

APEX CAPITAL AND FINANCE LIMITED

(Formerly Apex Home 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 Ended June 30, 2019

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Year ended
		30.06.2019	31.03.2019	30.06.2018	31.03.2019
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	a. Total Income from operations	172.44	89.02	43.50	249.04
	b. Other Income	-	-	-	-
	A. Total Revenue (a+b)	172.44	89.02	43.50	249.04
2	Expenses				
	c. Finance cost	146.01	40.60	-	52.31
	d. Employee cost	9.71	13.32	22.36	87.26
	e. Depreciation	0.25	0.23	0.06	0.43
	f. Other expenditure	7.67	17.80	9.20	52.17
	B. Total Expenses(c+d+e+f)	163.64	71.95	31.62	192.17
3	Profit/(Loss) before exceptional and extraordinary items and tax (A-B)=C	8.80	17.07	11.88	56.87
4	Exceptional items (D)	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax (C-D)=E	8.80	17.07	11.88	56.87
6	Extraordinary Items (F)	-	-	-	-
7	Profit/(Loss) Before tax (E-F)=G	8.80	17.07	11.88	56.87
8	Tax Expense (H)	2.29	4.47	3.29	14.79
9	Profit/(Loss) for the period (G-H)=I	6.51	12.60	8.59	42.08
10	Paid-up equity share capital (Rs. 10/- per share)	591.99	591.99	591.99	591.99
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				1,833.01
12	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)				
	a) Basic	0.11	0.21	0.14	0.71
	b) Diluted	0.11	0.21	0.14	0.71

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. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India (RBI)(Collectively referred to as "the Previous GAAP").
2	The results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th August, 2019
3	The auditors have carried out Limited Review of the financials results for the quarter ended June 30, 2019, 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	As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under Previous GAAP and Ind AS is as under
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Reconciliation between Profit After Tax as per Indian GAAP and total comprehensive income as per Ind AS for the quarter ended 30th June, 2019 is as under:

		(in Rs. Lacs)
Sr. No.	Particulars	Quarter ended 30.06.2019 (Unaudited)
	Net Profit/(Loss) after tax as per Previous GAPP	6.51
a	a) Loan given to Staff at concessional rate	-
b	ECL Adjustment on Financial instruments measured at	-
c	Present value adjustment as per IND AS 109 of Security deposit given for Lease premises	
	i) Amortization adjustment	-
	ii) Interest adjustment	-
d	Ind As 116 Adjustment	-
e	Adjustments	-
	Net profit/(loss) after tax as per Ind AS	6.51
	Other comprehensive income (net of tax)	-
	Total Comprehensive Income for the period	6.51

Date: 14.08.2019
Place: New Delhi



By the order of the Board
For Apex Capital and Finance Limited

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

