RIYAZ GANGJI
LIBAS

National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051

Scrip Symbol LIBAS
Series EQ
ISIN INE908V01012

Subject Outcome of Board Meeting

Dear Sir/Madam,

Pursuant to Regulation of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we wish to inform you that the meeting of the Board of Directors of Libas Consumer Products Limited was held on Friday, August 14, 2026 has considered and approved:

1. the standalone and consolidated unaudited financial results for the quarter ended on June 30, 2026.
2. draft Directors' Report, Secretarial Audit Report and other relevant annexures.
3. Twenty second (22nd) Annual General Meeting (AGM) will be held on Wednesday, September 30, 2026. The notice of AGM and Annual Report will be shared in due course of time. Book closure date will start from Thursday, September 24, 2026 to Wednesday, September 30, 2026 (inclusive of both dates). M/s SARK & Associates LLP will act as scrutinizer for 22nd AGM. Cut-off date shall be Wednesday, September 23, 2026.
4. noted fines imposed by NSE vide their letter dated June 30, 2026;

The meeting was started at 03:10 p.m. and concluded at 04:22 p.m.

We request you to take the above on record and disseminate the same on your website.

Thanking You.

For & on behalf of
Libas Consumer Products Limited
RIYAZ EQBAL AHMED GANJI
Digitally signed by RIYAZ EQBAL AHMED GANJI
Date: 2026.08.14 16:30:03 +05'30'
Riyaz Eqbal Ahmed Ganji
Managing Director
DIN 02236203

Date August 14, 2026
Place Mumbai

Libas Consumer Products Limited
CIN: L18101MH2004PLC149489
Registered Office: Aapki Industrial Premises Coop Soc. Ltd., Unit No. 62, Masrani Lane, Sidhpura Ind Estate, Halav Pool, Kurla (West), Mumbai-400070
Contact: 022-49767404/7396 E-mail: cs@libas.co.in
Website: riyazgangjilibasconsumerproductltd.com

LIBAS CONSUMER PRODUCTS LIMITED
CIN NO. L18101MH2004PLC149489
Statement of Standalone Audited Financial Result For the Year Ended June 30, 2026

(Rs. In Lakhs)

Particulars	Quarter ended			Year ended	Year ended
	30.06.2026 (Unaudited)	31.03.2026 (Unaudited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1. INCOME					
a. Revenue from Operations	1,016.16	1,394.88	1,174.06	5,383.99	5,493.93
b. Other Income	0.01	63.73	1.36	91.19	28.53
Total Income	**1,016.17**	**1,458.60**	**1,175.42**	**5,475.18**	**5,522.46**
2. Expenses	**152.14**	**202.26**		**344.06**	
a. Cost of Material Consumed	827.34	1,113.64	1,051.61	4,745.30	4,893.40
b. Employee benefits expenses	9.72	15.18	14.98	61.15	51.74
c. Finance costs	30.04	38.08	28.28	114.32	136.25
d. Depreciation & amortizations expenses	2.86	3.02	3.40	12.87	14.02
e. Other Expenses	24.10	127.54	46.25	233.47	555.42
Total Expenses	**894.07**	**1,297.44**	**1,144.52**	**5,167.11**	**5,650.82**
3. Profit/(Loss) before exceptional and tax (1-2)	**122.10**	**161.16**	**30.90**	**308.07**	**(128.36)**
Exceptional Items	-	-	(240.00)	(240.00)	-
4. Profit/(Loss) before tax	**122.10**	**161.16**	**(209.10)**	**68.07**	**(128.36)**
5. Tax expense					
Current Tax	30.99	12.73	-	12.73	-
Deferred Tax	(0.26)	1.08	(0.20)	4.40	(0.05)
Taxation of earlier year		-	-	-	29.13
6. Net Profit / (Loss) after tax (4-5)	**91.37**	**147.35**	**(208.90)**	**50.94**	**(157.44)**
7. Other Comprehensive Income					
Items that will not be reclassified into Profit or Loss					
- Re-measurement gains / (Loss) on defined benefits plans		-	-		-
- income Tax effect on above		-	-		-
8. Total Comprehensive Income for the year (after tax) (6+7)	**91.37**	**147.35**	**(208.90)**	**50.94**	**(157.44)**
9. Earnings per share of Re. 1/- each					
(a) Basic	0.35	0.56	(0.79)	0.19	(0.60)
(b) Diluted	0.35	0.56	(0.79)	0.19	(0.60)

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, 2026

b. The Company's business activity falls in 3 segments viz Trading of Fashion Lifestyle Products & Rock Salt & Coconuts therefore and the disclosure for the same given seperately under AS 17 - Segment Reporting.

c. The figures of current quarter period ended 30th June 2026 is balancing figures between the unaudited figures in respect of the period ended 30th June 2025 and published figures up to year ended March 31,2026 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, 2026 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 2026 Rs. 1.27 Lakhs

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 to 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 relevent information of creditors about micro and small enterprises and hence the MSME creditors are clubbed with others.

