VISION CORPORATION LIMITED

2A, 2ND FLOOR, CITI MALL, NEW LINK ROAD, ANDHERI (WEST), MUMBAI 400053
TEL: +91-22-67255361, CIN: L24224MH1995PLC086135
EMAIL: info@visioncorpltd.com WEB: www.visioncorpltd.com

February 15, 2024

To,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001

Scrip Code : 531668

Sub : Submission of newspaper publication of Unaudited Financial Results for the quarter and Nine Month ended December 31, 2023.

Dear Sir / Madam,

In term of Regulation 47 SEBI (Listing Obligation and Disclosure Requirement), Regulation, 2015, please find enclosed copy of Unaudited financial Results for the quarter & nine month ended December 31, 2023 published in the following newspapers for your information and records.

- STANDARD POST, Mumbai, Thursday, February 15, 2024
- MUMBAI MITRA, Mumbai, Thursday, February 15, 2024

You are requested to kindly take the same on your record.

Thanking You,

Yours faithfully,

For **Vision Corporation Limited**

Ashutosh Mishra
Executive Director
DIN: 02019737

मनोज जरांगेंनी लोकसभा निवडणूक लढवावी आमचा पाठिंबा, प्रकाश आंबेडकरांनी दिली ऑफर

मनोज जरांगे यांनी लोकसभा निवडणूक लढवावी. ते जालन्यातून लोकसभा निवडणूक लढवणार असतील तर त्यांना आमचा पाठिंबा असेल, असे वंचितचे राष्ट्रीय अध्यक्ष प्रकाश आंबेडकर म्हणाले. ते पत्रकार परिषदेत बोलत होते. यावेळी त्यांनी महाविकास आघाडीच्या जागावाटपावरही सविस्तर माहिती दिली. मनोज जरांगे यांना आम्ही राजकीय मेसेज पाठवलाय. ही राजकीय लढाई आहे. त्यासाठी तुम्ही जालनामधून अपक्ष निवडणूक लढवा. एखाद्या पक्षाकडून निवडणूक लढवल्यास त्यांच्यावर दबाव टाकला जाऊ शकतो. त्यामुळे त्यांनी अपक्ष निवडणूक लढवावी. त्यासाठी आमचा पाठिंबा असेल, असा प्रस्ताव आम्ही त्यांना पाठवलाय, असे प्रकाश आंबेडकर म्हणाले. मनोज जरांगेंनी लोकसभेत उतरावे ओबीसीच्या ताटातले आरक्षण टिकणार नाही. ओबीसी आरक्षणाचं ताट वेगळं असलं पाहिजे. शिंदे आयोगाच विशेष अधिवेशन बोलावलं आहे. लोकसभेच्या आधी एक अधिवेशन घ्याव लागेल. हे फसव राजकारण आहे का? कळत नाही. मनोज जरांगे पाटील यांना आम्ही निरोप दिला आहे, की त्यांना हा लढा शरीराचा त्याग करून लढण्याचा अर्थ नाही. उपोषणावेळी जागृती करायची होती ती केली. महिन्यात लोकसभेच्या निवडणूकीत त्यांनी कुठल्याही पक्षाचा आधार न घेता स्वतःहून जालन्यात स्वतंत्र लढाई लढली पाहिजे. गरीब मराठ्यांचा प्रश्न उद्या कोणासोबत गेले तर लढता येणार नाही. आम्ही आज सूचना पाठवल्या आहेत. त्यांनी जालना लोकसभा मतदारसंघातून उमेदवारी जाहीर करावी. ते निवडून येतील ही आम्हाला खात्री आहे.

राज्य सरकारला अधिवेशन घ्यावं लागेल -

मनोज जरांगे पुन्हा आंदोलनाला बसले आहेत. त्यांच्या दोन प्रमुख मागण्या आहेत. सरकारने त्यांना अधिवेशनात मागण्या मान्य करण्याचं अश्वासन दिले. लवकरच लोकसभा निवडणुका होणार आहेत. त्याआधी आचारसंहिता लागू होईल. त्यामुळे लवकरच याबाबतचा निर्णय घ्यावा लागणार आहे.
राज्य सरकारला अधिवेशन घ्यावं लागेल, असे प्रकाश आंबेडकर म्हणाले.

