

LIBAS CONSUMER PRODUCTS LIMITED
CIN NO. L18101MH2004PLC149489
Statement of Standalone Unaudited Financial Result For the Quarter Ended June 30,2025

Particulars	(Rs. In Lakhs)		
	Quarter ended		Year ended
	30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited) 31.03.2025 (Audited)
1. INCOME			
a. Revenue from Operations	1,174.06	2,300.39	953.07 5,493.93
b. Other Income	1.36	28.50	0.01 28.53
Total Income	1,175.42	2,328.89	953.07 5,522.46
2. Expenses			
a. Cost of Material Consumed	1,051.61	2,036.86	860.22 4,893.40
b. Employee benefits expenses	14.98	13.90	9.87 51.74
c. Finance costs	28.28	33.25	28.31 136.25
d. Depreciation & amortizations expenses	3.40	3.34	3.70 14.02
e. Other Expenses	46.25	134.17	18.40 555.42
Total Expenses	1,144.52	2,221.52	920.51 5,650.82
3. Profit/(Loss) before exceptional and tax (1-2)	30.90	107.37	32.57 (128.36)
Exceptional Items	(240.00)	-	-
4. Profit/(Loss) before tax	(209.10)	107.37	32.57 (128.36)
5. Tax expense			
Current Tax	-	-	7.96 -
Deferred Tax	(0.20)	(1.51)	0.24 (0.05)
Taxation of earlier year	-	29.13	29.13
6. Net Profit / (Loss) after tax (4-5)	(208.90)	79.76	24.37 (157.44)
7. Other Comprehensive Income			
Items that will not be reclassified into Profit or Loss			
- Re-measurement gains / (Loss) on defined benefits plans	-	-	- -
- Foreign Currency Translation Reserve	-	-	- -
- income Tax effect on above	-	-	- -
8. Total Comprehensive Income for the year (after tax) (6+7)	(208.90)	79.76	24.37 (157.44)
9. Earnings per share of Re. 1/- each			
(a) Basic	(0.79)	0.30	0.09 (0.60)
(b) Diluted	(0.79)	0.30	0.09 (0.60)

Notes:

- The aforesaid results were reviewed by the audit committee of the board and subsequently taken on record by the board of directors of the Company at their meeting held on 14th August, 2025
- The Company's business activity falls in two segments viz Trading of Fashion Lifestyle Products & Rock Salt therefore and the disclosure for the same given seperately under AS 17 - Segment Reporting.
- The figures of current quarter period ended 30th June 2025 is balancing figures between the unaudited figures in respect of the period ended 30th June 2025 and published figures up to year ended March 31,2025 which were subjected to Audit.
- Pursuant to The Taxation Laws (Amendment) Ordinance 2019, promulgated on September 20, 2019, the Company has exercised the option u/s 115 BAA of the Income Tax Act, 1961 to compute income tax at the revised rate (i.e. @ 25.17% inclusive of surcharge & cess). Accordingly, the Company has recognized Provision for Income tax for the period ended June 30,2025 and re-measured its Deferred tax assets/ liabilities basis the said revised rate.
- The undisputed tax liability relation to TDS on Purchase, not paid by company for the FY 2022-23 amounting Rs. 1.32 Lakhs and FY 2023-24 amounting to Rs 3.29 lakhs, total amounting to Rs 4.61 lakhs.
- Undisputed tax liability of Income tax for FY 23-24 is outstanding as at 30th June 2025 at Rs 1.27 lakh.
- The undisputed tax liability relation to Profession Tax not paid by company for the FY 2018-19 and 2019-20 and 2022-23 amounting Rs. 2.78 Lakhs.
- The undisputed tax liability relation TCS Collected from parties, not paid by company for the FY 2020-21 and 2021-22 amounting Rs. 1.50 Lakhs
- The undisputed tax liability relation GST, not paid by company for the FY 2019-20 and FY 2022-23 amounting Rs. 2.79 Lakhs.
- The Company is not maintaining relevent information of creditors about micro and small enterprises and hence the MSME creditors are clubbed with others.

k. The Contingent liability includes the results of outcome of following cases filed against Company:-

1) - '-Case No. ESI No. 28 of 2013 filed in the Hon'ble Employees Insurance Court, Mumbai by ESIC for recovery of Rs. 7,84,838/-.
Company got the recovery stayed through Hon'ble Employees Insurance Court. Employees State Insurance Corporation filed the case alleging that the stay orders are obtained by suppressing or misrepresenting the material facts to obtain orders and hence to award punishment in accordance with law. Application is rejected and proceedings are closed.

