APEX CAPITAL AND FINANCE LIMITED

(Formerly Apex Home Finance Limited)

20th May, 2025

To,

The Manager- Listing
BSE Limited
25th Floor, P.J. Towers,
Dalal Street, Mumbai- 400001

Subject: Outcome of Board Meeting of Apex Capital and Finance Limited ("the Company") for the quarter/year ended 31stMarch, 2025 (Scrip Code 541133)

Dear Sir,

Pursuant to regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held on today, i.e.,20th May, 2025, inter alia, have:

a. Considered and approved the Financial Results of the Company for the quarter and financial year ended March 31, 2025 along with Statement of Assets & Liabilities and Cash Flow Statement of the Company as at March 31, 2025 and taken on record the Auditors' Report submitted by the Statutory Auditors thereon.

b. Considered and approved to appoint M/s Vandana Tarika & Associates, Chartered Accountants, as Internal Auditor of the Company for the Financial Year 2025-26.

Further, pursuant to Regulation 33 of the SEBI (listing Obligations & Disclosure Requirements) Regulation, 2015, we are enclosing herewith the following:

a) Audited Standalone Financial Results for the quarter / year ended March 31, 2025 along with Statement of Assets and Liabilities and Cash Flow Statement of the Company for the year ended March 31, 2025.

b) Independent Auditors' Report on Audited Standalone Financial Results for the quarter/year ended March 31, 2025.

c) Declaration for Un-Modified Opinion in respect of Audit Report on Audited Standalone Financial Results for the year ended March 31, 2025.

The abovesaid 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 meeting commenced at 12:15 P.M. and concluded at 12:46 P.M.

Kindly take the same on your record.

Thanking You.

Yours faithfully,

For Apex Capital and Finance Limited

Shekhar Singh
Digitally signed by Shekhar Singh
Date: 2025.05.20 12:59:22 +05'30'

(Shekhar Singh)
Managing Director
DIN: 00039567

Mahesh Kumar & Company

CHARTERED ACCOUNTANTS
211, Arunachal Building, Barakhamba Road,
Connaught Place, New Delhi – 110001 (India)
Phone: 011-20845128
Email: info.maheshkumar.delhi@gmail.com

Independent Auditor's Report

To
The Board of Directors of
Apex Capital and Finance Limited

Opinion

1. We have audited the accompanying financial results ('the Statement') of **Apex Capital and Finance Limited** ('the Company') for the quarter and year ended 31 March 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

    i. presents financial results in accordance with the requirements of Regulation of the Listing Regulations; and

    ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive income and other financial information of the Company for the quarter and year ended 31stMarch, 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the

ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were Operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in

accordance with Standards on Auditing, specified under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

8. As part of an audit in accordance with the Standards on Auditing, specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

    - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

    - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financialcontrols with reference to financial statements and the operating effectiveness of such controls.

    - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

    - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

    - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the

underlying transactions and events in a manner that achieves fair presentation.

9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

11. The Statement includes the financial results for the quarter ended 31st March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year.

For Mahesh Kumar & Company
Chartered Accountants
FRN-09660N

MAHESH KUMAR

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Date: 2025.05.20 13:02:15 +05'30'

(CA Mahesh Kumar)
(Prop)
Membership No. — 088236
UDIN- .....

Place: New Delhi
Date: 20th May, 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 Audited Financial Results for the Quarter and Year Ended March 31, 2025

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	a. Revenue from operations	117.83	53.80	177.41	277.65	1,027.55
	b. Other Income	-	-	-	-	1.47
	A. Total Revenue (a+b)	**117.83**	**53.80**	**177.41**	**277.65**	**1,029.02**
2	**Expenses**					
	c. Finance cost	0.74	0.12	87.48	12.96	298.65
	d. Employee cost	45.23	14.37	22.48	97.82	90.20
	e. Depreciation	0.49	0.51	0.02	1.20	0.04
	f. Other expenditure	15.82	19.73	13.40	85.76	40.23
	B. Total Expenses(c+d+e+f)	**62.28**	**34.73**	**123.38**	**197.74**	**429.12**
3	**Profit/(Loss) before tax (A-B)=C**	**55.55**	**19.07**	**54.03**	**79.91**	**599.90**
4	**Total Tax Expense (D)**	**14.38**	**11.69**	**13.62**	**27.40**	**151.03**
5	**Profit/(Loss) for the period (C-D)=E**	**41.17**	**7.38**	**40.41**	**52.51**	**448.87**
6	Other Comprehensive Income=F	-	-	-	-	-
7	**Total Comprehensive Income=E+F=G**	**41.17**	**7.38**	**40.41**	**52.51**	**448.87**
8	Paid-up equity share capital (Rs. 10/- per share)	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	2,483.73
10	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)	-	-	-	-	-
	a) Basic	0.07	0.12	0.68	0.89	7.58
	b) Diluted	0.07	0.12	0.68	0.89	7.58

Part-II

Standalone Statement of Assets and Libailities as at March 31, 2025

(in Lacs)

