M A N V & ASSOCIATES

CHARTERED ACCOUNTANTS

C-4, 2nd Floor, Central Market, Lajpat Nagar-II, New Delhi-110024, Email . info@camanv.com Tel . 011-41633988/79610365 Mob. 9910331036

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Financial Results of Apex Capital and Finance Limited Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To

The Board of Directors

Apex Capital and Finance Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **APEX CAPITAL AND FINANCE LIMITED** ("the Company"), for the quarter and half year ended September 30, 2026 together with the notes thereon ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations')

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standard and other recognized accounting practices and policies has not disclosed the information required to be

disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MANV & Associates
Chartered Accountants
FRN: 007351N



Man Mohan Kejriwal
Partner
M.No. 094751

Place: New Delhi
Dated: 13.11.2026

APEX CAPITAL AND FINANCE LIMITED
CIN: L65910DL1985PLC021241
Regd. Office: L-3, Green Park Extension, New Delhi - 110016
Email: contact@apexfinancials.in, Tel & Fax: +91-11-40348775; Website: www.apexfinancials.in

Statement of Standalone Un Audited Financial Results for the Quarter and Half Year Ended September 30, 2026

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Half Year ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	268.35	246.65	153.26	515.00	301.87	713.02
	b. Other Income	-	-	-	-	0.33	0.34
	A. Total Revenue (a+b)	**268.35**	**246.65**	**153.26**	**515.00**	**302.20**	**713.36**
2	**Expenses**						
	c. Finance cost	-	-	-	-	-	-
	d. Employee cost	35.44	35.73	31.84	71.17	62.74	126.36
	e. Depreciation	0.73	0.52	0.50	1.26	1.00	2.00
	f. Other expenditure	27.01	29.06	17.82	56.07	30.53	86.92
	B. Total Expenses(c+d+e+f)	**63.18**	**65.31**	**50.16**	**128.50**	**94.27**	**215.28**
3	**Profit/(Loss) before tax (A-B)=C**	**205.17**	**181.34**	**103.10**	**386.50**	**207.93**	**498.08**
4	**Total Tax Expense (D)**	**57.80**	**45.65**	**25.56**	**103.45**	**52.33**	**124.82**
5	**Profit/(Loss) for the period (C-D)=E**	**147.37**	**135.69**	**77.54**	**283.05**	**155.60**	**373.26**
6	Other Comprehensive Income=F	-	-	-	-	-	-
7	**Total Comprehensive Income=E+F=G**	**147.37**	**135.69**	**77.54**	**283.05**	**155.60**	**373.26**
8	Paid-up equity share capital (Rs. 10/- per share)	1,352.00	1,352.00	592.00	1,352.00	592.00	592.00
9	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	2,909.50
10	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)	-	-	-	-	-	-
	a) Basic	1.09	1.00	1.31	2.09	2.63	6.31
	b) Diluted	1.09	1.00	1.31	2.09	2.63	6.31

Part-II

Standalone Statement of Assets and Libailities as at September 30, 2026

(Rs. In Lacs)

Particulars	As at	
	30.09.2026	31.03.2026
	(Unaudited)	(Audited)
I ASSETS		
(1) Financial Assets		
(a) Cash and Bank Balance	13.77	15.40
(b) Trade receivables	80.17	33.91
(c) Loans	11,712.03	9,112.35
(d) Investments	1,511.00	1,511.00
(e) Other Financial assets	2.15	5.25
Total Financial Assets	**13,319.12**	**10,677.91**
(2) Non-Financial Assets		
(a) Current tax assets (net)	55.67	74.06
(b) Deferred Tax Assets (net)	-	-
(b) Property, Plant and Equipment	22.18	17.43
Total Non-Financial Assets	**77.85**	**91.49**
TOTAL ASSETS	**13,396.97**	**10,769.40**
II LIABILITIES AND EQUITY		
LIABILITIES		
(1) Financial Liabilities		
(i) Trade Payables	-	-
(ii) Borrowings	-	-
(iii) Other financial liabilities	13.24	14.27
Total Financial Liabilities	**13.24**	**14.27**
(2) Non-Financial Liabilities		
(i) Provisions	97.27	125.34
(ii) Deferred Tax Liabilities (Net)	0.34	0.32
(ii) Other non-financial liabilities	1.57	2.98
Total Non-financial liabilities	**99.18**	**128.64**
(3) Equity		
(a) Equity Share Capital	1,352.00	592.00
(b) Other Equity	11,932.55	10,034.49
Total Equity	**13,284.55**	**10,626.49**
TOTAL EQUITY AND LIABILITIES	**13,396.97**	**10,769.40**



Statement of Cash Flow For the Half Year ended September 30, 2026

Particulars	(Rs. In Lacs)	
	Half Year Ended	Half Year Ended
	30.09.2026	31.03.2026
i. Cash Flow from Operating Activities		
Profit before tax	**386.50**	**498.08**
Add: Depreciation	1.26	2.00
Operationg profit before working capital changes	**387.76**	**500.08**
Adjustment for:		
Decrease/(increase) in loan & advances	(2,599.68)	(2,801.14)
Decrease/(increase) in Other Financial Assets	3.10	5.00
Decrease/(increase) in Trade Receivables	(46.25)	(21.96)
Decrease/(increase) in Fixed Assets	-	-
Increase/(decrease) in Trade Payables	-	-
Increase/(decrease) in Other Financial Liabilities	(1.03)	1.46
Increase/(decrease) in Other non Financial Liabilities	(1.41)	0.52
Cash from/ (used in) operations	**(2,257.51)**	**(2,316.04)**
Less : Direct tax paid	113.11	57.40
Net cash from/(used in) operating activities (A)	**(2,370.62)**	**(2,373.44)**
ii. Cash Flow from Investing activities		
Decrease / (Increase) in Fixed Asset	(6.00)	-
Net Cash from/(used in) investing activities (B)	**(6.00)**	-
iii. Cash Flow from Financing activities		
Proceeds from Unsecured Borrowings/Issuance of Share Warrants	2,375.00	2,375.00
Net Cash from/(used in) financing activities (C)	**2,375.00**	**2,375.00**
iv. Net (Decrease)/Increase in Cash and Cash Equivalents (A+B+C)	(1.63)	1.56
Opening cash and cash equivalents	15.40	13.84
Closing cash and cash equivalents	**13.77**	**15.40**
Components of cash & cash equivalents		
Cash in hand	1.12	2.13
Balance with scheduled banks In current accounts	12.65	13.27

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 13th November, 2026.
3	The auditors have carried out Limited Review of the financials results for the quarter and six months ended September 30, 2026, 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.

By Order of the Board
For Apex Capital and Finance Limited

For MANV & Associates
Chartered Accountants
FRN: 007351N

Man Mohan Kejriwal
Partner
M.No. 094751

(Shekhar Singh)
Managing Director
DIN: 00039567

Date: 13.11.2026
Place: New Delhi