

APEX CAPITAL AND FINANCE LIMITED

(Formerly Apex Home Finance Limited)

CIN: L65910DL1985PLC021241

Regd. Office: L-5&6, Green Park Extension, New Delhi - 110016

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**Statement of Standalone Un-Audited Financial Results for the Quarter and Half Year Ended September 30, 2020**

(Rs. In Lacs)

S. No.	Particulars	Quarter Ended			Half Year ended		Year ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	121.34	123.34	175.00	244.68	347.44	676.48
	b. Other Income	-	-	-	-	-	0.13
	A. Total Revenue (a+b)	121.34	123.34	175.00	244.68	347.44	676.61
2	Expenses						
	c. Finance cost	79.31	80.80	146.01	160.12	292.02	547.70
	d. Employee cost	12.43	12.74	10.95	25.17	20.65	40.60
	e. Depreciation	0.27	0.27	0.25	0.54	0.51	1.02
	f. Other expenditure	7.96	7.83	7.55	15.78	15.22	28.93
	B. Total Expenses(c+d+e+f)	99.97	101.64	164.76	201.61	328.40	618.25
3	Profit/(Loss) Before tax (A-B)=C	21.37	21.70	10.24	43.07	19.04	58.36
4	Current Tax	5.60	5.78	2.62	11.38	4.93	15.30
	Deferred Tax [(Assets)/Liability]	(0.04)	(0.03)	(0.01)	(0.07)	(0.03)	(0.04)
	Tax for earlier years	-	-	-	-	-	1.47
	Total Tax Expense (D)	5.56	5.75	2.61	11.31	4.90	16.73
5	Profit/(Loss) for the period (C-D)=E	15.81	15.95	7.63	31.76	14.14	41.63
6	Other Comprehensive Income=F	-	-	-	-	-	-
7	Total Comprehensive Income=E+F=G	15.81	15.95	7.63	31.76	14.14	41.63
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	-	-	-	-	-	1,874.64
10	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)**						
	a) Basic	0.27	0.27	0.13	0.54	0.24	0.70
	b) Diluted	0.27	0.27	0.13	0.54	0.24	0.70

**Earnings per share for the interim period is not annualized.




Standalone Statement of Assets and Liabilities of the Company
for the Half Year ended Septemebr 30,2020

	(Rs. In Lacs)	
Particulars	Half Year ended	
	30.09.2020	30.09.2019
	(Unaudited)	(Unaudited)
I ASSETS		
(1) Financial Assets		
(a) Cash and Bank Balance	3.22	2.60
(b) Trade receivables	98.07	165.40
(c) Loans	4,432.25	7,110.00
(d) Investments	1,511.00	1,511.00
(e) Other Financial assets	1.41	2.95
Total Financial Assets	6,045.95	8,791.95
(2) Non-Financial Assets		
(a) Current tax assets (net)	66.69	58.86
(b) Property, Plant and Equipment	1.30	2.15
(c) Other non-financial assets	-	-
(d) Deferred tax asset	-	-
Total Non-Financial Assets	67.99	61.01
TOTAL ASSETS	6,113.94	8,852.96
II LIABILITIES AND EQUITY		
LIABILITIES		
(1) Financial Liabilities		
(a) Trade Payables	0.75	0.80
(ii) Borrowings	3,535.83	6,356.25
(iii) Other financial liabilities	47.58	5.08
Total Financial Liabilities	3,584.16	6,362.13
(2) Non-Financial Liabilities		
(a) Provisions		
(i) Current Tax Liabilities	26.69	34.71
(ii) Deferred Tax Liabilities	0.08	0.16
(b) Other non-financial liabilities	4.62	16.82
Total Non-financial liabilities	31.39	51.69
(3) Equity		
(a) Equity Share Capital	591.99	591.99
(b) Other Equity	1,906.40	1,847.15
Total Equity	2,498.39	2,439.14
TOTAL EQUITY AND LIABILITIES	6,113.94	8,852.96



[Handwritten Signature]



Statement of Cash Flow For the Half Year ended September 30, 2020

Particulars	(Rs. In Lacs)	(Rs. In Lacs)
	Half Year Ended	Half Year Ended
	30.09.2020	30.09.2019
i. Cash Flow from Operating activities	56.41	226.55
ii. Cash Flow from Investing activities	-	-
iii. Cash Flow from Financing activities	(55.42)	(229.17)
iv. Net (Decrease)/Increase in Cash and Cash Equivalents (i+ii+iii)	1.00	(2.62)
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	3.22	2.60

NOTES:

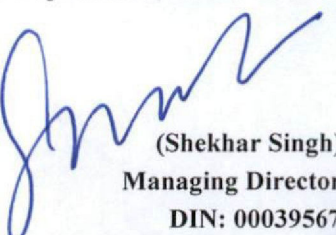
1	The above financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016 and accordingly, these financial results together with the results for the comparative reporting period have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other recognized accounting practices generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Any application guidance/ clarifications/directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/applicable.
2	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November, 2020.
3	The auditors have carried out Limited Review of the financials results for the quarter and half year ended September 30, 2020, 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/extraordinary 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.
7	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. 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 half year ended on September 30, 2020. 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.

By Order of the Board
For Apex Capital and Finance Limited

Date: 12.11.2020

Place: New Delhi




(Shekhar Singh)
Managing Director
DIN: 00039567