MEHTA SINGHVI & ASSOCIATES CHARTERED ACCOUNTANTS

410, Kewal Industrial Estate Senapati Bapat Marg Lower Parel, Mumbai - 400 013.

Tel : 191 22 6609 6060

Tel. : +91 22 6609 6060 Fax : +91 22 6609 6069 Email: msa@mehtasinghvi.in

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON STANDALONE UNAUDITED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF LIBORD SECURITIES 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 Securities Limited

- 1. We have reviewed the accompanying statement of unaudited financial results of Libord Securities Limited ("the Company") for the quarter and six months ended September 30, 2023 ("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.

F.R.N. 122217W

For Mehta Singhvi & Associates

Chartered Accountants

Firm Registration No.: 122217W

Rajendra C. Singhvi

Partner

Membership No. 016884

Place: Mumbai

Date: October 31, 2023

UDIN: 23016884BGQROP5178

Libord Securities Limited

CIN: L67120MH1994PLC080572

Regd Office: 104, M. K. Bhavan, 300, Shahid Bhagat Singh Road, Fort, Mumbai 400001. STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. in Lakhs)

| | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|------------|---------------------------------------------------------------------------------------------------------------|---------------------|--------------------------------------------------|------------|---------------------|----------------|------------|
| Sr. Io. | | 30-Sep-23 30-Jun-23 | | 30-Sep-22 | 30-Sep-23 30-Sep-22 | | 31-Mar-23 |
| 0. | | (Reviewed) | (Reviewed) | (Reviewed) | (Reviewed) | (Reviewed) | (Audited) |
| - | from Operations | - | - | - | | - | - |
| | evenue from Operations | 24.50 | 7.97 | 14.45 | 32.47 | 20.84 | 34.99 |
| | ther Income | 24.50 | 7.97 | 14.45 | 32.47 | 20.84 | 34.99 |
| | otal Income (I+II) | | | | | | |
| | XPENSES | | | | - | | - |
| 100 | cost of Materials Consumed | - | | - | | - | - |
| P | Purchase of Stock-in-Trade Changes in Inventories of Finished Goods, Stock-in-Trade and | - | - | - | 1 | - | - |
| C | Vork –in-Progress | | | - 10 | 0.00 | 4.60 | 8.66 |
| F | Employee Benefits Expenses | 4.94 | 3.36 | 2.42 | 8.30 | 4.69 | 0.00 |
| | inance Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 |
| 10 | Depreciation and Amortization Expenses | 0.00 | 0.00 | 0.01 | 0.00 | 0.01 | 16.50 |
| _ | Other Expenses | 1.69 | 2.01 | 1.54 | 3.70 | 2.90 | 25.18 |
| | Total Expenses (IV) | 6.63 | 5.37 | 3.97 | 12.00 | 7.60 | |
| V F | Profit/(Loss) before Exceptional Items and Tax (III-IV) | 17.87 | 2.60 | 10.48 | 20.47 | 13.24 | 9.81 |
| | Exceptional Items | - | - | - | - | - | - |
| | Profit/(Loss) before Tax (V-VI) | 17.87 | 2.60 | 10.48 | 20.47 | 13.24 | 9.81 |
| | Tax Expenses: | | | | | | |
| | (1) Current Tax | 4.34 | 0.66 | 2.63 | 5.00 | 3.32 | 2.39 |
| | (2) Deferred Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| IX | Profit/(Loss) for the Period from Continuing Operations (VII- | 13.53 | 1.94 | 7.85 | 15.47 | 9.92 | 7.35 |
| 1 | VIIIV | | . | - | - | - | - |
| X | Profit/(Loss) from Discontinued Operations | - | | - | - | - | - |
| XI | Tax Expenses of Discontinued Operations | - | - | - | . | - | - |
| | Profit/(Loss) from Discontinued Operations (after tax) (X-XI) | - | - | | 15.47 | 9.92 | 7.35 |
| | Profit/(Loss) for the Period (IX+XII) | 13.53 | 1.94 | 7.05 | 10.47 | - | |
| XIV | Other Comprehensive Income | | (0.46 | 3) 1.9 | 8 5.15 | 0.47 | (3.66) |
| | A (i) Items that will not be Reclassified to Profit or Loss | 5.31 | | / | | | |
| | (ii) Income Tax relating to Items that will not be Reclassified to Profit or Loss | 1.34 | | 7 | - | - | - |
| 6 | 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 Other Comprehensive Income (Net of Tax) | 3.9 | 7 (0.1: | 2) 1.48 | 3.8 | 5 0.3 | 5 (2.74 |
| XV | Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income | 17.5 | 0 1.8 | 2 9.33 | 19.32 | 2 10.2 | 7 4.61 |
| XVI | for the Period) Paid -up Equity Share Capital (Face Value of Rs. 10/- each) | 500.0 | 0 500.0 | 0 500.0 | 0 500.0 | 0 500.0 | |
| XVII | Other Equity as per Balance Sheet | (84.0 | 8) (101.5 | 8) (97.7 | 4) (84.0 | 8) (97.7 | 1 |
| XVII | Networth | 415.9 | 2 398.4 | 2 402.2 | 6 415.9 | 2 402.2 | 6 396.60 |
| | Earning per Equity Share (for Continuing Operation): | | | | | | |
| XIX | (1) Basic | 0.2 | 7 0.0 | 0.1 | 6 0.3 | 1 0.2 | 0.15 |
| | (2) Diluted | 0.2 | 7 0.0 | 0.1 | 6 0.3 | 0.2 | 20 0.1 |
| 2000 | Earning per Equity Share (for Discontinued Operation): | _ | | | | | |
| XX | | - | - | - | - | - | - |
| | (1) Basic | - | . | - | - | - | - |
| | (2) Diluted | | | | | | |
| XXI | | 0.: | 27 0.0 | 04 0.1 | 16 0.3 | 31 0.: | 20 0.1 |
| | (1) Basic (2) Diluted | | | 04 0.1 | | | 20 0.1 |

