

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

Scrip Symbol - LIBAS
Series: EQ

Subject: Outcome of Board meeting

Dear Sir/Ma'am,

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 Friday, February 13, 2026 has considered and approved:

1. Unaudited Financial results (standalone and consolidated) for the quarter and nine months ended on December 31, 2025.
2. Other item:
Separate disclosure is made in relation of SOP fines levied by NSE.

The meeting was started at 06:45 p.m. and concluded at 11:02 p.m.

For & on behalf of
Libas Consumer Products Ltd.

Nishant Mahimtura
(Wholetime Director)
(DIN: 02000572)

Date: February 13, 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 Quarter Ended December 31,2025

(Rs. In Lakhs)

Particulars	Quarter ended			Nine Month Ended		Year ended
	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1. INCOME						
a. Revenue from Operations	1,418.43	1,396.62	1,248.73	3,989.11	3,193.54	5,493.93
b. Other Income	25.55	0.56	0.02	27.47	0.03	28.53
Total Income	1,443.97	1,397.18	1,248.75	4,016.57	3,193.57	5,522.46
2. Expenses						
a. Cost of Material Consumed	1,320.91	1,259.14	1,152.10	3,631.66	2,856.54	4,893.40
b. Employee benefits expenses	16.44	14.56	15.58	45.98	37.84	51.74
c. Finance costs	16.20	31.76	35.80	76.24	103.00	136.25
d. Depreciation & amortizations expenses	3.20	3.25	3.41	9.85	10.67	14.02
e. Other Expenses	22.93	36.76	336.10	105.93	421.26	555.42
Total Expenses	1,379.67	1,345.48	1,543.00	3,869.67	3,429.30	5,650.82
3. Profit/(Loss) before exceptional and tax (1-2)	64.30	51.70	(294.26)	146.91	(235.73)	(128.36)
Exceptional Items	-	-	-	(240.00)	-	-
4. Profit/(Loss) before tax	64.30	51.70	(294.26)	(93.09)	(235.73)	(128.36)
5. Tax expense						
Current Tax	-	-	(14.21)	-	-	-
Deferred Tax	2.42	1.10	0.94	3.32	1.46	(0.05)
Taxation of earlier year	-	-	-	-	-	29.13
6. Net Profit / (Loss) after tax (4-5)	61.88	50.60	(280.99)	(96.42)	(237.19)	(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)	61.88	50.60	(280.99)	(96.42)	(237.19)	(157.44)
9. Earnings per share of Re. 1/- each						
(a) Basic	0.23	0.19	(1.07)	(0.37)	(0.90)	(0.60)
(b) Diluted	0.23	0.19	(1.07)	(0.37)	(0.90)	(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 13th February, 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 separately under AS 17 - Segment Reporting.
- c. The figures of current quarter period ended 31st December 2025 is balancing figures between the unaudited figures in respect of the period ended 31st December 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 December 31, 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 31st December 2025 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 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.
'- 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.
- 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 13th February, 2026.
- n. No compliants has been receive by the company as on 31st December, 2025

Date: 13th February 2026

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	Nine Months Ended		Year Ended
	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1. Segment Revenue						
Garment	687.70	584.42	528.30	1,877.43	1,223.54	2,354.95
Rock Salt	563.78	812.20	720.42	1,944.72	1,970.00	3,138.98
Others	166.95	-	-	166.95	-	-
Revenue from Operations	1,418.43	1,396.62	1,248.73	3,989.11	3,193.54	5,493.93
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income form Operations	1,418.43	1,396.62	1,248.73	3,989.11	3,193.54	5,493.93
2. Segment Result						
Garment	-128.68	22.04	-460.44	-60.92	-454.94	-435.20
Rock Salt	175.59	60.86	201.97	248.55	322.19	414.55
Others	8.05	-	-	8.05	-	-
PBIT	54.95	82.90	-258.47	195.68	-132.77	-20.65
Interest	16.20	31.76	35.80	76.24	103.00	136.25
Other unallocable income	-	0.56	0.02	27.47	0.03	28.53
Profit/(Loss) before exceptional and tax	64.30	51.70	-294.26	146.91	-235.73	-128.36
Exceptional Items	-	-	-	-240.00	-	-
Profit/(Loss) Before Tax	64.30	51.70	-294.26	-93.09	-235.73	-128.36
Less: Current tax	-	-	-14.21	-	-	-
Less : Deferred Tax	2.42	1.10	0.94	3.32	1.46	-0.05
Less : Taxation of earlier year	-	-	-	-	-	29.13
Net Profit	61.88	50.60	-280.99	-96.42	-237.19	-157.44
3. Segment Assets						
Garment	6,470.92	4,632.86	4,734.32	6,470.92	4,734.32	5,107.03
Rock Salt	1,369.25	2,481.71	3,537.72	1,369.25	3,537.72	1,886.26
Others	42.56	-	-	42.56	-	-
Total Segment Assets	7,882.73	7,114.57	8,272.04	7,882.73	8,272.04	6,993.29
Add: Unallocated	113.34	71.62	455.77	113.34	455.77	986.28
Total Assets	7,996.07	7,186.19	8,727.81	7,996.07	8,727.81	7,979.57
4. Segment Liability						
Garment	968.45	754.17	1,122.63	968.45	1,122.63	1,378.72
Rock Salt	259.63	-	884.23	259.63	884.23	-
Others	-	-	-	-	-	-
Total Segment Liability	1,228.07	754.17	2,006.86	1,228.07	2,006.86	1,378.72
Add: Unallocated	1,830.95	1,550.00	1,574.49	1,830.95	1,574.49	1,550.54
Total Liability	3,059.03	2,304.17	3,581.35	3,059.03	3,581.35	2,929.26



