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

Dear Sir/Ma'am,

Subject Outcome of Board meeting

Pursuant to applicable provisions 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 Tuesday, November 17, 2026 has considered and approved:

1. **Unaudited financial results for quarter and half year ended on September 30, 2026, along with the Limited Review report thereon**

   The Board of Directors have approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended on September 30, 2026, along with the Limited Review report.

   The said Unaudited Financial Results prepared in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 together with the Limited Review Report for the quarter and half year ended on September 30, 2026 are enclosed herewith as **Annexure A.**

The meeting was started at 04:30 p.m. and concluded at 06:10 p.m.

For & on behalf of
Libas Consumer Products Ltd.
RIYAZ EQBAL AHMED GANJI
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Date: 2026.11.17 18:17:13 +05'30'
Riyaz Eqbal Ahmed Ganji
Managing Director
DIN 02236203

Date November 17, 2026
Place Mumbai

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

(Rs. In Lakhs)

Particulars	Quarter ended			Half Year Ended		Year ended
	30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1. INCOME						
a. Revenue from Operations	1,006.07	1,016.16	1,396.62	2,022.23	2,570.68	5,383.99
b. Other Income	0.14	0.01	0.56	0.15	1.92	190.69
Total Income	**1,006.21**	**1,016.17**	**1,397.18**	**2,022.38**	**2,572.60**	**5,574.67**
2. Expenses						
a. Cost of Material Consumed	780.22	827.34	1,259.14	1,607.56	2,310.76	4,745.36
b. Employee benefits expenses	12.07	9.72	14.56	21.79	29.54	61.31
c. Finance costs	36.54	30.04	31.76	66.59	60.05	114.32
d. Depreciation & amortizations expenses	2.73	2.86	3.25	5.59	6.65	12.87
e. Other Expenses	105.66	24.10	36.76	129.77	83.00	337.47
Total Expenses	**937.23**	**894.07**	**1,345.48**	**1,831.30**	**2,490.00**	**5,271.33**
3. Profit/(Loss) before exceptional and tax (1-2)	**68.98**	**122.10**	**51.70**	**191.08**	**82.60**	**303.35**
Exceptional Items	-	-	-	-	(240.00)	(240.00)
4. Profit/(Loss) before tax	**68.98**	**122.10**	**51.70**	**191.08**	**(157.40)**	**63.35**
5. Tax expense						
Current Tax	15.53	30.99	-	46.52	-	17.61
Deferred Tax	1.83	(0.26)	1.10	1.57	0.90	(13.60)
Taxation of earlier year						-
6. Net Profit / (Loss) after tax (4-5)	**51.62**	**91.37**	**50.60**	**142.99**	**(158.30)**	**59.34**
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)	**51.62**	**91.37**	**50.60**	**142.99**	**(158.30)**	**59.34**
9. Earnings per share of Re. 1/- each						
(a) Basic	0.20	0.35	0.19	0.54	(0.60)	0.23
(b) Diluted	0.20	0.35	0.19	0.54	(0.60)	0.23

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 17th,November 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 31st September 2026 is balancing figures between the unaudited figures in respect of the period ended 31st September 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 December 31, 2025 and re-measured its Deferred tax assets/ liabilities basis the said revised rate.

e. Undisputed tax liability of Income tax for FY 23-24 is outstanding as at 31st December 2025 Rs. 1.27 Lakhs

f. 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.

g. 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

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

RIYAZ EQBAL AHMED GANJI

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i. 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 Fashionsand its properitor.

