

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 Audited Financial Results for the Quarter and Year Ended March 31, 2023**

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Year ended	
		31.03.2023 (Audited)	31.12.2022 (Unaudited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
1	a. Revenue from operations	149.03	118.13	123.75	509.62	508.24
	b. Other Income	1.51	-	2.55	1.51	2.55
	A. Total Revenue (a+b)	150.54	118.13	126.30	511.13	510.79
2	Expenses					
	c. Finance cost	86.86	69.52	83.11	311.78	344.77
	d. Employee cost	18.08	19.37	17.36	67.47	81.55
	e. Depreciation	-	0.02	0.14	0.05	0.55
	f. Other expenditure	13.31	11.58	9.88	43.93	36.32
	B. Total Expenses(c+d+e+f)	118.25	100.49	110.49	423.23	463.19
3	Profit/(Loss) before tax (A-B)=C	32.29	17.64	15.81	87.90	47.60
4	Total Tax Expense (D)	9.12	5.63	4.04	24.43	12.70
5	Profit/(Loss) for the period (C-D)=E	23.17	12.01	11.77	63.47	34.90
6	Other Comprehensive Income=F	-	-	-	-	-
7	Total Comprehensive Income=E+F=G	23.17	12.01	11.77	63.47	34.90
8	Paid-up equity share capital (Rs. 10/- per share)	592.00	592.00	592.00	592.00	592.00
9	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	2,034.86	1,971.38
10	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)	-	-	-	-	-
	a) Basic	0.39	0.20	0.20	1.07	0.59
	b) Diluted	0.39	0.20	0.20	1.07	0.59

Part-II**Standalone Statement of Assets and Liabilities as at March 31, 2023**

(in Lacs)

Particulars	As at 31.03.2023 (Audited)	As at 31.03.2022 (Audited)
I ASSETS		
(1) Financial Assets		
(a) Cash and Bank Balance	154.98	1.33
(b) Trade receivables	-	70.53
(c) Loans	4,478.66	4,635.09
(d) Investments	1,511.00	1,511.00
(e) Other Financial assets	17.62	14.16
Total Financial Assets	6,162.26	6,232.11
(2) Non-Financial Assets		
(a) Current tax assets (net)	81.02	77.83
(b) Deferred Tax Assets (net)	0.04	0.08
(b) Property, Plant and Equipment	0.17	0.22
Total Non-Financial Assets	81.23	78.13
TOTAL ASSETS	6,243.49	6,310.24
II LIABILITIES AND EQUITY		
LIABILITIES		
(1) Financial Liabilities		
(i) Trade Payables	-	-
(ii) Borrowings	3,486.50	3,630.75
(iii) Other financial liabilities	72.56	37.68
Total Financial Liabilities	3,559.06	3,668.43
(2) Non-Financial Liabilities		
(i) Provisions	45.38	34.06
(ii) Deferred Tax Liabilities(net)	-	-
(iii) Other non-financial liabilities	12.19	44.37
Total Non-financial liabilities	57.57	78.43
(3) Equity		
(a) Equity Share Capital	592.00	592.00
(b) Other Equity	2,034.86	1,971.38
Total Equity	2,626.86	2,563.38
TOTAL EQUITY AND LIABILITIES	6,243.49	6,310.24

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Statement of Cash Flow For the Year ended March 31, 2023

Particulars	(Rs. In Lacs)	(Rs. In Lacs)
	Year Ended	Year Ended
	31.03.2023	31.03.2022
A. Cash Flow from Operating Activities		
Profit before tax	87.90	47.61
Add: Depreciation	0.05	0.55
Operationing profit before working capital changes	87.95	48.16
Adjustment for:		
Decrease/(increase) in loan & advances	156.44	55.78
Decrease/(increase) in Other Financial Assets	(3.46)	(7.39)
Decrease/(increase) in Trade Receivables	70.53	1.88
Increase/(decrease) in Trade Payables	-	(0.67)
Increase/(decrease) in Other Financial Liabilities	34.88	(2.81)
Increase/(decrease) in Other non Financial Liabilities	(32.18)	35.98
Cash from/ (used in) operations	314.16	130.93
Less : Direct tax paid	16.25	8.94
Net cash from/(used in) operating activities (A)	297.91	121.99
ii. Cash Flow from Investing activities		
Net Cash from/(used in) investing activities (B)		-
iii. Cash Flow from Financing activities		
Proceeds from Unsecured Borrowings	1,638.61	164.65
Refund of Unsecured Borrowings	(1,782.86)	(297.40)
Net Cash from/(used in) financing activities (C)	(144.25)	(132.75)
iv. Net (Decrease)/Increase in Cash and Cash Equivalents (i+ii+iii)	153.66	(10.76)
Opening cash and cash equivalents	1.32	12.08
Closing cash and cash equivalents	154.98	1.32
Components of cash & cash equivalents		
Cash in hand	2.76	0.14
Balance with scheduled banks In current accounts	152.22	1.18
	154.98	1.32

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 June 05, 2023.
3	The result for the year and quarter ended 31 March 2023 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.

Date: 05.06.2023

Place: New Delhi

For Mahesh Kumar & Company
Chartered Accountants

FRN-09668N

MAHESH
KUMAR

(CA Mahesh Kumar)

Proprietor

M. No. 088236

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(Shekhar Singh)

Managing Director

DIN: 00039567

05th June, 2023

To,

The Manager- Listing
BSE Limited
25th Floor, P.J. Towers,
Dalal Street, Mumbai- 400001

Subject: Declaration in respect of Audit Report with unmodified opinion for the Financial Year ended March 31, 2023 (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, we hereby declare that the Statutory Auditors of the Company, M/s Mahesh Kumar & Company, Chartered Accountants, (ICAI Firm Registration No. 09668N) 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, 2023.

Kindly take the same on your record for the Company.

Thanking You.

Yours faithfully,

For Apex Capital and Finance Limited


(Saraswati Bhandari)
Chief Financial Officer

