



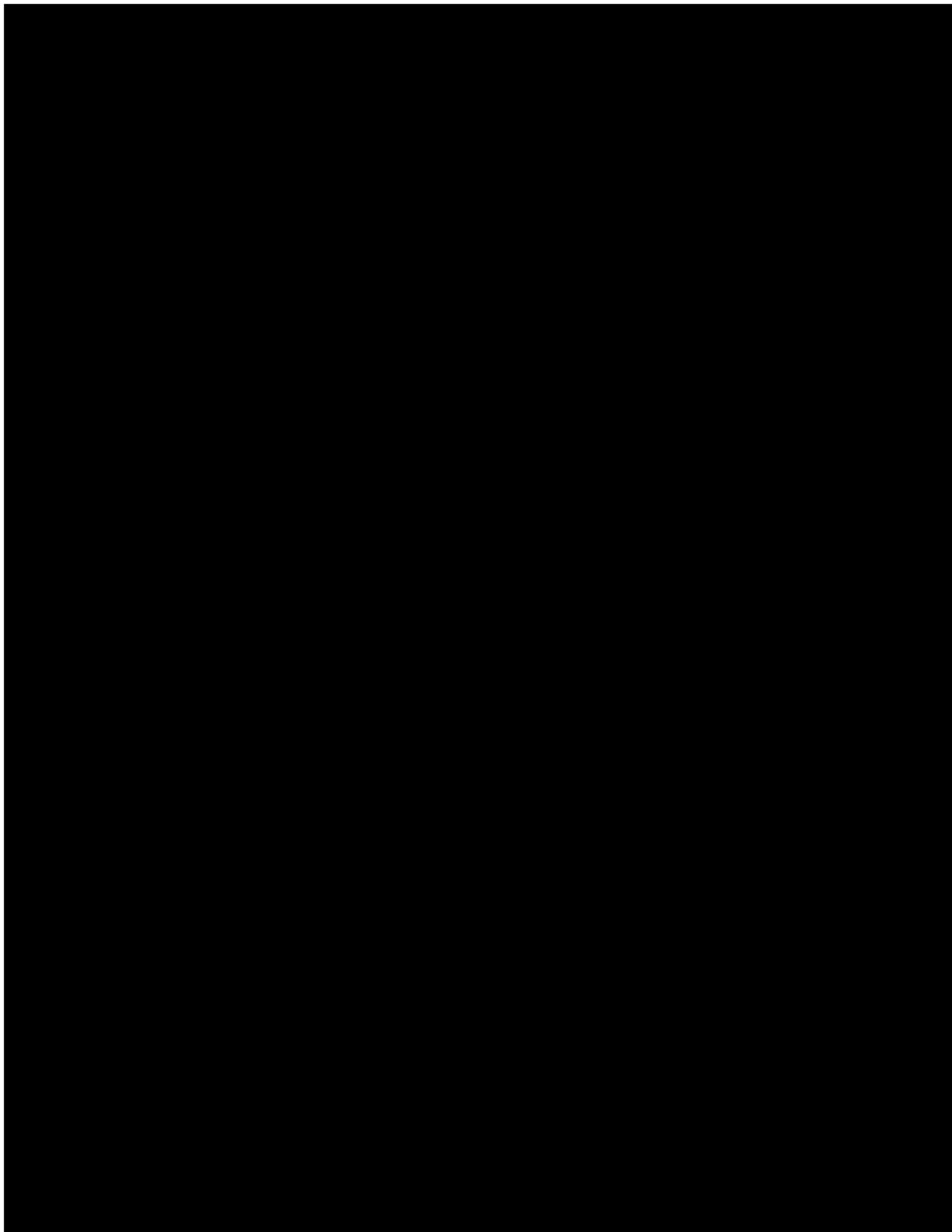
18th Jan, 2020

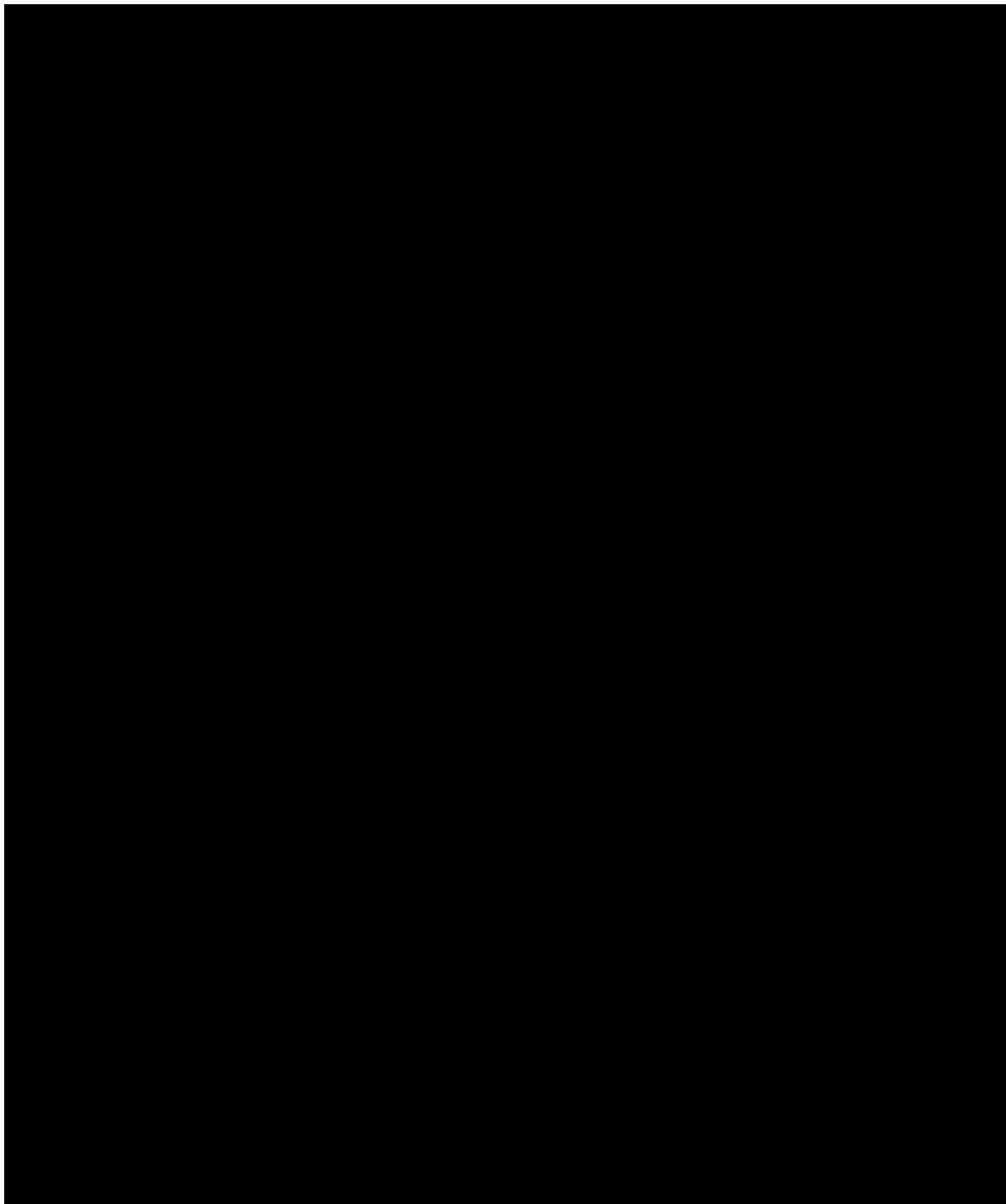
Review report to,
The board of directors,
Alexander Stamp & Coin Limited.
CIN No.: L74110GJ1992PLC093816

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 30th SEP 2020


1. We have reviewed the accompanying statement of unaudited Financial Results of Alexander Stamp & Coin Limited for the quarter ended on Sep 30, 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 than 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.