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) for the Quarter ended December 31, 2025 and for the year to date period from April 1, 2025, to December 31, 2025, attached herewith 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 at its meeting held on November 20th, 2025, 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 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 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 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 December 31, 2025 and for the year to date period from April 1, 2025, to December, 31 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 on December 31, 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 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 except the matters mentioned below.

Qualification Basis on Standalone Financial Results for the Quarter ended December 31, 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 Loan aggregating to ₹ 1057.36 lakhs, given by the company has not been recognized in the books. In absence of any Loan agreement, we are unable to quantify the interest income not booked by the company.
- Statutory Liabilities: During our review, we noted that the Company has not recorded certain statutory liabilities of Rs. 1.60 lakhs, for TDS on expenses, GST under the Reverse Charge Mechanism and Professional Tax, for the period October 1, 2025 to December 31, 2025.
- During the review of the tax period from 01 October 2025 to 31 December 2025, it was observed that the company failed to comply with statutory TDS requirements. Specifically, the TDS payments were not deposited, and the corresponding TDS returns for the third quarter were not filed by the statutory deadline.
- All other matters as reported in annual report as on 31.03.2025 is still under process and shall continue for this period also.

Other Matters:

- 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 and received 25 Lac.

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.

For, J N Mital & Co. Chartered Accountants

Firm's Registration No.: 003587N



CA Vaibhav Bhageria Partner

M. No.: 170242

UDIN: 26170242BVAVTX7011

Date: 13.02.2026

Place: Mumbai

LIBAS CONSUMER PRODUCTS LIMITED

CIN NO. L18101MH2004PLC149489

Statement of Consolidated Unaudited Financial Result For the Quarter Ended December 31,2025

Rs in Lakhs

Particulars	Quarter ended			Nine Month Ended		Year ended
	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1. INCOME						
a. Revenue from Operations	2,188.39	2,084.95	2,150.24	6,093.68	6,057.51	9,191.01
b. Other Income	25.55	0.56	0.02	27.47	0.03	28.53
Total Income	2,213.93	2,085.51	2,150.26	6,121.15	6,057.54	9,219.55
2. Expenses						
a. Cost of Material Consumed	1,838.58	1,711.50	1,837.76	5,042.28	4,836.57	7,462.48
b. Employee benefits expenses	61.31	59.38	56.99	180.77	160.09	217.08
c. Finance costs	17.90	33.03	37.19	80.77	107.46	142.45
d. Depreciation & amortizations expenses	3.20	3.25	3.41	9.85	10.67	14.02
e. Other Expenses	151.32	168.31	455.12	480.57	827.78	1,090.00
Total Expenses	2,072.31	1,975.47	2,390.47	5,794.25	5,942.58	8,926.03
3. Profit/(Loss) before exceptional and tax (1-2)	141.63	110.04	(240.21)	326.90	114.97	293.52
Exceptional Items - note c	-	-	-	(240.00)	-	-
4. Profit/(Loss) before tax	141.63	110.04	(240.21)	86.90	114.97	293.52
5. Tax expense						
Current Tax	-	-	(14.21)	-	-	-
Deferred Tax	2.42	1.10	0.94	3.32	1.46	(0.05)
Taxation of earlier year	-	-	-	-	-	29.13
6. Net Profit / (Loss) after tax (4-5)	139.20	108.93	(226.94)	83.57	113.51	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	43.84	119.16	62.42	180.32	76.15	60.91
- income Tax effect on above						
8. Total Comprehensive Income for the year (after tax) (6+7)	183.04	228.09	(164.52)	263.89	189.66	325.35
9. Earnings per share of Re. 1/- each						
(a) Basic	0.69	0.87	(0.62)	1.00	0.72	1.23
(b) Diluted	0.69	0.87	(0.62)	1.00	0.72	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 13th February, 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 separately under AS 17 - Segment Reporting.
- c. The figures of current quarter period ended 31st December 2025 is balancing figures between the unaudited figures in respect of the period ended 31st December 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 December 31, 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 31st December 2025 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 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.
 1. 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.
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 - 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.

