

APEX CAPITAL AND FINANCE LIMITED

(Formerly Apex Home Finance Limited)

CIN: L65910DL1985PLC021241

Regd. Office: L-3, Green Park Extension, New Delhi - 110016

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Statement of Standalone Un-Audited Financial Results for the Quarter and Nine Months Ended December 31, 2019

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Nine Months ended		Year ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	176.56	175.00	71.46	523.99	160.02	249.04
	b. Other Income	-	-	-	-	-	-
	A. Total Revenue (a+b)	176.56	175.00	71.46	523.99	160.02	249.04
2	Expenses						
	c. Finance cost	142.85	146.01	11.71	434.87	11.71	52.31
	d. Employee cost	11.16	10.95	26.05	31.82	73.93	87.26
	e. Depreciation	0.25	0.25	0.08	0.76	0.21	0.43
	f. Other expenditure	7.11	7.55	17.22	22.32	34.37	52.17
	B. Total Expenses(c+d+e+f)	161.37	164.76	55.06	489.77	120.22	192.17
3	Profit/(Loss) before tax (A-B)=C	15.19	10.24	16.40	34.22	39.80	56.87
4	Tax Expense						
	Current Tax	4.85	2.63	4.06	9.79	10.32	14.57
	Deferred Tax (Assets)/Liability	(0.02)	(0.02)	-	(0.05)	-	0.22
	Total Tax Expenses (D)	4.84	2.61	4.06	9.74	10.32	14.79
5	Profit/(Loss) for the period (C-D)=E	10.35	7.63	12.34	24.48	29.48	42.08
6	Other Comprehensive Income=F	-	-	-	-	-	-
7	Total Comprehensive Income=E+F=G	10.35	7.63	12.34	24.48	29.48	42.08
8	Paid-up equity share capital (Rs. 10/- per share)	591.99	591.99	591.99	591.99	591.99	591.99
9	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	1,833.01
10	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)						
	a) Basic	0.17	0.13	0.21	0.41	0.50	0.71
	b) Diluted	0.17	0.13	0.21	0.41	0.50	0.71

Notes:

1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February, 2020
2	The Statutory Auditors have carried out Limited Review of the financial results for the quarter ended December 31, 2019, as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015.
3	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.
4	There are no exceptional/extraordinary items during the above mentioned periods.
5	Previous period/ year figures have been regrouped/ reclassified, wherever found necessary, to confirm to current period/ year classification.

Sr. No.	Particulars	(Rs. In Lacs)	
		Quarter Ended	Nine Months Ended
		31.12.2019	31.12.2019
		(Unaudited)	(Unaudited)
	Net Profit/(Loss) after tax as per Previous GAPP	10.35	24.48
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 adjustment	-	-
	ii) Interest adjustment	-	-
d	Ind As 116 Adjustment	-	-
e	Adjustments	-	-
	Net profit/(loss) after tax as per Ind AS	10.35	24.48
	Other comprehensive income (net of tax)	-	-
	Total Comprehensive Income for the period	10.35	24.48

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


(Shekhar Singh)
 Managing Director
 DIN: 00039567

Date: 14.02.2020

Place: New Delhi