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Date: 2026.08.14 16:30:20 +05'30'

k. The Contingent liability includes the results of outcome of following cases filed against Company:-
1). 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.

l. On May 04, 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 Deshmukh Marg, Cumballa Hill 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 at their meeting held on 14th August, 2026.

n. No compliants has been receive by the company as on 30th June, 2026

For.Libas Consumer Products Limited

RIYAZ EQBAL AHMED GANJI
Digitally signed by RIYAZ EQBAL AHMED GANJI
Date: 2026.08.14 16:30:35 +05'30'

Managing Director
Din NO : 02236203

Date: 14th August 2026
Place: Mumbai

M/s. J. N. Mital & Co.
CHARTERED ACCOUNTANTS

G-8, A Wing, Regency Building,
Old Raviraj Complex, Jesal Park,
Bhayander (East), Mumbai - 401105.
9773582642 / 8905448009
jnmitalca@gmail.com

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON INTERIM STANDALONE FINANCIAL RESULTS

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

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **Libas Consumer Products Limited (Formally Known as Libas Designs Limited)** (the "Company") for the quarter ended June 30, 2026 and for the year-to-date period from April 1, 2026, to June 30, 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Requirements").

The preparation of the Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, and has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 this financial statement based on our review.

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 of interim financial information consists of making inquiries, primarily of Company'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 specific 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.

J. N. MITAL & CO.
FRN
003587N
CHARTERED ACCOUNTANTS

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.

With respect to the Standalone Financial Results for the quarter ended on June 30, 2026 and for the year to date period from April 1, 2026, to June 30, 2026, based on our review conducted as above, nothing has come to our attention that causes us to believe that the Standalone Financial Results, 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 accordance with the requirements 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 contain any material misstatement except the matters mentioned below.

Qualification Basis on Standalone Financial Results for the Quarter ended June 30, 2026

- 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.

- During the review of the tax period from 01 April 2026 to 30 June 2026, it was observed that the company failed to comply with recognition of gratuity liability as requirement under Labour laws.

- During the review of the tax period from 01 April 2026 to 30 June 2026, it was observed that the company failed to comply with statutory TDS requirements. Specifically, the TDS returns for the first quarter were not filed by the statutory deadline.

- All other matters as reported in annual report as on 31.03.2026 is still under process and shall continue for this period also.

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 of Unaudited Standalone Financial Results, prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and

J. N. M. & CO. FRN 003587N CHARTERED ACCOUNTANTS

Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

For J N MITAL & CO
Chartered Accountants
Firm's Registration No. 003587N

Vaibh

CA Vaibhav Bhageria
Partner
Place: Mumbai
Date: 14.08.2026
UDIN:26170242KXCCAO4236

