

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

August 10, 2023

Scrip Code: 541133; Security Code: ACFL

Sub.: Outcome of the Board Meeting of Apex Capital and Finance Limited ("the Company") held on August 10, 2023

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. **August 10, 2023** inter alia approved the followings:

1. The Board considered and approved the Un-audited Financial Results along with the Limited Review Report of the Company for the quarter ended June 30, 2023. 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.
2. The Board considered and approved the Directors' Report of the Company for the financial year ended on March 31, 2023.
3. The Board has considered and approved the re-appointment of M/s S. Behera & Co., Company Secretaries, New Delhi and Mrs. Vandana Tarika, Chartered Accountant, New Delhi as the Secretarial Auditors and Internal Auditor of the Company respectively for the Financial Year 2023-24. The Brief Profile of the abovesaid Secretarial Auditors and Internal Auditor is annexed as **Annexure-A**.

The aforesaid meeting of the Board commenced at 4.00 P.M. and concluded at ~~4.45~~ ^{4:45} 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

Digitally signed by PHUL JHA
DN: cn=PHUL JHA, o=ACFL
Prakash, o=Personal
serialNumber=6323999778987664d1158
955167529815949919866486
19857
Date: 2023.08.10 17:01:40 +05'30'

(Phul Jha)

Company Secretary & Compliance Officer
ICSI M. No. 20850

Brief Profile of M/s S. Behera & Co.:

M/s S. Behera & Co., a practicing Company Secretaries firm, New Delhi, was formed by Mr. Shesdev Behera in January, 2004. Mr. Bchra is a Fellow Member of the Institute of Company Secretaries of India with a Bachelors degree in Commerce (Hons.). He has 20 years' of practical experience and is a specialist in Company Law, FEMA and other Economic Legislations. The firm provides variety of advisory services, company secretarial services, secretarial audit, representative and training functions and their core area of specialization is in Corporate Law, Securities Law, Foreign Investment Laws and NBFCs matters.

Brief Profile of Mrs. Vandana Tarika:

Mrs. Vandana Tarika is an Associate Member of the Institute of Chartered Accountants of India with a Bachelors degree in Commerce (Hons.). She has more than 8 years' of practical experience and is a specialist in audit and taxation.

Mahesh Kumar & Company

CHARTERED ACCOUNTANTS

211 & 304, Arunachal Building, Barakhamba Road,

Connaught Place, New Delhi – 110001 (India)

Phone: 011-43741198

Email: info.maheshkumar.delhi@gmail.com

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

To

The Board of Directors

Apex Capital and 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 ended June 30, 2023 ("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 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 Mahesh Kumar & Company
Chartered Accountants
FRN-09668N

(CA Mahesh Kumar)
(Proprietor)

Membership No. – 088236

Place: New Delhi

Date: 10th August, 2023

APEX CAPITAL AND 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 Ended June 30, 2023**

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Year ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	a. Revenue from operations	117.59	149.03	124.00	509.62
	b. Other Income	0.52	1.51	-	1.51
	A. Total Revenue (a+b)	118.11	150.54	124.00	511.13
2	Expenses				
	c. Finance cost	61.93	86.86	80.19	311.78
	d. Employee cost	22.62	18.08	14.75	67.47
	e. Depreciation	-	-	0.01	0.05
	f. Other expenditure	11.45	13.31	9.16	43.93
	B. Total Expenses(c+d+e+f)	96.00	118.25	104.11	423.23
3	Profit/(Loss) before tax (A-B)=C	22.11	32.29	19.89	87.90
4	Total Tax Expense (D)	5.64	9.12	5.01	24.43
5	Profit/(Loss) for the period (C-D)=E	16.47	23.17	14.88	63.47
6	Other Comprehensive Income=F	-	-	-	-
7	Total Comprehensive Income=E+F=G	16.47	23.17	14.88	63.47
8	Paid-up equity share capital (Rs. 10/- per share)	592.00	592.00	592.00	592.00
9	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	2,034.86
10	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)	-	-	-	-
	a) Basic	0.28	0.39	0.25	1.07
	b) Diluted	0.28	0.39	0.25	1.07

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 August 10, 2023.
3	The Statutory Auditors have carried out Limited Review of the Financial Results of the Company for the quarter ended June 30, 2023, 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 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.

For Mahesh Kumar & Company
Chartered Accountants
FRN-09668N

By Order of the Board
For Apex Capital and Finance Limited

Date: 10.08.2023
Place: New Delhi

(CA Mahesh Kumar)
Proprietor
M. No. 088236

(Shekhar Singh)
Managing Director
DIN: 00039567

APEX CAPITAL AND FINANCE LIMITED

(Formerly Apex Home Finance Limited)



EXTRACTS OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

Sl. No.	Particulars	Quarter Ended			Year Ended
		30/06/2023	31/03/2023	30/06/2022	31/03/2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Total Income from operations	118.11	150.54	124.00	511.13
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	22.11	32.29	19.89	87.90
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	22.11	32.29	19.89	87.90
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	16.47	23.17	14.88	63.47
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax))	16.47	23.17	14.88	63.47
6	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	592.00	592.00	592.00	592.00
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	2034.86
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinuing operations)				
	Basic (Rs.)	0.28	0.39	0.25	1.07
	Diluted (Rs.)	0.28	0.39	0.25	1.07

Notes:

- The above un-audited financial results of the Company for the quarter ended June 30, 2023 have been reviewed and recommended by the Audit Committee in its meeting held on 10.08.2023 and thereafter approved and taken on record by the Board of Directors in its meeting held on 10.08.2023. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid financial results.
- 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 ended June 30, 2023 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: 10.08.2023
Place: New Delhi