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.

j. 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.

k. 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 17th,November 2026

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

For Libas Consumer Products Limited

RIYAZ EQBAL AHMED GANJI

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Date: 2026.11.17 18:19:34 +05'30'

Riyaz Ganji
Managing Director
DIN: 02236203

Date: 17th September, 2026
Place: Mumbai

LIBAS CONSUMER PRODUCTS LIMITED (FORMALLY KNOWN AS LIBAS DESIGNS LIMITED)
CIN NO. L18101MH2004PLC149489

Standalone Balance Sheet as at 30th September, 2026

(Rs. In Lakhs)

Particulars	As at 30-Sep-26 (Unaudited)	As at 31-Mar-26 (Audited)
ASSETS		
A) Non-current assets		
Property, Plant and Equipment	88.65	93.31
Financial Assets		-
Investments	61.74	61.74
Other Financial Assets	40.84	41.39
Other non - current assets	1,153.48	1,442.20
Deferred Tax Assets (Net)	21.60	23.17
Total Non Current assets	**1,366.31**	**1,661.81**
B) Current assets		
Inventories	2,244.15	2,025.20
Financial Assets		
Trade receivables	4,088.15	4,260.62
Cash and cash equivalents	6.88	3.70
Other financials assets		-
Other current Assets	270.40	-
Total Current assets	**6,609.58**	**6,289.52**
Total Assets	**7,975.89**	**7,951.33**
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	2,634.46	2,634.46
Other Equity	2,608.20	2,465.21
Total Equity	**5,242.66**	**5,099.66**
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Long term Borrowing		-
Other financial liabilities	-	118.63
Other Non-current liabilities	25.18	25.18
Deferred Tax Liabilities		-
Total Non-current liabilities	**25.18**	**143.82**
Current liabilities		
Financial Liabilities		
Borrowings	1,500.93	1,321.94
Trade payables	1,121.36	1,332.39
Other financial liabilities	19.36	34.99
Other current liabilities	66.40	18.54
Total Current liabilities	**2,708.05**	**2,707.86**
Total Equity and Liabilities	**7,975.89**	**7,951.34**

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

RIYAZ EQBAL AHMED GANJI
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Date: 2026.11.17 18:19:48 +05'30'

Mr. Riyaz Ganji
Managing Director
DIN : 02236203

Date: 17th November, 2026
Place: Mumbai

LIBAS CONSUMER PRODUCTS LIMITED
Standalone Cash Flow Statement for the Year Ended September 30th, 2026

(Rs. In Lakhs)

Particulars	Year Ended 30-Sep-26	Year Ended 31-Mar-26
Operating activities		
Profit Before Tax	191.08	63.35
Adjustments to reconcile profit before tax to net cash in		
Depreciation and amortisation expenses	5.59	12.87
Interest Income	-	(87.03)
Inventory written down	-	-
Bad Debts	-	93.46
Liabilities written back no longer required	-	(13.59)
Provision for ECL	-	11.26
Interest Paid	66.59	114.32
Exceptional items		
	263.26	**194.63**
Working capital adjustments :-		
(Increase) / Decrease in Trade and Other Receivables	172.47	(1,429.78)
(Increase) / Decrease in Inventories	(218.95)	171.79
(Increase) / Decrease in Other Non-Current Assets	288.72	268.93
(Increase) / Decrease in Other Non-Current Financial Assets	-	-
(Increase) / Decrease in Other Current Assets	(270.40)	-
(Increase) / Decrease in Other liabilities	1.34	(9.75)
(Increase) / Decrease in Other Financial Assets	0.55	56.14
Increase / (Decrease) in Trade and Other Payables	(211.03)	(56.33)
Increase / (Decrease) in Other Financial Liabilities	(15.63)	21.08
	10.34	**(783.30)**
Direct taxes Refund/ (paid)	-	(1.27)
Net cash flow from operating activities	**10.34**	**(784.57)**
Investing activities		
Dividend Received		
Proceeds / (Purchase) of Investments	-	-
(Addition)/Deletion in Right of use Asset	-	-
Purchase of fixed assets	(0.93)	(1.34)
Interest received	-	87.03
Net cash flow used in investing activities	**(0.93)**	**85.69**
Financing activities		
Proceeds form issues of Borrowings (Net)	60.36	(58.91)
Proceeds / Payment of Lease Liability	-	-
Dividend Paid	-	-
Issue of shares	-	-
Interest paid	(66.59)	(114.32)
Net cash flow from financing activities	**(6.23)**	**(173.22)**
Increase in cash and cash equivalents	**3.17**	**(872.10)**
Cash and cash equivalents at the beginning of the year	3.70	875.80
Cash and cash equivalents at the end of the year	6.88	3.70

