



# 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: August 08, 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 and Consolidated Unaudited Financial Results for the Quarter ended on June 30, 2024**

**Ref: Scrip Code No. 511593 (LIBORDFIN)**

In pursuance to the provisions of Regulations 30 (read with Part A of Schedule III) and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company, at its meeting held today have interalia considered the following:

1. The Board approved the Standalone and Consolidated Unaudited Financial Results of the Company for the Quarter ended on June 30, 2024. A copy of the Standalone and Consolidated Unaudited Financial Results, as approved by the Board along with a copy of the 'Limited Review Report' on the said financial results as received from M/s Mehta Singhvi & Associates, Statutory Auditors of the Company are enclosed herewith.
2. Director's Report along with the Secretarial Audit Report pursuant to Section 134(3) of the Companies Act, 2013 for the Financial Year 2023-24 were adopted.
3. The Board has approved the Notice for calling the 30<sup>th</sup> Annual General Meeting (AGM) to be held on Wednesday, September 25, 2024 and fixed the Book Closure date commencing from Thursday, September 19, 2024 to Wednesday, September 25, 2024 (both the days inclusive) for the purposes of the said AGM, under the applicable provisions of Companies Act, 2013 and SEBI (LODR) Regulations, 2015.
4. The Board has appointed Mr. Sheetalkumar Dak (Membership No. FCS 3100) of M/s S. DAK & Associates, Practising Company Secretaries as a Scrutinizer for the purpose of remote e-voting and poll at the 30<sup>th</sup> AGM of the Company.
5. The Board proposed to appoint M/s RMR & Co., Chartered Accountants, as the Statutory Auditors of the Company for term of five years, subject to approval by members in the 30<sup>th</sup> AGM, as per the applicable provisions of the Companies Act, 2013.

The meeting commenced at 2.00 P.M. and concluded at 3.00 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

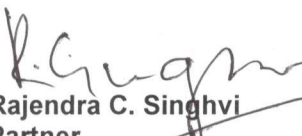


**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON STANDALONE UNAUDITED  
QUARTERLY FINANCIAL RESULTS OF LIBORD FINANCE LIMITED PURSUANT TO THE  
REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)  
REGULATIONS, 2015**

**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 ended June 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 recognised 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 Mehta Singhvi & Associates**  
**Chartered Accountants**  
Firm Registration No.: 122217W

  
**Rajendra C. Singhvi**  
Partner  
Membership No. 016884



**Place: Mumbai**  
**Date : August 08, 2024**  
**UDIN : 24016884BKCPN4360**

**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 ENDED JUNE 30, 2024

(Rupees in Lakhs)

S.N.	Particulars	Quarter Ended			Year Ended
		30-Jun-24 (Reviewed)	31-Mar-24 (Audited)	30-Jun-23 (Reviewed)	31-Mar-24 (Audited)
I	Revenue from Operations:				
(a)	Interest Income	7.74	9.07	11.05	42.61
(b)	Dividend	0.01	0.15	0.00	0.38
(c)	Sale of Services	0.00	0.00	0.00	33.00
(d)	Other Income from operations	0.00	0.00	0.00	0.00
	<b>Total Revenue from Operations</b>	<b>7.75</b>	<b>9.22</b>	<b>11.05</b>	<b>75.99</b>
II	Other Income	47.16	(20.76)	15.87	46.49
III	<b>Total Income (I+II)</b>	<b>54.91</b>	<b>(11.54)</b>	<b>26.92</b>	<b>122.48</b>
IV	<b>EXPENSES</b>				
(a)	Finance Costs	13.92	1.80	0.35	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	20.27	16.16	13.23	59.66
(g)	Depreciation and Amortization Expenses	5.42	5.42	4.19	18.32
(h)	Other Expenses (to be specified)	16.03	3.00	6.62	15.80
	<b>Total Expenses (IV)</b>	<b>55.64</b>	<b>26.38</b>	<b>24.39</b>	<b>96.60</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax (III-IV)</b>	<b>(0.73)</b>	<b>(37.92)</b>	<b>2.53</b>	<b>25.88</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit/(Loss) before Tax (V-VI)</b>	<b>(0.73)</b>	<b>(37.92)</b>	<b>2.53</b>	<b>25.88</b>
VIII	<b>Tax Expenses:</b>				
(1)	Current Tax	0.00	(10.25)	0.64	5.56
(2)	Deferred Tax	(0.24)	(0.14)	0.19	0.42
IX	<b>Profit/(Loss) for the Period from Continuing Operations (VII-VIII)</b>	<b>(0.49)</b>	<b>(27.53)</b>	<b>1.70</b>	<b>19.90</b>
X	Profit/(Loss) from Discontinued Operations	-	-	-	-
XI	Tax Expenses of Discontinued Operations	-	-	-	-
XII	Profit/(Loss) from Discontinued Operations (after tax) (X-XI)	-	-	-	-
XIII	<b>Profit/(Loss) for the Period (IX+XII)</b>	<b>(0.49)</b>	<b>(27.53)</b>	<b>1.70</b>	<b>19.90</b>
XIV	<b>Other Comprehensive Income</b>				
A (i)	Items that will not be Reclassified to Profit or Loss	47.20	18.94	14.70	40.07
(ii)	Income Tax relating to Items that will not be Reclassified to Profit or Loss	11.92	4.76	3.36	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	-	-	-	-
	<b>Total Comprehensive Income net of Tax</b>	<b>35.28</b>	<b>14.18</b>	<b>11.34</b>	<b>29.84</b>
XV	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the Period)</b>	<b>34.79</b>	<b>(13.35)</b>	<b>13.04</b>	<b>49.74</b>
XVI	<b>Paid -up Equity Share Capital (Face Value of Rs. 10/- each)</b>	<b>1570.00</b>	<b>1570.00</b>	<b>1570.00</b>	<b>1570.00</b>
XVII	Other Equity as per Balance Sheet	194.13	139.18	102.48	139.18
XVIII	Networth	1764.13	1709.18	1672.48	1709.18
XIX	Earning per Equity Share (for Continuing Operation):				
(1)	Basic	-	-	0.01	0.13
(2)	Diluted	-	-	0.01	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	-	-	0.01	0.13
(2)	Diluted	-	-	0.01	0.13