Notes:

- The above Standalone Unudited Financial Results for the Quarter ended September 30, 2023 and the period from 1.04.2023 to 30.09.2023 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their respective meetings held on October 31, 2023 and have been subjected to Limited Review by the Statutory Auditor.
- 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.

Securit

Mumbai

- The figures for the corresponding previous periods have been regrouped/rearranged wherever necessary to conform to Current Year's classification.
- 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 Securities Limited

Ramesh Kumar Jain **CFO and Director**

Place: Mumbai Dated: 31.10.2023

LIBORD SECURITIES LIMITED CIN No.:L67120MH1994PLC080572

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023

(Rs. In Lakhs)

| r. | Particulars | As at September 30, 2023 | As at March 31, 2023 | |
|-----|------------------------------------------------------------------|-----------------------------|-------------------------|--|
| | | Reviewed | Audited | |
| 0. | ACCETC | Nevicus du | | |
| 1. | ASSETS Non-Current Assets | | | |
| 1) | (a) Property, Plant and Equipment | 0.19 | 0.19 | |
| | | - | - | |
| | (b) Capital Work-in-Progress | - 1 | | |
| | (c) Investment in Property | _ | _ | |
| | (d) Goodwill | _ | | |
| | (e) Other Intangible assets | | | |
| | (f) Intangible assets under development | | | |
| | (g) Biological Assets other than bearer plants | | | |
| | (h) Financial Assets | 155.18 | 171.2 | |
| | (i) Investments | 155.10 | | |
| | (ii) Trade Receivables | | | |
| | (iii) Other Assets | 0.22 | 0.2 | |
| | (i) Deferred Tax Assets (net) | 0.23 | | |
| | (j) Other Non-Current Assets | 15.00 | 15.0 | |
| | Total Non-Current Assets | 170.60 | 186.7 | |
| 2) | Current Assets | | | |
| | (a) Inventories | - | | |
| | (b) Financial Assets | | | |
| | (i) Investments | - | , | |
| | (ii) Trade Receivables | 41.53 | 55.1 | |
| | (iii) Cash and Cash Equivalents | 0.50 | 0.6 | |
| | (iv) Loans | 150.54 | 110.2 | |
| | (v) Other Financial Assets | 51.89 | 51.8 | |
| | (c) Current Tax Assets (Net) | - | | |
| | (d) Other Current Assets | 8.13 | 5.5 | |
| | Total Current Asset | 252.59 | 223.4 | |
| | TOTAL ASSETS | 423.19 | 410. | |
| | | | | |
| 11. | EQUITY AND LIABILITIES | | 199 | |
| | EQUITY | 500.00 | 500.0 | |
| | (a) Equity Share Capital | | (103. | |
| | (b) Other Equity | (84.08) | 396. | |
| | Total Equity | 415.92 | 396. | |
| | LIABILITIES | | | |
| (1) | Non-Current Liabilities | 100 | | |
| | (a) Financial Liabilities | | | |
| | (i) Borrowings | - | | |
| | (ii) Trade Payables | - | | |
| | (iii) Other Financial Liabilities (other than those in item (b)) | - | | |
