

**APEX CAPITAL AND FINANCE LIMITED**

CIN: L65910DL1985PLC021241

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

Email: contact@apexfinancials.in, Tel &amp; Fax: +91-11-40348775; Website: www.apexfinancials.in


**Statement of Standalone Un Audited Financial Results for the Quarter and Half Year Ended September 30, 2023**

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Half Year ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	118.45	117.59	118.45	236.04	242.45	509.62
	b. Other Income	-	0.52	-	0.51	-	1.51
	<b>A. Total Revenue (a+b)</b>	<b>118.45</b>	<b>118.11</b>	<b>118.45</b>	<b>236.55</b>	<b>242.45</b>	<b>511.13</b>
2	<b>Expenses</b>						
	c. Finance cost	71.55	61.93	75.21	133.47	155.40	311.78
	d. Employee cost	22.60	22.62	15.27	45.22	30.01	67.47
	e. Depreciation	-	-	0.01	-	0.03	0.05
	f. Other expenditure	7.07	11.45	9.88	18.52	19.04	43.93
	<b>B. Total Expenses(c+d+e+f)</b>	<b>101.22</b>	<b>96.00</b>	<b>100.37</b>	<b>197.21</b>	<b>204.48</b>	<b>423.23</b>
3	<b>Profit/(Loss) before tax (A-B)=C</b>	<b>17.23</b>	<b>22.11</b>	<b>18.08</b>	<b>39.34</b>	<b>37.97</b>	<b>87.90</b>
4	<b>Current Tax</b>	4.34	5.57	4.66	9.90	9.66	24.43
	<b>Deferred Tax [(Assets)/ Liability]</b>	-	0.07	0.01	0.07	0.02	-
	<b>Tax for earlier years</b>	-	-	-	-	-	-
	<b>Total Tax Expense (D)</b>	<b>4.34</b>	<b>5.64</b>	<b>4.67</b>	<b>9.97</b>	<b>9.68</b>	<b>24.43</b>
5	<b>Profit/(Loss) for the period (C-D)=E</b>	<b>12.89</b>	<b>16.47</b>	<b>13.41</b>	<b>29.37</b>	<b>28.29</b>	<b>63.47</b>
6	Other Comprehensive Income=F	-	-	-	-	-	-
7	<b>Total Comprehensive Income=E+F=G</b>	<b>12.89</b>	<b>16.47</b>	<b>13.41</b>	<b>29.37</b>	<b>28.29</b>	<b>63.47</b>
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	<b>Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)</b>						
	a) Basic	0.22	0.28	0.23	0.50	0.48	1.07
	b) Diluted	0.22	0.28	0.23	0.50	0.48	1.07

**Part-II**
**Standalone Statement of Assets and Liabilities as at September 30, 2023**

(Rs. In Lacs)

Particulars	As at	
	30.09.2023	31.03.2023
	(Unaudited)	(Audited)
<b>I ASSETS</b>		
<b>(1) Financial Assets</b>		
(a) Cash and Bank Balance	13.52	154.98
(b) Trade receivables	47.88	-
(c) Loans	4,462.64	4,478.66
(d) Investments	1,511.00	1,511.00
(e) Other Financial assets	6.36	17.62
<b>Total Financial Assets</b>	<b>6,041.40</b>	<b>6,162.26</b>
<b>(2) Non-Financial Assets</b>		
(a) Current tax assets (net)	101.71	81.02
(b) Deferred Tax Assets (net)	(0.03)	0.04
(b) Property, Plant and Equipment	0.41	0.17
<b>Total Non-Financial Assets</b>	<b>102.09</b>	<b>81.23</b>
<b>TOTAL ASSETS</b>	<b>6,143.49</b>	<b>6,243.49</b>
<b>II LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>(1) Financial Liabilities</b>		
(i) Borrowings	3,385.32	3,486.50
(ii) Other financial liabilities	27.98	72.56
<b>Total Financial Liabilities</b>	<b>3,413.30</b>	<b>3,559.06</b>
<b>(2) Non-Financial Liabilities</b>		
(i) Provisions	55.29	45.38
(ii) Other non-financial liabilities	18.68	12.19
<b>Total Non-financial liabilities</b>	<b>73.97</b>	<b>57.57</b>
<b>(3) Equity</b>		
(a) Equity Share Capital	592.00	592.00
(b) Other Equity	2,064.22	2,034.86
<b>Total Equity</b>	<b>2,656.22</b>	<b>2,626.86</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,143.49</b>	<b>6,243.49</b>

Statement of Cash Flow For the Half Year ended September 30, 2023

Particulars	(Rs. In Lacs)	
	Ended	Ended
	30.09.2023	31.03.2023
<b>A. Cash Flow from Operating Activities</b>		
Profit before tax	39.34	87.90
Add: Depreciation	-	0.05
<b>Operating profit before working capital changes</b>	<b>39.34</b>	<b>87.95</b>
<b>Adjustment for:</b>		
Decrease/(increase) in loan & advances	16.01	156.44
Decrease/(increase) in Other Financial Assets	11.26	(3.46)
Decrease/(increase) in Trade Receivables	(47.88)	70.53
Decrease/(increase) in Fixed Assets	(0.24)	-
Increase/(decrease) in Trade Payables	-	-
Increase/(decrease) in Other Financial Liabilities	(44.58)	34.88
Increase/(decrease) in Other non Financial Liabilities	6.49	(32.18)
<b>Cash from/ (used in ) operations</b>	<b>(19.60)</b>	<b>314.16</b>
Less : Direct tax paid	20.70	16.25
<b>Net cash from/(used in ) operating activities (A)</b>	<b>(40.30)</b>	<b>297.91</b>
<b>ii. Cash Flow from Investing activities</b>		
Net Cash from/(used in) investing activities (B)	-	-
<b>iii. Cash Flow from Financing activities</b>		
Proceeds/(Refunds) from Unsecured Borrowings	(101.17)	(144.25)
<b>Net Cash from/(used in) financing activities (C)</b>	<b>(101.17)</b>	<b>(144.25)</b>
<b>iv. Net (Decrease)/Increase in Cash and Cash Equivalents (i+ii+iii)</b>	<b>(141.47)</b>	<b>153.66</b>
Opening cash and cash equivalents	154.99	1.32
<b>Closing cash and cash equivalents</b>	<b>13.52</b>	<b>154.98</b>
<b>Components of cash &amp; cash equivalents</b>		
Cash in hand	12.28	2.76
Balance with scheduled banks In current accounts	1.24	152.22

Notes:

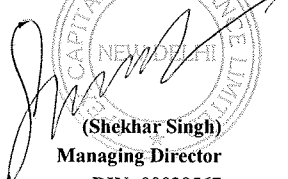
1	The Company has adopted Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015 from April 1, 2019 and the effective date of such transition is April 1, 2018.
2	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2023.
3	The auditors have carried out Limited Review of the financials results for the quarter and nine months ended September 30, 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	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.

**For Mahesh Kumar & Company**  
Chartered Accountants  
FRN-09668N

Date: 14.11.2023  
Place: New Delhi

(Mahesh Kumar)  
(Proprietor)  
M. No. 088236

By Order of the Board  
**For Apex Capital and Finance Limited**

  
 (Shekhar Singh)  
 Managing Director  
 DIN: 00039567