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B MM F B							
Q	B	B	Q F	M	Q	F	
M							
M	M MB	Q	Q	Q M	Q		
Q							
				B		B	
	Q M						
	Revenue from operations	13.91		15.07	13.91	15.07	43.63
	Other Income	-	-	-	-	-	0.02
	Q						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Traded Goods	17.66		12.25	17.66	12.25	34.92
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(5.45)	0.00	0.00	(5.45)	0.00	
	(d) Employee Benefit Expenses		0.17	0.45	0.17	0.62	2.25
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	0.06	0.06	0.06	0.11	0.11	0.22
	(g) Other expenses	1.46	1.78	2.45	3.24	4.23	8.42
	Exceptional items	-	-	-	-	-	-
	Extraordinary items						
	1) Current Tax	-	-		0.00	0.00	
	2) Deferred Tax	-	-	-	-	-	-
	B						
	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	-	-	-	-	-	-
	B						
	Paid up Equity Share Capital (Face Value of Rs 10/- each)	86.40	86.40	52.50	86.40	52.50	86.40
	(a) Basic	0.002	(0.023)	(0.002)	(0.021)	(0.041)	(0.025)
	(b) Diluted	0.002	(0.023)	(0.002)	(0.021)	(0.041)	(0.025)
	M						
1	The unaudited financial results for the quarter and half year ended September 30, 2020 were approved by the audit committee and also by the Board in their respective meetings 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.						

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B MM		F	B
Q	B B	Q F	Q
F			
M			
M	M MB	Q	Q Q M
			Q
M		30-09-20	31-03-20
1)	M		
	(a) Property, Plant and Equipment	0.22	0.34
	(b) Capital work-in-progress	-	-
	(c) Investment in subsidiary #	-	-
	(d) Financial Assets		
	(i) Investments	95.61	95.61
	(ii) Loans	31.72	29.39
	(iii) Other financial assets		-
	(e) Other non-current assets	13.05	13.23
2)	B		
	(a) Inventories	1,498.26	1,492.82
	(b) Financial Assets		
	(i) Trade receivables	-	-
	(ii) Cash and cash equivalents	21.42	16.17
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	-	-
	(v) Other financial assets	3.12	3.96
	(c) Other current assets	0.21	0.23
	M		
	(a) Equity Share capital	864.00	864.00
	(b) Other Equity	723.42	725.26
1)	M		
	(a) Financial Liabilities		
	(i) Borrowings	49.15	32.99
	(i) Other Financial Liabilities	-	-
	(b) Provisions		-
	(c) Deferred tax liabilities (Net)		
	(d) Other non-current liabilities	2.04	3.20
2)	B		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	3.92	1.41
	(iii) Other Financial liabilities		
	(b) Other current liabilities		
	(c) Provisions	21.08	24.87
	(d) Current Tax Liabilities (Net)	-	-
			
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	Cash Flow from Operating Activities :		
	Net Profit before Tax		
	Adjustments to reconcile profit before tax to net cash flows:		
	Depreciation and Amortisation Expense	0.11	0.22
	Interest expense		
	Operating Profit before Working Capital changes		
	 B		
	(Increase)/Decrease in Inventories	(5.44)	-
	(Increase)/Decrease in Trade Receivables	-	-
	(Increase)/Decrease in Loans	(2.33)	-
	(Increase)/Decrease in Other Assets	1.04	1.25
	Increase/(Decrease) in Trade Payable	2.51	(0.12)
	Increase/(Decrease) in Other Current Liability	(1.16)	-
	Increase/(Decrease) in Provisions	(3.79)	-
	B F		
	Direct Tax Paid (Net of Refunds)	-	
	Net Cash inflow from/ (outflow) from Operating activities (A)		
	Cash Flow from Investing Activities :		
	Purchase of fixed assets	-	
	Interest received	-	
	Dividend received	-	-
	M B		
	Net Cash from/ (Used in) Investing activities (B)		
B	Cash Flow from Financing Activities :		
	Proceeds from Long Term Borrowing	16.16	
	Proceeds/ Repayment from Loans and Advances (Net)	0.00	
	Proceeds from Share Application Money	-	
	Interest paid	-	-
	M B		
	M B		
	B B		16.99
	B B		

The accompanying notes are an integral part of the financials statements.

The cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard

This is the Cash Flow Statement referred to in our report of even date



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