Particulars	As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
I ASSETS		
(1) Financial Assets		
(a) Cash and Bank Balance	13.84	54.77
(b) Trade receivables	11.95	5.27
(c) Loans	6,311.21	1,546.90
(d) Investments	1,511.00	1,511.00
(e) Other Financial assets	10.25	7.83
Total Financial Assets	**7,858.25**	**3,125.77**
(2) **Non-Financial Assets**		
(a) Current tax assets (net)	36.49	111.48
(b) Deferred Tax Assets (net)	-	-
(b) Property, Plant and Equipment	19.44	0.37
Total Non-Financial Assets	**55.93**	**111.85**
TOTAL ASSETS	**7,914.18**	**3,237.62**
II LIABILITIES AND EQUITY		
LIABILITIES		
(1) **Financial Liabilities**		
(i) Trade Payables	-	-
(ii) Borrowings	-	-
(iii) Other financial liabilities	12.81	7.78
Total Financial Liabilities	**12.81**	**7.78**
(2) Non-Financial Liabilities		
(i) Provisions	20.37	150.98
(ii) Deferred Tax Liabilities(net)	0.30	-
(iii) Other non-financial liabilities	2.46	3.13
Total Non-financial liabilities	**23.13**	**154.11**
(3) Equity		
(a) Equity Share Capital	592.00	592.00
(b) Other Equity	7,286.24	2,483.73
Total Equity	**7,878.24**	**3,075.73**
TOTAL EQUITY AND LIABILITIES	**7,914.18**	**3,237.62**

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Shekhar Singh

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Date: 2025.05.20 12:50:35 +05'30'

Statement of Cash Flow For the Year ended March 31, 2025

Particulars	(Rs. In Lacs) Year Ended 31.03.2025	(Rs. In Lacs) Year Ended 31.03.2024
A. Cash Flow from Operating Activities		
Profit before tax	**79.91**	**599.90**
Add: Depreciation	1.20	0.04
Operationg profit before working capital changes	**81.11**	**599.94**
Adjustment for:		
Decrease/(increase) in loan & advances	(4,764.31)	2,931.75
Decrease/(increase) in Other Financial Assets	(2.42)	9.80
Decrease/(increase) in Trade Receivables	(6.68)	(5.27)
Decrease/(increase) in Fixed Assets	-	(0.24)
Increase/(decrease) in Trade Payables	-	-
Increase/(decrease) in Other Financial Liabilities	5.02	(64.79)
Increase/(decrease) in Other non Financial Liabilities	(0.66)	(9.06)
Cash from/ (used in) operations	**(4,687.94)**	**3,462.13**
Less : Direct tax paid	82.73	75.85
Net cash from/(used in) operating activities (A)	**(4,770.67)**	**3,386.28**
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	4,750.00	-
Refund of Unsecured Borrowings	-	(3,486.49)
Net Cash from/(used in) financing activities (C)	**4,750.00**	**(3,486.49)**
iv. Net (Decrease)/Increase in Cash and Cash Equivalents (i+ii+iii)	**(40.93)**	**(100.21)**
Opening cash and cash equivalents	54.77	154.98
Closing cash and cash equivalents	**13.84**	**54.77**
Components of cash & cash equivalents		
Cash in hand	10.82	11.81
Balance with scheduled banks In current accounts	3.02	42.96
	13.84	**54.77**

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 May 20, 2025.
3	The result for the year and quarter ended 31 March 2025 were audited by the Statutory Auditors of the Company.
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	The figures of the quarters ended 31st March are the balancing figures between the audited figures in respect of the full financial year and published year to date figures up to the third quarter of the relevant financial year duly adjusted to comply with Ind AS which were subject to limited review by the Statutory Auditors of the Company.
7	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
Chartered Accountants
FRN-09668N

MAHESH KUMAR
Digitally signed by MAHESH KUMAR
Date: 2025.05.20 12:59:39 +05'30'

(CA Mahesh Kumar)
Proprietor
M. No. 088236

For Apex Capital and Finance Limited

Shekhar Singh
Digitally signed by Shekhar Singh
Date: 2025.05.20 12:52:48 +05'30'

(Shekhar Singh)
Managing Director
DIN: 00039567

Date: 20th May, 2025
Place: New Delhi

APEX CAPITAL AND FINANCE LIMITED

(Formerly Apex Home Finance Limited)

20th May, 2025

To,

The Manager- Listing
BSE Limited
25th Floor, P.J. Towers,
Dalal Street, Mumbai- 400001

Subject: Declaration in respect of Audit Report with unmodified opinion for the Financial Year ended March 31, 2025 (Scrip Code: 541133)

Dear Sir,

In terms of the provisions of Regulations 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we hereby declare that the Statutory Auditors of the Company, M/s Mahesh Kumar & Company, Chartered Accountants, (ICAI Firm Registration No. 09668N) have issued Audit Report with unmodified opinion on the Audited Standalone Financial Results of the Company for the financial year and quarter ended March 31, 2025.

Kindly take the same on your record for the Company.

Thanking You.

Yours faithfully,

For Apex Capital and Finance Limited

APEX CAPITAL AND FINANCE LIMITED NEW DELHI

(Saraswati Bhandari)
Chief Financial Officer

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(Rs. In Lacs)

Sl. No.	Particulars	Quarter Ended		Year Ended	
		31/03/2025	31/03/2024	31/03/2025	31/03/2024
		(Audited)	(Audited)	(Audited)	(Audited)
1	Total Income from operations	117.83	177.41	277.65	1029.02
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	55.55	54.03	79.91	599.90
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	55.55	54.03	79.91	599.90
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	41.17	40.41	52.51	448.87
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	41.17	40.41	52.51	448.87
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	2,483.73
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinuing operations)	-	-	-	-
	Basic (Rs.)	0.07	0.68	0.89	7.58
	Diluted (Rs.)	0.07	0.68	0.89	7.58

Notes:

1. The above audited financial results for the quarter and year ended March 31, 2025 have been reviewed and recommended by the Audit Committee in its meeting held on 20.05.2025 and thereafter approved and taken on record by the Board of Directors in its meeting held on 20.05.2025. The Statutory Auditors of the Company have carried out a statutory audit of the aforesaid financial results.

2. The above is an extract of the detailed format of quarterly & yearly Financial Results filed with BSE Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Audited Financial Results for the quarter and year ended March 31, 2025 are available at 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: 20.05.2025
Place: New Delhi