



R M R & Co

Chartered Accountants

**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, 2025 ("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 RMR & Co.

Chartered Accountants

Firm Registration No.: 106467W

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VIJAYVAR
GIA

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ROHIT VIJAYVARGIA
Date: 2025.08.13
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CA Rohit Vijayvargia

Partner

Membership No. 077946



Place: Mumbai

Date : August 13, 2025

UDIN : 25077946BMJPPY6015

LIBORD FINANCE LIMITED

CIN.:L65990MH1994PLC077482

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

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(Rupees in Lakhs)

S.N.	Particulars	Quarter Ended			Year Ended
		30-Jun-25 (Reviewed)	31-Mar-25 (Audited)	30-Jun-24 (Reviewed)	31-Mar-25 (Audited)
I	Revenue from Operations:				
(a)	Interest Income	18.50	17.64	7.74	58.48
(b)	Dividend	0.00	0.07	0.01	0.75
(c)	Sale of Services	0.00	0.19	0.00	0.19
(d)	Other Income from operations	0.00	0.00	0.00	0.00
	Total Revenue from Operations	18.50	17.90	7.75	59.42
II	Other Income	18.47	(20.89)	47.16	67.51
III	Total Income (I+II)	36.97	(2.99)	54.91	126.93
IV	EXPENSES				
(a)	Finance Costs	1.12	(47.00)	13.92	6.17
(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	22.98	16.67	20.27	84.70
(g)	Depreciation and Amortization Expenses	5.42	5.36	5.42	21.76
(h)	Other Expenses (to be specified)	4.45	44.81	16.03	69.15
	Total Expenses (IV)	33.97	19.84	55.64	181.78
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	3.00	(22.83)	(0.73)	(54.85)
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before Tax (V-VI)	3.00	(22.83)	(0.73)	(54.85)
VIII	Tax Expenses:				
(1)	Current Tax	0.00	(8.46)	0.00	(0.10)
(2)	Deferred Tax	(0.02)	0.06	(0.24)	(0.58)
IX	Profit/(Loss) for the Period from Continuing Operations (VII-VIII)	3.02	(14.43)	(0.49)	(54.17)
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)	3.02	(14.43)	(0.49)	(54.17)
XIV	Other Comprehensive Income				
A (i)	Items that will not be Reclassified to Profit or Loss	35.90	(96.21)	47.20	12.56
(ii)	Income Tax relating to Items that will not be Reclassified to Profit or Loss	8.81	(24.22)	11.92	1.03
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	27.09	(71.99)	35.28	11.53
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the Period)	30.11	(86.42)	34.79	(42.64)
XVI	Paid -up Equity Share Capital (Face Value of Rs. 10/- each)	1570.00	1570.00	1570.00	1570.00
XVII	Other Equity as per Balance Sheet	146.81	116.70	194.13	116.70
XVIII	Networth	1716.81	1686.70	1764.13	1686.70
XIX	Earning per Equity Share (for Continuing Operation):				
(1)	Basic	0.02	(0.09)	(0.00)	(0.35)
(2)	Diluted	0.02	(0.09)	(0.00)	(0.35)
XX	Earning per Equity Share (for Discontinued Operation):				
(1)	Basic	-	-	-	-
(2)	Diluted	-	-	-	-
XXI	Earning per Equity Share (for Discontinued & Continuing Operations):				
(1)	Basic	0.02	(0.09)	(0.00)	(0.35)
(2)	Diluted	0.02	(0.09)	(0.00)	(0.35)

Notes:

- The above Standalone Unaudited Financial Results for the Quarter ended June 30, 2025 and the period from 1.04.2025 to 30.06.2025 have been reviewed by the Audit Committee and taken on record by the Board of Directors in their meeting held on August 13, 2025. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 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.
- There is no subsidiary/associate/joint venture of the Company as on June 30, 2025. Hence, the preparation of the consolidated financial results is not applicable to the Company.
- The Financial Results are available on the website of BSE Limited at www.bseindia.com and of the Company at www.libord.com.

Place: Mumbai
Date :13.08.2025



By order of the Board
For Libord Finance Limited

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