

APEX CAPITAL AND FINANCE LIMITED

(Formerly Apex Home Finance Limited)



To

February 14, 2020

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

Scrip Code: 541133; Security Code: ACFL

Sub.: Outcome of the Board Meeting of the Company held on February 14, 2020

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. February 14, 2020 inter alia approved the followings:

1. The Board considered and approved the Unaudited Financial Results along with the Limited Review Report of the Company for the quarter and nine months ended December 31, 2019. 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.

The aforesaid meeting of the Board commenced at 4:00 P.M. and concluded at 5:40 P.M.

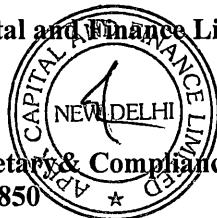
We request you to kindly take the same on record.

Thanking you,

Your's Truly,

For Apex Capital and Finance Limited


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



APEX CAPITAL AND FINANCE LIMITED

(Formerly Apex Home 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 Nine Months Ended December 31, 2019

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Nine Months ended		Year ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	176.56	175.00	71.46	523.99	160.02	249.04
	b. Other Income	-	-	-	-	-	-
	A. Total Revenue (a+b)	176.56	175.00	71.46	523.99	160.02	249.04
2	Expenses						
	c. Finance cost	142.85	146.01	11.71	434.87	11.71	52.31
	d. Employee cost	11.16	10.95	26.05	31.82	73.93	87.26
	e. Depreciation	0.25	0.25	0.08	0.76	0.21	0.43
	f. Other expenditure	7.11	7.55	17.22	22.32	34.37	52.17
	B. Total Expenses(c+d+e+f)	161.37	164.76	55.06	489.77	120.22	192.17
3	Profit/(Loss) before tax (A-B)=C	15.19	10.24	16.40	34.22	39.80	56.87
4	Tax Expense						
	Current Tax	4.85	2.63	4.06	9.79	10.32	14.57
	Deferred Tax (Assets)/Liability	(0.02)	(0.02)	-	(0.05)	-	0.22
	Total Tax Expenses (D)	4.84	2.61	4.06	9.74	10.32	14.79
5	Profit/(Loss) for the period (C-D)=E	10.35	7.63	12.34	24.48	29.48	42.08
6	Other Comprehensive Income=F	-	-	-	-	-	-
7	Total Comprehensive Income=E+F=G	10.35	7.63	12.34	24.48	29.48	42.08
8	Paid-up equity share capital (Rs. 10/- per share)	591.99	591.99	591.99	591.99	591.99	591.99
9	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	1,833.01
10	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)						
	a) Basic	0.17	0.13	0.21	0.41	0.50	0.71
	b) Diluted	0.17	0.13	0.21	0.41	0.50	0.71

Notes:

1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February, 2020
2	The Statutory Auditors have carried out Limited Review of the financial results for the quarter ended December 31, 2019, as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015.
3	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.
4	There are no exceptional/extraordinary items during the above mentioned periods.
5	Previous period/ year figures have been regrouped/ reclassified, wherever found necessary, to confirm to current period/ year classification.

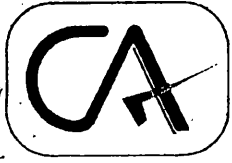
Sr. No.	Particulars	(Rs. In Lacs)	
		Quarter Ended	Nine Months Ended
		31.12.2019	31.12.2019
		(Unaudited)	(Unaudited)
	Net Profit/(Loss) after tax as per Previous GAPP	10.35	24.48
a	Loan given to Staff at concessional rate	-	-
b	ECL Adjustment on Financial instruments measured at	-	-
c	Present value adjustment as per IND AS 109 of Security deposit given for Lease premises		
	i) Amortization adjustment	-	-
	ii) Interest adjustment	-	-
d	Ind As 116 Adjustment	-	-
e	Adjustments	-	-
	Net profit/(loss) after tax as per Ind AS	10.35	24.48
	Other comprehensive income (net of tax)	-	-
	Total Comprehensive Income for the period	10.35	24.48

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


(Shekhar Singh)
 Managing Director
 DIN: 00039567

Date: 14.02.2020

Place: New Delhi



SHAILENDRA GOEL & ASSOCIATES

Chartered Accountants

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

To

The Board of Directors
Apex Capital and Finance Limited
(Formerly Apex Home Finance Limited)
L-3, Green Park Extension,
New Delhi-110016

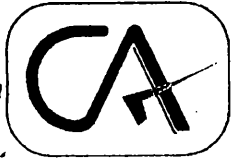
1. We have reviewed the accompanying Statement of Unaudited Financial Results of **APEX CAPITAL AND FINANCE LIMITED** ("the Company"), for the quarter and Nine Months ended 31st December, 2019 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing 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



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SHAILENDRA GOEL & ASSOCIATES

Chartered Accountants

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 Shailendra Goel & Associates
Chartered Accountants
FRN-013670N



Mamta Goel

(CA Mamta Goel)
(Partner)

Membership No. - 095986

UDIN : 20095986AAAAA9917

Place: New Delhi

Date: February 14, 2020

40/9, Gautam Nagar, New Delhi - 110 049.

Mobile : 8826615999, 9818265345

E-mail : mgoel05@yahoo.co.in, goel.mamta@icai.org



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CIN-L65910DL1985PLC021241

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Tele-Fax: +91 11 40348775

EXTRACTS OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2019

Sl. No.	Particulars	(Rs. In Lacs)		
		Quarter ended 31.12.2019 (Unaudited)	Nine Months ended 31.12.2019 (Unaudited)	Quarter ended 31.12.2018 (Unaudited)
1	Total Income from operations	176.56	523.99	71.46
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	15.19	34.22	16.40
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	15.19	34.22	16.40
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	10.35	24.48	12.34
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	10.35	24.48	12.34
6	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	591.99	591.99	591.99
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinuing operations)			
	Basic (Rs.)	0.17	0.41	0.21
	Diluted (Rs.)	0.17	0.41	0.21

Notes:

1. The above unaudited financial results for the quarter and nine months ended December 31, 2019 have been reviewed and recommended by the Audit Committee in its meeting held on 14.02.2020 and thereafter approved and taken on record by the Board of Directors in its meeting held on 14.02.2020. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid financial results.
2. 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 and nine months ended December 31, 2019 are available on the Stock Exchange Website at www.bseindia.com and on the Company's Website at www.apexfinancials.in.

By the Order of the Board
For Apex Capital and Finance Limited
Sd/-

(Shekhar Singh)
Managing Director
DIN-00039567

Date: 14.02.2020
Place: New Delhi