Components of Cash and Cash Equivalents at the end of year

Particulars	As at 30-09-2026	As at 31-03-2026
Cash on hand	2.90	3.59
Balance with banks	3.97	0.10
Cash and Cash Equivalents (closing)	**6.88**	**3.70**

Not e :

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

RIYAZ EQBAL AHMED GANJI
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Date: 2026.11.17 18:20:01 +05'30'

Mr. Riyaz Ganji
Managing Director
DIN : 02236203

Place : Mumbai
Date: 17th November, 2026

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 30.09.2026 (Unaudited)	Quarter Ended 30.06.2026 (Unaudited)	Quarter Ended 30.09.2025 (Unaudited)	Half year Ended 30.09.2026 (Unaudited)	Half year Ended 30.09.2025 (Unaudited)	Year Ended 31.03.2026 (Audited)
1. Segment Revenue						
Garment	473.64	526.02	584.42	999.67	1,189.74	2,712.75
Rock Salt	526.91	490.14	812.20	1,017.05	1,380.94	2,460.36
Others	5.52	-	-	5.52	-	210.88
Revenue from Operations	**1,006.07**	**1,016.16**	**1,396.62**	**2,022.23**	**2,570.68**	**5,383.99**
Less: Inter Segment Revenue						
Net Sales/Income form Operations	**1,006.07**	**1,016.16**	**1,396.62**	**2,022.23**	**2,570.68**	**5,383.99**
2. Segment Result						
Garment	-156.64	-91.65	22.04	-248.29	67.76	-285.84
Rock Salt	270.86	243.79	60.86	514.65	72.97	608.50
Others	-8.84	-	-	-8.84	-	8.54
PBIT	**105.38**	**152.13**	**82.90**	**257.52**	**140.73**	**331.19**
Interest	36.54	30.04	31.76	66.59	60.05	114.32
Other unallocable income	0.14	0.01	0.56	0.15	1.92	91.19
Profit/(Loss) before exceptional and tax	**68.98**	**122.10**	**51.70**	**191.08**	**82.60**	**308.07**
Exceptional Items		**-**	-	-	-240.00	-240.00
Profit/(Loss) Before Tax	**68.98**	**122.10**	**51.70**	**191.08**	**-157.40**	**68.07**
Less: Current tax	15.53	30.99	-	46.52		12.73
Less : Deferred Tax	1.83	-0.26	1.10	1.57	0.90	4.40
Less : Taxation of earlier year			-			-
Net Profit	**51.62**	**91.37**	**50.60**	**142.99**	**-158.30**	**50.94**
3.Segment Assets						
Garment	6,917.67	5,547.12	4,632.86	6,917.67	4,632.86	5,614.13
Rock Salt	968.00	1,955.43	2,481.71	968.00	2,481.71	2,248.59
Others	-	5.65	-	-	-	-
Total Segment Assets	7,885.67	7,508.20	7,114.57	**7,885.67**	**7,114.57**	**7,862.72**
Add:Unallocated	90.22	1,443.22	71.62	90.22	71.62	88.61
Total Assets	**7,975.89**	**8,951.42**	**7,186.19**	**7,975.89**	**7,186.19**	**7,951.34**
4.Segment Liability						
Garment	2,459.29	2,921.25	754.17	2,459.29	754.17	835.99
Rock Salt	163.00	863.55	-	163.00	-	496.39
Others	-	-	-			-
Total Segment Liability	2,622.29	3,784.81	754.17	**2,622.29**	**754.17**	**1,332.38**
Add:Unallocated	110.94	1,397.82	1,550.00	110.94	1,550.00	1,519.29
Total Liability	**2,733.23**	**5,182.63**	**2,304.17**	**2,733.23**	**2,304.17**	**2,851.67**

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

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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 September 30, 2026 and for the year-to-date period from July 1, 2026, to September 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.



