JAIN JAGAWAT KAMDAR & CO
Chartered Accountants

Revised Limited Review Report on Standalone Quarterly Unaudited Financial Statements of Libas Consumer Products Limited (Formally known as Libas Designs Limited) for the Quarter ended 30th June 2020, pursuant to the Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

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

1. We have reviewed the accompanying statement of standalone unaudited Financial Results of Libas Designs Limited (the Company) for Quarter year ended June 30, 2020 (the statement) attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

2. This is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards for interim financial reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant provisions issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Unaudited Financial Statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the independent Auditor of the entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain reasonable assurance as to whether the Unaudited Financial Results 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.

4. With respect to the standalone Financial Results for the quarter year ended June 30, 2020, based on our review conducted, except information mentioned in the following paragraph nothing has come to our notice which has drawn our attention that causes us to believe that the standalone Financial Results for the quarter year ended June 30, 2020, not prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it may contains any material misstatement.

Qualification Basis on Standalone Financial Results for the quarter year ended June 30, 2020.

- Attention is also invited to the **note no.'f'** of the Standalone financial results wherein the undisputed income tax liability for the FY 2018-19 is unpaid as at 28th January, 2021 amounting to Rs.41.18 Lakhs/-.
- Attention is also invited to the **note no 'j'** of the Standalone financial results wherein the undisputed tax liability in relation to Professional Tax are unpaid as at June 2020 amounting to Rs. 2.22 Lakhs/-.

JAIN JAGAWAT KAMDAR & CO
FRN 122530W
Chartered Accountants

H.O.: Office no. 301-302, Poonam Pearl bldg., Opp. New India Colony, Juhu Lane, Andheri (w), Mumbai – 400 058
Phone (O): 022-26203021 * Email : jjk@jjkandco.com
Branch : Plot no 71, Samrat Township, Near Samart School , Dumbhal Road, Surat (Gujrat) - 395010
Branch : 70, Deepak Bhawan, Itwara Road, Bhopal (MP) – 462001
Branch: E6,Flat No. 902, LakeTown CHSL, Behind State Bank Nagar, Bibwewadi, Pune (MH) - 411037.
Branch: House No. 42, Upper Ground, Kiran Vihar, New Delhi-110092

- As per **note no 'k'** of the Standalone financial result, company has pending litigation under ESIC and amount involved under litigation is amounting to Rs 19.44 Lakhs, same were not provided in the financial statement.

- Attention is also invited that the company is yet to obtain ODI permission from RBI for investment in foreign subsidiary.

For Jain Jagawat Kamdar & Co
Chartered Accountants
FRN: 122530W

CA Chandrashekhar Jagawat
Partner
M.No: - 116078
UDIN: 21116078AAAAAY3937
Date: 28th January, 2021

LIBAS DESIGNS LIMITED
CIN NO. L18101MH2004PLC149489
Statement of Standalone Unaudited Financial Result For the Quarter Ended June 30,2020 (Revised)

(Amount in Rs.)

Particulars	Quarter ended			Year ended
	30.06.2020 (Unaudited)	31.03.2020 (Audited)	30.06.2019 (Unaudited)	31.03.2020 (Audited)
1. INCOME				
a. Revenue from Operations	11,343,215	72,321,925	60,840,538	332,175,253
b. Other Income	2,543,321	3,699,017	249,768	14,215,579
Total Income	**13,886,536**	**76,020,941**	**61,090,306**	**346,390,832**
2. Expenses				
a. Cost of Material Consumed	7,306,955	39,519,485	28,101,319	273,296,957
b. Change in Inventories of Finished Goods, Work-in-Progress and Stock in trade	3,131,552	16,936,922	12,043,422	(23,982,374)
c. Employee benefits expenses	1,123,000	4,705,360	3,269,167	20,366,203
d. Finance costs	6,506,914	7,485,423	6,031,580	22,509,920
e. Depreciation & amortizations expenses	3,022,474	13,630,442	4,291,069	17,380,951
f. Other Expenses	1,073,763	5,259,434	5,351,337	32,610,287
Total Expenses	**22,164,657**	**87,537,066**	**59,087,894**	**342,181,943**
3. Profit/(Loss) before exceptional and tax (1-2)	**(8,278,121)**	**(11,516,125)**	**2,002,412**	**4,208,888**
Exceptional Items - note c	(42,055,650)	-	-	-
4. Profit/(Loss) before tax	**(50,333,771)**	**(11,516,125)**	**2,002,412**	**4,208,888**
5. Tax expense				
Current Tax	-	-	425,378	676,200
Deferred Tax	(10,777)	105,245	(19,452)	105,245
6. Net Profit / (Loss) after tax (4-5)	**(50,322,994)**	**(11,621,370)**	**1,596,486**	**3,427,443**
7. Other Comprehensive Income				
Items that will not be reclassified into Profit or Loss				
- Re-measurement gains / (Loss) on defined benefits plans	-	282,922	-	282,922
- income Tax effect on above	-	(70,731)	-	(70,731)
8. Total Comprehensive Income for the year (after tax) (6+7)	**(50,322,994)**	**(11,409,179)**	**1,596,486**	**3,639,635**
9. Earnings per share of Re. 1/- each				
(a) Basic		(0.97)	0.14	0.30
(b) Diluted	-	(0.97)	0.14	0.30

