

To

November 14, 2025

Head – Listing Compliance
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Name of Scrip: Apex Capital and Finance Limited
Scrip Code: 541133

Sub.: Outcome of the Board Meeting of Apex Capital and Finance Limited (“the Company”) held on November 14, 2025

Dear Sir / Madam,

We would like to inform you that the Board of Directors of the Company in their meeting held on today, i.e., November 14, 2025, inter alia, approved the followings:

1. The Board considered and approved the Un-audited Financial Results, Limited Review Report, Statement of Assets & Liabilities and Cash Flow Statement of the Company for the quarter/half year ended on September 30, 2025. Copy of the said Financial Results and Limited Review Report are enclosed herewith. The above said Financial Results will be published in Financial Express (English Newspaper) and Jansatta (Hindi Newspaper) and the copy of the matter of the said publication is enclosed herewith.

The aforesaid meeting of the Board commenced at 02:00 P.M. and concluded at 2:14 P.M.

We request you to kindly take the same on record.

Thanking you.

Yours truly,

For Apex Capital and Finance Limited

Shekhar Singh
Digitally signed by
Shekhar Singh
Date: 2025.11.14
14:21:15 +05'30'

(Shekhar Singh)
Managing Director
DIN:00039567

Encl.: As above

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 the Quarterly and Year to date
Unaudited Financial Results of Apex Capital and Finance Limited Pursuant to the
Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015 as amended**

To

The Board of Directors

Apex Capital and Finance Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **APEX CAPITAL AND FINANCE LIMITED** ("the Company"), for the quarter and half year ended September 30, 2025 together with the notes thereon ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations')
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 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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

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 of unaudited financial results prepared in accordance with applicable Indian Accounting Standard and other recognized accounting practices and policies 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

Firm Reg. No. 09668N

**MAHESH
KUMAR**

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MAHESH KUMAR
Date: 2025.11.14
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(MAHESH KUMAR)

(Proprietor)

M.No.: 088236

UDIN:

Place: New Delhi

Dated: 14th November, 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 Standalone Un Audited Financial Results for the Quarter and Half Year Ended September 30, 2025**

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Half Year ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	153.26	148.60	54.95	301.87	106.02	277.65
	b. Other Income	-	0.33	-	0.33	-	-
	A. Total Revenue (a+b)	153.26	148.93	54.95	302.20	106.02	277.65
2	Expenses						
	c. Finance cost	-	-	4.10	-	12.10	12.96
	d. Employee cost	31.84	30.90	15.57	62.74	38.22	97.82
	e. Depreciation	0.50	0.50	0.18	1.00	0.21	1.20
	f. Other expenditure	17.82	12.71	34.89	30.53	50.20	85.76
	B. Total Expenses(c+d+e+f)	50.16	44.11	54.74	94.27	100.73	197.74
3	Profit/(Loss) before tax (A-B)=C	103.10	104.82	0.21	207.93	5.29	79.91
4	Total Tax Expense (D)	25.56	26.77	0.05	52.33	1.34	27.40
5	Profit/(Loss) for the period (C-D)=E	77.54	78.05	0.16	155.60	3.95	52.51
6	Other Comprehensive Income=F	-	-	-	-	-	-
7	Total Comprehensive Income=E+F=G	77.54	78.05	0.16	155.60	3.95	52.51
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	-	-	-	-	-	2,536.24
10	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)						
	a) Basic	1.31	1.32	-	2.63	0.07	0.89
	b) Diluted	1.31	1.32	-	2.63	0.07	0.89

Part-II**Standalone Statement of Assets and Liabilities as at September 30, 2025**

(Rs. In Lacs)

Particulars	As at	
	30.09.2025	31.03.2025
	(Unaudited)	(Audited)
I ASSETS		
(1) Financial Assets		
(a) Cash and Bank Balance	9.25	13.84
(b) Trade receivables	47.87	11.95
(c) Loans	8,848.55	6,311.21
(d) Investments	1,511.00	1,511.00
(e) Other Financial assets	7.55	10.25
Total Financial Assets	10,424.22	7,858.25
(2) Non-Financial Assets		
(a) Current tax assets (net)	54.20	36.49
(b) Deferred Tax Assets (net)	-	-
(b) Property, Plant and Equipment	18.43	19.44
Total Non-Financial Assets	72.63	55.93
TOTAL ASSETS	10,496.85	7,914.18
II LIABILITIES AND EQUITY		
LIABILITIES		
(1) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other financial liabilities	13.65	12.81
Total Financial Liabilities	13.65	12.81
(2) Non-Financial Liabilities		
(i) Provisions	72.69	20.37
(ii) Deferred Tax Liabilities (Net)	0.31	0.30
(ii) Other non-financial liabilities	1.37	2.46
Total Non-financial liabilities	74.37	23.13
(3) Equity		
(a) Equity Share Capital	592.00	592.00
(b) Other Equity	9,816.83	7,286.24
Total Equity	10,408.83	7,878.24
TOTAL EQUITY AND LIABILITIES	10,496.85	7,914.18

