



**SHAILENDRA GOEL & ASSOCIATES**  
**Chartered Accountants**

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

To

The Board of Directors  
**Apex Capital and Finance Limited**  
(Formerly Apex Home 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, 2021 ("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 Shailendra Goel & Associates**  
**Chartered Accountants**  
**Firm Registration No. - 013670N**

Digitally signed by MAMTA  
GOEL  
Date: 2021.08.14 17:18:29  
+05'30'  
**(CA Mamta Goel)**  
**(Partner)**

**Membership No. - 095986**  
**UDIN : 21095986AAAAAM1953**

Place: New Delhi  
Date: 14<sup>th</sup> August, 2021

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