

**APEX CAPITAL AND FINANCE LIMITED**

CIN: L65910DL1985PLC021241

Regd. Office: L-3, 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, 2021**

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Half Year ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	129.20	129.58	121.34	258.79	244.68	504.63
	b. Other Income	-	-	-	-	-	0.27
	<b>A. Total Revenue (a+b)</b>	<b>129.20</b>	<b>129.58</b>	<b>121.34</b>	<b>258.79</b>	<b>244.68</b>	<b>504.90</b>
2	<b>Expenses</b>						
	c. Finance cost	87.80	86.74	79.31	174.55	160.12	334.11
	d. Employee cost	22.88	17.38	12.43	40.26	25.17	55.30
	e. Depreciation	-	0.27	0.27	0.27	0.54	1.08
	f. Other expenditure	8.88	9.73	7.96	18.61	15.78	31.50
	<b>B. Total Expenses(c+d+e+f)</b>	<b>119.56</b>	<b>114.12</b>	<b>99.97</b>	<b>233.69</b>	<b>201.61</b>	<b>421.99</b>
3	<b>Profit/(Loss) Before tax (A-B)=C</b>	<b>9.64</b>	<b>15.46</b>	<b>21.37</b>	<b>25.10</b>	<b>43.07</b>	<b>82.91</b>
4	Current Tax	2.41	4.60	5.60	7.02	11.38	21.10
	Deferred Tax [(Assets)/Liability]	(0.09)	(0.08)	(0.04)	(0.18)	(0.07)	(0.04)
	Tax for earlier years	-	-	-	-	-	-
	<b>Total Tax Expense (D)</b>	<b>2.32</b>	<b>4.52</b>	<b>5.56</b>	<b>6.84</b>	<b>11.31</b>	<b>21.06</b>
5	<b>Profit/(Loss) for the period (C-D)=E</b>	<b>7.32</b>	<b>10.94</b>	<b>15.81</b>	<b>18.26</b>	<b>31.76</b>	<b>61.85</b>
6	Other Comprehensive Income=F	-	-	-	-	-	-
7	<b>Total Comprehensive Income=E+F=G</b>	<b>7.32</b>	<b>10.94</b>	<b>15.81</b>	<b>18.26</b>	<b>31.76</b>	<b>61.85</b>
8	Paid-up equity share capital (Rs. 10/- per share)	592.00	592.00	591.99	592.00	591.99	592.00
9	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	1,936.49
10	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)						
	a) Basic	0.12	0.18	0.27	0.31	0.54	1.04
	b) Diluted	0.12	0.18	0.27	0.31	0.54	1.04

**MAHESH  
KUMAR**

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**Standalone Statement of Assets and Liabilities of the Company  
for the Half Year ended Septemebr 30, 2021**

Particulars	(Rs. In Lacs)	
	As at	
	30.09.2021	31.03.2021
	(Unaudited)	(Audited)
<b>I ASSETS</b>		
<b>(1) Financial Assets</b>		
(a) Cash and Bank Balance	4.79	12.08
(b) Trade receivables	140.79	72.42
(c) Loans	4,790.88	4,690.88
(d) Investments	1,511.00	1,511.00
(e) Other Financial assets	16.48	6.77
<b>Total Financial Assets</b>	<b>6,463.94</b>	<b>6,293.15</b>
<b>(2) Non-Financial Assets</b>		
(a) Current tax assets (net)	105.53	84.14
(b) Property, Plant and Equipment	0.49	0.77
(c) Other non-financial assets	-	-
(d) Deferred tax asset	0.06	-
<b>Total Non-Financial Assets</b>	<b>106.08</b>	<b>84.91</b>
<b>TOTAL ASSETS</b>	<b>6,570.02</b>	<b>6,378.06</b>
<b>II LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>(1) Financial Liabilities</b>		
(a) Trade Payables	0.16	0.67
(ii) Borrowings	3,897.15	3,763.50
(iii) Other financial liabilities	52.31	40.49
<b>Total Financial Liabilities</b>	<b>3,949.62</b>	<b>3,804.66</b>
<b>(2) Non-Financial Liabilities</b>		
(a) Provisions		
(i) Current Tax Liabilities	43.42	36.41
(ii) Deferred Tax Liabilities	-	0.12
(b) Other non-financial liabilities	30.23	8.38
<b>Total Non-financial liabilities</b>	<b>73.65</b>	<b>44.91</b>
<b>(3) Equity</b>		
(a) Equity Share Capital	592.00	592.00
(b) Other Equity	1,954.75	1,936.49
<b>Total Equity</b>	<b>2,546.75</b>	<b>2,528.49</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,570.02</b>	<b>6,378.06</b>

**MAHESH  
KUMAR**

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**Statement of Cash Flow For the Half Year ended September 30, 2021**

Particulars	(Rs. In Lacs)	(Rs. In Lacs)
	Half Year Ended	Half Year Ended
	30.09.2021	30.09.2020
i. Cash Flow from Operating activities	(140.94)	56.41
ii. Cash Flow from Investing activities	-	-
iii. Cash Flow from Financing activities	133.65	(55.42)
iv. Net (Decrease)/Increase in Cash and Cash Equivalents (i+ii+iii)	(7.29)	1.00
v. Cash and Cash Equivalent at the beginning of the period	12.08	2.22
vi. Cash and Cash Equivalent at the end of the period	4.79	3.22

**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 14th November, 2021.
3	The auditors have carried out Limited Review of the financials results for the quarter and half year ended September 30, 2021, 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/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. 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 half year ended on September 30, 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 financial results.

**For Mahesh Kumar & Co.  
Chartered Accountants**

**MAHESH  
KUMAR**

**(Mahesh Kumar)  
(Proprietor)  
M. No. 088236**

**Date: 14.11.2021  
Place: New Delhi**

**By Order of the Board  
For Apex Capital and Finance Limited**



**(Shekhar Singh)  
Managing Director  
DIN: 00039567**