



LIBORD SECURITIES LTD.

104, M. K. Bhavan, 300, Shahid Bhagat Singh Road, Fort, Mumbai - 400 001.

Tel.: (022) 2265 8108 / 09 / 10 • Fax : (022) 2266 2520

Email : libord@vsnl.com • Website : www.libord.com

CIN No.: L67120MH1994PLC080572

Date: May 23, 2024

To,
Department of Corporate Services,
BSE Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Dear Sir/Madam,

Sub: Outcome of Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

Ref.: Scrip Code No. 531027

Pursuant to the requirements of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors at their Meeting held on Thursday, May 23, 2024 inter alia, have approved the following:

1. The Audited Financial Results (Standalone) for the quarter and year ended March 31, 2024 and Auditors Report thereon.
2. Statement of Assets and Liabilities for the year ended March 31, 2024.
3. Appointment of M/s S.DAK and Associates, Company Secretaries as the Secretarial Auditor of the Company for the Financial year 2023-24.
4. Appointment of M/s Chhajed Kedia and Associates, Chartered Accountants as the Internal Auditor of the Company for the Financial year 2024-25.

As required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Declaration with respect to the Audit Report with Unmodified Opinion to the said Audited Financial Results (Standalone) is enclosed herewith along with a copy of Audited Financial Results, Statement of Assets and Liabilities, Statement of Cash Flow and the Auditor's Report on the said Financial Results.

The meeting commenced at 2.00 P.M. and concluded at 2.45 P.M.

This is for your kind information and records.

Thanking you

Yours Faithfully,

For Libord Securities Limited

Nisha Joly Machingal
Company Secretary and Compliance Officer

Encl: As Above



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To,
Department of Corporate Services,
BSE Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Dear Sir/Madam,

Sub: Declaration regarding Audit Reports with Unmodified Opinion on the Standalone Financial Statements of the Company for the Financial Year ended March 31, 2024

Ref.: Scrip Code No. 531027

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s Mehta Singhvi & Associates, Chartered Accountants, Statutory Auditors of the Company have issued Audit Reports with Unmodified Opinion on the Standalone Financial Statements of the Company for the year ended March 31, 2024.

This is for your kind information and records.

Thanking you

Yours Faithfully,

For Libord Securities Limited

Ramesh Kumar Jain
Chief Financial Officer and Director

**INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE 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 Financial Results of Libord Securities Limited ("the Company") for the quarter and year ended March 31, 2024 ("the Statement") 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit, total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024.

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 SAs 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 standalone financial statements 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 and Board of Director's Responsibilities for the Standalone Financial Results

These quarterly and annual standalone financial results have been prepared on the basis of the quarterly and annual standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and total comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules, as amended, issued thereunder and other accounting principles generally accepted in India and



are in compliance with Regulation 33 of the Listing 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 the 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 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 standalone 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.

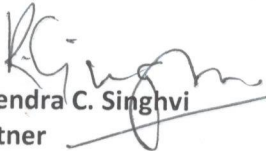
Other Matter

The annual standalone financial results include the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year.

For Mehta Singhvi & Associates

Chartered Accountants

Firm Registration No.: 122217W


Rajendra C. Singhvi
Partner
Membership No. 016884



Place: Mumbai

Date: 23.05.2024

UDIN: 24016884BKCPKO4802

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, 2024

(Rs in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		(Audited)	(Reviewed)	(Audited)	(Audited)	(Audited)
I	Revenue from Operations	-	1.50	-	1.50	-
II	Other Income	17.79	29.85	2.74	80.11	34.99
III	Total Income (I+II)	17.79	31.35	2.74	81.61	34.99
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	6.57	7.31	1.65	22.18	8.66
	Finance Costs	0.01	0.00	0.01	0.01	0.01
	Depreciation and Amortisation Expenses	0.00	0.00	0.00	0.00	0.01
	Other Expenses	1.30	4.31	12.22	9.31	16.50
	Total Expenses (IV)	7.88	11.62	13.88	31.50	25.18
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	9.91	19.73	(11.14)	50.11	9.81
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before Tax (V-VI)	9.91	19.73	(11.14)	50.11	9.81
VIII	Tax Expenses:					
	(1) Current Tax	2.59	5.12	(2.89)	12.71	2.39
	(2) Deferred Tax	0.05	0.00	0.08	0.05	0.07
IX	Profit/(Loss) for the Period from Continuing Operations (VII-VIII)	7.27	14.61	(8.33)	37.35	7.35
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)	7.27	14.61	(8.33)	37.35	7.35
XIV	Other Comprehensive Income					
	A (i) Items that will not be Reclassified to Profit or Loss	8.04	6.70	(7.46)	19.89	(3.66)
	(ii) Income Tax relating to Items that will not be Reclassified to Profit or Loss	2.03	1.68	(1.88)	5.01	(0.92)
	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)	6.01	5.02	(5.58)	14.88	(2.74)
XV	Total Comprehensive Income for the period (XIII+XIV) comprising Profit/(Loss) and Other Comprehensive Income for the Period	13.28	19.63	(13.91)	52.23	4.61
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	(51.17)	(64.45)	(103.40)	(51.17)	(103.40)
XVIII	Networth	448.83	435.55	396.60	448.83	396.60
XVIII	Earning per Equity Share (for Continuing Operation):					
	(1) Basic	0.15	0.29	-	0.75	0.15
	(2) Diluted	0.15	0.29	-	0.75	0.15
XIX	Earning per Equity Share (for Discontinued Operation):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XX	Earning per Equity Share (for Discontinued & Continuing Operations):					
	(1) Basic	0.15	0.29	-	0.75	0.15
	(2) Diluted	0.15	0.29	-	0.75	0.15