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 13th February, 2026.

n. No compliants has been receive by the company as on 31st December, 2025

Date: 13th February, 2026

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	Quarter ended	Quarter ended	Nine Months Ended		Year ended 31.03.2025 (Audited)
	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	
1. Segment Revenue						
Garment	1,457.66	1,272.75	1,429.82	3,982.01	4,087.51	6,052.04
Rock Salt	563.78	812.20	720.42	1,944.72	1,970.00	3,138.98
Other	166.95	-	-	166.95	-	-
Revenue from Operations	2,188.39	2,084.95	2,150.24	6,093.68	6,057.51	9,191.01
Less: Inter Segment Revenue						
Net Sales/Income form Operations	2,188.39	2,084.95	2,150.24	6,093.68	6,057.51	4,183.30
2. Segment Result						
Garment	(211.20)	81.64	-327.72	-37.94	-22.48	-7.10
Rock Salt	175.59	60.86	201.97	248.55	322.18	414.55
Other	8.05	-	-	8.05	-	-
PBIT	(27.57)	142.51	-125.75	218.65	299.70	407.44
Interest	17.90	33.03	37.19	80.77	107.46	142.45
Other unallocable income	25.55	0.56	0.02	27.47	0.04	28.53
Profit/(Loss) before exceptional and tax	-19.92	110.04	-162.92	326.90	192.27	293.52
Exceptional Items	-	-	-	-240.00	-	-
Profit/(Loss) Before Tax	-19.92	110.04	-162.92	86.90	192.27	293.52
Less: Current tax	-	-	-14.21	-	-	-
Less : Deferred Tax	2.90	0.62	0.94	3.32	1.46	-0.05
Less : Taxation of earlier year						29.13
Net Profit	-22.83	109.41	-149.65	83.57	190.81	264.45
3.Segment Assets						
Garment	8,886.94	7,376.21	4,734.32	8,886.94	4,734.32	7,658.88
Rock Salt	1,369.25	2,481.71	3,537.72	1,369.25	3,537.72	1,886.26
Other	42.56			42.56		
Total Segment Assets	10,298.75	9,857.92	8,272.04	10,298.75	8,272.04	9,545.14
Add:Unallocated	1,263.09	708.53	3,564.21	1,263.09	3,564.21	1,578.57
Total Assets	11,561.85	10,566.45	11,836.24	11,561.85	11,836.24	11,123.71
4.Segment Liability						
Garment	982.72	764.63	1,122.63	982.72	1,122.63	1,402.29
Rock Salt	884.23	-	884.23	884.23	884.23	-
Other	-	-	-	-	-	-
Total Segment Liability	1,866.95	764.63	2,006.86	1,866.95	2,006.86	1,402.29
Add:Unallocated	1,206.35	1,550.18	1,584.57	1,206.35	1,584.57	1,550.71
Total Liability	3,073.30	2,314.81	3,591.43	3,073.30	3,591.43	2,953.00

J.N MITAL & CO
CHARTERED ACCOUNTANTS

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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 December 31, 2025 and for the year to date period from April 1, 2025, to December 31, 2025, 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.



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 December 31, 2025 and for the year to date period from April 1, 2025, to December 31, 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 December 31, 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 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 December 31, 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 Loan aggregating to ₹ 1057.36 lakhs, given by the company has not been recognized in the books. In absence of any Loan agreement, we are unable to quantify the interest income not booked by the company.
- Statutory Liabilities: During our review, we noted that the Company has not recorded certain statutory liabilities of Rs. 1.60 lakhs, for TDS on expenses, GST under the Reverse Charge Mechanism and Professional Tax, for the period October 1, 2025 to December 31, 2025.
- During the review of the tax period from 01 October 2025 to 31 December 2025, it was observed that the company failed to comply with statutory TDS requirements. Specifically, the TDS payments were not deposited, and the corresponding TDS returns for the third quarter were not filed by the statutory deadline.
- All other matters as reported in annual report as on 31.03.2025 is still under process and shall continue for this period also.



Other Matters:

- 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 and received 25 Lac.

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, whose financial statements reflect Total Revenue and Profit of Rs. 769.95 lakhs and Rs. 77.32 lakhs for the quarter ended December 31, 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, J N Mital & Co.

Chartered Accountants

Firm's Registration No.: 003587N



CA Vaibhav Bhageria

Partner

M. No.: 170242

UDIN: 26170242ZJETFS9507

Date: 13.02.2026

Place: Mumbai

