APEX CAPITAL AND FINANCE LIMITED

(Formerly Apex Home Finance Limited)

February 14, 2023

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

Scrip Code: 541133; Security Code: ACFL

Sub.: Outcome of the Board Meeting of Apex Capital and Finance Limited ("the Company") held on February 14, 2023

Dear Sir / Madam,

We would like to inform you that the Board of Directors of the Company in their meeting held today, i.e, February 14, 2023, inter alia, approved the following:

1. Un-audited Financial Results of the Company for the quarter and nine months ended on December 31, 2022 along with Limited Review Report thereon, Copies of the same 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 4.15 P.M. and concluded at 4.45 P.M.

We request you to kindly take the same on record.

Thanking you.

Yours truly,

For Apex Capital and Finance Limited

PHUL JHA

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

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 Unaudited Quarterly & Year to date 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 nine months ended December 31, 2022 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.

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

Digitally signed by MAHESH KUMAR
DN: c=IN, st=Delhi, 2.5.4.20=8148d7de450cb7eadc356f039ab0dc22210129b133c08237a4b521cfa360205d, postalCode=110066, street=Central Delhi, pseudonym=3297115b13149216162c2237ca9e02b2, serialNumber=cbe153c83bd7ec357d7408c431c3d8a36c9f2cde169a59fa0005fe940193d9b40, o=Personal, cn=MAHESH KUMAR
Date: 2023.02.14 16:51:33 +05'30'

(MAHESH KUMAR)
(Proprietor)
M.No. : 088236
UDIN: 23088236BGWRAJ7051
Place: New Delhi
Dated: **14th February, 2023**

APEX CAPITAL AND FINANCE LIMITED

CIN: L65910DL1985PLC021241
Regd. Office: L-5&6, 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 Nine Months Ended December 31, 2022

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Nine Months ended		Year ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	118.13	118.45	125.70	360.58	384.49	508.24
	b. Other Income	-	-	-	-	-	2.55
	A. Total Revenue (a+b)	**118.13**	**118.45**	**125.70**	**360.58**	**384.49**	**510.79**
2	Expenses						
	c. Finance cost	69.52	75.21	87.11	224.92	261.65	344.77
	d. Employee cost	19.37	15.27	23.93	49.38	64.20	81.55
	e. Depreciation	0.02	0.01	0.14	0.05	0.41	0.55
	f. Other expenditure	11.58	9.88	7.82	30.62	26.44	36.32
	B. Total Expenses(c+d+e+f)	**100.49**	**100.37**	**119.00**	**304.97**	**352.70**	**463.19**
3	**Profit/(Loss) Before tax (A-B)=C**	**17.64**	**18.08**	**6.70**	**55.61**	**31.79**	**47.60**
4	Current Tax	5.62	4.66	1.85	15.28	8.86	12.95
	Deferred Tax [(Assets)/Liability]	0.01	0.01	(0.01)	0.03	(0.19)	(0.20)
	Tax for earlier years	-	-	-	-	-	(0.05)
	Total Tax Expense (D)	**5.63**	**4.67**	**1.84**	**15.31**	**8.67**	**12.70**
5	**Profit/(Loss) for the period (C-D)=E**	**12.01**	**13.41**	**4.86**	**40.30**	**23.12**	**34.90**
6	Other Comprehensive Income=F	-	-	-	-	-	-
7	**Total Comprehensive Income=E+F=G**	**12.01**	**13.41**	**4.86**	**40.30**	**23.12**	**34.90**
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	-	-	-	-	-	1,971.38
10	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)						
	a) Basic	0.20	0.23	0.08	0.68	0.39	0.59
	b) Diluted	0.20	0.23	0.08	0.68	0.39	0.59

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 February, 2023.
3	The auditors have carried out Limited Review of the financials results for the quarter and nine months ended December 31, 2022, 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.

By Order of the Board
For Apex Capital and Finance Limited

MAHESH KUMAR

(Shekhar Singh)
Managing Director
DIN: 00039567

Date: 14.02.2023
Place: New Delhi

APEX CAPITAL AND FINANCE LIMITED

(Formerly Apex Home 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 UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2022

(Rs. In Lacs)

Sl. No.	Particulars	Quarter Ended 31/12/2022 (Unaudited)	Nine Months Ended 31/12/2022 (Unaudited)	Quarter Ended 31/12/2021 (Unaudited)
1	Total Income from operations	118.13	360.58	125.70
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	17.64	55.61	6.70
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	17.64	55.61	6.70
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	12.01	40.30	4.86
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	12.01	40.30	4.86
6	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	592.00	592.00	592.00
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.)	0.20	0.68	0.08
	Diluted (Rs.)	0.20	0.68	0.08

Notes:

1. The above unaudited financial results of the Company for the quarter and nine months ended December 31, 2022 have been reviewed and recommended by the Audit Committee in its meeting held on 14.02.2023 and thereafter approved and taken on record by the Board of Directors in its meeting held on 14.02.2023. 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, 2022 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: 14.02.2023
Place: New Delhi