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

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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 September 30, 2026 and for the year to date period from July 1, 2026, to September 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 September 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 July 2026 to 30 September 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, it was observed that the company failed to filed the TDS returns for the first and second quarter.
- All other matters as reported in annual report as on 31.03.2026 is still under process and shall continue for this period also.



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

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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 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



CA Vaibhav Bhageria
Partner
Place: Mumbai
Date: 17.11.2026
UDIN: 26170242VOMVUF7165

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

Rs in Lakhs

Particulars	Quarter ended			Half Year Ended		Year ended
	30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1. INCOME						
a. Revenue from Operations	1,376.27	1,270.07	2,084.95	2,646.34	3,905.29	7,808.03
b. Other Income	0.14	0.01	0.56	0.15	1.92	190.69
Total Income	**1,376.41**	**1,270.08**	**2,085.51**	**2,646.49**	**3,907.21**	**7,998.72**
2. Expenses						
a. Cost of Material Consumed	942.83	979.82	1,711.50	1,922.64	3,203.70	6,516.40
b. Employee benefits expenses	52.13	53.38	59.38	105.51	119.46	241.58
c. Finance costs	36.87	30.98	33.03	67.86	62.88	120.08
d. Depreciation & amortizations expenses	2.73	2.86	3.25	5.59	6.65	12.87
e. Other Expenses	226.07	167.41	168.31	393.48	329.25	843.14
Total Expenses	**1,260.64**	**1,234.45**	**1,975.47**	**2,495.08**	**3,721.95**	**7,734.07**
3. Profit/(Loss) before exceptional and tax (1-2)	**115.78**	**35.63**	**110.04**	**151.41**	**185.27**	**264.65**
Exceptional Items - note c	-	-	-		(240.00)	(240.00)
4. Profit/(Loss) before tax	**115.78**	**35.63**	**110.04**	**151.41**	**(54.73)**	**24.65**
5. Tax expense						
Current Tax	15.53	31.00	-	46.52	-	17.61
Deferred Tax	1.83	(0.26)	1.10	1.57	0.90	(13.60)
Taxation of earlier year			-			-
6. Net Profit / (Loss) after tax (4-5)	**98.42**	**4.89**	**108.93**	**103.32**	**(55.63)**	**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	51.59	43.68	119.16	95.27	136.48	321.42
- income Tax effect on above						
8. Total Comprehensive Income for the year (after tax) (6+7)	**150.02**	**48.57**	**228.09**	**198.59**	**80.85**	**342.07**
9. Earnings per share of Re. 1/- each						
(a) Basic	0.57	0.18	0.87	0.75	0.31	1.30
(b) Diluted	0.57	0.18	0.87	0.75	0.31	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 17th,November 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 31st September 2026 is balancing figures between the unaudited figures in respect of the period ended 31st September 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 March 31, 2026 and re-measured its Deferred tax assets/ liabilities basis the said revised rate.

e. Undisputed tax liability of Income tax for FY 23-24 is outstanding as at 31st March 2026 Rs. 1.27 Lakhs

f. 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.

g. 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

h. 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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i. 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 Fashionsand its properitor.
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.

j. 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.

k. 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 17th,November 2026

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

For Libas Consumer Products Limited

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Riyaz Ganji
Managing Director
DIN: 02236203