Notes:

- The above Standalone Audited Financial Results for the Quarter ended March 31, 2024 and the period from 1.04.2023 to 31.03.2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their respective meetings held on May 23, 2024.
- 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.
- The Company does not have any outstanding Debt.



By order of the Board
For Libord Securities Limited


Ramesh Kumar Jain
Authorised Director

Place: Mumbai
Dated: 23.05.2024

LIBORD SECURITIES LIMITED
CIN : L67120MH1994PLC080572
STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2024

(Rs. In Lakhs)

Particulars	As at March 31, 2024 Audited	As at March 31, 2023 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	167.86	171.28
(ii) Trade Receivables	-	-
(iii) Other Assets	-	-
(i) Deferred Tax Assets (Net)	0.18	0.23
(j) Other Non-Current Assets	15.00	15.00
Total Non-Current Assets	183.23	186.70
(2) Current Assets		
(a) Inventories	-	-
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	53.45	55.12
(iii) Cash and Cash Equivalents	0.18	0.62
(iv) Loans	162.15	110.26
(v) Other Financial Assets	51.89	51.89
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	6.43	5.51
Total Current Asset	274.10	223.40
TOTAL ASSETS	457.33	410.10
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	500.00	500.00
(b) Other Equity	(51.17)	(103.40)
Total Equity	448.83	396.60
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	0.45	0.45
(iii) Other Financial Liabilities (Other than those specified in item (c))	2.22	12.04
(b) Other Current Liabilities	-	-
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	5.83	1.01
Total Current Liabilities	8.50	13.50
TOTAL EQUITY AND LIABILITIES	457.33	410.10

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

Place: Mumbai
Date: 23.05.2024



LIBORD SECURITIES LIMITED
CIN :L67120MH1994PLC080572
Standalone Statement of Cash Flow

(Rs. In Lakhs)

Sr. No.	Particulars	For the Year Ended March 31, 2024 Audited	For the Year Ended March 31, 2023 Audited
A.	Profit before Tax as per Statement of Profit and Loss	50.11	9.81
	Adjusted for :		
	Depreciation and Amortisation Expenses	0.00	0.01
	Dividend Income	(0.20)	(0.13)
	Interest Income	(15.85)	(13.80)
	Capital Gains (Net)	(1.14)	-
	Operating Profit before Working Capital Changes	32.92	(4.11)
	Adjusted for :		
	Decrease/(Increase) in Trade Receivables	1.67	(32.52)
	Decrease/(Increase) in Loans	(51.90)	23.82
	Decrease/(Increase) in Other Financial Assets	-	-
	Decrease/(Increase) in Other Current Assets	(0.92)	(3.38)
	Increase/(Decrease) in Trade Payable	-	-
	Increase/(Decrease) in Other Financial Liabilities	(9.82)	9.65
	Operating Profit after Working Capital Changes	(28.05)	(6.54)
	Income Tax Paid	7.88	0.32
	Net-Cash From / (Used in) Operating Activities A	(35.93)	(6.22)
B.	Cash Flow from Investing Activities		
	Sale of Investments	31.08	-
	Purchase of Investments	11.64	10.45
	Interest Received	15.85	13.80
	Dividend Received	0.20	0.13
	Net Cash From / (Used in) Investing Activities B	35.49	3.48
C.	Cash Flow from Financing Activities		
	Net Cash From / (Used in) Financing Activities C	-	-
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	(0.44)	(2.74)
	Opening Balance of Cash and Cash Equivalents	0.62	3.36
	Closing Balance of Cash and Cash Equivalents	0.18	0.62

#Previous years figures have been regrouped/ reclassified wherever applicable

Place : Mumbai
Date : 23.05.2024



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