'- Case No. ESI No. 23 of 2012 filed in the Hon'ble Employees Insurance Court, Mumbai by ESIC for contempt case against the company and Director Riyaz Ganji. Order against the case is partly allowed. The dispute is remanded back to decide afresh liability of contributions on Libas Fashions and its proprietor.

2). ESI Cases filed against Company.

'-Case No. 267/SW/2012 filed for non-payment of contribution for the period February 2007 to December 2011 of Rs. 11,59,373/-.

'-Case No. 2512447/2012 filed for non-submission of Return of contribution from April 2006 to September 2011 in due dates i.e. within 42 days from the expiry of contribution period.

Both the cases were filed on October 10, 2012 in Sewree Court, Company has attending the case. The said cases are also pending in E.I. Court Bandra, Mumbai at final stage.

3) - The Company has filed Revision Appeal U/s 34 before Bombay Highcourt against the Arbitration order. The arbitration order dated 09/08/2021 received by the Company. The arbitrator has given order to pay INR 1,48,48,593/- to respondent. The company has not recorded the said liability in the books of account. Petition against the order is filed at Bombay High Court.

4) Managing Director Mrs Reshma Ganji has filed case in NCLT against the company. Company has filed petition in June 2023 in NCLT. Case is not yet admitted in NCLT.

I. On May 4, 2025, at approximately 07:00 a.m. (IST), a fire incident occurred at one of the Libas store located at Sukh Shanti, Shop no 2, Dr H Desmukh Marg, Cumballa Hill Pedder Road Mumbai - 400026. The incident significantly affected the inventories at the site resulting in estimated damage of approximately ₹2.40 crore. Due to its nature and financial impact, this loss has been reported as an exceptional item in the results for the quarter ended 30 June 2025. The Company has adequate insurance coverage to recover its loss and has initiated the requisite claim process with the Insurance Company.

m. The aforesaid results were reviewed by the audit committee of the board and subsequently taken on record by the board of directors of the Company

n. The Company has written off Receivables amounting to Rs. 15.95 lacs as it is outstanding for more than 3 years.

o. No compliants has been receive by the company as on 30th June, 2025.

For and on behalf of the Board of Director of
LIBAS CONSUMER PRODUCTS LIMITED

Mr. Nishant M Mahimtura
Whole Time Director
DIN : 02000572
Date: 14th August, 2025
Place: Mumbai

LIBAS CONSUMER PRODUCTS LIMITED (FORMALLY KNOWN AS LIBAS DESIGNS LIMITED)

CIN NO. L18101MH2004PLC149489

Standalone Quarterly Reporting of Segment wise Revenue, Result and
Capital Employed Under Clause 41 of Listing Agreement

Rs in Lakhs

Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
	30.06.2025 (Unaudited)	31.03.2025 (Unaudited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
1. Segment Revenue				
Garment	605.31	1,131.41	150.21	2,354.95
Rock Salt	568.75	1,168.98	802.86	3,138.98
Revenue from Operations	1,174.06	2,300.39	953.07	5,493.93
Less: Inter Segment Revenue			-	
Net Sales/Income form Operations	1,174.06	2,300.39	953.07	5,493.93
2. Segment Result				
Garment	45.72	19.76	3.73	-435.20
Rock Salt	12.10	92.36	57.15	414.55
PBIT	57.82	112.12	60.88	-20.65
Interest	28.28	33.25	28.31	136.25
Other unallocable income	1.36	28.50	-	28.53
Profit/(Loss) before exceptional and tax	30.90	107.37	32.57	-128.36
Exceptional Items	-240.00	-	-	-
Profit/(Loss) Before Tax	-209.10	107.37	32.57	-128.36
Less: Current tax		-	7.96	-
Less : Deferred Tax	-0.20	-1.51	0.24	-0.05
Less : Taxation of earlier year	-	29.13	-	29.13
Net Profit	-208.90	79.76	24.37	-157.44



Independent Auditor's Limited Review Report

To
The Board of Directors
Libas Consumer Products Limited (Formally known as Libas Designs Limited).
Andheri West, Mumbai.

We have reviewed the accompanying statement of unaudited financial results of **Libas Consumer Products Limited (Formally known as Libas Designs Limited)** for the quarter ended on 30th June 2025 and for the year-to-date period from 01st April, 2025 to 30th June 2025 attached herewith being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The preparation of the statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS – 34), as prescribed under section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

With respect to the standalone Financial Results for the quarter ended on 30th June 2025 and for the year to date period from 01st April, 2025 to 30th June 2025, based on our review conducted, information mentioned in the following paragraph which has drawn our attention that nothing has causes us to believe that the standalone Financial Results for the quarter ended June 30, 2025, not prepared in accordance with the recognition and measurement principles laid down in the Indian accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it may contains any material misstatement except for the matters mentioned below.