Date: 17th September, 2026
Place: Mumbai

LIBAS CONSUMER PRODUCTS LIMITED (FORMALLY KNOWN AS LIBAS DESIGNS LIMITED)
CIN NO. L18101MH2004PLC149489

Consolidated Balance Sheet as at September 30, 2026

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
A) Non-current assets		
Property, Plant and Equipment	88.65	93.31
Financial Assets		
Investments	1.00	1.00
Other Financial Assets	40.84	41.39
Other non - current assets	1,153.48	1,442.20
Deferred Tax Assets (Net)	21.60	23.17
Total Non Current assets	**1,305.57**	**1,601.07**
B) Current assets		
Inventories	3,173.30	3,042.00
Financial Assets		
Trade receivables	5,357.65	5,524.31
Cash and cash equivalents	869.43	733.93
Other Financial Assets	471.53	484.90
Other Current Assets	270.40	-
Total Current assets	**10,142.31**	**9,785.13**
Total Assets	**11,447.88**	**11,386.21**
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	2,634.46	2,634.46
Other Equity	6,076.98	5,878.39
Total Equity	**8,711.44**	**8,512.85**
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Other financial liabilities	-	118.63
Other Non-current liabilities	25.18	25.18
Total Non-current liabilities	**25.18**	**143.82**
Current liabilities		
Financial Liabilities		
Borrowings	1,500.93	1,321.94
Trade payables	1,124.57	1,354.08
Other financial liabilities	19.36	34.99
Other current liabilities	66.40	18.54
Total Current liabilities	**2,711.27**	**2,729.55**
Total Equity and Liabilities	**11,447.89**	**11,386.21**

For Libas Consumer Products Limited

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Riyaz Ganji
Managing Director
DIN: 02236203

Date :17th November,2026
Place: Mumbai

LIBAS CONSUMER PRODUCTS LIMITED

Consolidated Cash Flow Statement for the Year Ended September 30, 2026

Rs in Lakhs

Particulars	Year Ended 30-Sep-26	Year Ended 31-Mar-26
Operating activities		
Profit Before Tax	151.41	24.65
Adjustments to reconcile profit before tax to net cash in		
Depreciation and amortisation expenses	5.59	12.87
Exchange difference in translating the financial statement of foreign operation	95.27	321.42
Interest Income	-	(87.03)
Inventory writte down	-	-
Sundry balance written off	-	-
Bad Debts	-	93.46
Liabilities written back no longer required	-	13.59
Provision for ECL	-	11.26
Exceptional items	-	-
Interest Paid	67.86	120.08
	320.13	**510.30**
Working capital adjustments :-		
(Increase) / Decrease in Trade and Other Receivables	166.65	(1,463.47)
(Increase) / Decrease in Inventories	(131.30)	70.67
(Increase) / Decrease in Other Non-Current Assets	288.72	241.75
(Increase) / Decrease in Other Non-Current Financial Assets	-	-
(Increase) / Decrease in Other Current Financial Assets	13.37	(40.55)
(Increase) / Decrease in Other Current Assets	(270.40)	-
(Increase) / Decrease in Other liabilities	1.34	(9.75)
(Increase) / Decrease in Other Current Financial Assets	0.55	30.56
Increase / (Decrease) in Non-current financials liabilities	-	-
Increase / (Decrease) in Trade and Other Payables	(229.50)	(61.80)
Increase / (Decrease) in Other Financial Liabilities	(15.63)	20.90
	143.94	**(701.39)**
Direct taxes Refund/ (paid)	-	(1.27)
Net cash flow from operating activities	**143.94**	**(702.66)**
Investing activities		
Dividend Received		
Proceeds / (Purchase) of Investments	-	-
Purchase of fixed assets	(0.93)	(1.34)
Interest received	-	87.03
Net cash flow used in investing activities	**(0.93)**	**85.68**
Financing activities		
Proceeds/Repayment of Borrowings (Net)	60.36	(58.91)
Interest paid	(67.86)	(120.08)
Net cash flow from financing activities	**(7.50)**	**(178.99)**
Increase in cash and cash equivalents	**135.50**	**(795.97)**
Cash and cash equivalents at the beginning of the year	733.93	1,529.90
Cash and cash equivalents at the end of the year	869.43	733.93

Components of Cash and Cash Equivalents at the end of year

Particulars	As at 31-03-2026	As at 31-03-2026
Cash on hand	2.90	3.59
Balance with banks	866.53	730.34
Cash and Cash Equivalents (closing)	**869.43**	**733.93**