मोदींवर टीका ?

नरेंद्र मोदी रिंगमास्टर आहे. मोदींना ज्यांना नाचवायचं ते नाचवतील. जे तयार होणार नाहीत, ते भाजपमध्ये जातील, असे मी आधीच सांगितलं होतं, असेही प्रकाश आंबेडकर म्हणाले.
राजकारनाचा स्तर खालावला आहे. टीका अतिशय खालच्या पातळीला होत आहेत. सत्ताधाऱ्यांची अवस्था गढूळ पाण्यासारखी झाली आहे. आगामी लोकसभा निवडणुकीत लोक नवं पाणी भरतील, असे प्रकाश आंबेडकर म्हणाले.

महाविकास आघाडीच्या चर्चेवर काय म्हणाले ?

40 जागांचं आमचं सेटेलमेंट झालं. आमची शेवटची बैठक झाली, त्यामध्ये आम्ही फायनल मसुदा दिला. त्यामध्ये इतर पक्षांचा मसुदा आला असेल. तर पुढील बैठकीत जागावाटपावर फायनल चर्चा होईल. कोणाला कुठल्या जागा हव्या आहेत ते एका कागदावर लिहू आणि कोणाच्या काय मागण्या आहेत ते सोडवू. जो निर्णय सुटणार नाही त्याचा सगळे बसून निर्णय घेऊयात. दोन्ही गोष्टींवर आता काय चर्चा होती, असेही प्रकाश आंबेडकर यांनी सांगितलं.

मेधा कुणकर्णींना राज्यसभेची उमेदवारी

पुणे : भाजपकडून राज्यसभा निवडणुकीच्या उमेदवारांची यादी जाहीर करण्यात आली आहे. या यादीमध्ये भाजप नेत्या मेधा कुलकर्णी यांचं देखील नाव आहे. मेधा कुलकर्णी यांच्यासोबतच भाजपनं अशोक चव्हाण आणि डॉ. अजित गोपछडे यांना संधी दिली आहे. दरम्यान उमेदवारी जाहीर होताच मेधा कुलकर्णी यांनी पक्षाचे आभार मानले आहेत. आतापर्यंत केलेल्या कामाचं हे फळ असल्याची प्रतिक्रिया कुलकर्णी यांनी दिली आहे.

नेमकं काय म्हणाल्या कुलकर्णी ?

आज आनंदाचा दिवस आहे, खूप आनंद झाला, समाधाव वाटतं. राज्यसभेची उमेदवारी जाहीर झाल्याबद्दल पक्षाचे आभार मानते. देवेंद्र फडणवीस यांनी माझ्यावर विश्वास दाखवला. मला संधी दिली त्याबद्दल मी पंतप्रधान नरेंद्र मोदी आणि उपमुख्यमंत्री देवेंद्र फडणवीस यांचे आभार मानते. राज्यसभेत काम करताना आतापर्यंतचा जो अनुभव आहे, त्याचा फायदा होईल अशी प्रतिक्रिया मेधा कुलकर्णी यांनी दिली आहे.

अशोक चव्हाणांना उमेदवारी

दोनच दिवसांपूर्वी अशोक चव्हाण यांनी काँग्रेसच्या प्राथमिक सदस्यत्वाचा राजीनामा दिला होता. त्यानंतर त्यांनी मंगळवारी भाजपमध्ये प्रवेश केला आज भाजपकडून राज्यसभा उमेदवारांची यादी जाहीर करण्यात आली आहे. त्यामध्ये अशोक चव्हाण यांचं देखील नाव आहे. महाराष्ट्रातून अशोक चव्हाण, मेधा कुलकर्णी आणि डॉ. अजित गोपछडे यांना संधी देण्यात आली आहे.

