APEX CAPITAL AND FINANCE LIMITED
(Formerly Apex Home Finance Limited)

APEX

11th August, 2026

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 August 11, 2026

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., August 11, 2026, inter alia, approved the followings:

1. The Board considered and approved the Un-audited Financial Results of the Company for the quarter ended on June 30, 2026 and taken on record the Limited Review Report thereon. 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.

2. The Board considered and approved the re-appointment of Sh. Sandeep Singh (DIN: 02767062) as a Director of the Company, who retires by rotation and, being eligible, offers himself for re-appointment, and recommended the same to the shareholders for their approval.

3. The Board approved and recommended the appointment M/s MANV & Associates., Chartered Accountants, Noida as the Statutory Auditors of the Company for a period of five financial years commencing from FY 2026-27 to FY 2030-31 (subject to the approval of shareholders) in place of M/s Mahesh Kumar & Company, Chartered Accountants, New Delhi, whose tenure is going to be completed at the ensuing Annual General Meeting. Brief profile of M/s MANV & Associates., Chartered Accountants, Noida is annexed as **Annexure-A**.

4. The Board took note of resignation of M/s S. Behera & Co., Company Secretaries, New Delhi from the Secretarial Auditors of the Company w.e.f. 06.08.2026.

5. The Board approved and recommended the appointment M/s Dharamveer Dabodia & Associates, Company Secretaries as the Secretarial Auditors of the Company for a period of five financial years commencing from FY 2026-27 to FY 2030-31, subject to the approval of shareholders at the ensuing Annual General Meeting. Brief profile of M/s Dharamveer Dabodia & Associates, Company Secretaries is annexed as **Annexure-B**.

The aforesaid meeting of the Board commenced at 11:45 A.M. and concluded on 11.08.2026 at 12:10 P.M.

We request you to kindly take the same on record.

Thanking you.

Yours truly,

For Apex Capital and Finance Limited

SHEKHA R SINGH Digitally signed by SHEKHAR SINGH Date: 2026.08.11 12:22:47 +05'30'

(Shekhar Singh)
Managing Director
DIN: 00039567

Encl.: As above

Regd. Office: L-3, Green Park Extension, New Delhi - 110 016
Tel: + 91 11 40348775, 26195042; Fax: +91 11 40348775 CIN - L65910DL1985PLC021241
Website: www.apexfinancials.in; Email: contact@apexfinancials.in

Annexure - A

The details as required under Regulation 30 of the Listing Regulations read with Clause 7 of Disclosure Circular:

S. No.	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of M/s MANV & Associates, Chartered Accountants, Noida (FRN: 007351N) has been appointed by the Board as the Statutory Auditors of the Company, subject to approval of the Members at the ensuing AGM. The Term of the existing Statutory Auditors i.e, M/s Mahesh Kumar & Company, Chartered Accountants, New Delhi, shall be completed at the ensuing Annual General Meeting.
2.	Date of Appointment and Terms of Appointment	Date of Appointment: 11.08.2026 Tenure: 5 Years from Financial Year 2026-27 to Financial Year 2020-31 subject to the approval of shareholders in the ensuing general meeting
3.	Brief Profile	M/s MANV & Associates., Chartered Accountants, Noida, was formed in May, 1987 and is represented by Mr. Manmohan Kejriwal, who is a Senior Partner of the above said Firm. The Firm has the expertise and experience of 38+ years in the field of Tax advisory, representation services and compliance matter connecting Direct Taxation. The said firm has 6 (Six) partners with more than 50+ staff strength. The firm provides variety of advisory services and their core area of specialization is in Taxation, Audit, Risk Advisory, Finance & Accounts, Secretarial Compliance matters etc. Renowned for its commitment to quality and precision, the firm has been Peer Reviewed by the Institute of Chartered Accountants of India of India (ICAI) (Peer Review Certificate No.: 017012), ensuring the highest standards in professional practices. The firm provides its services to various prominent companies and their expertise has earned the trust of industry leaders across sectors like manufacturing and public utilities.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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Annexure - B

The details as required under Regulation 30 of the Listing Regulations read with Clause 7 of Disclosure Circular:

