

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 Half Year Ended September 30, 2022

(Rs. In Laacs)

S.No.	Particulars	Quarter Ended			Half Year ended		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	118.45	124.00	129.20	242.45	258.79	508.24
	b. Other Income	-	-	-	-	-	2.55
	A. Total Revenue (a+b)	118.45	124.00	129.20	242.45	258.79	510.79
2	Expenses						
	c. Finance cost	75.21	80.19	87.80	155.40	174.55	344.77
	d. Employee cost	15.27	14.75	22.88	30.01	40.26	81.55
	e. Depreciation	0.01	0.01	-	0.03	0.27	0.55
	f. Other expenditure	9.88	9.16	8.88	19.04	18.61	36.32
	B. Total Expenses(c+d+e+f)	100.37	104.11	119.56	204.48	233.69	463.19
3	Profit/(Loss) before tax (A-B)=C	18.08	19.89	9.64	37.97	25.10	47.60
4	Current Tax	4.66	5.00	2.41	9.66	7.02	12.95
	Deferred Tax [(Assets)/ Liability]	0.01	0.01	(0.09)	0.02	(0.18)	(0.20)
	Tax for earlier years	-	-	-	-	-	(0.05)
	Total Tax Expense (D)	4.67	5.01	2.32	9.68	6.84	12.70
5	Profit/(Loss) for the period (C-D)=E	13.41	14.88	7.32	28.29	18.26	34.90
6	Other Comprehensive Income=F	-	-	-	-	-	-
7	Total Comprehensive Income=E+F=G	13.41	14.88	7.32	28.29	18.26	34.90
8	Paid-up equity share capital (Rs. 10/- per share)	592.00	592.00	592.00	592.00	592.00	592.00
9	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	1,971.38
10	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)						
	a) Basic	0.23	0.25	0.12	0.48	0.31	0.59
	b) Diluted	0.23	0.25	0.12	0.48	0.31	0.59

Part-II
Standalone Statement of Assets and Liabilities as at September 30, 2022

(Rs. In Laacs)

Particulars	As at	
	30.09.2022	31.03.2022
	(Unaudited)	(Audited)
I ASSETS		
(1) Financial Assets		
(a) Cash and Bank Balance	19.52	1.33
(b) Trade receivables	28.90	70.53
(c) Loans	4,190.12	4,635.09
(d) Investments	1,511.00	1,511.00
(e) Other Financial assets	19.34	14.16
Total Financial Assets	5,768.88	6,232.11
(2) Non-Financial Assets		
(a) Current tax assets (net)	99.24	77.83
(b) Deferred Tax Assets (net)	0.06	0.08
(b) Property, Plant and Equipment	0.20	0.22
Total Non-Financial Assets	99.50	78.13
TOTAL ASSETS	5,868.38	6,310.24
II LIABILITIES AND EQUITY		
LIABILITIES		
(1) Financial Liabilities		
(i) Trade Payables	-	-
(ii) Borrowings	3,093.74	3,630.75
(iii) Other financial liabilities	87.08	37.68
Total Financial Liabilities	3,180.82	3,668.43
(2) Non-Financial Liabilities		
(i) Provisions	43.72	34.06
(ii) Deferred Tax Liabilities(net)	-	-
(iii) Other non-financial liabilities	52.16	44.37
Total Non-financial liabilities	95.88	78.43
(3) Equity		
(a) Equity Share Capital	592.00	592.00
(b) Other Equity	1,999.68	1,971.38
Total Equity	2,591.68	2,563.38
TOTAL EQUITY AND LIABILITIES	5,868.38	6,310.24

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DN: cn=MAHESH KUMAR, o=APEX CAPITAL AND FINANCE LIMITED, email=MAHESH.KUMAR@APEXFINANCIALS.IN, c=IN

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Statement of Cash Flow For the Half Year ended September 30, 2022

Particulars	(Rs. In Lacs)	
	Half Year Ended	Half Year Ended
	30.09.2022	30.09.2021
A. Cash Flow from Operating Activities		
Profit before tax	37.97	25.1
Add: Depreciation	0.02	0.27
Operating profit before working capital changes	37.99	25.37
Adjustment for:		
Decrease/(increase) in loan & advances	444.97	(100.00)
Decrease/(increase) in Other Financial Assets	(5.17)	(9.71)
Decrease/(increase) in Trade Receivables	41.63	(68.36)
Increase/(decrease) in Trade Payables	-	(0.50)
Increase/(decrease) in Other Financial Liabilities	49.40	11.81
Increase/(decrease) in Other non Financial Liabilities	7.79	21.84
Cash from/ (used in) operations	576.61	(119.55)
Less : Direct tax paid	21.41	21.39
Net cash from/(used in) operating activities (A)	555.20	(140.94)
ii. Cash Flow from Investing activities		
Net Cash from/(used in) investing activities (B)	-	-
iii. Cash Flow from Financing activities		
Proceeds from Unsecured Borrowings	(537.01)	133.65
Refund of Unsecured Borrowings	-	-
Net Cash from/(used in) financing activities (C)	(537.01)	133.65
iv. Net (Decrease)/Increase in Cash and Cash Equivalents (i+ii+iii)	18.19	(7.29)
Opening cash and cash equivalents	1.33	12.08
Closing cash and cash equivalents	19.52	4.79
Components of cash & cash equivalents		
Cash in hand	2.98	2.24
Balance with scheduled banks In current accounts	16.54	2.55

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.
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, 2022.
3	The auditors have carried out Limited Review of the financials results for the quarter and nine months ended September 30, 2022, as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended. There is no qualifications in the Auditor's Report on this statement of financial results.
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 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.

For Mahesh Kumar & Company

Chartered Accountants

FRN-09668N

**MAHESH
KUMAR**

(Mahesh Kumar)

(Proprietor)

M. No. 088236

By Order of the Board
For Apex Capital and Finance Limited

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(Shekhar Singh)

Managing Director

DIN: 00039567

Date: 14.11.2022

Place: New Delhi