Qualification Basis on Standalone Financial Results for the quarter ended June 30, 2025.

- **Significant deficiencies in Inventory Management:** During the course of our review, we observed significant deficiencies in the Company's inventory management system. In our opinion, the inventory is overstated by ₹700.84 lakhs, comprising obsolete stock the same value. Consequently, the profit for the period is also overstated by the same amount.

- Interest income on the loans aggregating to Rs 1072.89 lacs, given by the company has not been recognized in the books. In the absence of any loan agreement, we are unable to quantify the interest income not booked by the company.
- All other matters as reported in our annual audit report as on 31.03.2025 is still unresolved and mutatis mutandis shall continue for this period also.

Other Matters

- We draw attention to the note no. '1' of the standalone financial results wherein on May 4, 2025, at approximately 07:00 a.m. (IST), a fire incident occurred at one of the Libas store located at Sukh Shanti, Shop no 2, Dr H Desmukh Marg, Cumballa Hill Pedder Road Mumbai – 400026. The incident significantly affected the inventories at the site resulting in estimated damage of approximately ₹2.40 crore. Due to its nature and financial impact, this loss has been reported as an exceptional item in the results for the quarter ended 30 June 2025. The Company has adequate insurance coverage to recover its loss and has initiated the requisite claim process with the Insurance Company.

Qualified Conclusion

Based on our review conducted as above, except for the possible effects of the matter described in the “Basis for Qualified Conclusion” paragraph above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Choudhary Choudhary & Co.
Chartered Accountants



CA Alok Mishra
Membership Number: 124184
Firm Registration No: 002910C
UDIN: 25124184BMIAEP1296
Place: Mumbai
Date: 14.08.2025

LIBAS CONSUMER PRODUCTS LIMITED**CIN NO. L18101MH2004PLC149489****Statement of Consolidated Unaudited Financial Result For the Quarter Ended June 30,2025****Rs in Lakhs**

Particulars	Quarter ended			Year ended
	30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
1. INCOME				
a. Revenue from Operations	1,820.34	3,133.50	1,874.21	9,191.01
b. Other Income	1.36	28.50	0.01	28.53
Total Income	1,821.70	3,162.01	1,874.22	9,219.55
2. Expenses				
a. Cost of Material Consumed	1,492.20	2,625.90	1,470.64	7,462.48
b. Employee benefits expenses	60.09	134.28	48.43	217.08
c. Finance costs	29.84	34.99	29.78	142.45
d. Depreciation & amortizations expenses	3.40	3.34	3.70	14.02
e. Other Expenses	160.94	262.22	147.81	1,090.00
Total Expenses	1,746.47	3,060.74	1,700.36	8,926.03
3. Profit/(Loss) before exceptional and tax (1-2)	75.23	101.27	173.86	293.52
Exceptional Items - note c	(240.00)	-	-	-
4. Profit/(Loss) before tax	(164.77)	101.27	173.86	293.52
5. Tax expense				
Current Tax	-	-	7.96	-
Deferred Tax	(0.20)	(1.51)	0.24	(0.05)
Taxation of earlier year	-	29.13	-	29.13
6. Net Profit / (Loss) after tax (4-5)	(164.56)	73.65	165.66	264.45
7. Other Comprehensive Income				
Items that will not be reclassified into Profit or Loss				
- Re-measurement gains / (Loss) on defined benefits plans				
- Foreign Currency Translation Reserve	17.32	(15.24)	(1.77)	60.91
- income Tax effect on above				
8. Total Comprehensive Income for the year (after tax) (6+7)	(147.24)	58.40	163.89	325.35
9. Earnings per share of Re. 1/- each				
(a) Basic	(0.56)	0.22	0.62	1.23
(b) Diluted	(0.56)	0.22	0.62	1.23

Notes:

a. The aforesaid results were reviewed by the audit committee of the board and subsequently taken on record by the board of directors of the Company at their meeting held on 14th August, 2025

b. The Company's business activity falls in two segments viz Trading of Fashion Lifestyle Products & Rock Salt therefore and the disclosure for the same given separately under AS 17 - Segment Reporting.

c. The figures of current quarter period ended 30th June 2025 is balancing figures between the unaudited figures in respect of the period ended 30th June 2025 and published figures up to year ended March 31,2025 which were subjected to Audit.