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 30.06.2026 (Unaudited)	Quarter Ended 31.03.2026 (Audited)	Quarter Ended 30.06.2025 (Unaudited)	Year Ended 31.03.2026 (Audited)
1. Segment Revenue				
Garment	526.02	835.31	605.31	2,712.75
Rock Salt	490.14	515.64	568.75	2,460.36
Others	-	43.93	-	210.88
Revenue from Operations	1,016.16	1,394.88	1,174.06	**5,383.99**
Less: Inter Segment Revenue		-		
Net Sales/Income form Operations	**1,016.16**	**1,394.88**	**1,174.06**	
2. Segment Result				
Garment	-91.65	-224.92	45.72	-285.84
Rock Salt	243.79	359.95	12.10	608.50
Others	-	0.49	-	8.54
PBIT	**152.13**	**135.51**	**57.82**	**331.19**
Interest	30.04	38.08	28.28	114.32
Other unallocable income	0.01	63.73	1.36	91.19
Profit/(Loss) before exceptional and tax	**122.10**	**161.16**	**30.90**	**308.07**
Exceptional Items	**-**	-	-240.00	-240.00
Profit/(Loss) Before Tax	**122.10**	**161.16**	**-209.10**	**68.07**
Less: Current tax	30.99	12.73		12.73
Less : Deferred Tax	-0.26	1.08	-0.20	4.40
Less : Taxation of earlier year		-	-	-
Net Profit	**91.37**	**147.35**	**-208.90**	**50.94**
3.Segment Assets				
Garment	5,547.12	5,614.13	4,401.27	5,614.13
Rock Salt	1,955.43	2,248.59	2,369.64	2,248.59
Others	5.65	-	-	-
Total Segment Assets	7,508.20	**7,862.72**	6,770.91	**7,862.72**
Add:Unallocated	1,443.22	88.61	588.85	88.61
Total Assets	**8,951.42**	**7,951.34**	**7,359.77**	**7,951.34**
4.Segment Liability				
Garment	2,921.25	835.99	1,032.09	835.99
Rock Salt	863.55	496.39	-	496.39
Others	-	-	-	-
Total Segment Liability	3,784.81	**1,332.38**	1,032.09	**1,332.38**
Add:Unallocated	1,397.82	1,519.29	1,479.96	1,519.29
Total Liability	5,182.63	**2,851.67**	**2,512.04**	**2,851.67**

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LIBAS CONSUMER PRODUCTS LIMITED
CIN NO. L18101MH2004PLC149489
Statement of Consolidated Audited Financial Result For the Year Ended June 30, 2026

Rs in Lakhs

Particulars	Quarter ended			Year ended
	30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1. INCOME				
a. Revenue from Operations	1,270.07	1,714.35	1,820.34	7,808.03
b. Other Income	0.01	163.22	1.36	190.69
Total Income	**1,270.08**	**1,877.57**	**1,821.70**	**7,998.72**
2. Expenses				
a. Cost of Material Consumed	979.82	1,474.12	1,492.20	6,516.40
b. Employee benefits expenses	53.38	60.80	60.09	241.58
c. Finance costs	30.98	39.31	29.84	120.08
d. Depreciation & amortizations expenses	2.86	3.02	3.40	12.87
e. Other Expenses	167.41	362.57	160.94	843.14
Total Expenses	**1,234.45**	**1,939.81**	**1,746.47**	**7,734.07**
3. Profit/(Loss) before exceptional and tax (1-2)	**35.63**	**(62.24)**	**75.23**	**264.65**
Exceptional Items - note c	-	-	(240.00)	(240.00)
4. Profit/(Loss) before tax	**35.63**	**(62.24)**	**(164.77)**	**24.65**
5. Tax expense				
Current Tax	31.00	17.61	-	17.61
Deferred Tax	(0.26)	(16.93)	(0.20)	(13.60)
Taxation of earlier year		-	-	-
6. Net Profit / (Loss) after tax (4-5)	**4.89**	**(62.92)**	**(164.56)**	**20.65**
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	43.68	141.09	17.32	321.42
- income Tax effect on above		-		
8. Total Comprehensive Income for the year (after tax) (6+7)	**48.57**	**78.17**	**(147.24)**	**342.07**
9. Earnings per share of Re. 1/- each				
(a) Basic	0.18	0.30	(0.56)	1.30
(b) Diluted	0.18	0.30	(0.56)	1.30

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, 2026

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

c. The figures of current quarter period ended 30th June 2026 is balancing figures between the unaudited figures in respect of the period ended 30th June 2026 and published figures up to year ended March 31,2026 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, 2026 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 2026 Rs. 1.27 Lakhs

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 to Rs. 2.78

RIYAZ EQBAL AHMED GANJI
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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 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). 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.

l. On May 04, 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 Deshmukh Marg, Cumballa Hill 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

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. No compliants has been receive by the company as on 30th June, 2026

For.Libas Consumer Products Limited

RIYAZ EQBAL
AHMED GANJI

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Date: 2026.08.14 16:31:29 +05'30'

Managing Director
Din NO : 02236203

Date: 14th August,2026
Place: Mumbai

M/s. J. N. Mital & Co.
CHARTERED ACCOUNTANTS

G-8, A Wing, Regency Building,
Old Raviraj Complex, Jesal Park,
Bhayander (East), Mumbai - 401105.
9773582642 / 8905448009
jnmitalca@gmail.com

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON INTERIM CONSOLIDATED FINANCIAL RESULTS

To,
The Board of Directors of
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 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 June 30, 2026 and for the year to date period from April 1, 2026, to June 30, 2026, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Requirements").

