



INDEPENDENT AUDITOR'S REPORT ON ANNUAL AUDITED STANDALONE FINANCIAL RESULTS OF LIBORD SECURITIES LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

TO THE BOARD OF DIRECTORS OF LIBORD SECURITIES LIMITED

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of Libord Securities Limited ("the Company") for the year ended March 31, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit or loss and other comprehensive income for the period and other financial information for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These annual standalone financial results have been prepared on the basis of the annual audited standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit or loss and other comprehensive income and other financial information in accordance with the accounting principles generally accepted in India including the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies;

making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The standalone annual financial results include the financial results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year which were subject to Limited Review by us, as required under the LODR Regulations.

For RMR & Co.

Chartered Accountants

Firm Registration No.: 106467W

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ROHIT VIJAYVARGIA
Date: 2026.05.25
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CA Rohit Vijayvargia

Partner

Membership No. 077946

Place: Mumbai

Date: 25.05.2026

UDIN: 26077946AGQUOP8868

LIBORD SECURITIES LIMITED

CIN : L67120MH1994PLC080572

Regd Office: 104, M. K. Bhavan, 300, Shahid Bhagat Singh Road, Fort, Mumbai 400001.

STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND THE YEAR ENDED MARCH 31, 2026

(Rs in Lakhs)

| Sr. No. | Particulars | Quarter Ended | | | Year Ended | |
|---------|--|------------------------|-------------------------|------------------------|------------------------|------------------------|
| | | 31-Mar-26 (Audited) | 31-Dec-25 (Reviewed) | 31-Mar-25 (Audited) | 31-Mar-26 (Audited) | 31-Mar-25 (Audited) |
| I | Revenue from Operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| II | Other Income | (5.37) | 32.87 | (12.06) | 56.74 | 9.73 |
| III | Total Income (I+II) | (5.37) | 32.87 | (12.06) | 56.74 | 9.73 |
| IV | EXPENSES | | | | | |
| | Cost of Materials Consumed | - | - | - | - | - |
| | Purchase of Stock-in-Trade | - | - | - | - | - |
| | Changes in Inventories of Finished Goods, Stock-in-Trade and WIP | - | - | - | - | - |
| | Employee Benefits Expenses | 8.92 | 12.34 | 8.06 | 38.11 | 35.19 |
| | Finance Costs | 0.01 | 0.96 | 0.00 | 1.46 | 0.00 |
| | Depreciation and Amortisation Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Other Expenses | 18.05 | 1.78 | 38.59 | 23.42 | 44.24 |
| | Total Expenses (IV) | 26.98 | 15.08 | 46.65 | 62.99 | 79.43 |
| V | Profit/(Loss) before Exceptional Items and Tax (III-IV) | (32.35) | 17.79 | (58.71) | (6.25) | (69.70) |
| VI | Exceptional Items | - | - | - | - | - |
| VII | Profit/(Loss) before Tax (V-VI) | (32.35) | 17.79 | (58.71) | (6.25) | (69.70) |
| VIII | Tax Expenses: | | | | | |
| | (1) Current Tax | 0.00 | 0.00 | (0.15) | 0.00 | 0.36 |
| | (2) Deferred Tax | 0.03 | 0.00 | 0.04 | 0.03 | 0.04 |
| IX | Profit/(Loss) for the Period from Continuing Operations (VII-VIII) | (32.38) | 17.79 | (58.60) | (6.28) | (70.10) |
| 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) | (32.38) | 17.79 | (58.60) | (6.28) | (70.10) |
| XIV | Other Comprehensive Income | | | | | |
| | A (i) Items that will not be Reclassified to Profit or Loss | (13.29) | 2.55 | (3.85) | (6.18) | (12.18) |
| | (ii) Income Tax relating to Items that will not be Reclassified to Profit or Loss | (3.35) | 0.65 | (0.97) | (2.10) | (3.07) |
| | 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) | (9.94) | 1.90 | (2.88) | (4.08) | (9.11) |
| XV | Total Comprehensive Income for the period (XIII+XIV) comprising Profit/(Loss) and Other Comprehensive Income for the Period | (42.32) | 19.69 | (61.48) | (10.36) | (79.21) |
| XVI | Paid-up Equity Share Capital (Face Value of Rs. 10/- each) | 500.00 | 500.00 | 500.00 | 500.00 | 500.00 |
| XVII | Other Equity as per Balance Sheet | (140.74) | (98.42) | (130.38) | (140.74) | (130.38) |
| XVIII | Networth | 359.26 | 401.58 | 369.62 | 359.26 | 369.62 |
| XIX | Earning per Equity Share (for Continuing Operation): | | | | | |
| | (1) Basic | (0.65) | 0.36 | (1.17) | (0.13) | (1.40) |
| | (2) Diluted | (0.65) | 0.36 | (1.17) | (0.13) | (1.40) |
| XX | Earning per Equity Share (for Discontinued Operation): | | | | | |
| | (1) Basic | - | - | - | - | - |
| | (2) Diluted | - | - | - | - | - |
| XXI | Earning per Equity Share (for Discontinued & Continuing Operations): | | | | | |
| | (1) Basic | (0.65) | 0.36 | (1.17) | (0.13) | (1.40) |
| | (2) Diluted | (0.65) | 0.36 | (1.17) | (0.13) | (1.40) |

