APEX CAPITAL AND FINANCE LIMITED

(Formerly Apex Home Finance Limited)

To
BSE Limited
P J Towers, Dalal Street Fort,
Mumbai-400 001

February 11, 2021

Scrip Code: 541133; Security Code: ACFL

Sub.: Outcome of the Board Meeting of Apex Capital and Finance Limited ("the Company") held on February 11, 2021

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. February 11, 2021, inter alia, approved the followings:

1. The Board considered and approved the Un-audited Financial Results alongwith the Limited Review Report of the Company for the quarter and nine months ended on December 31, 2020. 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 4:00 P.M. and concluded at 5.15 P.M.

We request you to kindly take the same on record.

Thanking you.

Your's truly,

For Apex Capital and Finance Limited

(Phul Jha)
Company Secretary & Compliance Officer
ICSI M. No. 20850

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Tel: + 91 11 40348775, 26195042; Fax: +91 11 40348775 CIN - L65910DL1985PLC021241
Website: www.apexfinancials.in; Email: contact@apexfinancials.in

APEX CAPITAL AND FINANCE LIMITED

(Formerly Apex Home Finance Limited)
CIN: L65910DL1985PLC021241
Regd. Office: L-5&6, Green Park Extension, New Delhi - 110016
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Statement of Standalone Un-Audited Financial Results for the Quarter and Nine Months Ended December 31, 2020

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Nine Months ended		Year ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	126.82	121.34	176.56	371.50	523.99	676.48
	b. Other Income	-	-	-	-	-	0.13
	A. Total Revenue (a+b)	**126.82**	**121.34**	**176.56**	**371.50**	**523.99**	**676.61**
2	**Expenses**						
	c. Finance cost	84.73	79.31	142.85	244.85	434.87	547.70
	d. Employee cost	14.11	12.43	11.16	39.28	31.82	40.60
	e. Depreciation	0.27	0.27	0.25	0.81	0.76	1.02
	f. Other expenditure	8.51	7.96	7.11	24.29	22.32	28.93
	B. Total Expenses(c+d+e+f)	**107.62**	**99.97**	**161.37**	**309.23**	**489.77**	**618.25**
3	**Profit/(Loss) Before tax (A-B)=C**	**19.20**	**21.37**	**15.19**	**62.27**	**34.22**	**58.36**
4	Current Tax	5.03	5.60	4.85	16.41	9.79	15.30
	Deferred Tax [(Assets)/Liability]	0.04	(0.04)	(0.02)	(0.07)	(0.05)	(0.04)
	Tax for earlier years	-	-	-	-	-	1.47
	Total Tax Expense (D)	5.07	5.56	**4.84**	**16.34**	**9.74**	**16.73**
5	**Profit/(Loss) for the period (C-D)=E**	**14.13**	**15.81**	**10.35**	**45.93**	**24.48**	**41.63**
6	Other Comprehensive Income=F	-	-	-	-	-	-
7	**Total Comprehensive Income=E+F=G**	**14.13**	**15.81**	**10.35**	**45.93**	**24.48**	**41.63**
8	Paid-up equity share capital (Rs. 10/- per share)	591.99	591.99	591.99	591.99	591.99	591.99
9	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	1,874.64
10	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)**						
	a) Basic	0.24	0.27	0.17	0.78	0.41	0.70
	b) Diluted	0.24	0.27	0.17	0.78	0.41	0.70

**Earnings per share for the interim period is not annualized.

NOTES:

1	The above financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016 and accordingly, these financial results together with the results for the comparative reporting period have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other recognized accounting practices generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Any application guidance/ clarifications/directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/applicable.
2	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th February, 2021.
3	The auditors have carried out Limited Review of the financials results for the quarter and nine months ended December 31, 2020, 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/extraordinary 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.
7	The outbreak of COVID-19 pandemic and consequent lockdown has severely impacted business and operations of the company since the last week of March 2020. In relation to COVID-19, judgements and assumptions include the extent and duration of the pandemic, the impacts of actions of governments and other authorities and the responses of business and consumers in different industries. The extent to which the COVID-19 pandemic will impact the Company's impairment loss allowance on assets and future results will depend on future developments,which are highly uncertain and management has considered various internal and external information available upto the date of approval of financial results in assessing the impact of COVID-19 pandemic in the financial results for the quarter and nine months ended on December 31, 2020. Management will also continue to monitor changes in future economic conditions.The eventual outcome of the impact of COVID-19 may be different from that estimated as on the date of approval of these financials.

By Order of the Board
For Apex Capital and Finance Limited

Shailendra Goel & Associates * Chartered Accountants * New Delhi

APEX CAPITAL AND FINANCE LIMITED NEW DELHI

(Shekhar Singh)
Managing Director
DIN: 00039567

Date: 11.02.2021
Place: New Delhi

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 and nine months ended December 31, 2020 ("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

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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
FRN-013670N



(CA Mamta Goel)
(Partner)
Membership No. – 095986

Place: New Delhi
Date: 11.02.2021

UDIN: 21095986AAAAAI5680

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EXTRACTS OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2020

(Rs. In Lacs)

Sl. No.	Particulars	Quarter ended 31.12.2020 (Unaudited)	Nine Months ended 31.12.2020 (Unaudited)	Quarter ended 31.12.2019 (Unaudited)
1	Total Income from operations	126.82	371.50	176.56
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	19.20	62.27	15.19
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	19.20	62.27	15.19
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	14.13	45.93	10.35
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	14.13	45.93	10.35
6	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	591.99	591.99	591.99
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinuing operations)			
	Basic (Rs.)	0.24	0.78	0.17
	Diluted (Rs.)	0.24	0.78	0.17

Notes:

1. The above unaudited financial results for the quarter and nine months ended December 31, 2020 have been reviewed and recommended by the Audit Committee in its meeting held on 11.02.2021 and thereafter approved and taken on record by the Board of Directors in its meeting held on 11.02.2021. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid financial results.

2. 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 nine months ended December 31, 2020 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: 11.02.2021
Place: New Delhi

APEX CAPITAL AND FINANCE LIMITED NEW DELHI