



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: November 13, 2024

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

Dear Sir/Madam,

Sub: Outcome of Board Meeting along with the Standalone Unaudited Financial Results for the Quarter and Half Year ended on September 30, 2024

Ref: Scrip Code No. 511593 (LIBORDFIN)

This is to inform you that in terms of Regulation 30 (read with Part A of Schedule III) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company in their meeting held today i.e. Wednesday, November 13, 2024 interalia has:

1. Considered and approved the Standalone Unaudited Financial Results along with Limited Review Report for the Quarter and Half Year ended on September 30, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. As required under Regulation 33 (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a copy of the said Standalone Unaudited Financial Results along with Statement of Assets and Liabilities, Statement of Cash Flow and a copy of the Limited Review Report on the said financial results as received from M/s RMR & Co., Statutory Auditors of the Company are enclosed herewith.

The meeting commenced at 2.00 P.M. and concluded at 3.15 P.M.

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



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 six months ended September 30, 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

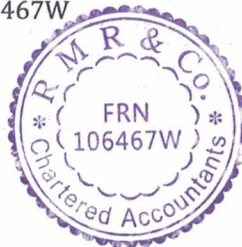
Partner

Membership No. 077946

Place: Mumbai

Date : November 13, 2024

UDIN : 24077946BKHHRM7643



LIBORD FINANCE LIMITED
CIN.:L65990MH1994PLC077482

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
I	Revenue from Operations:						
(a)	Interest Income	17.08	7.74	11.37	24.82	22.42	42.61
(b)	Dividend	0.46	0.01	0.23	0.47	0.23	0.38
(c)	Sale of Services	0.00	0.00	0.00	0.00	0.00	33.00
(d)	Other income from operations	0.00	0.00	0.00	0.00	0.00	0.00
	Total Revenue from Operations	17.54	7.75	11.60	25.29	22.65	75.99
II	Other Income	64.79	47.16	28.51	100.78	44.38	46.49
III	Total Income (I+II)	82.33	54.91	40.11	126.07	67.03	122.48
IV	EXPENSES						
(a)	Finance Costs	19.69	13.92	0.23	33.61	0.58	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	22.70	20.27	13.92	42.97	27.15	59.66
(g)	Depreciation and Amortization Expenses	5.49	5.42	4.23	10.91	8.42	18.32
(h)	Other Expenses (to be specified)	3.72	16.03	2.80	8.58	9.42	15.80
	Total Expenses (IV)	51.60	55.64	21.18	96.07	46.57	96.60
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	30.73	(0.73)	18.93	30.00	21.46	25.88
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before Tax (V-VI)	30.73	(0.73)	18.93	30.00	21.46	25.88
VIII	Tax Expenses:						
(1)	Current Tax	4.51	0.00	4.49	4.51	5.13	5.56
(2)	Deferred Tax	(0.22)	(0.24)	0.21	(0.46)	0.40	0.42
IX	Profit/(Loss) for the Period from Continuing Operations (VII-VIII)	26.44	(0.49)	14.23	25.95	15.93	19.90
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
XII	Profit/(Loss) from Discontinued Operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the Period (IX+XII)	26.44	(0.49)	14.23	25.95	15.93	19.90
XIV	Other Comprehensive Income						
A (i)	Items that will not be Reclassified to Profit or Loss	51.94	47.20	(18.62)	99.14	(3.92)	40.07
(ii)	Income Tax relating to Items that will not be Reclassified to Profit or Loss	12.94	11.92	(4.20)	24.86	(0.84)	10.23
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	-	-	-	-	-	-
	Total Comprehensive Income net of Tax	39.00	35.28	(14.42)	74.28	(3.08)	29.84
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the Period)	65.44	34.79	(0.19)	100.23	12.85	49.74
XVI	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	1570.00	1570.00	1570.00	1570.00	1570.00	1570.00
XVII	Other Equity as per Balance Sheet	259.57	194.13	102.29	259.57	102.29	139.18
XVIII	Networth	1829.57	1764.13	1672.29	1829.57	1672.29	1709.18
XIX	Earning per Equity Share (for Continuing Operation):						
(1)	Basic	0.17	-	0.09	0.17	0.10	0.13
(2)	Diluted	0.17	-	0.09	0.17	0.10	0.13
XX	Earning per Equity Share (for Discontinued Operation):						
(1)	Basic	-	-	-	-	-	-
(2)	Diluted	-	-	-	-	-	-
XXI	Earning per Equity Share (for Discontinued & Continuing Operations):						
(1)	Basic	0.17	-	0.09	0.17	0.10	0.13
(2)	Diluted	0.17	-	0.09	0.17	0.10	0.13

Notes:

