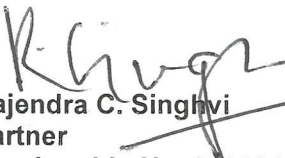


**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON STANDALONE UNAUDITED  
QUARTERLY FINANCIAL RESULTS OF LIBORD FINANCE LIMITED PURSUANT TO THE  
REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)  
REGULATIONS, 2015**

**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, 2022 ("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 Mehta Singhvi & Associates**  
**Chartered Accountants**  
**Firm Registration No.: 122217W**

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



**Place: Mumbai**  
**Date: August 11, 2022**  
**UDIN: 22016884 AOUQLL2516**

## 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, 2022

		(Rupees in Lakhs)			
S.N.	Particulars	Quarter Ended			Year Ended
		30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
		(Reviewed)	(Audited)	(Reviewed)	(Audited)
I	Revenue from Operations:				
(a)	Interest Income	11.72	10.91	12.79	47.67
(b)	Dividend	0.01	0.00	0.00	0.01
(c)	Sale of Services	5.00	10.00	0.00	11.25
(d)	Other income from operations	-	-	-	-
	<b>Total Revenue from Operations</b>	<b>16.73</b>	<b>20.91</b>	<b>12.79</b>	<b>58.93</b>
II	Other Income	0.00	2.29	3.79	16.14
III	<b>Total Income (I+II)</b>	<b>16.73</b>	<b>23.20</b>	<b>16.58</b>	<b>75.07</b>
IV	<b>EXPENSES</b>				
(a)	Finance Costs	0.86	0.98	1.28	4.54
(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	7.89	5.31	5.57	23.33
(g)	Depreciation and Amortization Expenses	4.19	4.13	4.21	16.86
(h)	Other Expenses (to be specified)	18.57	6.25	3.76	19.28
	<b>Total Expenses (IV)</b>	<b>31.51</b>	<b>16.67</b>	<b>14.82</b>	<b>64.01</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax (III-IV)</b>	<b>(14.78)</b>	<b>6.53</b>	<b>1.76</b>	<b>11.06</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit/(Loss) before Tax (V-VI)</b>	<b>(14.78)</b>	<b>6.53</b>	<b>1.76</b>	<b>11.06</b>
VIII	<b>Tax Expenses:</b>				
(1)	Current Tax	0.00	1.89	0.45	3.06
(2)	Deferred Tax	0.00	(1.40)	0.69	(0.43)
IX	<b>Profit/(Loss) for the Period from Continuing Operations (VII-VIII)</b>	<b>(14.78)</b>	<b>6.04</b>	<b>0.62</b>	<b>8.43</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>(14.78)</b>	<b>6.04</b>	<b>0.62</b>	<b>8.43</b>
XIV	<b>Other Comprehensive Income</b>				
A (i)	Items that will not be Reclassified to Profit or Loss	0.58	(10.92)	(7.33)	(12.99)
(ii)	Income Tax relating to Items that will not be Reclassified to Profit or Loss	0.08	(2.50)	(1.85)	(3.02)
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>0.50</b>	<b>(8.42)</b>	<b>(5.48)</b>	<b>(9.97)</b>
XV	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the Period)</b>	<b>(14.28)</b>	<b>(2.38)</b>	<b>(4.86)</b>	<b>(1.54)</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	52.52	66.80	63.48	66.80
XVIII	Network	1,622.52	1,636.80	1,633.48	1,636.80
XIX	<b>Earning per Equity Share (for Continuing Operation):</b>				
(1)	Basic	-	0.04	0.00	0.05
(2)	Diluted	-	0.04	0.00	0.05
XX	<b>Earning per Equity Share (for Discontinued Operation):</b>				
(1)	Basic	-	-	-	-
(2)	Diluted	-	-	-	-
XXI	<b>Earning per Equity Share (for Discontinued &amp; Continuing Operations):</b>				
(1)	Basic	-	0.04	0.00	0.05
(2)	Diluted	-	0.04	0.00	0.05

## Notes:

- The above Unaudited Financial Results for the Quarter ended June 30, 2022 and the period from 1.04.2022 to 30.06.2022 have been reviewed by the Audit Committee and taken on record by the Board of Directors in its meetings held on August 11, 2022.
- The Company is engaged primarily in the business of Financial Services 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.
- 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)
- The Company does not have any outstanding Debt.



