

LIBORD FINANCE LIMITED
CIN.:L65990MH1994PLC077482

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

(Rupees)

Standalone Statement of Assets and Liabilities		As at 30/09/2015	As at 31/03/2015
Particulars		(Unaudited)	(Audited)
A	EQUITY AND LIABILITIES		
	1 Shareholders' funds		
	(a) Share capital	80,000,000	80,000,000
	(b) Reserves and surplus	1,171,758	(218,222)
	(c) Money received against share warrants	-	-
	Sub-total - Shareholders' funds	81,171,758	79,781,778
	2 Share application money pending allotment		
	3 Minority interest *		
	4 Non-current liabilities		
	(a) Long-term borrowings		
	(b) Deferred tax liabilities (net)	(32,782)	(32,782)
	(c) Other long-term liabilities		
	(d) Long-term provisions		
	Sub-total - Non-current liabilities	(32,782)	(32,782)
	5 Current liabilities		
	(a) Short-term borrowings		
	(b) Trade payables	949,149	906,925
	(c) Other current liabilities	267,891	46,046
	(d) Short-term provisions	915,000	405,000
	Sub-total - Current liabilities	2,132,040	1,357,971
	TOTAL - EQUITY AND LIABILITIES	83,271,016	81,106,967
B	ASSETS		
	1 Non-current assets		
	(a) Fixed assets	505,024	495,921
	(b) Goodwill on consolidation *	-	-
	(c) Non-current investments	43,581,219	41,989,775
	(d) Deferred tax assets (net)		
	(e) Long-term loans and advances		
	(f) Other non-current assets		
	Sub-total - Non-current assets	44,086,243	42,485,696
	2 Current assets		
	(a) Current investments		
	(b) Inventories		
	(c) Trade receivables	6,601,030	3,877,428
	(d) Cash and cash equivalents	207,996	670,977
	(e) Short-term loans and advances	32,375,747	34,072,866
	(f) Other current assets		
	Sub-total - Current assets	39,184,773	38,621,271
	TOTAL - ASSETS	83,271,016	81,106,967

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

By order of the Board
For Libord Finance Limited

Vandna Dangi

Dr. (Mrs) Vandna Dangi
Managing Director

Place: Mumbai
Dated: 05/11/2015



AMAR BAFNA & ASSOCIATES
CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT

To,
**The Board of Directors,
Libord Finance Limited,
104, M.K. Bhavan,
300, Shahid Bhagat Singh Road,
Fort, Mumbai – 400 001**

We have audited the accompanying statement of Standalone unaudited financial results of **Libord Finance Limited** (“the Company”) for the half year ended 30th September, 2015 except for the disclosures regarding ‘Public Shareholding’ and ‘Promoter and Promoter Group Shareholding’ which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

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 the accounting standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Amar Bafna & Associates
Chartered Accountants
Firm Registration No: 114854W

Amar Bafna
Partner
Membership No. 048639



Place: Mumbai
Date : 05th November, 2015

LIBORD FINANCE LIMITED
CIN.:L65990MH1994PLC077482

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

(Rupees)

Consolidated Statement of Assets and Liabilities		As at 30/09/2015	As at 31/03/2015
Particulars		(Unaudited)	(Audited)
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	80,000,000	80,000,000
	(b) Reserves and surplus	1,041,102	(127,828)
	(c) Money received against share warrants	-	-
	Sub-total - Shareholders' funds	81,041,102	79,872,172
2	Share application money pending allotment		
3	Minority interest *	214,761	217,589
4	Non-current liabilities		
	(a) Long-term borrowings		
	(b) Deferred tax liabilities (net)	(32,782)	(32,782)
	(c) Other long-term liabilities		
	(d) Long-term provisions		
	Sub-total - Non-current liabilities	(32,782)	(32,782)
5	Current liabilities		
	(a) Short-term borrowings		
	(b) Trade payables	1,065,847	1,065,419
	(c) Other current liabilities	267,891	46,046
	(d) Short-term provisions	940,000	445,704
	Sub-total - Current liabilities	2,273,738	1,557,169
	TOTAL - EQUITY AND LIABILITIES	83,496,819	81,614,148
B	ASSETS		
1	Non-current assets		
	(a) Fixed assets	505,024	495,921
	(b) Goodwill on consolidation *	26,576	26,576
	(c) Non-current investments	34,481,219	38,889,775
	(d) Deferred tax assets (net)		
	(e) Long-term loans and advances		
	(f) Other non-current assets	109,027	109,027
	Sub-total - Non-current assets	35,121,846	39,521,299
2	Current assets		
	(a) Current investments		
	(b) Inventories		
	(c) Trade receivables	6,864,797	3,877,428
	(d) Cash and cash equivalents	5,873,429	682,555
	(e) Short-term loans and advances	35,636,747	37,532,866
	(f) Other current assets		
	Sub-total - Current assets	48,374,973	42,092,849
	TOTAL - ASSETS	83,496,819	81,614,148

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

By order of the Board
For Libord Finance Limited

Vandna Dangri
Dr. (Mrs) Vandna Dangri
Managing Director

Place: Mumbai
Dated: 05/11/2015



AMAR BAFNA & ASSOCIATES
CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT

To,
**The Board of Directors,
Libord Finance Limited,
104, M.K. Bhavan,
300, Shahid Bhagat Singh Road,
Fort, Mumbai – 400 001**


We have reviewed the accompanying statement of unaudited consolidated financial results of **Libord Finance Limited** (“the Company”) and its subsidiary (“the LFL Group”) for the half year ended 30th September, 2015, except for the disclosures regarding ‘Public Shareholding’ and ‘Promoters and Promoters Group Shareholding’ which have been traced from disclosures made by the management and have not been audited by us. 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.

We conducted our review in accordance with the Standard on Review Engagement (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 provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

The Statement includes the financial results of a subsidiary whose interim financial statements reflect total revenue of Rs. 2, 28,000/- for the half year ended September, 2015, which have not been reviewed by us or any other auditors and are not considered material to the unaudited consolidated financial results.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with the accounting standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Amar Bafna & Associates
Chartered Accountants
Firm Registration No: 114854W


Amar Bafna
Partner
Membership No. 048639
Place: Mumbai
Date : 05th November, 2015