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 15th September, 2020.

b. The Company's business activity falls in single primery segment viz Trading of Fashion Lifestyle Products therefore disclosure requirement under AS 17 - Segment Reporting are not applicable.

c. In view of the nationwide lockdown announced by the Government of India to control the spread of COVID-19, the Company's business operations were temporarily disrupted. The Company has resumed operations in a phased manner as per government directives. The Management has considered the possible effects, if any, that may result from the pandemic on the carrying amounts of current assets after considering internal and external sources of information including the possible future uncertainties in the global economic conditions as at the date of approval of these financial results. Given the uncertainties associated with pandemic's nature and duration, the actuals may differ from the estimates considered in these financial results. The Company continues to closely monitor the rapidly changing situation. The management has initially evaluated the following impect of COVID-19:-

The management has considered Deterioration in the Value of Inventories stored in the shops for Rs 4.21 Crores for the current quarter due to total lockdown during the quarter and provided in the financials as exceptional items

For LIBAS DESIGNS LIMITED

Authorised Signatory / Director

d. The figures of previous quarter year ended 31st march 2020 is balancing figures between the audited figures in respect of the full financial year ended March 31, 2020 and published year to date figures up to nine months ended December 30, 2019 a which were subjected to limited review.
e. 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 year ended March 31, 2020 and re-measured its Deferred tax assets/ liabilities basis the said revised rate. However due to loss in the current quarter no Income Tax provision has been made.
f. Company has paid Rs 1 Cr income tax dues of FY 2018-19 on 30/06/2020 out of total Income Tax dues of Rs. 1.44 Cr. Balance Rs. 0.41 Cr (after deducting TDS Credit) was undisputed tax dues payable as at 31/03/2020 is not yet paid as on 30/06/2020.
g. Company has not paid TDS liabilities standing in the books of Rs 19,56,212 pertains to FY 2019-20 and current quarter.
h. The Company is not maintaining relevent information of creditors about micro and small enterprises and hence the MSME creditors are clubbed with others.
i. During the current quarter ended June 2020, company has purchased the material from related party and for such transaction management has not passed the required resolution as required under section 188 of the Companies Act, 2013.
j.The undisputed tax liability in relation to profession tax was not paid by the company for the FY 2018-19 and 2019-20. amounting to Rs. 2.22 Lakhs.
k. The INDAS implementation process has started in the company, the above results are based on Accouting Standard (GAAP) accounting maintained by the Company. Due Covid pendamic the implementation is delayed, Management has ensured to complete the same before first quarter June 2020 results of the Company, but same has not been implemented for the reported quarter.
L. 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 at the stage of Evidence. - 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. 2) The Company has filed the Arbitration against G.S. Majestic Developers Pvt Ltd for Rs 6,98,95,800/- in the High Court Mumbai on 30.11.2017
M. 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.
N. There are no investor complains received / pending as on 30th June, 2020.

For and on behalf of the Board of Director of

Libas Design Limited

For LIBAS DESIGNS LIMITED

Mr. Riyaz Ganji

Whole Time Director

Authorised Signatory / Director

DIN : 02236203

Date : **28th January, 2021**

Place: Mumbai

Reconciliation of Profit & Loss account for the quarter ended 30th June 2019

As per circular No. CIR/CFD/FAC/62/2016 of SEBI dated July 5th, 2016 (point No. 2.8(ii), reconciliation of profit & loss as mentioned in the Unaudited / Audited Quarterly Standalone Financial results shall be provided only for the corresponding quarter of the previous year

Particulars	Amount
As per IGAAP	**1,210,692**
Reduction in Rent	4,128,000
Increase in Finance cost	(652,829)
Increase in Depreciaition	(3,186,719)
Unwinding Interest income on Deposit	77,890
Deferred tax impact	19,452
As per Ind AS	**1,596,486**

For LIBAS DESIGNS LIMITED

Authorised Signatory / Director

JAIN JAGAWAT KAMDAR & CO

Chartered Accountants

Revised Limited Review Report on Consolidated Quarterly Unaudited Financial Statements of Libas Consumer Products Limited (Formally known as Libas Designs Limited) for the Quarter year ended 30th June 2020, pursuant to the Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

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

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **Libas Consumer Products Limited (Formally known as Libas Designs Limited)** (the Company) for Quarter ended June 30, 2020 (the statement) attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

2. This is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards for interim financial reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant provisions issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Unaudited Financial Statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the independent Auditor of the entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain reasonable assurance as to whether the Unaudited Financial Results 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results are prepared in accordance with applicable accounting standards within the meaning of Section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Indian Accounting Standards) Rules, 2014 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular number CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Qualification Basis on Consolidated Financial Results for the quarter ended June 30, 2020.

