



LIBORD FINANCE LIMITED

104, M. K. Bhavan, 300, Shahid Bhagat Singh Road, Fort, Mumbai - 400 001.

Tel.: (022) 2265 8108 / 09 / 10 • Fax : (022) 2266 2520

Email : office@libord.com • Website : www.libord.com

CIN No.: L65990MH1994PLC077482

Date: February 4, 2025

To,
Department of Corporate Services,
BSE Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the Quarter and Nine Months ended on December 31, 2024

Ref: Scrip Code No. 511593 (LIBORDFIN)

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) as per the prescribed format for the Quarter and Nine Month ended December 31, 2024.

This is for your kind information and necessary records.

Thanking You,

Yours Faithfully,

For **Libord Finance Limited**

Vinantee Shah
Company Secretary & Compliance Officer

Encl: As Above

LIBORD FINANCE LIMITED

CIN.:L65990MH1994PLC077482

Regd Office: 104, M. K. Bhawan, 300, Shahid Bhagat Singh Road, Fort, Mumbai 400 001.

QUARTERLY INTEGRATED FILING (FINANCIAL)

A. STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(As per Schedule III, Division III of Companies Act, 2013)

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
I	Revenue from Operations:						
(a)	Interest Income	16.01	17.08	11.12	40.84	33.54	42.61
(b)	Dividend income	0.22	0.46	0.00	0.68	0.23	0.38
(c)	Sale of Services	0.00	0.00	33.00	0.00	33.00	33.00
(d)	Others (to be specified)	0.00	0.00	0.00	0.00	0.00	0.00
	Total Revenue from Operations	16.23	17.54	44.12	41.52	66.77	75.99
II	Other Income (to be specified)	30.50	64.79	22.87	88.40	67.25	46.49
III	Total Income (I+II)	46.73	82.33	66.99	129.92	134.02	122.48
IV	EXPENSES						
(a)	Finance Costs	19.56	19.69	0.44	53.17	1.02	2.82
(b)	Fees and commission expense	-	-	-	-	-	-
(c)	Net loss on fair value changes	-	-	-	-	-	-
(d)	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(e)	Impairment on Financial Instruments	-	-	-	-	-	-
(f)	Employee Benefits Expenses	25.06	22.70	16.35	68.03	43.50	59.66
(g)	Depreciation, Amortization and Impairment	5.49	5.49	4.48	16.40	12.90	18.32
(h)	Other Expenses (to be specified)	58.64	3.72	3.38	24.34	12.80	15.80
	Total Expenses (IV)	108.75	51.60	24.65	161.94	70.22	96.60
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	(62.02)	30.73	42.34	(32.02)	63.80	25.88
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before Tax (V-VI)	(62.02)	30.73	42.34	(32.02)	63.80	25.88
VIII	Tax Expense:						
(1)	Current Tax	3.85	4.51	10.68	8.36	15.81	5.56
(2)	Deferred Tax	(0.18)	(0.22)	0.16	(0.64)	0.56	0.42
IX	Profit/(Loss) for the Period from Continuing Operations (VII-VIII)	(65.69)	26.44	31.50	(39.74)	47.43	19.90
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expense of Discontinued Operations	-	-	-	-	-	-
XII	Profit/(Loss) from Discontinued Operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the Period (IX+XII)	(65.69)	26.44	31.50	(39.74)	47.43	19.90
XIV	Other Comprehensive Income						
A (i)	Items that will not be Reclassified to Profit or Loss-Gain/(Loss) on Equity Instruments measured at FVOCI	9.63	51.94	25.05	108.77	21.13	40.07
(ii)	Income Tax relating to Items that will not be Reclassified to Profit or Loss	0.39	12.94	6.31	25.25	5.47	10.23
	Sub Total (A)	9.24	39.00	18.74	83.52	15.66	29.84
B (i)	Items that will be Reclassified to Profit or Loss	-	-	-	-	-	-
(ii)	Income Tax Relating to Items that will be Reclassified to Profit or Loss	-	-	-	-	-	-
	Sub Total (B)	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income (A + B)	9.24	39.00	18.74	83.52	15.66	29.84
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the Period)	(56.45)	65.44	50.24	43.78	63.09	49.74
XVI	Earning per Equity Share (for Continuing Operations)						
(1)	Basic (Rs.)	(0.42)	0.17	0.20	(0.25)	0.30	0.13
(2)	Diluted (Rs.)	(0.42)	0.17	0.20	(0.25)	0.30	0.13
XVII	Earning per Equity Share (for Discontinued Operations)						
(1)	Basic (Rs.)	-	-	-	-	-	-
(2)	Diluted (Rs.)	-	-	-	-	-	-
XVIII	Earning per Equity Share (for Continuing & Discontinued Operations)						
(1)	Basic (Rs.)	(0.42)	0.17	0.20	(0.25)	0.30	0.13
(2)	Diluted (Rs.)	(0.42)	0.17	0.20	(0.25)	0.30	0.13

Notes:

- The above Unaudited Financial Results for the Quarter ended December 31, 2024 and the period from 01.04.2024 to 31.12.2024 have been subjected to review by the Audit Committee and taken on record by the Board of Directors at their respective meetings held on 04.02.2025 and have been subjected to Limited Review by the Statutory Auditor.
- The Company is engaged primarily in the business of Non Banking Finance Company and accordingly there are no separate reportable segments dealing with Segment Reporting. The Company's business is not subject to seasonal variation.
- Previous Year / period's figures are regrouped / rearranged wherever necessary and possible.
- There are no subsidiary/associate/joint venture of the Company as on December 31, 2024. Consequently, the preparation of the consolidated financial results is not applicable to the Company.
- The Financial Results are available on the website of BSE Limited at www.bseindia.com/corporate and of the Company at www.libord.com/libord-finance-ltd/



By order of the Board
For Libord Finance Limited

Vandna Dangi

DR. (Mrs.) Vandna Dangi
Managing Director

Place: Mumbai
Date : 04.02.2025

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - **Not Applicable**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - **Not Applicable**

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS - **Not Applicable for the Quarter ended 31-12-2024.**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) - **Not Applicable**

Vandna Dangi





R M R & Co.

Chartered Accountants

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON STANDALONE UNAUDITED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF LIBORD FINANCE LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Review Report to the Board of Directors of Libord Finance Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Libord Finance Limited** ("the Company") for the quarter and nine months ended December 31, 2024 ("the Statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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.
3. Based on our review conducted as 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 accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RMR & Co.
Chartered Accountants
Firm Registration No.: 106467W

CA Rohit Vijayvargia
Partner
Membership No. 077946
Place: Mumbai
Date : February 4, 2025
UDIN : 25077946BMJPOC5537

