

APEX CAPITAL AND FINANCE LIMITED

CIN: L65910DL1985PLC021241

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**Statement of Standalone Audited Financial Results for the Quarter and Year Ended March 31, 2025**

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	a. Revenue from operations	117.83	53.80	177.41	277.65	1,027.55
	b. Other Income	-	-	-	-	1.47
	A. Total Revenue (a+b)	117.83	53.80	177.41	277.65	1,029.02
2	Expenses					
	c. Finance cost	0.74	0.12	87.48	12.96	298.65
	d. Employee cost	45.23	14.37	22.48	97.82	90.20
	e. Depreciation	0.49	0.51	0.02	1.20	0.04
	f. Other expenditure	15.82	19.73	13.40	85.76	40.23
	B. Total Expenses(c+d+e+f)	62.28	34.73	123.38	197.74	429.12
3	Profit/(Loss) before tax (A-B)=C	55.55	19.07	54.03	79.91	599.90
4	Total Tax Expense (D)	14.38	11.69	13.62	27.40	151.03
5	Profit/(Loss) for the period (C-D)=E	41.17	7.38	40.41	52.51	448.87
6	Other Comprehensive Income=F	-	-	-	-	-
7	Total Comprehensive Income=E+F=G	41.17	7.38	40.41	52.51	448.87
8	Paid-up equity share capital (Rs. 10/- per share)	592.00	592.00	592.00	592.00	592.00
9	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	2,536.24	2,483.73
10	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)	-	-	-	-	-
	a) Basic	0.07	0.12	0.68	0.89	7.58
	b) Diluted	0.07	0.12	0.68	0.89	7.58

Part-II**Standalone Statement of Assets and Liabilities as at March 31, 2025**

(in Lacs)

Particulars	As at	As at
	31.03.2025	31.03.2024
	(Audited)	(Audited)
I ASSETS		
(1) Financial Assets		
(a) Cash and Bank Balance	13.84	54.77
(b) Trade receivables	11.95	5.27
(c) Loans	6,311.21	1,546.90
(d) Investments	1,511.00	1,511.00
(e) Other Financial assets	10.25	7.83
Total Financial Assets	7,858.25	3,125.77
(2) Non-Financial Assets		
(a) Current tax assets (net)	36.49	111.48
(b) Deferred Tax Assets (net)	-	-
(b) Property, Plant and Equipment	19.44	0.37
Total Non-Financial Assets	55.93	111.85
TOTAL ASSETS	7,914.18	3,237.62
II LIABILITIES AND EQUITY		
LIABILITIES		
(1) Financial Liabilities		
(i) Trade Payables	-	-
(ii) Borrowings	-	-
(iii) Other financial liabilities	12.81	7.78
Total Financial Liabilities	12.81	7.78
(2) Non-Financial Liabilities		
(i) Provisions	20.37	150.98
(ii) Deferred Tax Liabilities(net)	0.30	-
(iii) Other non-financial liabilities	2.46	3.13
Total Non-financial liabilities	23.13	154.11
(3) Equity		
(a) Equity Share Capital	592.00	592.00
(b) Other Equity	7,286.24	2,483.73
Total Equity	7,878.24	3,075.73
TOTAL EQUITY AND LIABILITIES	7,914.18	3,237.62

Statement of Cash Flow For the Year ended March 31, 2025

Particulars	(Rs. In Lacs)	(Rs. In Lacs)
	Year Ended	Year Ended
	31.03.2025	31.03.2024
A. Cash Flow from Operating Activities		
Profit before tax	79.91	599.90
Add: Depreciation	1.20	0.04
Operationing profit before working capital changes	81.11	599.94
Adjustment for:		
Decrease/(increase) in loan & advances	(4,764.31)	2,931.75
Decrease/(increase) in Other Financial Assets	(2.42)	9.80
Decrease/(increase) in Trade Receivables	(6.68)	(5.27)
Decrease/(increase) in Fixed Assets	-	(0.24)
Increase/(decrease) in Trade Payables	-	-
Increase/(decrease) in Other Financial Liabilities	5.02	(64.79)
Increase/(decrease) in Other non Financial Liabilities	(0.66)	(9.06)
Cash from/ (used in) operations	(4,687.94)	3,462.13
Less : Direct tax paid	82.73	75.85
Net cash from/(used in) operating activities (A)	(4,770.67)	3,386.28
ii. Cash Flow from Investing activities		
Net Cash from/(used in) investing activities (B)	(20.26)	-
iii. Cash Flow from Financing activities		
Proceeds from Unsecured Borrowings/Issuance of Share Warrants	4,750.00	-
Refund of Unsecured Borrowings	-	(3,486.49)
Net Cash from/(used in) financing activities (C)	4,750.00	(3,486.49)
iv. Net (Decrease)/Increase in Cash and Cash Equivalents (i+ii+iii)	(40.93)	(100.21)
Opening cash and cash equivalents	54.77	154.98
Closing cash and cash equivalents	13.84	54.77
Components of cash & cash equivalents		
Cash in hand	10.82	11.81
Balance with scheduled banks In current accounts	3.02	42.96
	13.84	54.77

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 May 20, 2025.
3	The result for the year and quarter ended 31 March 2025 were audited by the Statutory Auditors of the Company.
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	The figures of the quarters ended 31st March are the balancing figures between the audited figures in respect of the full financial year and published year to date figures up to the third quarter of the relevant financial year duly adjusted to comply with Ind AS which were subject to limited review by the Statutory Auditors of the Company.
7	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

Date: 20th May, 2025

Place: New Delhi

(CA Mahesh Kumar)
Proprietor
M. No. 088236

By Order of the Board
For Apex Capital and Finance Limited

(Shekhar Singh)
Managing Director
DIN: 00039567