- Attention is also invited to the **note no.'I'** of the Consolidated financial results wherein the undisputed income tax liability for the FY 2018-19 is unpaid as at 28th January, 2021 amounting to Rs.41.18 Lakhs/-.
- Attention is also invited to the **note no 'j'** of the Consolidated financial results wherein the undisputed tax liability in relation to Professional Tax are unpaid as at June 2020 amounting to Rs. 2.[illegible] Lakhs/-.

JAIN JAGAWAT KAMDAR & CO. * Chartered Accountants * FRN 122530W

H.O.: Office no. 301-302, Poonam Pearl bldg., Opp. New India Colony, Juhu Lane, Andheri (w), Mumbai – 400 058
Phone (O): 022-26203021 * Email : jjk@jjkandco.com
Branch : Plot no 71, Samrat Township, Near Samart School , Dumbhal Road, Surat (Gujarat) - 395010
Branch : 70, Deepak Bhawan, Itwara Road, Bhopal (MP) – 462001
Branch: E6,Flat No. 902, LakeTown CHSL, Behind State Bank Nagar, Bibwewadi, Pune (MH) - 411037.
Branch: House No. 42, Upper Ground, Kiran Vihar, New Delhi-110092

- As per **note 'k'** of the consolidated financial result, company has pending litigation under ESIC and amount involved under litigation is amounting to Rs 19.44 Lakhs, same were not provided in the financial statement.

- Attention is also invited that the company is yet to obtain ODI permission from RBI for investment in foreign subsidiary.

5. Consolidated Financial Result of the company includes results of the wholly owned subsidiary "LIBAS DESIGN LLC (Ajman, U.A.E)", We did not review the financial statements of subsidiary included in the consolidated Financial Results, whose financial statements reflect total Assets of Rs. 691.69 Lakhs as at June 30, 2020 and Total Revenues and Loss of Rs. 180.92 Lakhs and Rs. 62.57 Lakhs for the quarter ended June 30, 2020 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 Jain Jagawat Kamdar & Co
Chartered Accountants
FRN : 122530W

JAIN JAGAWAT KAMDAR & CO
FRN
122530W
Chartered Accountants

CA Chandrashekhar Jagawat
Partner
M.No: - 116078
UDIN: 21116078AAAAAY3937
Date: 28th January, 2021

LIBAS DESIGNS LIMITED

CIN NO. L18101MH2004PLC149489

Statement of Consolidated Unaudited Financial Result For the Quarter Ended June 30,2020 (Revised)

(Amount in Rs.)

Particulars	Quarter ended			Year ended
	30.06.2020 (Unaudited)	31.03.2020 (Audited)	30.06.2019 (Unaudited)	31.03.2020 (Audited)
1. INCOME				
a. Revenue from Operations	29,435,764	110,042,059	127,785,713	657,955,589
b. Other Income	2,543,321	3,580,069	249,768	10,665,579
Total Income	31,979,085	113,622,128	128,035,481	668,621,167
2. Expenses				
a. Cost of Goods Purchased	18,158,124	67,330,186	66,318,687	544,267,707
b. Change in Inventories of Finished Goods, Work-in-Progress and Stock in trade	7,782,053	28,855,794	28,422,294	(23,982,374)
c. Employee benefits expenses	1,977,402	5,491,683	3,837,959	23,029,799
d. Finance costs	6,506,914	10,104,940	6,031,580	22,509,920
e. Depreciation & amortizations expenses	3,022,474	14,773,078	4,291,069	17,380,951
f. Other Expenses	9,067,322	10,038,366	6,248,638	36,350,249
Total Expenses	46,514,289	136,594,048	115,150,227	619,556,252
3. Profit /(Loss) before exceptional and tax (1-2)	(14,535,204)	(22,971,920)	12,885,254	49,064,915
Exceptional Items - note c	(42,055,650)	-	-	-
4. Profit/(Loss) before tax	(56,590,854)	(22,971,920)	12,885,254	49,064,915
5. Tax expense				
Current Tax	-	-	425,378	676,200
Deferred Tax	(10,777)	122,558	(19,452)	105,245
6. Net Profit / (Loss) after tax (4-5)	(56,580,076)	(23,094,479)	12,479,328	48,283,470
7. Other Comprehensive Income				
Items that will not be reclassified into Profit or Loss				
- Re-measurement gains / (Loss) on defined benefits plans	-	282,922	-	282,922
- income Tax effect on above	-	(70,731)	-	(70,731)
Items that will be reclassified to Profit or Loss				
Exchange Difference in translating the financial statement of foreign operations	-	-	-	2,371,696
8. Total Comprehensive Income for the year (after tax) (6+7)	(56,580,076)	(22,882,287)	12,479,328	50,867,358
9. Profit attributable to:				
Owners of Equity	(56,580,076)	(23,094,479)	12,479,328	48,283,470
Non-Controlling Interest	-	-	-	-
10. Total Comprehensive Income attributable to:				
Owners of Equity	(56,580,076)	(22,882,287)	12,479,328	50,867,358
Non-Controlling Interest	-	-	-	-
9. Earnings per share of Re. 1/- each				
(a) Basic	(4.62)	(1.92)	1.11	4.23
(b) Diluted	(4.62)	(1.92)	1.11	4.23