d. Pursuant to The Taxation Laws (Amendment) Ordinance 2019, promulgated on September 20, 2019, the Company has exercised the option u/s 115 BAA of the Income Tax Act, 1961 to compute income tax at the revised rate (i.e. @ 25.17% inclusive of surcharge & cess). Accordingly, the Company has recognized Provision for Income tax for the period ended June 30,2025 and re-measured its Deferred tax assets/ liabilities basis the said revised rate.

e. The undisputed tax liability relation to TDS on Purchase, not paid by company for the FY 2022-23 amounting Rs. 1.32 Lakhs and FY 2023-24 amounting to Rs 3.29 lakhs, total amounting to Rs 4.61 lakhs.

f. Undisputed tax liability of Income tax for FY 23-24 is outstanding as at 30th June 2025 at Rs 1.27 lakh.

g. The undisputed tax liability relation to Profession Tax not paid by company for the FY 2018-19 and 2019-20 and 2022-23 amounting Rs. 2.78 Lakhs.

h. The undisputed tax liability relation TCS Collected from parties, not paid by company for the FY 2020-21 and 2021-22 amounting Rs. 1.50 Lakhs

i. The undisputed tax liability relation GST, not paid by company for the FY 2019-20 and FY 2022-23 amounting Rs. 2.79 Lakhs.

j. The Company is not maintaining relevant information of creditors about micro and small enterprises and hence the MSME creditors are clubbed with others.

k. The Contingent liability includes the results of outcome of following cases filed against Company:-

1) - '-Case No. ESI No. 28 of 2013 filed in the Hon'ble Employees Insurance Court, Mumbai by ESIC for recovery of Rs. 7,84,838/-. Company got the recovery stayed through Hon'ble Employees Insurance Court. Employees State Insurance Corporation filed the case alleging that the stay orders are obtained by suppressing or misrepresenting the material facts to obtain orders and hence to award punishment in accordance with law. Application is rejected and proceedings are closed.

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2). ESI Cases filed against Company.

'-Case No. 267/SW/2012 filed for non-payment of contribution for the period February 2007 to December 2011 of Rs. 11,59,373/-.

'-Case No. 2512447/2012 filed for non-submission of Return of contribution from April 2006 to September 2011 in due dates i.e. within 42 days from the expiry of contribution period.

Both the cases were filed on October 10, 2012 in Sewree Court, Company has attending the case. The said cases are also pending in E.I. Court Bandra, Mumbai at final stage.

3) - The Company has filed Revision Appeal U/s 34 before Bombay Highcourt against the Arbitration order. The arbitration order dated 09/08/2021 received by the Company. The arbitrator has given order to pay INR 1,48,48,593/- to respondent. The company has not

recorded the said liability in the books of account. Petition against the order is filed at Bombay High Court.

I. On May 4, 2025, at approximately 07:00 a.m. (IST), a fire incident occurred at one of the Libas store located at Sukh Shanti, Shop no 2, Dr H Desmukh Marg, Cumballa Hill Pedder Road Mumbai - 400026. The incident significantly affected the inventories at the site resulting in estimated damage of approximately ₹2.40 crore. Due to its nature and financial impact, this loss has been reported as an exceptional item in the results for the quarter ended 30 June 2025. The Company has adequate insurance coverage to recover its loss and has initiated the requisite claim process with the Insurance Company.

m. The aforesaid results were reviewed by the audit committee of the board and subsequently taken on record by the board of directors of the Company

n. The Company has written off Receivables amounting to Rs. 15.95 lacs as it is outstanding for more than 3 years.

o. No compliants has been receive by the company as on 30th June, 2025.

For and on behalf of the Board of Director of
LIBAS CONSUMER PRODUCTS LIMITED

Mr. Nishant M Mahimtura
Whole Time Director
DIN : 02000572
Date: 14th August, 2025
Place: Mumbai

LIBAS CONSUMER PRODUCTS LIMITED (FORMALLY KNOWN AS LIBAS DESIGNS LIMITED)

CIN NO. L18101MH2004PLC149489

Consolidated Quarterly Reporting of Segment wise Revenue, Result and
Capital Employed Under Clause 41 of Listing Agreement

