

**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 &amp; Fax: +91-11-40348775; Website: www.apexfinancials.in

**Statement of Standalone Audited Financial Results for the Quarter and Year Ended March 31, 2021**

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Year ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	a. Revenue from operations	133.13	126.82	152.48	504.63	676.48
	b. Other Income	0.27	-	0.13	0.27	0.13
	<b>A. Total Revenue (a+b)</b>	<b>133.40</b>	<b>126.82</b>	<b>152.61</b>	<b>504.90</b>	<b>676.61</b>
2	<b>Expenses</b>					
	c. Finance cost	89.26	84.73	112.82	334.11	547.70
	d. Employee cost	16.01	14.11	8.78	55.30	40.60
	e. Depreciation	0.27	0.27	0.28	1.08	1.03
	f. Other expenditure	7.22	8.51	6.61	31.50	28.93
	<b>B. Total Expenses(c+d+e+f)</b>	<b>112.76</b>	<b>107.62</b>	<b>128.49</b>	<b>421.99</b>	<b>618.25</b>
3	<b>Profit(Loss) before tax (A-B)=C</b>	<b>20.64</b>	<b>19.20</b>	<b>24.12</b>	<b>82.91</b>	<b>58.36</b>
4	<b>Total Tax Expense (D)</b>	<b>4.69</b>	<b>5.07</b>	<b>6.99</b>	<b>21.06</b>	<b>16.73</b>
5	<b>Profit(Loss) for the period (C-D)=E</b>	<b>15.95</b>	<b>14.13</b>	<b>17.13</b>	<b>61.85</b>	<b>41.63</b>
6	<b>Other Comprehensive Income=F</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7	<b>Total Comprehensive Income=E+F=G</b>	<b>15.95</b>	<b>14.13</b>	<b>17.13</b>	<b>61.85</b>	<b>41.63</b>
8	<b>Paid-up equity share capital (Rs. 10/- per share)</b>	<b>592.00</b>	<b>592.00</b>	<b>592.00</b>	<b>592.00</b>	<b>592.00</b>
9	<b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,936.49</b>	<b>1,874.64</b>
10	<b>Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	a) Basic	0.27	0.24	0.29	1.04	0.70
	b) Diluted	0.27	0.24	0.29	1.04	0.70

**Part-II****Standalone Statement of Assets and Liabilities as at March 31, 2021**

(in Lacs)

Particulars	As at	As at
	31.03.2021	31.03.2020
	(Audited)	(Audited)
<b>I ASSETS</b>		
<b>(1) Financial Assets</b>		
(a) Cash and Bank Balance	12.08	2.22
(b) Trade receivables	72.42	14.46
(c) Loans	4,690.88	4,510.98
(d) Investments	1,511.00	1,511.00
(e) Other Financial assets	6.77	1.60
<b>Total Financial Assets</b>	<b>6,293.15</b>	<b>6,040.26</b>
<b>(2) Non-Financial Assets</b>		
(a) Current tax assets (net)	84.14	49.37
(b) Deferred Tax Assets (net)	-	-
(b) Property, Plant and Equipment	0.77	1.84
<b>Total Non-Financial Assets</b>	<b>84.91</b>	<b>51.21</b>
<b>TOTAL ASSETS</b>	<b>6,378.06</b>	<b>6,091.47</b>
<b>II LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>(1) Financial Liabilities</b>		
(i) Trade Payables	0.67	0.52
(ii) Borrowings	3,763.50	3,591.25
(iii) Other financial liabilities	40.49	4.56
<b>Total Financial Liabilities</b>	<b>3,804.66</b>	<b>3,596.33</b>
<b>(2) Non-Financial Liabilities</b>		
(i) Provisions	36.41	15.30
(ii) Deferred Tax Liabilities(net)	0.12	0.16
(iii) Other non-financial liabilities	8.38	13.04
<b>Total Non-financial liabilities</b>	<b>44.91</b>	<b>28.50</b>
<b>(3) Equity</b>		
(a) Equity Share Capital	592.00	592.00
(b) Other Equity	1,936.49	1,874.64
<b>Total Equity</b>	<b>2,528.49</b>	<b>2,466.64</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,378.06</b>	<b>6,091.47</b>