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 15th September, 2020.

b. The Company's business activity falls in single primery segment viz Trading of Fashion Lifestyle Products therefore disclosure requirement under Ind AS 108 - Segment Reporting are not applicable.

For LIBAS DESIGNS LIMITED

Authorised Signatory / Director

c. In view of the nationwide lockdown announced by the Government of India to control the spread of COVID-19, the Company's business operations were temporarily disrupted. The Company has resumed operations in a phased manner as per government directives. The Management has considered the possible effects, if any, that may result from the pandemic on the carrying amounts of current assets after considering internal and external sources of information including the possible future uncertainties in the global economic conditions as at the date of approval of these financial results. Given the uncertainties associated with pandemic's nature and duration, the actuals may differ from the estimates considered in these financial results. The Company continues to closely monitor the rapidly changing situation. The management has initially evaluated the following impect of COVID-19:-

The management has considered Deterioration in the Value of Inventories stored in the shops for Rs 4.21 Crores for the current quarter due to total lockdown during the quarter and provided in the financials as exceptional items

d. The figures of previous quarter year ended 31st march 2020 is balancing figures between the audited figures in respect of the full financial year ended March 31, 2020 and published year to date figures up to nine months ended December 30, 2019 a which were subjected to limited review.

e. 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 year ended March 31, 2020 and re-measured its Deferred tax assets/ liabilities basis the said revised rate. However due to loss in the current quarter no Income Tax provision has been made.

f. Company has paid Rs 1 Cr income tax dues of FY 2018-19 on 30/06/2020 out of total Income Tax dues of Rs. 1.44 Cr. Balance Rs. 0.41 Cr (after deducting TDS Credit) was undisputed tax dues payable as at 31/03/2020 is not yet paid as on 30/06/2020.

g. Company has not paid TDS liabilities standing in the books of Rs 19,56,212 pertains to FY 2019-20 and current quarter.

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

i. During the current quarter ended June 2020, company has purchased the material from related party and for such transaction management has not passed the required resolution as required under section 188 of the Companies Act, 2013.

j.The undisputed tax liability in relation to profession tax was not paid by the company for the FY 2018-19 and 2019-20. amounting to Rs. 2.22 Lakhs.

k. The INDAS implementation process has started in the company, the above results are based on Accouting Standard (GAAP) accounting maintained by the Company. Due Covid pendamic the implementation is delayed, Management has ensured to complete the same before first quarter June 2020 results of the Company, but same has not been implemented for the reported quarter.

L. 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 at the stage of Evidence.

- 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.

2) The Company has filed the Arbitration against G.S. Majestic Developers Pvt Ltd for Rs 6,98,95,800/- in the High Court Mumbai on 30.11.2017

M. 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.

N. There are no investor complains received / pending as on 30th June, 2020.

O. Consolidate Financial Results inculdes financial result of following subsidary;
- LIBAS DESIGN LLC (Ajman, U.A.E)

For and on behalf of the Board of Director of
Libas Design Limited

For LIBAS DESIGNS LIMITED

Authorised Signatory / Director

Mr. Riyaz Ganji
Whole Time Director
DIN : 02236203

Date : **28th January, 2021**
Place: Mumbai

Reconciliation of Profit & Loss account for the quarter ended 30th June 2019

As per circular No. CIR/CFD/FAC/62/2016 of SEBI dated July 5th, 2016 (point No. 2.8(ii), reconciliation of profit & loss as mentioned in the Unaudited / Audited Quarterly Consolidated Financial results shall be provided only for the corresponding quarter of the previous year

Particulars	Amount
As per IGAAP	**12,093,534**
Reduction in Rent	4,128,000
Increase in Finance cost	(652,829)
Increase in Depreciaition	(3,186,719)
Unwinding Interest income on Deposit	77,890
Deferred tax impact	19,452
As per Ind AS	**12,479,328**