GSB FINANCE LTD.

CIN:L99999MH2001PLC134193
REGD.OFFICE 815 STOCK EXCHANGE TOWER DALAL STREET MUMBAI -400 001
TEL:NO.2265 7084 / 7185 FAX NO.22651814

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31 DECEMBER 2023
(As per schedule III notified by the Ministry of corporate Affairs on October 11, 2018 for Non-Banking Financial Companies)
(Rs. in Lacs)

Sr. No.	Particulars	Quarter ended 31.12.2023 Reviewed	Quarter ended 30.09.2023 Reviewed	Quarter ended 31.12.2022 Reviewed	Nine Month ended 31.12.2023 Reviewed	Nine Month ended 31.12.2022 Reviewed	Year ended 31.03.2023 Audited
1	**Revenue from operations**						
	- Interest income	46.54	36.60	35.55	119.35	103.28	134.04
	- Dividend income #	0.00	-	0.00	0.00	0.00	0.00
	- Sale of shares	-	-	-	-	191.26	191.26
	- Others #	0.00	161.47	-	161.47	-	-
	Total	**46.54**	**198.07**	**35.55**	**280.83**	**294.54**	**325.31**
2	Other income	-	-	-	-	0.17	0.47
3	**Total Revenue (1+2)**	**46.54**	**198.07**	**35.55**	**280.83**	**294.71**	**325.77**
4	**Expenses**						
	a) Finance cost	4.94	12.07	11.68	30.36	32.38	46.22
	b) Impairement on financial instruments	-	-	-	-	-	0.75
	c) Purchase of stock	-	-	-	-	164.97	165.23
	d) Changes in Inventories of stock in trade	-	-	-	-	26.29	34.65
	e) Employee benefits expenses	10.45	13.61	11.01	29.46	29.66	49.44
	f) Depreciation and amortisation expenses	0.04	0.05	0.13	0.13	0.40	0.19
	g) Other expediture	17.42	4.19	2.87	26.90	12.76	22.52
	Total expenses (4)	**32.86**	**29.91**	**25.68**	**86.84**	**266.47**	**319.00**
5	**Profit before exceptional items and tax (3-4)**	**13.68**	**168.16**	**9.87**	**193.99**	**28.24**	**6.77**
6	Exceptional items	-	-	-	-	-	-
7	**Profit before tax (5-6)**	**13.68**	**168.16**	**9.87**	**193.99**	**28.24**	**6.77**
8	**Tax Expense**						
	- Current Tax	(3.42)	(17.70)	(1.90)	(24.28)	(6.49)	(2.00)
	- Income tax for earlier years	-	-	6.31	-	6.31	4.39
	- Deferred Tax	-	-	-	-	-	0.06
	- Transfer to reserve	-	-	-	-	-	(1.85)
9	**Profit For the Period (7-8)**	**10.26**	**150.46**	**14.28**	**169.71**	**28.06**	**7.38**
10	**Other Comprehenshive Income**						
	a) items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) items that that will be reclassified to profit or loss	-	-	-	-	-	-
11	**Total Comprehensive Income for the period (9-10)**	**10.26**	**150.46**	**14.28**	**169.71**	**28.06**	**7.38**
12	Paid-up equity share capital (face value of Rs 10 per share)	600	600	600	600	600	600
13	Other equity excluding Revaluation Reserve as per balance sheet of previous accounting year						599.72
14	**Earning Per Share (FV of Rs.10 each) (not annualised)**						
	Basic EPS	0.17	2.51	0.24	2.83	0.47	0.12
	Diluted EPS	0.17	2.51	0.24	2.83	0.47	0.12

