

APEX CAPITAL AND FINANCE LIMITED

CIN: L65910DL1985PLC021241

Regd. Office: L-3, Green Park Extension, New Delhi - 110016

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**Statement of Un-Audited Financial Results for the Quarter and Nine Months Ended December 31, 2023**

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Nine Months ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	614.10	118.45	118.13	850.14	360.58	509.62
	b. Other Income	0.95	-	-	1.47	-	1.51
	A. Total Revenue (a+b)	615.05	118.45	118.13	851.61	360.58	511.13
2	Expenses						
	c. Finance cost	77.69	71.55	69.52	211.17	224.92	311.78
	d. Employee cost	22.49	22.60	19.37	67.72	49.38	67.47
	e. Depreciation	0.02	-	0.02	0.02	0.05	0.05
	f. Other expenditure	8.32	7.07	11.58	26.83	30.62	43.93
	B. Total Expenses(c+d+e+f)	108.52	101.22	100.49	305.74	304.97	423.23
3	Profit/(Loss) before tax (A-B)=C	506.53	17.23	17.64	545.87	55.61	87.90
4	Current Tax	127.48	4.34	5.62	137.38	15.28	24.43
	Deferred Tax [(Assets)/ Liability]	(0.04)	-	0.01	0.03	0.03	-
	Tax for earlier years	-	-	-	-	-	-
	Total Tax Expense (D)	127.44	4.34	5.63	137.41	15.31	24.43
5	Profit/(Loss) for the period (C-D)=E	379.09	12.89	12.01	408.46	40.30	63.47
6	Other Comprehensive Income=F	-	-	-	-	-	-
7	Total Comprehensive Income=E+F=G	379.09	12.89	12.01	408.46	40.30	63.47
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	-	-	-	-	-	2,034.86
10	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)						
	a) Basic	6.40	0.22	0.20	6.90	0.68	1.07
	b) Diluted	6.40	0.22	0.20	6.90	0.68	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 14th February, 2024.
3	The auditors have carried out Limited Review of the financials results for the quarter and nine months ended on December 31, 2023, 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	The total Revenue, Profit Before Tax (PBT) and Profit After Tax (PAT) for the quarter and nine months ended December 31, 2023 have been increased due to recovery of Interest from the parties for the previous periods. Further 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.

By Order of the Board

For Mahesh Kumar & Company

For Apex Capital and Finance Limited

Chartered Accountants

FRN-09668N

MAHESH KUMAR
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(Mahesh Kumar)

(Proprietor)

M. No. 088236

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Managing Director

DIN: 00039567

Date: 14.02.2024

Place: New Delhi