Notes:

- The above Standalone Audited Financial Results for the Quarter ended March 31, 2026 and the period from 1.04.2025 to 31.03.2026 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their respective meetings held on May 25, 2026.
- The Financial Results for the year ended March 31, 2026 have been signed by Mr. Ramesh Kumar Jain, Director authorised by the Board of Directors of the Company at its meeting held on May 25, 2026
- 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.
- 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/libord-securities-td/.
- The Company does not have any outstanding Debt.



By order of the Board
For Libord Securities Limited

Ramesh Kumar Jain
Ramesh Kumar Jain
Authorised Director

Place: Mumbai
Dated: 25.05.2026

LIBORD SECURITIES LIMITED
CIN : L67120MH1994PLC080572
STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(Rs. In Lakhs)

| Particulars | As at | As at |
|--|----------------|----------------|
| | March 31, 2026 | March 31, 2025 |
| | Audited | Audited |
| I. ASSETS | | |
| (1) Non-Current Assets | | |
| (a) Property, Plant and Equipment | 0.19 | 0.19 |
| (b) Capital Work-in-Progress | - | - |
| (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 | - | - |
| (i) Investments | 64.47 | 183.86 |
| (ii) Trade Receivables | - | - |
| (iii) Other Assets | 76.89 | 51.89 |
| (i) Deferred Tax Assets (Net) | 0.10 | 0.14 |
| (j) Other Non-Current Assets | 15.00 | 15.00 |
| Total Non-Current Assets | 156.65 | 251.08 |
| (2) Current Assets | | |
| (a) Inventories | - | - |
| (b) Financial Assets | | |
| (i) Investments | - | - |
| (ii) Trade Receivables | 96.59 | 70.72 |
| (iii) Cash and Cash Equivalents | 1.02 | 0.78 |
| (iv) Loans | 98.94 | 17.00 |
| (v) Other Financial Assets | - | 25.00 |
| (c) Current Tax Assets (Net) | 0.60 | 0.91 |
| (d) Other Current Assets | 8.74 | 7.58 |
| Total Current Asset | 205.89 | 121.99 |
| TOTAL ASSETS | 362.54 | 373.07 |
| II. EQUITY AND LIABILITIES | | |
| EQUITY | | |
| (a) Equity Share Capital | 500.00 | 500.00 |
| (b) Other Equity | (140.74) | (130.38) |
| Total Equity | 359.26 | 369.62 |
| LIABILITIES | | |
| (1) Non-Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | - | - |
| (ii) Trade Payables | - | - |
| (iii) Other Financial Liabilities (other than those specified in item (b)) | - | - |
| (b) Provisions | - | - |
| (c) Deferred Tax Liabilities (Net) | - | - |
| (d) Other Non-Current Liabilities | - | - |
| Total Non-Current Liabilities | - | - |
| (2) Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | - | - |
| (ii) Trade Payables | - | - |
| (iii) Other Financial Liabilities (Other than those specified in item (c)) | 3.28 | 3.45 |
| (b) Other Current Liabilities | - | - |
| (c) Provisions | - | - |
| (d) Current Tax Liabilities (Net) | - | - |
| Total Current Liabilities | 3.28 | 3.45 |
| TOTAL EQUITY AND LIABILITIES | 362.54 | 373.07 |

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

Place: Mumbai

Date: 25.05.2026

[Signature]