S. No.	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	M/s Dharamveer Dabodia & Associates, Company Secretaries (Firm Registration No.: S2015DE293500) has been appointed by the Board as the Secretarial Auditors of the Company, subject to approval of the Members at the ensuing AGM. The Existing Secretarial Auditors M/s S. Behera & Co., Company Secretaries, New Delhi, have resigned from the Secretarial Auditors of the Company w.e.f. 06.08.2026 due to pre-occupation and personal reasons.
2.	Date of Appointment and Terms of Appointment	Date of Appointment: 11.08.2026 Tenure: 5 Years from F.Y. 2026-27 to F.Y. 2030-31, subject to the approval of shareholders in the ensuing Annual General Meeting.
3.	Brief Profile	M/s Dharamveer Dabodia & Associates, a practicing Company Secretaries Firm, New Delhi, was formed in January, 2015 and represented by Mr. Dham Veer Dabodia. He is an Associate Member of the Institute of Company Secretaries of India with a Bachelors degree in Commerce (Hons.) and a Law Graduate (LLB). He has 11 years' of practical experience and is a specialist in Company Law, FEMA and other Economic Legislations. The firm provides variety of advisory services, company secretarial services, secretarial audit, representative and training functions and their core area of specialization is in Corporate Law, Securities Law and NBFCs matters. Renowned for its commitment to quality and precision, the firm has been Peer Reviewed by the Institute of Company Secretaries of India (ICSI) (Peer Review Certificate No.: 2523/2022 ensuring the highest standards in professional practices. M/s Dharamveer Dabodia & Associates has focussed on providing comprehensive professional services in corporate law, SEBI regulations, FEMA compliance, and allied fields, delivering strategic solutions to ensure regulatory adherence and operational efficiency. The firm provides its services to various prominent companies and their expertise has earned the trust of industry leaders across sectors like manufacturing and public utilities.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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Date: 2026.08.11 12:24:00 +05'30'

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, 2026

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	a. Revenue from operations	246.65	204.66	148.60	713.02
	b. Other Income	-	-	0.33	0.34
	A. Total Revenue (a+b)	**246.65**	**204.66**	**148.93**	**713.36**
2	**Expenses**				
	c. Finance cost	-	-	-	-
	d. Employee cost	35.73	31.79	30.90	126.36
	e. Depreciation	0.52	0.50	0.50	2.00
	f. Other expenditure	29.06	45.59	12.71	86.92
	B. Total Expenses(c+d+e+f)	**65.31**	**77.88**	**44.11**	**215.28**
3	**Profit/(Loss) before tax (A-B)=C**	**181.34**	**126.78**	**104.82**	**498.08**
4	**Total Tax Expense (D)**	**45.65**	**31.38**	**26.77**	**124.82**
5	**Profit/(Loss) for the period (C-D)=E**	**135.69**	**95.40**	**78.05**	**373.26**
6	Other Comprehensive Income=F	-	-	-	-
7	**Total Comprehensive Income=E+F=G**	**135.69**	**95.40**	**78.05**	**373.26**
8	Paid-up equity share capital (Rs. 10/- per share)	1,352.00	592.00	592.00	592.00
9	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	2,909.50
10	Earnings Per Share (EPS)-not annualised-before and after extra ordinary items (Rs.)	-	-	-	-
	a) Basic	1.00	0.16	1.32	6.31
	b) Diluted	1.00	0.16	1.32	6.31

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 11, 2026**
3	The Statutory Auditors have carried out Limited Review of the Financial Results of the Company for the quarter ended June 30, 2026, 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
Chartered Accountants
FRN-09668N

Mahesh Kumar
Digitally signed by Mahesh Kumar
Date: 2026.08.11 12:19:24 +05'30'

(CA Mahesh Kumar)
Proprietor
M. No. 088236

For Apex Capital and Finance Limited

SHEKHAR SINGH
Digitally signed by SHEKHAR SINGH
Date: 2026.08.11 12:13:05 +05'30'

(Shekhar Singh)
Managing Director
DIN: 00039567

Date: 11.08.2026
Place: New Delhi

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, 2026 ("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: 2026.08.11 12:18:01 +05'30'

(CA Mahesh Kumar)
(Proprietor)
Membership No. – 088236

Place: New Delhi
Date: 11th August, 2026

APEX

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 ENDED ON JUNE 30, 2026

(Rs. In Lacs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30/06/2026 (Unaudited)	31/03/2026 (Audited)	30/06/2025 (Unaudited)	31/03/2026 (Audited)
1	Total Income from operations	246.65	204.66	148.93	713.36
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	181.34	126.78	104.82	498.08
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	181.34	126.78	104.82	498.08
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	135.69	95.40	78.05	373.26
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	135.69	95.40	78.05	373.26
6	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	1,352.00	592.00	592.00	592.00
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	2909.50
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinuing operations)				
	Basic (Rs.)	1.00	0.16	1.32	6.31
	Diluted (Rs.)	1.00	0.16	1.32	6.31

Notes:

1. The above unaudited financial results of the Company for the quarter ended June 30, 2026 have been reviewed and recommended by the Audit Committee in its meeting held on 11.08.2026 and thereafter approved and taken on record by the Board of Directors in its meeting held on 11.08.2026. 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 ended June 30, 2026 are available on the Stock Exchange Website at www.bseindia.com and on the Company's Website at www.apexfinancials.in.
   The same can be accessed by scanning the QR Code provided below

By the Order of the Board
For Apex Capital and Finance Limited

Sd/-
(Shekhar Singh)
Managing Director
DIN-00039567

Date: 11.08.2026
Place: New Delhi