**Notes:**

- The above Unaudited Standalone Financial Results for the Quarter ended June 30, 2024 and the period from 1.04.2024 to 30.06.2024 along with the Limited Review Report received from the Statutory Auditor have been reviewed by the Audit Committee and taken on record by the Board of Directors in their respective meetings held on August 08, 2024.
- The Company is engaged primarily in the business of Non-Banking Finance Company (NBFC) 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 Brokerage Privated Limited ceased to be an Associate of the Company w.e.f. June 18, 2024.
- The Financial Results are available on the website of BSE Limited at www.bseindia.com and of the Company at www.libord.com.



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

Place: Mumbai  
Date : 08.08.2024



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

To

**The Board of Directors of  
Libord Finance Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Libord Finance Limited** ("the Company") and its share of the net profit after tax and total comprehensive income of its associate (the Company and its Associate together referred to as the "Group") for the quarter ended June 30, 2024, and for the period from 1.04.2024 to 30.06.2024 ("the Statement") being submitted by the Company pursuant to the requirements 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 Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), 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. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing 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.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Associates\*:

1. Libord Advisors Private Limited

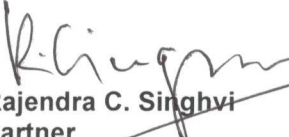


\*Libord Brokerage Private Limited ceased to be an Associate of the Company w.e.f. June 18, 2024, hence not considered in consolidation for the Quarter ended June 30, 2024.

5. Based on our review conducted and procedures performed 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 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.
6. The consolidated unaudited financial results include the Company's share of net profit after tax Rs. 14.47 lakhs and total comprehensive income of Rs. 14.47 lakhs for the quarter and period ended on June 30, 2024 respectively as considered in the Statement, in respect of one associate, based on its interim financial results which has not been reviewed by its auditors. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

