

February 14, 2023

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

Scrip Code: 541133; Security Code: ACFL

Sub.: Outcome of the Board Meeting of Apex Capital and Finance Limited (“the Company”) held on February 14, 2023

Dear Sir / Madam,

We would like to inform you that the Board of Directors of the Company in their meeting held today, i.e, February 14, 2023, inter alia, approved the following:

1. Un-audited Financial Results of the Company for the quarter and nine months ended on December 31, 2022 along with Limited Review Report thereon, Copies of the same are enclosed herewith. The above said 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.

The aforesaid meeting of the Board commenced at 4.15 P.M. and concluded at 4.45 P.M.

We request you to kindly take the same on record.

Thanking you.

Yours truly,

For Apex Capital and Finance Limited

PHUL JHA
PHUL JHA & CO. ADVISERS
110, Green Park Extension, New Delhi - 110 016
Tel: +91 11 40348775, 26195042; Fax: +91 11 40348775
CIN - L65910DL1985PLC021241
Website: www.apexfinancials.in; Email: contact@apexfinancials.in

(Phul Jha)
Company Secretary & Compliance Officer
ICSI M. No. ACS-20850

Encl.: As above

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 the Unaudited Quarterly & Year to date 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 nine months ended December 31, 2022 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 Mahesh Kumar & Company
Chartered Accountants
Firm Reg. No. 09668N

**MAHESH
KUMAR**

Digitally signed by MAHESH KUMAR
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227101296131082378465274f2602058,
postalCode=110006, street=C-10/1/1/1/1,
pseudoOrgno=22771313149191622212e
960261,
serialNumber=ba151c81b07ec11727410c43
1c3d8116c92d1c1693566003f694019302e
40, cn=Personal, cn=MAHESH KUMAR
Date: 2023.02.14 16:51:33 +05'30'

(MAHESH KUMAR)
(Proprietor)
M.No. : 088236
UDIN: 23088236BGWRAJ7051
Place: New Delhi
Dated: **14th February, 2023**

APEX CAPITAL AND FINANCE LIMITED

CIN: L65910DL1985PLC021241

Regd. Office: L-5&6, 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 Nine Months Ended December 31, 2022

(Rs. In Lacs)

S.No	Particulars	Quarter Ended			Nine Months ended		Year ended
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	31.03.2022 (Audited)
1	a. Revenue from operations	118.13	118.45	125.70	360.58	384.49	508.24
	b. Other Income	-	-	-	-	-	2.55
	A. Total Revenue (a+b)	118.13	118.45	125.70	360.58	384.49	510.79
2	Expenses						
	c. Finance cost	69.52	75.21	87.11	224.92	261.65	344.77
	d. Employee cost	19.37	15.27	23.93	49.38	64.20	81.55
	e. Depreciation	0.02	0.01	0.14	0.05	0.41	0.55
	f. Other expenditure	11.58	9.88	7.82	30.62	26.44	36.32
	B. Total Expenses(c+d+e+f)	100.49	100.37	119.00	304.97	352.70	463.19
3	Profit/(Loss) Before tax (A-B)=C	17.64	18.08	6.70	55.61	31.79	47.60
4	Current Tax	5.62	4.66	1.85	15.28	8.86	12.95
	Deferred Tax [(Assets)/Liability]	0.01	0.01	(0.01)	0.03	(0.19)	(0.20)
	Tax for earlier years	-	-	-	-	-	(0.05)
	Total Tax Expense (D)	5.63	4.67	1.84	15.31	8.67	12.70
5	Profit/(Loss) for the period (C-D)=E	12.01	13.41	4.86	40.30	23.12	34.90
6	Other Comprehensive Income=F	-	-	-	-	-	-
7	Total Comprehensive Income=E+F=G	12.01	13.41	4.86	40.30	23.12	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	0.20	0.23	0.08	0.68	0.39	0.59
	b) Diluted	0.20	0.23	0.08	0.68	0.39	0.59

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 February, 2023.
3	The auditors have carried out Limited Review of the financials results for the quarter and nine months ended December 31, 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.

Date: 14.02.2023
Place: New Delhi

MAHESH KUMAR

Digitally signed by MAHESH KUMAR
DN: cn=MAHESH KUMAR, o=Apex Capital and Finance Limited, email=MAHESH KUMAR@APEXFINANCIALS.IN, c=IN

By Order of the Board
For Apex Capital and Finance Limited

(Shekhar Singh)
Managing Director
DIN: 00039567