

# APEX CAPITAL AND FINANCE LIMITED

(Formerly Apex Home Finance Limited)



To  
The Manager-Listing  
BSE Limited  
P J Towers, Dalal Street Fort,  
Mumbai-400 001

August 14, 2024

Scrip Code: 541133; Security Code: ACFL

Sub.: Outcome of the Board Meeting of Apex Capital and Finance Limited ("the Company") held on August 14, 2024

Dear Sir / Madam,

We would like to inform you that the Board of Directors of the Company in their meeting held on today, i.e. **August 14, 2024** inter alia approved the followings:

1. The Board considered and approved the Un-audited Financial Results along with the Limited Review Report of the Company for the quarter ended June 30, 2024. Copy of the said Financial Results and Limited Review Report are enclosed herewith. The abovesaid Financial Results will be published in Financial Express (English Newspaper) and Jansatta (Hindi Newspaper) and the copy of the matter of the said publication is enclosed herewith.
2. The Board has considered and approved the adoption of New set of Memorandum of Association of the Company in tune with Companies Act, 2013.
3. The Board considered and approved the Directors' Report of the Company for the financial year ended on March 31, 2024.

The aforesaid meeting of the Board commenced at 12.15 P.M. and concluded at **1.10** P.M.

We request you to kindly take the same on record.

Thanking you.

Your's truly,

For Apex Capital and Finance Limited

  
(Phil Jha)  
Company Secretary & Compliance Officer  
ICSI M. No. 20850



# Mahesh Kumar & Company

CHARTERED ACCOUNTANTS

211 & 304, Arunachal Building, Barakhamba Road,  
Connaught Place, New Delhi – 110001 (India)

Phone: 011-43741198; Email: info.maheshkumar.delhi@gmail.com

## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM UNAUDITED FINANCIAL RESULTS

To

The Board of Directors

**Apex Capital and Finance Limited**

Flat No.-F, 8<sup>th</sup> Floor, Hansalaya Building,  
Connaught Place, New Delhi-110016

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **APEX CAPITAL AND FINANCE LIMITED** ("the Company"), for the quarter ended June 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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 Mahesh Kumar & Company**  
**Chartered Accountants**  
**FRN-09668N**

MAHESH  
KUMAR

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MAHESH KUMAR  
Date: 2024.08.14  
13:26:16 +05'30'

(CA Mahesh Kumar)  
(Proprietor)

Membership No. – 088236

Place: New Delhi

Date: 14<sup>th</sup> August, 2024

**APEX CAPITAL AND FINANCE LIMITED**

CIN: L65910DL1985PLC021241

Regd. Of Flat No. F-8th, Floor, Hansalaya Building, Connaught Place, New Delhi-110001

Email: contact@apexfinancials.in, Tel &amp; Fax: +91-11-40348775; Website: www.apexfinancials.in

**Statement of Un-Audited Financial Results for the Quarter Ended June 30, 2024**

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	a. Revenue from operations	51.07	177.41	117.59	1,027.55
	b. Other Income	-		0.52	1.47
	<b>A. Total Revenue (a+b)</b>	<b>51.07</b>	<b>177.41</b>	<b>118.11</b>	<b>1,029.02</b>
2	<b>Expenses</b>				
	c. Finance cost	8.00	87.48	61.93	298.65
	d. Employee cost	22.65	22.48	22.62	90.20
	e. Depreciation	0.02	0.02	-	0.04
	f. Other expenditure	15.32	13.40	11.45	40.23
	<b>B. Total Expenses(c+d+e+f)</b>	<b>45.99</b>	<b>123.38</b>	<b>96.00</b>	<b>429.12</b>
3	<b>Profit/(Loss) before tax (A-B)=C</b>	<b>5.08</b>	<b>54.03</b>	<b>22.11</b>	<b>599.90</b>
4	<b>Total Tax Expense (D)</b>	<b>1.28</b>	<b>13.62</b>	<b>5.64</b>	<b>151.03</b>
5	<b>Profit/(Loss) for the period (C-D)=E</b>	<b>3.80</b>	<b>40.41</b>	<b>16.47</b>	<b>448.87</b>
6	Other Comprehensive Income=F	-	-	-	-
7	<b>Total Comprehensive Income=E+F=G</b>	<b>3.80</b>	<b>40.41</b>	<b>16.47</b>	<b>448.87</b>
8	Paid-up equity share capital (Rs. 10/- per share)	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	0.68	0.28	7.58
	b) Diluted	0.06	0.68	0.28	7.58

**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 August 14, 2024
3	The Statutory Auditors have carried out Limited Review of the Financial Results of the Company for the quarter ended June 30, 2024, as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015
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 Mahesh Kumar & Company For Apex Capital and Finance Limited  
Chartered Accountants  
FRN-09668N

MAHESH KUMAR  
Digitally signed by MAHESH KUMAR  
Date: 2024.08.14 13:25:22 +05'30'

(CA Mahesh Kumar)  
Proprietor  
M. No. 088236

Shekhar Singh  
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Date: 2024.08.14 13:12:53 +05'30'

(Shekhar Singh)  
Managing Director  
DIN: 00039567

Date: 14.08.2024  
Place: New Delhi

# APEX CAPITAL AND FINANCE LIMITED

(Formerly Apex Home Finance Limited)



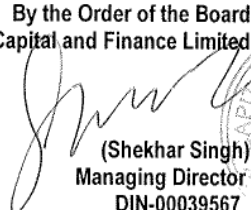
## EXTRACTS OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

Sl. No.	Particulars	Quarter Ended			(Rs. In Lacs)
		30/06/2024	31/03/2024	30/06/2023	Year Ended
		(Unaudited)	(Audited)	(Unaudited)	31/03/2024 (Audited)
1	Total Income from operations	51.07	177.41	118.11	1029.02
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	5.08	54.03	22.11	599.90
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	5.08	54.03	22.11	599.90
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	3.80	40.41	16.47	448.87
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	3.80	40.41	16.47	448.87
6	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	592.00	592.00	592.00	592.00
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	2483.73-
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinuing operations)				
	Basic (Rs.)	0.06	0.68	0.28	7.58
	Diluted (Rs.)	0.06	0.68	0.28	7.58

### Notes:

1. The above is an extract of the detailed format of quarterly financial results filed with BSE Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Unaudited financial results for the quarter ended June 30, 2024 are available on the Stock Exchange Website at [www.bseindia.com](http://www.bseindia.com) and on the Company's Website at [www.apexfinancials.in](http://www.apexfinancials.in).

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

  
(Shekhar Singh)  
Managing Director  
DIN-00039567



Date: 14.08.2024  
Place: New Delhi