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, 2026 ("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

ROHIT VIJAYVARGIA
Digitally signed by ROHIT VIJAYVARGIA
Date: 2026.11.04 15:03:47 +05'30'

R M R & Co. FRN 106467W Chartered Accountants

CA Rohit Vijayvargia
Partner
Membership No. 077946
Place: Mumbai
Date : November 4, 2026
UDIN : 26077946TGEXKA3966

LIBORD FINANCE LIMITED

CIN.:L65990MH1994PLC077482

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

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-26 (Reviewed)	30-Jun-26 (Reviewed)	30-Sep-25 (Reviewed)	30-Sep-26 (Reviewed)	30-Sep-25 (Reviewed)	31-Mar-26 (Audited)
I	Revenue from Operations:						
(a)	Interest Income	21.64	22.64	22.24	44.28	40.74	86.83
(b)	Dividend	0.48	0.03	0.47	0.51	0.47	0.76
(c)	Sale of Services	0.00	0.00	31.00	0.00	31.00	0.00
(d)	Other income from operations	38.44	0.00	0.00	38.44	0.00	31.00
	Total Revenue from Operations	**60.56**	**22.67**	**53.71**	**83.23**	**72.21**	**118.59**
II	Other Income	0.67	2.18	21.45	2.85	39.92	81.39
III	**Total Income (I+II)**	**61.23**	**24.85**	**75.16**	**86.08**	**112.13**	**199.98**
IV	**EXPENSES**						
(a)	Finance Costs	19.20	1.91	0.97	21.11	2.09	3.55
(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	17.45	18.32	22.80	35.77	45.78	83.87
(g)	Depreciation and Amortization Expenses	5.51	5.39	5.49	10.90	10.91	21.75
(h)	Other Expenses (to be specified)	28.45	45.28	4.73	73.73	9.18	26.84
	Total Expenses (IV)	**70.61**	**70.90**	**33.99**	**141.51**	**67.96**	**136.01**
V	**Profit/(Loss) before Exceptional Items and Tax (III-IV)**	**(9.38)**	**(46.05)**	**41.17**	**(55.43)**	**44.17**	**63.97**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit/(Loss) before Tax (V-VI)**	**(9.38)**	**(46.05)**	**41.17**	**(55.43)**	**44.17**	**63.97**
VIII	**Tax Expenses:**						
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred Tax	0.26	0.23	0.01	0.49	(0.01)	0.31
IX	**Profit/(Loss) for the Period from Continuing Operations (VII-VIII)**	**(9.64)**	**(46.28)**	**41.16**	**(55.92)**	**44.18**	**63.66**
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)**	**(9.64)**	**(46.28)**	**41.16**	**(55.92)**	**44.18**	**63.66**
XIV	**Other Comprehensive Income**						
	A (i) Items that will not be Reclassified to Profit or Loss	(12.74)	62.09	(6.21)	49.35	29.69	(34.93)
	(ii) Income Tax relating to Items that will not be Reclassified to Profit or Loss	(3.68)	15.63	(1.79)	11.95	7.02	(9.24)
	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	**(9.06)**	**46.46**	**(4.42)**	**37.40**	**22.67**	**(25.69)**
XV	**Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the Period)**	**(18.70)**	**0.18**	**36.74**	**(18.52)**	**66.85**	**37.97**
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	136.15	154.85	183.55	136.15	183.55	154.67
XVIII	Networth	**1706.15**	**1724.85**	**1753.55**	**1706.15**	**1753.55**	**1724.67**
XIX	Earning per Equity Share (for Continuing Operation):						
	(1) Basic	(0.06)	(0.29)	0.26	(0.36)	0.28	0.41
	(2) Diluted	(0.06)	(0.29)	0.26	(0.36)	0.28	0.41
XX	Earning per Equity Share (for Discontinued Operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XXI	Earning per Equity Share (for Discontinued & Continuing Operations):						
	(1) Basic	(0.06)	(0.29)	0.26	(0.36)	0.28	0.41
	(2) Diluted	(0.06)	(0.29)	0.26	(0.36)	0.28	0.41

Notes:

1. The above Unaudited Standalone Financial Results for the Quarter ended September 30, 2026 and the period from 01.04.2026 to 30.09.2026 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 4.11.2026. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
2. 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.
3. The figures of the corresponding previous periods are regrouped / rearranged wherever necessary and possible.
4. The Financial Results are available on the website of BSE Limited at www.bseindia.com and of the Company at www.libord.com/libord-finance-ltd/