| | (b) Provisions | - | | |
| | (c) Deferred Tax Liabilities (Net) | | | |
| | (d) Other Non-Current Liabilities | | 8 | |
| | Total Non-Current Liabilities | | | |
| (2) | Current Liabilities | | | |
| (-/ | (a) Financial Liabilities | | | |
| | (i) Borrowings | - | 16 | |
| | (ii) Trade Payables | 0.25 | 0. | |
| | (iii) Other financial liabilities (other than those in item (c)) | 1.78 | 12 | |
| | (b) Other Current Liabilities | | | |
| | | | | |
| | (c) Provisions | 5.24 | 1 | |
| | (d) Current Tax Liabilities (Net) | 7.27 | 13 | |
| | Total Current Liabilities | 1.21 | 410. | |

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

Place: Mumbai Date: 31.10.2023



M

LIBORD SECURITIES LIMITED CIN :L67120MH1994PLC080572 Standalone Statement of Cash Flow

(Rs. In Lakhs)

| Sr. | Particulars | | For the Half Year Ended September 30, 2023 | For the Year Ended March 31, 2023 | |
|-----|----------------------------------------------------------|--------|-----------------------------------------------|--------------------------------------|--|
| No. | | İ | Reviewed | Audited | |
| Α. | Profit before tax as per Statement of Profit and Loss | | 20.47 | 9.81 | |
| | Adjusted for: | | | | |
| | Depreciation and Amortization Expense | | 0.00 | 0.01 | |
| | Interest Income | | (7.51) | (13.80) | |
| | Dividend Income | | (0.19) | (0.13) | |
| | Operating Profit before Working Capital Changes | | 12.77 | (4.11) | |
| | Adjusted for: | | | H 12 | |
| | Decrease/(increase) in Trade Receivables | | 13.59 | (32.52) | |
| | Decrease/(increase) in Loans | | (40.28) | 23.82 | |
| | Decrease/(increase) in Other Current Assets | | (2.62) | (3.38) | |
| | Increase/(decrease) in Trade Payable | | (0.20) | - | |
| | Increase/(decrease) in Other Financial Liabilities | | (10.26) | 9.65 | |
| | Cash generated from Operations | | (27.00) | (6.54) | |
| | Direct Taxes Paid | | 0.77 | (0.32) | |
| | Net Cash from Operating Activities | A | (27.77) | (6.22) | |
| В. | Cash Flow from Investing Activities | | | | |
| 2. | Sale of Investments | | 29.94 | , - | |
| | Purchase of Investments | | 9.99 | 10.45 | |
| | Interest Received | | 7.51 | 13.80 | |
| | Dividend Received | | 0.19 | 0.13 | |
| | Net Cash from Investing Activities | В | 27.65 | 3.48 | |
| C | Cash Flow from Financing Activities | | - | _ | |
| | | C | - | - | |
| | Net Increase/ (Decrease) in Cash and Cash Equivalents (A | A+B+C) | (0.12) | (2.74 | |
| | Opening Balance of Cash and Cash Equivalents | | 0.62 | 3.36 | |
| | Closing Balance of Cash and Cash Equivalents | | 0.50 | 0.62 | |

#Previous years figures have been regrouped/ reclassifed wherever applicable

Place: Mumbai Date: 31.10.2023