Figures are below Rs 0.01 Lakh, hence disclosed as Rs 0.00

Note :
1 The above result have been reviewed by the audit committee and approved by the Board of Directors at its meeting held on 14 February 2024 and subject to limited review by statutory auditors, pursuant to regulation 33 of SEBI (Listing Obligation and Disclosure Reqirements) Regulation, 2015 as amended. These financial results are available on the website of BSE Limited (www.bseindia.com)
2 The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segment as per Ind AS 108 dealing with Operating Segment.
3 In the previous year ended 31st March, 2023, In accordance with Reserve Bank of India (RBI) guidelines relating to Covid - 19 Regulatory Package dated 27 March,2020 and subsequent guidelines on EMI moratorium dated 17 April, 2020 and 23 May, 2020, the company had offered moretorium to its customers based on request as well as on Suo- Moto for the EMI falling due between 01st March, 2020 To 31st Aug, 2020. Further, the company offered resolution plan to its customers pursuant to RBI's guideline resolution framework for the Covid-19 related issues dated 06th Aug,2020. Disclosure as required by the RBI resolution framework are given below note :4
Further During the quarter, the company has offered resolution plan to its customers pursuant to RBI Guidelines Resolution Framework - 2.0 Resolution Covid - 19 related to strees of the Individual and small business dated 5th May,2021
4 Disclosure Pursuant to RBI Notification - RBI /2020-21/16 DOR No BP BC /3/21.04.048/2020-21 dated 6 August 2020

Type of Borrowers	A: Number of Account where resolution plan implimented under this window	B: Exposure to Account mentioned at (A) before implimentation of the plan	C: of (B), Agreegate amount of Debt that has converted into other Securities	D: Additional funding sanctioned if any; including between invocation of the plan and implimentation	E: Increse in Provisions on account of the implimentation of the resolution plan
Personal Loans	-	-	-	-	-
Corporate Persons*					
of which MSME's of others	-	-	-	-	-
TOTAL	-	-	-	-	-

* = As defind in the section 3 (7) of the Insolvancy and Bankruptcy Code, 2016
5 Figures of the previous period have been regrouped,rearranged, wherever necessary, to make them comparable with current quarter/ period.
6 The Company has designated an e-mail ID viz.gsb203@gmail.com for investor grievance redressal.

By order of the Board of Directors
For GSB Finance Ltd
Sd/-
Ramakant S.Biyani
Managing Director - DIN : 00523178

Place : Mumbai
Date : 14-02-2024

BINAYAK TEX PROCESSORS LIMITED

Regd. Office : 384-M, Dhabolkar Wadi, 5th Floor, Kalbadevi Road, Mumbai - 400 002
CIN : L17110MH1983PLC030245
Statement of Standalone Unaudited Results for the quarter ended 31st December , 2023
(Rs in Lakhs)

Particulars	Quarter ended 31.12.2023 (Unaudited)	Nine month ended 31.12.2022 (Unaudited)	Quarter ended 31.12.2022 (Unaudited)	Quarter ended 31.03.2023 (Audited)
Total Income from Operations (Net)	4,144.82	15,504.92	5,659.37	26,254.36
Net Profit / (Loss) for the period (before Tax, Exceptional items)	118.51	348.00	140.70	797.09
Net Profit / (Loss) for the period before Tax (after Exceptional items)	118.51	348.00	140.70	797.09
Net Profit / (Loss) for the period after tax (after Exceptional items)	79.57	226.41	98.90	527.95
Equity Share Capital	71.13	71.13	71.13	71.13
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet as of 31.03.2021				8,163.17
Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations) -				
1. Basic	11.19	31.83	13.90	74.22
2. Diluted	11.19	31.83	13.90	74.22

NOTE : The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Bombay Stock Exchange website www.bseindia.com and at Company's website at www.binayaktex.com

For BINAYAK TEX PROCESSORS LIMITED
Sd/-
(Pradipkumar Pacheriwala)
Director

Mumbai,
February 14,2024

GARODIA CHEMICALS LIMITED

Regd Office: 149/156, Garodia Shopping Centre, Garodia Nagar, Ghatkopar East, Mumbai - 400077
Email ID: gclshares@gmail.com Website: http://www.gchem.org/
CIN NO.: L99999MH1993PLC070321
Extract of Un-audited Financial Results for the Quarter ended December 31, 2023
(Rs. In Lakh except in EPS)

