash and cash equivalents | 5.44 | 3.33 |
| | Other current assets | 3.31 | 3.09 |
| | Total - Current assets | 1,650.37 | 1,649.83 |
| | TOTAL - ASSETS | 1,772.16 | 1,775.55 |
| B | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | Equity Share capital | 931.20 | 931.20 |
| | Other Equity | 761.77 | 763.46 |
| | Total - Equity | 1,692.97 | 1,694.66 |
| 2 | LIABILITIES | | |
| | Non-current liabilities | | |
| | Financial liabilities | | |
| | - Borrowings | 3.00 | 3.00 |
| | - Trade payables | - | - |
| | - Other financial liabilities | - | - |
| | Defferred Tax Liabiliites | - | - |
| | Total - Non-current liabilities | 3.00 | 3.00 |
| 3 | Current liabilities | | |
| | Financial liabilities | | |
| | - Borrowings | 55.11 | 41.92 |
| | - Trade payables | - | - |
| | - Other financial liabilities | - | 14.89 |
| | Other current liabilities | - | - |
| | Short Term Provisions | 21.08 | 21.08 |
| | Current Tax Liabilities (Net) | 76.19 | 77.89 |
| | Total - Current liabilities | 76.19 | 77.89 |
| | TOTAL - EQUITY AND LIABILITIES | 1,772.16 | 1,775.55 |



Place: Vadodara
Date: 30/05/2023



For Alexander Stamps & Coin Limited


Anirudh Sethi
 Managing Director
 DIN:06864789
 Place: Vadodara
 Date: 30/05/2023

Alexander Stamps & Coin Limited
Standalone Statement of Cash Flow for the year ended March 31, 2023

(₹ in Lakhs)

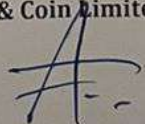
| Particulars | For the Year ended 31st March 2023 | For the Year ended 31st March 2022 |
|---|--|--|
| A. Cash Flow from Operating Activities : | | |
| Net Profit before Tax | (1.69) | (6.38) |
| Adjustments to reconcile profit before tax to net cash flows: | | |
| Depreciation and Amortisation Expense | 2.10 | 0.39 |
| Sundry Balances Written Off | 1.35 | 25.76 |
| Operating Profit before Working Capital changes | 1.76 | 19.76 |
| Movement in Working Capital : | | |
| (Increase)/Decrease in Inventories | 1.80 | (104.95) |
| (Increase)/Decrease in Trade Receivables | - | 11.73 |
| (Increase)/Decrease in Other Assets | 13.19 | (14.48) |
| Increase/(Decrease) in Trade Payable | (14.89) | 13.71 |
| Increase/(Decrease) in Other Current Liability | - | 11.09 |
| Cash Generated from Operation | 1.86 | (63.14) |
| Direct Tax Paid (Net of Refunds) | (1.58) | (2.11) |
| Net Cash inflow from/ (outflow) from Operating activities (A) | 0.28 | (65.23) |
| B. Cash Flow from Investing Activities : | | |
| Purchase of fixed assets | (4.97) | (5.52) |
| Purchase of Investments | - | (18.06) |
| Interest received | - | - |
| Net Cash inflow from/ (outflow) from Investing activities (B) | (4.97) | (23.58) |
| C. Cash Flow from Financing Activities : | | |
| Proceeds / Repayment of Long Term Borrowing | - | (32.37) |
| Proceeds/ Repayment from Loans and Advances (Net) | 6.80 | 25.83 |
| Proceeds from Share Application Money | - | 67.20 |
| Net Cash inflow from/ (outflow) from Financing activities (C) | 6.80 | 60.66 |
| Net increase / (decrease) in cash and cash equivalents (A+B+C) | 2.11 | (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 | 5.44 | 3.33 |



Place: Vadodara
Date: 30/05/2023



For Alexander Stamps & Coin Limited


Anirudh Sethi
 Managing Director
 DIN:06864789
 Place: Vadodara
 Date: 30/05/2023



Independent Auditor's Report on Audited Standalone Quarterly Financial Results and Year to Date Results of Alexander Stamps & Coins Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To The Board of Directors of
Alexander Stamps & Coins Limited

Qualified Opinion

We have audited the accompanying statement of standalone financial results of **Alexander Stamps & Coins Limited** (the "Company") for quarter and year ended 31st March, 2023 together with the notes thereon ("the statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulations').