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by Shekhar
Singh
Date: 2025.11.14
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Statement of Cash Flow For the Half Year ended September 30, 2025

Particulars	(Rs. In Lacs)	
	Half Year Ended	Half Year Ended
	30.09.2025	31.03.2025
A. Cash Flow from Operating Activities		
Profit before tax	207.93	79.91
Add: Depreciation	1.00	1.20
Operations profit before working capital changes	208.93	81.11
Adjustment for:		
Decrease/(increase) in loan & advances	(2,537.34)	(4,764.31)
Decrease/(increase) in Other Financial Assets	2.70	(2.42)
Decrease/(increase) in Trade Receivables	(35.92)	(6.68)
Decrease/(increase) in Fixed Assets	-	-
Increase/(decrease) in Trade Payables	-	-
Increase/(decrease) in Other Financial Liabilities	0.84	5.02
Increase/(decrease) in Other non Financial Liabilities	(1.09)	(0.66)
Cash from/ (used in) operations	(2,361.88)	(4,687.94)
Less : Direct tax paid	17.71	82.73
Net cash from/(used in) operating activities (A)	(2,379.59)	(4,770.67)
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	2,375.00	4,750.00
Net Cash from/(used in) financing activities (C)	2,375.00	4,750.00
iv. Net (Decrease)/Increase in Cash and Cash Equivalents (i+ii+iii)	(4.59)	(40.93)
Opening cash and cash equivalents	13.84	54.77
Closing cash and cash equivalents	9.25	13.84
Components of cash & cash equivalents		
Cash in hand	3.10	10.82
Balance with scheduled banks In current accounts	6.15	3.02
	9.25	13.84

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, 2025.
3	The auditors have carried out Limited Review of the financials results for the quarter and six months ended September 30, 2025, 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

MAHESH
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MAHESH KUMAR
Date: 2025.11.14
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(Mahesh Kumar)

(Proprietor)

M. No. 088236

By Order of the Board

For Apex Capital and Finance Limited

Shekhar
SinghDigitally signed by
Shekhar Singh
Date: 2025.11.14
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(Shekhar Singh)

Managing Director

DIN: 00039567

Date: 14.11.2025

Place: New Delhi



APEX CAPITAL AND FINANCE LIMITED

CIN-L65910DL1985PLC021241

Regd. Office: L-3, Green Park Extension, New Delhi – 110016
Email: contact@apexfinancials.in; Website: www.apexfinancials.in;
Tele-Fax: +91 11 40348775

EXTRACTS OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025

Sl. No.	Particulars	(Rs. In Lacs)			
		Quarter Ended 30/09/2025 (Unaudited)	Half Year Ended 30/09/2025 (Unaudited)	Quarter Ended 30/09/2024 (Unaudited)	Year Ended 31/03/2025 (Audited)
1	Total Income from operations	153.26	302.20	54.95	277.65
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	103.10	207.93	0.21	79.91
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	103.10	207.93	0.21	79.91
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	77.54	155.60	0.16	52.51
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	77.54	155.60	0.16	52.51
6	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	592.00	592.00	592.00	592.00
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	2,536.24
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinuing operations)				
	Basic (Rs.)	1.31	2.63	-	0.89
	Diluted (Rs.)	1.31	2.63	-	0.89

Notes:

- The above unaudited financial results of the Company for the quarter and half year ended September 30, 2025 have been reviewed and recommended by the Audit Committee in its meeting held on 14.11.2025 and thereafter approved and taken on record by the Board of Directors in its meeting held on 14.11.2025. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid financial results.
- The above is an extract of the detailed format of quarterly financial results filed with BSE Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the unaudited financial results for the quarter and half year ended September 30, 2025 are available on the Stock Exchange Website at www.bseindia.com and on the Company's Website at www.apexfinancials.in.

By the Order of the Board
For Apex Capital and Finance Limited
Sd/-
(Shekhar Singh)
Managing Director
DIN-00039567

Date: 14.11.2025
Place: New Delhi