



SHAILENDRA GOEL & ASSOCIATES

Chartered Accountants

Independent Auditors Report on Standalone Financial Results of Apex Capital and Finance Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To

**The Board of Directors
Apex Capital and Finance Limited
(Previously Apex Home Finance Limited)
L-3, Green Park Extension, New Delhi-110016**

We have audited the accompanying standalone financial results of **Apex Capital and Finance Limited ("the Company")** for the quarter ended 31st March, 2019 and year to date results for the period from 1st April, 2018 to 31st March, 2019 ('**the Statement**') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that the figures for the quarter ended 31st March, 2019 and the corresponding quarter ended in the previous year as reported in these standalone financial results are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the end of third quarter of the current and previous financial year respectively. Also the figures up to the end of third quarter of the respective financial year had only been reviewed and not subjected to audit.

These quarterly standalone financial results as well as the year to date standalone financial results have been prepared on the basis of the reviewed standalone financial results upto the end of third quarter and audited standalone financial statements respectively, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such standalone financial statements, which have been prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in India and in compliance with SEBI Listing Regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the standalone financial results are free of material misstatements. An audit includes examining on test check basis, evidence supporting the amounts disclosed as standalone financial results. An audit also includes assessing the accompanying principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us, these quarterly results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard and





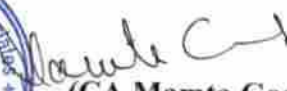
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- ii. Give a true and fair view of the net profit and other financial information for the quarter ended 31st March, 2019 as well as for the year to date results for the period from 1st April, 2018 to 31st March, 2019.

For Shailendra Goel & Associates
Chartered Accountants
FRN-013670N




(CA Mamta Goel)
(Partner)
Membership No. – 095986

Place: New Delhi
Date: May 30, 2019