

**COMPLIANCE CERTIFICATE**

[Pursuant to Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To  
The Board of Directors  
Apex Capital and Finance Limited  
L-3, Green Park Extension,  
New Delhi-110016.

We, being the Managing Director and Chief Financial Officer of the Company hereby states that:

- A. We have reviewed financial statements and the cash flow statement for the financial year ended on 31.03.2024 and that to the best of our knowledge and belief:
- (1) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  - (2) these statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- B. There are, to the best of our knowledge and belief, no transactions entered into by the listed entity during the year which are fraudulent, illegal or violative of the listed entity's code of conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the listed entity pertaining to financial reporting and we have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which we were aware and necessary steps have been taken or propose to take to rectify these deficiencies.
- D. We have indicated to the auditors and the Audit committee
- (1) significant changes in internal control over financial reporting, if any, during the year;
  - (2) significant changes in accounting policies, if any, during the year and the same have been disclosed in the notes to the financial statements; and
  - (3) instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the listed entity's internal control system over financial reporting.

**For Apex Capital and Finance Limited**

  
**Shekhar Singh**  
Managing Director

  
**Saraswati Bhandari**  
Chief Financial Officer.

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