Sr. No.	Particulars	Quarter ended December 2023	Years to date Figures December 31 2023	Quarter ended December 2022	Year ending March 31, 2023
1	Total Income from Operations	-	-	-	-
2	Net Profit/ (Loss) for the period (before Tax, Exceptional and/ or Extraordinary items#)	-4.10	-9.97	-1.36	-6.00
3	Net Profit/ (Loss) for the period before tax (after Exceptional and/ or Extraordinary items#)	-4.10	-9.97	-1.36	-6.00
4	Net Profit/ (Loss) for the period after tax (after Exceptional and/ or Extraordinary items#)	-4.10	-9.97	-1.36	-6.00
5	Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-4.10	-9.97	-1.36	-6.00
6	Paid up Equity Share Capital (face value of Rs 10/- per share)	720.02	720.02	720.02	720.02
7	Reserves (excluding Revaluation Reserve)	-	-	-	-
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) -				
	1. Basic:	-0.06	-0.14	-0.02	-0.08
	2. Diluted:	-0.06	-0.14	-0.02	-0.08

Notes:
1 The Above Financial Results were reviewed by the audit committee of the board on February 14, 2024 and approved by the Board of Directors of the company at their meeting held on same date. The Statutory auditor have expressed on unmodified opinion. The review report has been filled with stock exchange and is available on the company's website. The Financial results have been prepared in accoradance with Ind As notified under the companies (Accounting Standards) Rule 2015.
2 Since the management has decided to cease the business of the company, the books of accounts are not prepared as per Going Concern assumption. The Company has no long-term assets to be designated as held for sale upon discontinuance of operations and/or subject to impairment tests. All assets and liabilities at 31st December 2023 are current and carried at fair value.
3 The Company has single business segment therefore in the context of Ind AS 108, disclosure of segement information is not applicable.
4 Previous quarter figures have been regrouped /reclassified whereever necessary, to make them comparable.

For Garodia Chemicals Limited
Sd/-
Mahesh Gordhandas Garodia
Managing Director
DIN-01250816

Place: Mumbai
Date: February 14, 2024

VISION CORPORATION LIMITED

2/A, 2nd Floor, Citi Mall, Link Road Andheri (West), Mumbai, Maharashtra, India, 400053
CIN: L24224MH1995PLC086135 | Website: www.visioncorpltd.com | Email ID: info@visioncorpltd.com
EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023
(Rs in Lakhs)

Sr. No.	Particulars	Quarter ended 31-Dec-23 Unaudited	Nine Months ended 31-Dec-23 Unaudited	Quarter ended 31-Dec-22 Unaudited
1	Total Income from Operations	470.12	933.18	146.33
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	-0.35	-12.46	-1.62
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	-0.35	-12.46	-1.62
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	-0.35	-12.46	-1.62
5	Total Comprehensive Income for the period (after tax)	-0.35	-12.46	-1.62
6	Equity Share Capital (Face Value of Re. 10/- each)	1997.01	1997.01	1997.01
7	Earnings Per Share (of Re. 1/- each) (for continuing and discontinued operations) -			
	1. Basic :	0.00	-0.06	-0.01
	2. Diluted :	0.00	-0.06	-0.01

Notes:
a. The above Results have been reviewed by the Audit Committee and taken on Record by the Board of Directors at its meeting held today
b. The Segment - wise details are not applicable to the Company as the Company has only one segment.
c. The above is an extract of the detailed format of Standalone Financial Results for the quarter ended December 31, 2023, filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Standalone Financial Results for the quarter ended December 31, 2023 are available on the websites of BSE (www.bseindia.com) and Company's website (www.visioncorpltd.com)

For Vision Corporation Limited
Sd/-
Ashutosh Mishra
Executive Director
DIN: 02019737