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 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 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 specific 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.

J. N. MITAL & CO. ★ FRN 003587N ★ CHARTERED ACCOUNTANTS

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, UAE)

With respect to the consolidated Financial Results for the quarter ended on June 30, 2026 and for the year to date period from April 1, 2026, to June 30, 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 on June 30, 2026, 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 accordance with the requirements 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 the matters mentioned below.

<u>Qualification Basis on Standalone Financial Results for the Quarter ended June 30, 2026</u>

- 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.

- During the review of the tax period from 01 April 2026 to 30 June 2026, it was observed that the company failed to comply with recognition of gratuity liability as requirement under Labour laws.

- During the review of the tax period from 01 April 2026 to 30 June 2026, it was observed that the company failed to comply with statutory TDS requirements. Specifically, the TDS returns for the first quarter were not filed by the statutory deadline.

- All other matters as reported in annual report as on 31.03.2026 is still under process and shall continue for this period also.

<u>Qualified Conclusion:</u>

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 of Unaudited Financial Results, prepared in accordance with applicable Indian Accounting Standards and other recognized accounting

FRN 003587N CHARTERED ACCOUNTANTS

practices and policies, has not disclosed the information required to be disclosed in accordance with the requirements 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 contains any material misstatement.

Consolidated Financial Result of the company includes results of the wholly owned subsidiaries "LIBAS CONSUMER PRODUCTS LIMITED FZE LLC (formerly known as LIBAS DESIGN LLC)(Ajman, UAE)", We did not review the financial statements of the subsidiary included in the consolidated financial results, whose financial statements reflect Total Revenue and loss of Rs. 253.91 lakhs and Rs. 86.47 lakhs for the quarter ended June 30, 2026 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 J N MITAL & CO
Chartered Accountants
Firm's Registration No. 003587N

J. N. MITAL & CO. FRN 003587N CHARTERED ACCOUNTANTS

Vaibh

CA Vaibhav Bhageria
Partner
Place: Mumbai
Date: 14.08.2026
UDIN:26170242ZTDCCS8767

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 30.06.2026 (Unaudited)	Quarter ended 31.03.2026 (Audited)	Quarter ended 30.06.2025 (Unaudited)	Year ended 31.03.2026 (Audited)
1. Segment Revenue				
Garment	779.94	1,365.66	1,251.60	5,347.67
Rock Salt	490.14	515.64	568.75	2,460.36
Other	-	(166.95)	-	
Revenue from Operations	1,270.08	1,714.35	1,820.34	7,808.03
Less: Inter Segment Revenue		-		
Net Sales/Income form Operations	1,270.08	1,714.35	1,820.34	7,808.03
2. Segment Result				
Garment	(177.18)	(371.45)	91.61	-409.40
Rock Salt	243.79	359.95	12.10	608.50
Other	-	0.49	-	8.54
PBIT	66.60	(11.02)	103.71	207.64
Interest	30.98	39.31	29.84	120.08
Other unallocable income	0.01	149.63	1.36	177.10
Profit/(Loss) before exceptional and tax	35.63	(62.24)	75.23	264.65
Exceptional Items		-	-240.00	-240.00
Profit/(Loss) Before Tax	35.63	-62.24	-164.77	24.65
Less: Current tax	31.00	17.61		17.61
Less : Deferred Tax	-0.26	(16.93)	-0.20	-13.60
Less : Taxation of earlier year		-		-
Net Profit	**4.89**	**-62.92**	**-164.56**	**20.65**
3.Segment Assets				
Garment	8,998.39	8,379.51	4,702.47	8,379.51
Rock Salt	1,955.43	2,248.59	2,369.64	2,248.59
Other	5.65	-	-	-
Total Segment Assets	10,959.47	10,628.10	7,072.11	10,628.10
Add:Unallocated	1,443.22	758.10	1,276.17	758.10
Total Assets	12,402.69	11,386.21	10,621.97	11,386.21
4.Segment Liability				
Garment	2,941.39	857.68	1,041.25	857.68
Rock Salt	863.5529	496.39	-	496.39
Other	-	-	-	-
Total Segment Liability	3,804.95	1,354.07	1,041.25	1,354.07
Add:Unallocated	1,397.82	1,519.29	1,480.13	1,519.29
Total Liability	5,202.77	2,873.36	2,521.39	2,873.36

RIYAZ EQBAL AHMED GANJI

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