Particulars	Quarter ended 30.06.2025 (Unaudited)	Quarter ended 31.03.2025 (Unaudited)	Quarter ended 30.06.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
1. Segment Revenue				
Garment	1,251.60	1,964.52	1,071.35	6,052.04
Rock Salt	568.75	1,168.98	802.86	3,138.98
Revenue from Operations	1,820.34	3,133.50	1,874.21	9,191.01
Less: Inter Segment Revenue				
Net Sales/Income form Operations	1,820.34	3,133.50	1,874.21	4,183.30
2. Segment Result				
Garment	91.61	15.38	146.48	-7.10
Rock Salt	12.10	92.37	57.15	414.55
PBIT	103.71	107.75	203.63	407.44
Interest	29.84	34.99	29.78	142.45
Other unallocable income	1.36	28.50	0.01	28.53
Profit/(Loss) before exceptional and tax	75.23	101.25	173.86	293.52
Exceptional Items	-240.00	-	-	-
Profit/(Loss) Before Tax	-164.77	101.25	173.86	293.52
Less: Current tax		-	7.96	-
Less : Deferred Tax	-0.20	(1.51)	0.24	-0.05
Less : Taxation of earlier year		29.13	-	29.13
Net Profit	-164.57	73.63	165.66	264.45



Independent Auditor's Limited Review Report

To
The Board of Directors
Libas Consumer Products Limited (Formally known as Libas Designs Limited).
Andheri West, Mumbai.

We have reviewed the accompanying statement of Consolidated unaudited financial results of **Libas Consumer Products Limited (Formally known as Libas Designs Limited)** (the "Company" or "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), and its share of the net profit after tax and total comprehensive income (net) of its joint ventures for the quarter ended on 30th June' 2025 and for the year to date period from 01st April, 2025 to 30th June' 2025 (the "Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The preparation of the statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS – 34), as prescribed under section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement 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 of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

Sr No	Name of the Company
1	Subsidiaries – LIBAS CONSUMER PRODUCTS LIMITED FZE LLC (formerly known as LIBAS DESIGN LLC) (Ajman, U.A.E)

With respect to the Consolidated Financial Results for the quarter ended on 30th June' 2025 and for the year to date period from 01st April, 2025 to 30th June' 2025, based on our review conducted, information mentioned in the following paragraph which has drawn our attention that nothing has causes us to believe that the Consolidated Financial Results for the quarter ended 30th June' 2025, not prepared in accordance with the recognition and measurement principles laid down in the Indian accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it may contains any material misstatement except for the matters mentioned below.

Qualification Basis on Consolidated Financial Results for the quarter ended June 30, 2025.

- Significant deficiencies in Inventory Management: During the course of our review, we observed significant deficiencies in the Company's inventory management system. In our opinion, the inventory is overstated by ₹700.84 lakhs, comprising obsolete stock of the same value. Consequently, the profit for the period is also overstated by the same amount.
- Interest income on the loans aggregating to Rs 1072.89 lacs, given by the company has not been recognized in the books. In the absence of any loan agreement, we are unable to quantify the interest income not booked by the company.
- All other matters as reported in our annual audit report as on 31.03.2025 is still unresolved and mutatis mutandis shall continue for this period also.

Other Matters

- We draw attention to the note no. 'I' of the Consolidated financial results wherein on May 4, 2025, at approximately 07:00 a.m. (IST), a fire incident occurred at one of the Libas store located at Sukh Shanti, Shop no 2, Dr H Desmukh Marg, Cumballa Hill Pedder Road Mumbai – 400026. The incident significantly affected the inventories at the site resulting in estimated damage of approximately ₹2.40 crore. Due to its nature and financial impact, this loss has been reported as an exceptional item in the results for the quarter ended 30 June 2025. The Company has adequate insurance coverage to recover its loss and has initiated the requisite claim process with the Insurance Company.



Qualified Conclusion

Based on our review conducted as above, except for the possible effects of the matter described in the “Basis for Qualified Conclusion” paragraph above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Consolidated Financials Result of the company includes results of the wholly owned subsidiary “LIBAS CONSUMER PRODUCTS LIMITED FZE LLC (formerly known as LIBAS DESIGN LLC) (Ajman, U.A.E)”, We did not review the financial statements of the subsidiary included in the consolidated Financial Results, whose financial statements reflect Total Revenue and Profits of Rs. 646.29 Lakhs and Rs. 44.34 Lakhs for the Quarter ended 30th June, 2025 respectively. This financial statement of subsidiary has been reviewed by Mr. Nitendra Chaturvedi ACPA having M – 1927 on behalf of Husain Al Hashmi Auditing of accounts whose reports have been furnished to us by the management.

For Choudhary Choudhary & Co.
Chartered Accountants



CA Alok Mishra

Membership Number: 124184

Firm Registration No: 002910C

UDIN: 25124184BMIAEQ8411

Place: Mumbai

Date: 14.08.2025