

APEX CAPITAL AND FINANCE LIMITED

(Formerly Apex Home Finance Limited)

CIN: L65910DL1985PLC021241

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**Statement of Standalone Un-Audited Financial Results for the Quarter and Nine Months Ended December 31, 2021**

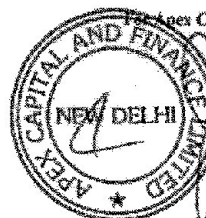
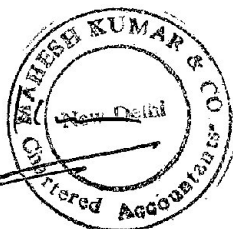
S.No.	Particulars	(Rs. In Lacs)					
		Quarter Ended			Nine Months ended		Year ended
		31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
1	a. Revenue from operations	125.70	129.20	126.82	384.49	371.50	504.63
	b. Other Income	-	-	-	-	-	0.27
	A. Total Revenue (a+b)	125.70	129.20	126.82	384.49	371.50	504.90
2	Expenses						
	c. Finance cost	87.11	87.80	84.73	261.65	244.85	334.11
	d. Employee cost	23.93	22.88	14.11	64.20	39.28	55.30
	e. Depreciation	0.14	-	0.27	0.41	0.81	1.08
	f. Other expenditure	7.82	8.88	8.51	26.44	24.29	31.50
	B. Total Expenses (c+d+e+f)	119.00	119.56	107.62	352.70	309.23	421.99
3	Profit/(Loss) Before tax (A-B)=C	6.70	9.64	19.20	31.79	62.27	82.91
4	Current Tax	1.85	2.41	5.03	8.86	16.41	21.10
	Deferred Tax [(Assets)/Liability]	(0.01)	(0.09)	0.04	(0.19)	(0.07)	(0.04)
	Total Tax Expense (D)	1.84	2.32	5.07	8.67	16.34	21.06
5	Profit/(Loss) for the period (C-D)=E	4.86	7.32	14.13	23.12	45.93	61.85
6	Other Comprehensive Income-F	-	-	-	-	-	-
7	Total Comprehensive Income=E+F=G	4.86	7.32	14.13	23.12	45.93	61.85
8	Paid-up equity share capital (Rs. 10/- per share)	592.00	592.00	592.00	592.00	592.00	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	0.08	0.12	0.24	0.39	0.78	1.04
	b) Diluted	0.08	0.12	0.24	0.39	0.78	1.04

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 February, 2022.
3	The auditors have carried out Limited Review of the financials results for the quarter and nine months ended December 31, 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 conform 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 nine months ended on December 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 financial results.

Date: 14.02.2022
Place: New Delhi

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By Order of the Board
For Apex Capital and Finance Limited(Shekhar Singh)
Managing Director
DIN: 00039567