

Mahesh Kumar & Company

CHARTERED ACCOUNTANTS

211 & 304, Arunachal Building, Barakhamba Road,

Connaught Place, New Delhi – 110001 (India)

Phone: 011-43741198

Email: info.maheshkumar.delhi@gmail.com

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

To

The Board of Directors

Apex Capital and 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, 2025 ("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 Mahesh Kumar & Company

Chartered Accountants

FRN-09668N

MAHESH KUMAR Digitally signed by
MAHESH KUMAR
Date: 2025.08.13
15:11:09 +05'30'

(CA Mahesh Kumar)

(Proprietor)

Membership No. – 088236

Place: New Delhi

Date: 13th August, 2025

APEX CAPITAL AND FINANCE LIMITED

CIN: L65910DL1985PLC021241

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

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

**Statement of Un-Audited Financial Results for the Quarter Ended June 30, 2025**

(Rs. In Laacs)

S.No.	Particulars	Quarter Ended			Year ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	a. Revenue from operations	148.60	117.83	51.07	277.65
	b. Other Income	0.33	-	-	-
	A. Total Revenue (a+b)	148.93	117.83	51.07	277.65
2	Expenses				
	c. Finance cost	-	0.74	8.00	12.96
	d. Employee cost	30.90	45.23	22.65	97.82
	e. Depreciation	0.50	0.49	0.02	1.20
	f. Other expenditure	12.71	15.82	15.32	85.76
	B. Total Expenses(c+d+e+f)	44.11	62.28	45.99	197.74
3	Profit/(Loss) before tax (A-B)=C	104.82	55.55	5.08	79.91
4	Total Tax Expense (D)	26.77	14.38	1.28	27.40
5	Profit/(Loss) for the period (C-D)=E	78.05	41.17	3.80	52.51
6	Other Comprehensive Income=F	-	-	-	-
7	Total Comprehensive Income=E+F=G	78.05	41.17	3.80	52.51
8	Paid-up equity share capital (Rs. 10/- per share)	592.00	592.00	592.00	592.00
9	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	2,536.24
10	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)	-	-	-	-
	a) Basic	1.32	0.07	0.06	0.89
	b) Diluted	1.32	0.07	0.06	0.89

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 August 13, 2025
3	The Statutory Auditors have carried out Limited Review of the Financial Results of the Company for the quarter ended June 30, 2025, 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 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
KUMARDigitally signed by
MAHESH KUMAR
Date: 2025.08.13
15:08:25 +05'30'

(CA Mahesh Kumar)

Proprietor

M. No. 088236

Shekhar Singh

Digitally signed
by Shekhar
Singh
Date: 2025.08.13
15:02:58 +05'30'

(Shekhar Singh)

Managing Director

DIN: 00039567

Date: 13.08.2025

Place: New Delhi