

APEX CAPITAL AND FINANCE LIMITED

CIN: L65910DL1985PLC021241

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Statement of Standalone Un Audited Financial Results for the Quarter and Half Year Ended September 30, 2024

S. No.	Particulars	Quarter Ended			Half Year ended		(Rs. In Lacs)
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	54.95	51.07	118.45	106.02	236.04	1,027.55
	b. Other Income	-	-	-	-	0.51	1.47
	A. Total Revenue (a+b)	54.95	51.07	118.45	106.02	236.55	1,029.02
2	Expenses						
	c. Finance cost	4.10	8.00	71.55	12.10	133.47	298.65
	d. Employee cost	15.57	22.65	22.60	38.22	45.22	90.20
	e. Depreciation	0.18	0.02	-	0.21	-	0.04
	f. Other expenditure	34.89	15.32	7.07	50.20	18.52	40.23
	B. Total Expenses(c+d+e+f)	54.74	45.99	101.22	100.73	197.21	429.12
3	Profit/(Loss) before tax (A-B)=C	0.21	5.08	17.23	5.29	39.34	599.90
4	Total Tax Expense (D)	0.05	1.28	4.34	1.34	9.97	151.03
5	Profit/(Loss) for the period (C-D)=E	0.16	3.80	12.89	3.95	29.37	448.87
6	Other Comprehensive Income=F	-	-	-	-	-	-
7	Total Comprehensive Income=E+F=G	0.16	3.80	12.89	3.95	29.37	448.87
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	-	-	-	-	-	2,483.73
10	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)	-	-	-	-	-	-
	a) Basic	-	0.06	0.22	0.07	0.50	7.58
	b) Diluted	-	0.06	0.22	0.07	0.50	7.58

Part-II

Standalone Statement of Assets and Liabilities as at September 30, 2024

Particulars	(in Lacs)	
	As at	As at
	30.09.2024	31.03.2024
	(Unaudited)	(Audited)
I ASSETS		
(1) Financial Assets		
(a) Cash and Bank Balance	16.42	54.77
(b) Trade receivables	22.44	5.27
(c) Loans	1,547.32	1,546.90
(d) Investments	1,511.00	1,511.00
(e) Other Financial assets	7.52	7.83
Total Financial Assets	3,104.70	3,125.77
(2) Non-Financial Assets		
(a) Current tax assets (net)	117.99	111.48
(b) Deferred Tax Assets (net)	-	-
(b) Property, Plant and Equipment	20.43	0.37
Total Non-Financial Assets	138.42	111.85
TOTAL ASSETS	3,243.12	3,237.62
II LIABILITIES AND EQUITY		
LIABILITIES		
(1) Financial Liabilities		
(i) Trade Payables	-	-
(ii) Borrowings	-	-
(iii) Other financial liabilities	7.89	7.78
Total Financial Liabilities	7.89	7.78
(2) Non-Financial Liabilities		
(i) Provisions	152.32	150.98
(ii) Deferred Tax Liabilities(net)	0.01	-
(iii) Other non-financial liabilities	3.22	3.13
Total Non-financial liabilities	155.55	154.11
(3) Equity		
(a) Equity Share Capital	592.00	592.00
(b) Other Equity	2,487.68	2,483.73
Total Equity	3,079.68	3,075.73
TOTAL EQUITY AND LIABILITIES	3,243.12	3,237.62

Shekhar Singh
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Date: 2024.11.14 12:44:35 +05'30'

Statement of Cash Flow For the Half Year ended September 30, 2024

Particulars	(Rs. In Lacs)	
	Half Year Ended	
	30.09.2024	30.09.2023
	(Unaudited)	(Audited)
A. Cash Flow from Operating Activities		
Profit Before Tax	5.29	39.34
Add: Depreciation	0.20	-
Operating profit before working capital changes	5.49	39.34
Adjustment for:		
Decrease/(increase) in Loans & Advances	(0.42)	16.01
Decrease/(increase) in Other Financial Assets	0.31	11.26
Decrease/(increase) in Trade Receivables	(17.17)	(47.88)
Decrease/(increase) in Fixed Assets	-	(0.24)
Increase/(decrease) in Trade Payables	-	-
Increase/(decrease) in Other Financial Liabilities	0.11	(44.58)
Increase/(decrease) in Other Non Financial Liabilities	0.10	6.49
Cash from/ (used in) Operations	(11.58)	(19.60)
Less : Direct Tax paid	6.51	20.70
Net cash from/(used in) operating activities (A)	(18.09)	(40.30)
ii. Cash Flow from Investing activities		
Decrease/(increase) in Fixed Assets	(20.26)	-
Net Cash from/(used in) Investing Activities (B)	(20.26)	-
iii. Cash Flow from Financing activities		
Proceeds/(Refunds) from Unsecured Borrowings	-	(101.17)
Net Cash from/(used in) Financing Activities (C)	-	(101.17)
iv. Net (Decrease)/Increase in Cash and Cash Equivalents (i+ii+iii)	(38.35)	(141.47)
Opening cash and Cash Equivalents	54.77	154.99
Closing cash and Cash Equivalents	16.42	13.52
Components of Cash & Cash Equivalents		
Cash in Hand	11.49	12.28
Balance with scheduled banks In Current Accounts	4.93	1.24

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 November 14, 2024.
3	The auditors have carried out Limited Review of the financials results for the quarter and six months ended September 30, 2024, 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.

Date: 14.11.2024
Place: New Delhi

For Mahesh Kumar & Company
Chartered Accountants

FRN-09668N
MAHESH
KUMAR
(CA Mahesh Kumar)
Proprietor
M. No. 088236

By Order of the Board
For Apex Capital and Finance Limited

Shekhar
Singh
(Shekhar Singh)
Managing Director
DIN: 00039567