- The above Standalone Unaudited Financial Results for the Quarter ended September 30, 2024 and the period from 01.04.2024 to 30.09.2024 alongwith Limited Review Report received from the Statutory Auditors have been subjected to review by the Audit Committee and taken on record by the Board of Directors in its meetings held on 13.11.2024.
- 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.
- M/s Libord Advisors Private Limited ceased to be an Associate of the Company w. e. f. July 18, 2024. Hence, its share of profit has not been Consolidated with the Standalone Financial Results for the Quarter Ended September 30, 2024.
- M/s Libord Brokerage Private Limited ceased to be an Associate of the Company w. e. f. June 18, 2024. As on September 30, 2024 the Company does not have any Associates, hence the Consolidated Financial Results are not submitted accordingly.
- The Financial Results are available on the website of BSE Limited at www.bseindia.com and of the Company at www.libord.com

Place: Mumbai
Date : 13.11.2024



By order of the Board
For Libord Finance Limited
Vandna Dangi
Dr. (Mrs.) Vandna Dangi
Managing Director

LIBORD FINANCE LIMITED
CIN : L65990MH1994PLC077482
STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rupees in Lakhs)

Particulars	As At	As At
	September 30, 2024	March 31, 2024
	Reviewed	Audited
ASSETS		
(1) Financial Assets		
(a) Cash and Cash Equivalents	11.45	11.83
(b) Receivables		
(i) Trade Receivables	136.82	97.83
(i) Other Receivables	-	-
(c) Loans	1,570.09	328.93
(d) Investments	716.47	1,067.79
(e) Other Financial Assets	82.32	57.34
(2) Non-Financial Assets		
(a) Current Tax Assets (net)	-	1.35
(b) Deferred Tax Assets (net)	1.46	1.00
(c) Property, Plant and Equipment	0.31	0.30
(d) Intangible Assets	0.01	0.01
(e) Other Non-Financial Assets	199.18	204.85
Total Assets	2,718.11	1,771.23
LIABILITIES AND EQUITY		
I. LIABILITIES		
(1) Financial Liabilities		
(a) Payables		
(i) Trade Payable		
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.40	0.68
(ii) Other Payable	-	-
(b) Borrowings	827.12	-
(c) Other financial liabilities	11.44	4.21
(2) Non-Financial Liabilities		
(a) Current Tax Liabilities (Net)	1.02	-
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Non-Financial Liabilities	48.56	57.16
II. EQUITY		
(a) Equity Share Capital	1,570.00	1,570.00
(b) Other Equity	259.57	139.18
Total Liabilities and Equity	2,718.11	1,771.23

#Previous period's figures have been regrouped wherever necessary to make them comparable

Place : Mumbai

Date : 13.11.2024



Vandna Dangi

LIBORD FINANCE LIMITED
CIN : L65990MH1994PLC077482
STANDALONE STATEMENT OF CASH FLOW

(Rupees in Lakhs)

Particulars	For the Half Year Ended September 30, 2024	For the Year Ended March 31, 2024
	Reviewed	Audited
Cash Flow From / (Used in) Operating Activities		
Net Profit Before Tax & Extraordinary Items	30.00	25.88
Adjustments For :		
Depreciation And Amortisation	0.06	0.12
Dividend Income	(0.47)	(0.38)
Capital Gains	(34.55)	(2.00)
Operating Profit before Working Capital Changes	(4.96)	23.62
Decrease / (Increase) in Trade Receivables	(38.99)	(2.30)
Decrease / (Increase) in Loans	(1,241.16)	15.51
Decrease / (Increase) in Other Financial Assets	(24.98)	5.41
Decrease / (Increase) in Other Non-Financial Assets	5.67	(44.35)
Increase/(Decrease) in Trade Payables	(0.28)	(0.19)
Increase/(Decrease) in Other Financial Liabilities	834.35	(4.24)
Increase/(Decrease) in Other Non-Financial Liabilities	(8.60)	43.76
Operating Profit before Working Capital Changes	(478.95)	37.22
Direct Taxes Paid	2.15	3.04
A. Cash Generated From / (Used In) Operating Activity (A)	(481.10)	34.18
B. Cash Flow From Investing Activities		
Sale of Investments	510.12	34.67
Purchase of Investment	49.96	59.24
Purchase of Fixed Asset	0.07	-
Dividend Received	0.47	0.38
Net Cash Flow From / (Used In) Investing Activities (B)	460.56	(24.19)
C. Cash Flow From Financing Activities		
Add Reversal of Provision Made for NPA under ECL	18.00	-
Add Reversal of Provision Made under for Interest under ECL	2.16	-
Net Cash Flow From / (Used In) Financing Activities (C)	20.16	-
Net Increase in Cash and Cash Equivalents (A+B+C)	(0.38)	9.99
Cash and Cash Equivalents as at beginning of the Year	11.83	1.84
Cash and Cash Equivalents as at end of the Year	11.45	11.83

Previous years figures have been regrouped/ reclassified wherever applicable

Place : Mumbai

Date : 13.11.2024



Vandna Dangi