By order of the Board
For Libord Finance Limited

LIBORD FINANCE LTD. MUMBAI

Dr. (Mrs.) Vandna Dangi
Managing Director

Place: Mumbai
Date : 04.11.2026

LIBORD FINANCE LIMITED

CIN : L65990MH1994PLC077482

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rupees in Lakhs)

Particulars			As At September 30, 2026 Reviewed	As At March 31, 2026 Audited
	ASSETS			
(1)	**Financial Assets**			
(a)	Cash and Cash Equivalents		26.19	3.79
(b)	Receivables			
	(i)	Trade Receivables	351.12	213.46
	(i)	Other Receivables	-	-
(c)	Loans		1,431.24	767.87
(d)	Investments		408.18	493.45
(e)	Other Financial Assets		84.27	83.74
(2)	**Non-Financial Assets**			
(a)	Current Tax Assets (Net)		10.72	7.29
(b)	Deferred Tax Assets (Net)		0.77	1.27
(c)	Property, Plant and Equipment		0.70	0.13
(d)	Intangible Assets		0.01	0.01
(e)	Other Non-Financial Assets		175.81	178.83
	Total Assets		**2,489.01**	**1,749.84**
	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	-	-
	(II)	**Other Payable**	-	-
(b)	Borrowings		-	-
(c)	Other financial liabilities		777.72	7.74
(2)	**Non-Financial Liabilities**			
(a)	Current Tax Liabilities (Net)		-	-
(b)	Deferred Tax Liabilities (Net)		-	-
(c)	Other Non-Financial Liabilities		5.14	17.43
II.	**EQUITY**			
(a)	Equity Share Capital		1,570.00	1,570.00
(b)	Other Equity		136.15	154.67
	Total Liabilities and Equity		**2,489.01**	**1,749.84**

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

Place : Mumbai

Date : 04.11.2026

LIBORD FINANCE LTD MUMBAI

Vandna Dangi

LIBORD FINANCE LIMITED

CIN : L65990MH1994PLC077482

STANDALONE STATEMENT OF CASH FLOW

(Rupees in Lakhs)

Particulars	For the Half Year Ended September 30, 2026	For the Year Ended March 31, 2026
	Reviewed	Audited
Cash Flow From / (Used in) Operating Activities		
Net Profit Before Tax & Extraordinary Items	(55.43)	63.97
Adjustments For :		
Depreciation and Amortisation	0.05	0.12
Dividend Income	(0.51)	(0.76)
Capital Gains	16.05	(0.44)
Gain on Sale of Asset	(0.81)	-
Operating Profit before Working Capital Changes	**(40.65)**	**62.89**
Decrease / (Increase) in Trade Receivables	(137.66)	(117.38)
Decrease / (Increase) in Loans	(663.37)	911.69
Decrease / (Increase) in Other Financial Assets	(0.53)	(0.97)
Decrease / (Increase) in Other Non-Financial Assets	3.02	12.77
Increase/(Decrease) in Trade Payables	-	-
Increase/(Decrease) in Other Financial Liabilities	769.98	(830.18)
Increase/(Decrease) in Other Non-Financial Liabilities	(12.29)	(21.64)
Operating Profit before Working Capital Changes	**(81.50)**	**17.18**
Direct Taxes Paid	3.43	2.25
A. Cash Generated From / (Used In) Operating Activity (A)	**(84.93)**	**14.93**
B. Cash Flow From Investing Activities		
Sale of Investments	106.64	6.43
Purchase of Investments	-	23.20
Purchase of Fixed Assets	0.63	-
Sale of Asset	0.81	-
Dividend Received	0.51	0.76
Net Cash Flow From / (Used In) Investing Activities (B)	**107.33**	**(16.01)**
C. Cash Flow From Financing Activities	-	-
Net Cash Flow From / (Used In) Financing Activities (C)	-	-
Net Increase in Cash and Cash Equivalents (A+B+C)	**22.40**	**(1.08)**
Cash and Cash Equivalents as at beginning of the Year	3.79	4.87
Cash and Cash Equivalents as at end of the Year	**26.19**	**3.79**

Previous period's figures have been regrouped/ reclassifed wherever applicable.

Place : Mumbai
Date : 04.11.2026

LIBORD FINANCE LTD. MUMBAI

Vandna Dangi