

APEX CAPITAL AND FINANCE LIMITED

(Formerly Apex Home Finance Limited)

CIN: L65910DL1985PLC021241

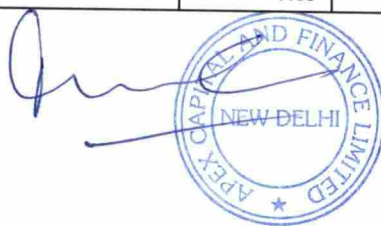
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**Statement of Standalone Un-Audited Financial Results for the Quarter and Half Year Ended September 30, 2019**

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Half Year ended		Year ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	175.00	172.44	45.06	347.44	88.56	249.04
	b. Other Income	-	-	-	-	-	-
	A. Total Revenue (a+b)	175.00	172.44	45.06	347.44	88.56	249.04
2	Expenses						
	c. Finance cost	146.01	146.01	-	292.02	-	52.31
	d. Employee cost	10.95	9.71	25.52	20.65	47.88	87.26
	e. Depreciation	0.25	0.25	0.06	0.51	0.12	0.43
	f. Other expenditure	7.55	7.67	7.97	15.22	17.16	52.17
	B. Total Expenses(c+d+e+f)	164.76	163.64	33.55	328.40	65.16	192.17
3	Profit/(Loss) before exceptional and extraordinary items and tax (A-B)=C	10.24	8.80	11.51	19.04	23.40	56.87
4	Exceptional items (D)	-	-	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax (C-D)=E	10.24	8.80	11.51	19.04	23.40	56.87
6	Extraordinary Items (F)	-	-	-	-	-	-
7	Profit/(Loss) Before tax (E-F)=G	10.24	8.80	11.51	19.04	23.40	56.87
8	Tax Expense (H)	2.61	2.29	2.96	4.90	6.26	14.79
9	Profit/(Loss) for the period (G-H)=I	7.63	6.51	8.55	14.14	17.14	42.08
10	Other Comprehensive Income=J	-	-	-	-	-	-
11	Total Comprehensive Income=I+J=K	7.63	6.51	8.55	14.14	17.14	42.08
12	Paid-up equity share capital (Rs. 10/- per share)	591.99	591.99	591.99	591.99	591.99	591.99
13	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	1,833.01
14	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)	-	-	-	-	-	-
	a) Basic	0.13	0.11	0.14	0.24	0.29	0.71
	b) Diluted	0.13	0.11	0.14	0.24	0.29	0.71

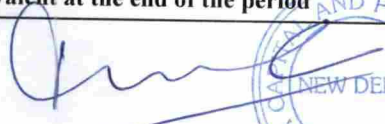



Standalone Statement of Assets and Liabilities of the Company
for the Half Year ended Septemebr 30,2019

Particulars	(Rs. In Lacs)		
	Half Year ended		Year ended
	30.09.2019 (Unaudited)	30.09.2018 (Unaudited)	31.03.2019 (Audited)
I ASSETS			
(1) Financial Assets			
(a) Cash and Bank Balance	2.60	0.82	5.22
(b) Trade receivables	165.40	27.60	155.34
(c) Loans	7,110.00	2,386.77	7,173.00
(d) Investments	1,511.00	-	1,511.00
(e) Other Financial assets	2.95	0.34	2.80
Total Financial Assets	8,791.95	2,415.53	8,847.36
(2) Non-Financial Assets			
(a) Current tax assets (net)	25.55	8.86	16.93
(b) Property, Plant and Equipment	2.15	0.57	2.66
(c) Other non-financial assets	33.31	16.92	16.93
(d) Deferred tax asset	-	0.02	-
Total Non-Financial Assets	61.01	26.37	36.52
TOTAL ASSETS	8,852.96	2,441.90	8,883.88
II LIABILITIES AND EQUITY			
LIABILITIES			
(1) Financial Liabilities			
(a) Trade Payables	0.80	1.75	7.80
(ii) Borrowings	6,356.25	-	6,356.25
(iii) Other financial liabilities	5.08	-	56.01
Total Financial Liabilities	6,362.13	1.75	6,420.06
(2) Non-Financial Liabilities			
(a) Provisions			
(i) Current Tax Liabilities	34.71	21.47	29.79
(ii) Deferred Tax Liabilities	0.16	-	0.19
(b) Other non-financial liabilities	16.82	18.62	8.84
Total Non-financial liabilities	51.69	40.09	38.82
(3) Equity			
(a) Equity Share Capital	591.99	591.99	591.99
(b) Other Equity	1,847.15	1,808.07	1,833.01
Total Equity	2,439.14	2,400.06	2,425.00
TOTAL EQUITY AND LIABILITIES	8,852.96	2,441.90	8,883.88

Statement of Cash Flow For the Half Year ended September 30, 2019

Particulars	(Rs. In Lacs)
	Half Year Ended 30.09.2019
i. Cash Flow from Opearting activities	226.55
ii. Cash Flow from Investing activities	-
iii. Cash Flow from Financing activities	(229.17)
iv. Net (Decrease)/Increase in Cash and Cash Equivalents (i+ii+iii)	(2.62)
v. Cash and Cash Equivalent at the beginning of the period	5.22
vi. Cash and Cash Equivalent at the end of the period	2.60



Notes:

1	The Company has adopted Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015 from April 1, 2019 and the effective date of such transition is April 1, 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India (RBI)(Collectively referred to as "the Previous GAAP").
2	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2019
3	The auditors have carried out Limited Review of the financials results for the quarter ended September 30, 2019, as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015.
4	The main business of the Company is financing activity. Further, all activities are carried out within India. As such, there are no separate reportable segments as per the Indian Accounting Standard 108 (Ind AS) on Operating Segment.
5	There are no exceptional/extraordinary items during the above mentioned periods.
6	Previous period/ year figures have been regrouped/ reclassified, wherever found necessary, to confirm to current period/year classification.
7	As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under Previous GAAP and Ind AS is as under.

Sr. No.	Particulars	(Rs. In Lacs)		
		Quarter Ended 30.09.2019	Half Year Ended 30.09.2019	
		(Unaudited)	(Unaudited)	
	Net Profit/(Loss) after tax as per Previous GAPP	7.63	14.14	
a	Loan given to Staff at concessional rate	-	-	-
b	ECL Adjustment on Financial instruments measured at	-	-	-
c	Present value adjustment as per IND AS 109 of Security deposit given for Lease premises			
	i)Amortization adustment	-	-	-
	ii) Interest adjustment	-	-	-
d	Ind As 116 Adjustment	-	-	-
e	Adjustments	-	-	-
	Net profit/(loss) after tax as per Ind AS	7.63	14.14	
	Other comprehensive income (net of tax)	-	-	-
	Total Comprehensive Income for the period	7.63	14.14	

Date: 14.11.2019
Place: New Delhi



By the order of the Board
For Apex Capital and Finance Limited

(Ramesh Shah)
Chairman
DIN: 00029864