Place: Mumbai
Date : February 14, 2024

रुग्णांना गर्भलिंग निदानासाठी पाठवणारा डॉ. युवराज निकम गजाआड

कोल्हापूर : क्रांतिसिंह नाना पाटील नगर येथील सुलोचना पार्कमध्ये घरात थाटलेल्या अवैध गर्भलिंग निदान आणि गर्भपात केंद्राकडे रुग्णांना पाठवणाऱ्या डॉक्टरला वैभववाडी (जि. सिंधुदुर्ग) येथून करवीर पोलिसांनी अटक केली. युवराज विलास निकम (वय ३४, सध्या रा. वैभववाडी, मूळ रा. म्हालसवडे, ता. करवीर) असे अटकेतील डॉक्टरचे नाव आहे. या गुन्ह्यात अटक झालेला हा सातवा संशयित आरोपी आहे. न्यायालयात हजर केले असता, त्याची पोलिस कोठडीत रवानगी झाली.
मुलगा होण्याचे औषध देण्याची जाहिरात सोशल मीडियात करून अवैध गर्भलिंग निदान आणि गर्भपात करणाऱ्या रॅकेटचा भांडाफोड १६ जानेवारीला झाला होता. आरोग्य विभाग आणि करवीर पोलिसांनी केलेल्या संयुक्त कारवाईत हा गंभीर प्रकार उघडकीस आल्यानंतर करवीर पोलिस रॅकेटच्या मुळापर्यंत पोहोचत आहेत. बोगस डॉक्टर स्वप्नील केरबा पाटील (रा. बालिंगा, ता. करवीर) याच्यासह सहा जणांना अटक झाली होती. यातील सातवा संशयित डॉ. युवराज निकम याला पोलिसांनी मंगळवारी (दि. १३) रात्री वैभववाडी येथील त्याच्या दवाखान्यातून अटक केली. त्याने कोकणातील काही रुग्णांना गर्भलिंग तपासणीसाठी सुलोचना पार्क येथे पाठवले होते. एजंट म्हणून काम करताना त्याला प्रत्येक रुग्णामागे १० ते २० हजार रुपये मिळाले असावेत, असा पोलिसांचा अंदाज आहे. गर्भपाताची औषधे पुरवणारी एक महिला मेडिकल चालक पोलिसांच्या रडारवर आहे.

VALECHA ENGINEERING LIMITED

Regd Office: "Valecha Chambers", 4th Floor, Plot No. B-6, Andheri New Link Road, Andheri (West), Mumbai-400 053.
E-mail: vijay.modi@valecha.in
Website: www.valecha.in
CIN: L74210MH1977PLC019535
Under Corporate Insolvency Resolution Process
NOTICE

NOTICE is hereby given in pursuance to Regulation 29 read with Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 that a Meeting of the Board of Directors of the Company is scheduled to be held on **Wednesday, 21 st February , 2024**, inter-alia, to consider and to approve the Unaudited Financial Results (Standalone and Consolidated) of the Company for the **3rd Quarter and Nine months ended 31.12.2023**
The said intimation is also available on the website of Stock Exchanges at www.bseindia.com and www.nseindia.com where the shares of the Company are listed.

For **Valecha Engineering Limited**
(Under Corporate Insolvency Resolution Process)
Sd/-
Vijaykumar Modi

Date: 12.02.2024
Place: Mumbai

LIBAS CONSUMER PRODUCTS LIMITED

(Formerly known as Libas Designs Limited)
CIN NO. L18101MH2004PLC149489
401, 4th Floor, Crescent Royale,Off New Link Road, Lokhandwala Complex, Andheri (West) Mumbai 400053
Consolidated unaudited Statement of Profit & Loss Account for the quarter and half year ended December 31, 2023
Amount (INR) in Lakh