Place: Mumbai  
Date : 11.08.2022

By order of the Board  
For Libord Finance Limited

*Vandna Dangi*  
Dr. (Mrs.) Vandna Dangi  
Managing Director



**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 loss and total comprehensive loss of its associates (the Company and its Associates together referred to as the "Group") for the quarter ended June 30, 2022, and for the period from 1.04.2022 to 30.06.2022 ("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
    2. Libord Brokerage Private Limited
  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 loss of Rs. 29.23 lakhs and Rs. 29.23 lakhs and total comprehensive loss of Rs. 29.23 lakhs and Rs. 29.23 lakhs for the quarter ended on June 30, 2022 and for the period from 1.04.2022 to 30.06.2022 respectively as considered in the Statement, in respect of both associates, based on their interim financial results which have not been reviewed by their 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. 046884**



**Place: Mumbai**  
**Date: August 11, 2022**

**UDIN: 22016884A04ATF6340**



## 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 JUNE 30, 2022

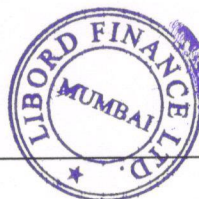
(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
		(Reviewed)	(Audited)	(Reviewed)	(Audited)
I	Revenue from Operations:				
(a)	Interest Income	11.72	10.91	12.79	47.67
(b)	Dividend	0.01	0.00	0.00	0.01
(c)	Sale of Services	5.00	10.00	0.00	11.25
(d)	Other income from operations	-	-	-	-
	<b>Total Revenue from Operations</b>	<b>16.73</b>	<b>20.91</b>	<b>12.79</b>	<b>58.93</b>
II	Other Income	0.00	2.29	3.79	16.14
III	<b>Total Income (I+II)</b>	<b>16.73</b>	<b>23.20</b>	<b>16.58</b>	<b>75.07</b>
IV	EXPENSES				
(a)	Finance Costs	0.86	0.98	1.28	4.54
(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	7.89	5.31	5.57	23.33
(g)	Depreciation and Amortization Expenses	4.19	4.13	4.21	16.86
(h)	Other Expenses (to be specified)	18.57	6.25	3.76	19.28
	<b>Total Expenses (IV)</b>	<b>31.51</b>	<b>16.67</b>	<b>14.82</b>	<b>64.01</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax (III-IV)</b>	<b>(14.78)</b>	<b>6.53</b>	<b>1.76</b>	<b>11.06</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit/(Loss) before Tax (V-VI)</b>	<b>(14.78)</b>	<b>6.53</b>	<b>1.76</b>	<b>11.06</b>
VIII	Tax Expenses:				
(1)	Current Tax	0.00	1.89	0.45	3.06
(2)	Deferred Tax	0.00	(1.40)	0.69	(0.43)
IX	<b>Profit/(Loss) for the Period from Continuing Operations (VII-VIII)</b>	<b>(14.78)</b>	<b>6.04</b>	<b>0.62</b>	<b>8.43</b>
X	Profit/(Loss) from Discontinued Operations	-	-	-	-
XI	Tax Expenses of Discontinued Operations	-	-	-	-
XII	<b>Profit/(Loss) from Discontinued Operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit/(Loss) for the Period (IX+XII)</b>	<b>(14.78)</b>	<b>6.04</b>	<b>0.62</b>	<b>8.43</b>
XIV	Other Comprehensive Income				
A (i)	Items that will not be Reclassified to Profit or Loss	0.58	(10.92)	(7.33)	(12.99)
(ii)	Income Tax relating to Items that will not be Reclassified to Profit or Loss	0.08	(2.50)	(1.85)	(3.02)
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>0.50</b>	<b>(8.42)</b>	<b>(5.48)</b>	<b>(9.97)</b>
XV	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the Period)</b>	<b>(14.28)</b>	<b>(2.38)</b>	<b>(4.86)</b>	<b>(1.54)</b>
XVI	Non-controlling interest				
	Share of Profit from Associates (Net of Taxes)	(29.23)	(16.34)	12.00	63.53
XVII	<b>Total Comprehensive Income for the period after share of profit of associates(XV+XVI)</b>	<b>(43.51)</b>	<b>(18.72)</b>	<b>7.14</b>	<b>61.99</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	(71.77)	(28.26)	(83.12)	(28.26)
XX	<b>Networth</b>	<b>1,498.23</b>	<b>1,541.74</b>	<b>1,486.88</b>	<b>1,541.74</b>
XXI	Earning per Equity Share (for Continuing Operation):				
(1)	Basic	-	-	0.08	0.46
(2)	Diluted	-	-	0.08	0.46
XXII	Earning per Equity Share (for Discontinued Operation):				
(1)	Basic	-	-	-	-
(2)	Diluted	-	-	-	-
XXIII	Earning per Equity Share (for Discontinued & Continuing Operations):				
(1)	Basic	-	-	0.08	0.46
(2)	Diluted	-	-	0.08	0.46

## Notes:

- The above Unaudited Financial Results for the Quarter ended June 30, 2022 and the period from 1.04.2022 to 30.06.2022 have been reviewed by the Audit Committee and taken on record by the Board of Directors in its meetings held on August 11, 2022.
- The Company is engaged primarily in the business of Financial Services and accordingly there are no separate reportable segments dealing with Segment Reporting. The Company's business is not subject to seasonal variation.
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- The Company does not have any outstanding Debt.

Place: Mumbai  
Date: 11.08.2022



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