Note : The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

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

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Mr. Riyaz Ganji
Managing Director
DIN : 02236203

Place: Mumbai
Date: 17th November, 2026

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	Quarter ended	Quarter ended	Half year Ended			Year ended
	30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2026 (Audited)
1. Segment Revenue							
Garment	843.83	779.94	1,272.75	1,623.78	2,524.35	2,657.70	5,347.67
Rock Salt	526.91	490.14	812.20	1,017.05	1,380.94	1,249.58	2,460.36
Other	5.52	-	-	5.52	-	-	
Revenue from Operations	1,376.26	1,270.08	2,084.95	2,646.34	3,905.29	3,907.28	7,808.03
Less: Inter Segment Revenue							
Net Sales/Income form Operations	1,376.26	1,270.08	2,084.95	2,646.34	3,905.29	3,907.28	7,808.03
2. Segment Result							
Garment	(109.51)	(177.18)	81.64	-286.70	173.26	305.24	-409.40
Rock Salt	270.86	243.79	60.86	514.65	72.97	120.21	608.50
Other	(8.84)	-	-	-8.84	-	-	8.54
PBIT	152.51	66.60	142.51	219.11	246.22	425.45	207.64
Interest	36.87	30.98	33.03	67.86	62.88	70.28	120.08
Other unallocable income	0.14	0.01	0.56	0.15	1.92	0.02	177.10
Profit/(Loss) before exceptional and tax	115.78	35.63	110.04	151.41	185.27	355.19	264.65
Exceptional Items			-	-	-240.00		-240.00
Profit/(Loss) Before Tax	115.78	35.63	110.04	151.41	-54.73	355.19	24.65
Less: Current tax	15.53	31.00	-	46.52	-	14.21	17.61
Less : Deferred Tax	1.83	-0.26	1.10	1.57	0.90	0.52	-13.60
Less : Taxation of earlier year			-			-	-
Net Profit	**98.42**	**4.89**	**108.93**	**103.32**	**-55.63**	**340.46**	**20.65**
3.Segment Assets							
Garment	9,587.86	8,998.39	7,376.21	9,587.86	7,376.21	4,517.55	8,379.51
Rock Salt	968.00	1,955.43	2,481.71	968.00	2,481.71	2,554.56	2,248.59
Other	-	5.65		-			-
Total Segment Assets	10,555.86	10,959.47	9,857.92	10,555.86	9,857.92	7,072.11	10,628.10
Add:Unallocated	892.03	1,443.22	708.53	892.03	708.53	3,411.54	758.10
Total Assets	11,447.89	12,402.69	10,566.45	11,447.89	10,566.45	10,483.65	11,386.21
4.Segment Liability							
Garment	961.57	2,941.39	764.63	961.57	764.63	419.24	857.68
Rock Salt	163.00	863.5529	-	163.00	-	250.03	496.39
Other	-	-	-	-	-	-	-
Total Segment Liability	1,124.57	3,804.95	764.63	1,124.57	764.63	669.27	1,354.07
Add:Unallocated	1,611.88	1,397.82	1,550.18	1,611.88	1,550.18	1,614.77	1,519.29
Total Liability	2,736.45	5,202.77	2,314.81	2,736.45	2,314.81	2,284.04	2,873.36

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

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Bhayander (East), Mumbai - 401105.
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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 September 30, 2026 and for the year to date period from July 1, 2026, to September 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.



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

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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 September 30, 2026 and for the year to date period from July 1, 2026, to September 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 September 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.

Qualification Basis on Standalone Financial Results for the Quarter ended September 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 July 2026 to 30 September 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, it was observed that the company failed to filed the TDS returns for the first and second quarter.
- All other matters as reported in annual report as on 31.03.2026 is still under process and shall continue for this period also.



M/s. J. N. Mital & Co.
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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 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 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 for the quarter ended September 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



CA Vaibhav Bhageria
Partner
Place: Mumbai
Date: 17.11.2026
UDIN: 26170242JVDNJP1532