Sr. No.	Particulars	Quarter Ended December 31, 2023 Unaudited	Quarter Ended September 30, 2023 Unaudited	Quarter Ended December 31, 2022 Unaudited	Nine months ended December 31, 2023 Unaudited	Nine months ended December 31, 2022 Unaudited	Year Ended March 31, 2023 Audited
1	Total Income from Operations	1,812.35	1,584.20	1,668.40	5,186.61	5,896.35	8,206.47
2	Profit/(Loss) before exceptional and extraordinary items and tax	141.49	200.79	67.04	112.01	610.54	776.53
3	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	142.05	200.67	95.27	112.37	603.88	759.17
4	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	141.19	231.03	95.27	141.88	603.88	879.19
5	Equity Share Capital	2,634.46	2,634.46	2,634.46	2,634.46	2,634.46	2,634.46
6	Earning per equity share:						
	(1) Basic	0.54	0.88	0.43	0.54	2.74	3.99
	(2) Diluted	0.54	0.88	0.43	0.54	2.74	3.99

Note:
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, 2024.
b. The Company's business activity falls in two segments viz Trading of Fashion Lifestyle Products & Rock Salt therefore and the disclosure for the same given seperately under AS 17 - Segment Reporting.
c. The figures of current quarter period ended 31st December 2023 is balancing figures between the unaudited figures in respect of the period ended 31st December, 2023 and published figures up to period ended September 30, 2023 which were subjected to limited review.
d. The undisputed tax liability relation to TDS on Purchase, not paid by company for the FY 2022-23 amounting Rs. 1.32 Lakhs.
e. Undisputed tax liability of Income tax for FY 17-18 is outstanding as at 31st Dec 2023 Rs. 2.91 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 Rs. 2.78 Lakhs.
g. The undisputed tax liability relation GST, not paid by company for the FY 2019-20 and FY 2022-23 amounting Rs. 2.79 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 Company is not maintaining relevent information of creditors about micro and small enterprises and hence the MSME creditors are clubbed with others.
j. 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.
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.
k. The Statutory auditor of the Company have carried out Limited review on the above results as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 and SEBI Circular dated July 5, 2016.
l. No compliants has been receive by the company as on 31st December, 2023.

For and on behalf of the Board of Directors of
Libas Consumer ProductsLimited
Sd/-
Mr. Riyaz Ganji
Wholetime Director
DIN: 02236203

Date: February 13, 2024
Place: Mumbai

LIBAS CONSUMER PRODUCTS LIMITED

(Formerly known as Libas Designs Limited)
CIN NO. L18101MH2004PLC149489
401, 4th Floor, Crescent Royale,Off New Link Road, Lokhandwala Complex, Andheri (West) Mumbai 400053
Standalone unaudited Statement of Profit & Loss Account for the quarter and half year ended December 31, 2023
Amount (INR) in Lakh

Sr. No.	Particulars	Quarter Ended December 31, 2023 Unaudited	Quarter Ended September 30, 2023 Unaudited	Quarter Ended December 31, 2022 Unaudited	Nine months ended December 31, 2023 Unaudited	Nine months ended December 31, 2022 Unaudited	Year Ended March 31, 2023 Audited
1	Total Income from Operations	915.23	958.31	800.12	2,674.42	3,050.11	4,333.73
2	Profit/(Loss) before exceptional and extraordinary items and tax	34.12	110.47	13.24	-253.48	165.23	179.10
3	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	34.12	110.35	13.24	-253.48	165.23	179.10
4	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	34.68	110.35	42.63	-253.12	159.72	161.74
5	Equity Share Capital	2,634.46	2,634.46	2,634.46	2,634.46	2,634.46	2,634.46
6	Earning per equity share:						
	(1) Basic	0.13	0.42	0.19	-0.96	0.73	0.73
	(2) Diluted	0.13	0.42	0.19	(0.96)	0.73	0.73

Note:
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, 2024.
b. The Company's business activity falls in two segments viz Trading of Fashion Lifestyle Products & Rock Salt therefore and the disclosure for the same given seperately under AS 17 - Segment Reporting.
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Sd/-
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