**Statement of Cash Flow For the Year ended March 31, 2021**

Particulars	(Rs. In Laacs)	(Rs. In Laacs)
	Year Ended	Year Ended
	31.03.2021	31.03.2020
i. Cash Flow from Operating activities	(162.39)	2,762.21
ii. Cash Flow from Investing activities	-	(0.21)
iii. Cash Flow from Financing activities	172.25	(2,765.00)
iv. Net (Decrease)/Increase in Cash and Cash Equivalents (i+ii+iii)	9.86	(3.00)
v. Cash and Cash Equivalent at the beginning of the period	2.22	5.22
vi. Cash and Cash Equivalent at the end of the period	12.08	2.22

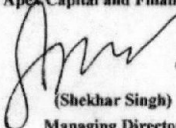
**Notes:**

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 30 June, 2021
3	The result for the year and quarter ended 31 March 2021 were audited by the Statutory Auditors of the Company.
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	The figures of the quarters ended 31st March are the balancing figures between the audited figures in respect of the full financial year and published year to date figures up to the third quarter of the relevant financial year duly adjusted to comply with Ind AS which were, subject to limited review by the Statutory Auditors of the Company.
7	Previous period/ year figures have been regrouped/ reclassified, wherever found necessary, to confirm to current period/year classification.
8	The outbreak of COVID-19 pandemic and consequent lockdown has severely impacted business and operations of the company since the last week of March 2020. In relation to COVID-19, judgements and assumptions include the extent and duration of the pandemic, the impacts of actions of governments and other authorities, and the responses of business and consumers in different industries. While the methodologies and assumptions applied in the impairment loss allowance calculations remained unchanged from those applied prior to the COVID-19 pandemic, the Company has separately incorporated estimates, assumptions and judgements specific to the impact of the COVID-19 pandemic based on early indicators of moratorium and delayed payments metrics observed along with an estimation of potential stress on probability of defaults and exposure at defaults. The extent to which the COVID-19 pandemic will impact the Company's impairment loss allowance on assets and future results will depend on future developments, which are highly uncertain and management has considered various internal and external information available upto the date of approval of financial results in assessing the impact of COVID-19 pandemic in the financial results for the quarter and year ended March 31, 2021. There is no material effect on financial position of the company. Management will also continue to monitor changes in future economic conditions. The eventual outcome of the impact of COVID-19 may be different from that estimated as on the date of approval of these.

Date: 30.06.2021  
Place: New Delhi

**MAMTA GOEL** Digitally signed  
by MAMTA GOEL  
Date: 2021.06.30  
18:00:47 +05'30'

By Order of the Board  
For Apex Capital and Finance Limited

  
(Shekhar Singh)  
Managing Director  
DIN: 00039567



# APEX CAPITAL AND FINANCE LIMITED

(Formerly Apex Home Finance Limited)



30<sup>th</sup> June, 2021

To,

The Manager- Listing  
BSE Limited  
25<sup>th</sup> Floor, P.J. Towers,  
Dalal Street, Mumbai- 400 001

**Subject: Declaration in respect of Audit Report with unmodified opinion for the Financial Year ended March 31, 2021 (Scrip Code: 541133)**

Dear Sir,

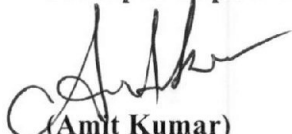
In terms of the provisions of Regulations 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide notification dated 25<sup>th</sup> May, 2016 read with SEBI's Circular no. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016, we hereby declare that the Statutory Auditors of the Company, M/s Shailendra Goel & Associates, Chartered Accountants, (ICAI Firm Registration No. 013670N) have issued Audit Report with unmodified opinion on the Audited Standalone Financial Results of the Company for the financial year and quarter ended March 31, 2021.

Kindly take the same on your record for the Company.

Thanking You,

Yours faithfully,

For Apex Capital and Finance Limited

  
(Amit Kumar)  
Chief Financial Officer



**Regd. Office:** L-3, Green Park Extension, New Delhi - 110 016

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