In our opinion and to the best of our information and according to the explanation given to us, the statement:

- (i) are presented in accordance with the requirements of the Listing Regulations; and
- (ii) except for the effects/possible effects of the matters described in the basis for qualified opinion paragraph below, gives true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of total comprehensive income and other financial information of the Company for the quarter and year ended 31st March 2023.

Basis of Qualified Opinion

- a. We draw attention to the Note No 3 to the Financial Results, 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.
- b. We draw attention to the Note No 5 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.
- c. We draw attention to the Note No 6 to the Financial Results, 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.

Management's Responsibilities for the Standalone Financial Results

The statement has been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act head with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors Responsibilities for the Audit of the Standalone Financial Results

Our objective is to obtain reasonable assurance about whether the statement responsibility is to issue a report on these financial results based on our audit conducted in accordance with Standards on Auditing generally accepted in India. However, because of the matters described in the Basis of Disclaimer of Conclusion Paragraph, we were not able to obtain sufficient appropriate evidence to provide a basis for our conclusion on these financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit & significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to



communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

Attention is drawn to the fact that the figures for the quarter ended 31st March 2023 and the corresponding quarter ended in the previous year as reported in these Annual Standalone Financial Results are the balancing figure between audited figure in respect of the full financial year and published year to date figures up to the end of the third quarter of the relevant financial year. Also, figures up to the end of the third quarter had only been reviewed and not subject to audit.

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

MANOJKUMAR
SHIVKISHOR
SAHU

Digitally signed by MANOJKUMAR SHIVKISHOR SAHU
DN: cn=M Sahu & Co., o=M Sahu & Co.,
serialNumber=32385f5c6c4eb44492713ba550dc93
91451eb69903d87a855258097116, cm=MANOJKUMAR
SHIVKISHOR SAHU
Date: 2023.05.30 17:29:22 +05'30'



Partner (Manojkumar Sahu)
Membership No: 132623
UDIN: 23132623BGXVGT7780

Date: 30/05/2023
Place: Vadodara



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 LTD
Corporate Relationship Department,
Deputy General Manager
27th Floor, P J Towers, Dalal Street,
Mumbai- 400001.

Annexure - 3

Date: May 30, 2023

Ref: Scrip Code No.: 511463 (BSE)
Kind Attn.: Dept. of Corporate Services

**Sub: Declaration pursuant to Reg 30(3)(d) of of the SEBI (LODR) Regulations,
2015(Listing Regulations) as amended from time to time.**

DECLARATION

I, Anirudh Sethi, Managing Director of ALEXANDER STAMPS AND COIN LIMITED (CIN- L74110GJ1992PLC093816) having Registered Office situated at 301, Camps Corner, Opp SRP Group 4, Near D Mart, Makarpura Road, Makarpura, Vadodara, GJ – 390010, IN, hereby declare that, the Statutory Auditor of the Company, M/s. M Sahu & Co., Vadodara (FRN- 130001W) have issued Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone) for the Financial year ended March 31, 2023(2022-23).

The declaration is given in accordance with the provisions of Regulation 33(3)(d) of the SEBI LODR, 2015 as amended time to time.

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

Thanking you,
Yours Sincerely,

For ALEXANDER STAMPS AND COIN LIMITED

**ANIRUDH
SETHI**

Digitally signed by
ANIRUDH SETHI
Date: 2023.05.30
21:22:40 +05'30'

Anirudh Sethi
Managing Director
(DIN: 06864789)

Place: Vadodara