



CIN: L741106J1992PLC091818

Regd Off: 301 Camps Corner, Opp SRP group 4 Near D Mart Makarpura, Makarpura Road, Vadodara - 390018
Web Site: www.alexanderstamps.in; Email Id.: cs.alexanderstamps@gmail.com; Contact No.: +91 265 8589067

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

Date: February 10, 2023.

Ref: Scrip Code No.: 511463 (BSE)

Sub: Outcome of the Board Meeting held on February 10, 2023.

Dear Sir/Madam,

With reference to the above-mentioned subject, Board of Directors at their meeting, commenced at 12:00 PM and concluded at 02:00 PM, have considered, discussed and approved the following agenda item:

1. The Board has approved the Un-audited (Standalone) Financial Results for the quarter and half year ended on 31.12.2023.

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

For ALEXANDER STAMPS AND COIN LIMITED

NISHI
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by NISHI ANKIT
JAISWAL
Date: 2023.02.10
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Nishi Jaiswal
Compliance Officer

Place: Vadodara

31-12-2022
(Unaudited)

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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 31st December, 2022 and the year to date results for the period from 1st April, 2022 to 31st December, 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 30.12.2022 include Inventories amounting to INR 1628.44/- 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 30.12.2022.





M Sahu & CO.

Chartered Accountants

720-B, Yash Kamal Building, Above Havmor Restaurant,

Sayaji Gunj, Vadodara - 390 005.

5. 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

Partner (Manojkumar Sahu)
Membership No: 132623
UDIN: 23132623BGXVFH7128



Date: 10/02/2023
Place: Vadodara