**For Mehta Singhvi & Associates**  
**Chartered Accountants**  
**Firm Registration No.: 122217W**

  
**Rajendra C. Singhvi**  
**Partner**  
**Membership No. 016884**



**Place: Mumbai**  
**Date : August 08, 2024**  
**UDIN: 24016884BKCPLO2031**

## LIBORD FINANCE LIMITED

CIN.:L65990MH1994PLC077482

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

## STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-24 (Reviewed)	31-Mar-24 (Audited)	30-Jun-23 (Reviewed)	31-Mar-24 (Audited)
I	Revenue from Operations:				
(a)	Interest Income	7.74	9.07	11.05	42.61
(b)	Dividend	0.01	0.15	0.00	0.38
(c)	Sale of Services	0.00	0.00	0.00	33.00
(d)	Other Income from operations	0.00	0.00	0.00	0.00
	<b>Total Revenue from Operations</b>	<b>7.75</b>	<b>9.22</b>	<b>11.05</b>	<b>75.99</b>
II	Other Income	47.16	(20.76)	15.87	46.49
III	<b>Total Income (I+II)</b>	<b>54.91</b>	<b>(11.54)</b>	<b>26.92</b>	<b>122.48</b>
IV	EXPENSES				
(a)	Finance Costs	13.92	1.80	0.35	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	20.27	16.16	13.23	59.66
(g)	Depreciation and Amortization Expenses	5.42	5.42	4.19	18.32
(h)	Other Expenses (to be specified)	16.03	3.00	6.62	15.80
	<b>Total Expenses (IV)</b>	<b>55.64</b>	<b>26.38</b>	<b>24.39</b>	<b>96.60</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax (III-IV)</b>	<b>(0.73)</b>	<b>(37.92)</b>	<b>2.53</b>	<b>25.88</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit/(Loss) before Tax (V-VI)</b>	<b>(0.73)</b>	<b>(37.92)</b>	<b>2.53</b>	<b>25.88</b>
VIII	Tax Expenses:				
(1)	Current Tax	0.00	(10.25)	0.64	5.56
(2)	Deferred Tax	(0.24)	(0.14)	0.19	0.42
IX	<b>Profit/(Loss) for the Period from Continuing Operations (VII-VIII)</b>	<b>(0.49)</b>	<b>(27.53)</b>	<b>1.70</b>	<b>19.90</b>
X	Profit/(Loss) from Discontinued Operations	-	-	-	-
XI	Tax Expenses of Discontinued Operations	-	-	-	-
XII	Profit/(Loss) from Discontinued Operations (after tax) (X-XI)	-	-	-	-
XIII	<b>Profit/(Loss) for the Period (IX+XII)</b>	<b>(0.49)</b>	<b>(27.53)</b>	<b>1.70</b>	<b>19.90</b>
XIV	Other Comprehensive Income				
A (i)	Items that will not be Reclassified to Profit or Loss	47.20	18.94	14.70	40.07
(ii)	Income Tax relating to Items that will not be Reclassified to Profit or Loss	11.92	4.76	3.36	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	-	-	-	-
	<b>Total Comprehensive Income net of Tax</b>	<b>35.28</b>	<b>14.18</b>	<b>11.34</b>	<b>29.84</b>
XV	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the Period)</b>	<b>34.79</b>	<b>(13.35)</b>	<b>13.04</b>	<b>49.74</b>
XVI	Non-controlling interest				
	Share of Profit from Associates (Net of Taxes)	14.47	38.76	19.49	178.15
XVII	<b>Total Comprehensive Income for the period after share of profit of associates(XV+XVI)</b>	<b>49.26</b>	<b>25.41</b>	<b>32.53</b>	<b>227.89</b>
XVIII	<b>Paid-up Equity Share Capital (Face Value of Rs. 10/- each)</b>	<b>1570.00</b>	<b>1570.00</b>	<b>1570.00</b>	<b>1570.00</b>
XIX	Other Equity as per Balance Sheet	298.11	214.10	18.74	214.10
XX	Network	1868.11	1784.10	1588.74	1784.10
XXI	Earning per Equity Share (for Continuing Operation):				
(1)	Basic	0.09	0.07	0.13	1.26
(2)	Diluted	0.09	0.07	0.13	1.26
XXII	Earning per Equity Share (for Discontinued Operation):				
(1)	Basic	-	-	-	-
(2)	Diluted	-	-	-	-
XXIII	Earning per Equity Share (for Discontinued & Continuing Operations):				
(1)	Basic	0.09	0.07	0.13	1.26
(2)	Diluted	0.09	0.07	0.13	1.26

## Notes:

- The above Unaudited Consolidated Financial Results for the Quarter ended June 30, 2024 and the period from 1.04.2024 to 30.06.2024 along with the Limited Review Report received from the Statutory Auditor have been reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on August 08, 2024.
- The Company is engaged primarily in the business of Non-Banking Finance Company (NBFC) 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 Brokerage Privated Limited ceased to be an Associate of the Company w.e.f. June 18, 2024, hence its share of profit is not considered for consolidation in the said Quarter ended June 30, 2024.
- The Financial Results are available on the website of BSE Limited at [www.bseindia.com](http://www.bseindia.com) and of the Company at [www.libord.com](http://www.libord.com).



By order of the Board  
For Libord Finance Limited

*Vandna Dangi*

Dr. (Mrs.) Vandna Dangi  
Managing Director

Place: Mumbai  
Date: 08.08.2024