



Ref: D/2024-25/040

Date: 22.10.2024

To,  
Listing Department  
National Stock Exchange of India Limited  
'Exchange Plaza'. C-1, Block G,  
Bandra Kurla Complex, Bandra (E),  
Mumbai - 400 051  
Symbol: SBC

To,  
Listing Department  
BSE Limited  
P.J. Towers, Dalal Street  
Mumbai-400001  
Scrip Code: 542725

**Subject:- Submission of Un-Audited Standalone and Consolidated Financial Results for the Quarter and Half Year ended on September 30, 2024 and Outcome of Board Meeting.**

Dear Sir/Madam,

In compliance with the provisions of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are pleased to inform you that the Board of Directors of the Company in its Meeting held today 22<sup>nd</sup> October, 2024, Tuesday which commenced at 04.00 p.m. and concluded at 09.20 p.m. have considered, approved and took on record inter-alia the following:

1. The Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2024 as considered, approved and taken on record by the Board of Directors of the Company along with the Limited Review Report issued by the Statutory Auditors.
2. **Right Issue:**
  - The Board of Directors have considered and approved the raising of funds through issue of equity shares to the eligible shareholders of the company on the Rights basis for an amount not exceeding INR 4990 Lacs in such proportion and on such other terms and price as may be decided by the Board at a later date (hereinafter referred to as Rights Issue), as on record date (to be notified subsequently) in accordance with the applicable laws including the provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended from time to time, SEBI (Listing obligations and Disclosure Requirements) Regulations 2015 and the Companies Act 2013 and rules made thereunder as amended from time to time subject to necessary regulatory approvals, if any.
  - The Board of Directors have approved to constitute a Right Issue Committee to proceed with the Right Issue and, inter-alia, drafting the Letter of Approval for filing and approval of Rights issue with necessary decide the other terms and conditions of the Right Issue, including deciding on the Record date, determining the rights issue price, rights entitlement ratio, appointment of intermediaries and other related matters.

This information will also be made available on the Company's website at [www.sbcexportslimited.com](http://www.sbcexportslimited.com). This is for your information and records.

This is for your information and records.

Thanking You

For SBC Exports Limited

**Hariom Sharma**  
Company Secretary and Compliance Officer  
M. No. A41738

CIN: L18100UP2011PLC043209

Corp. Office : 49/95, Site-IV, Sahibabad Industrial Area, Ghaziabad, Uttar Pradesh - 201010

Head Office : 9, Lohiya Talab, Chhoti Basahi, P.O. Vindhyachal Mirzapur, Uttar Pradesh - 231307

Tel. : 0120-2895246, Customer Care : +8303-300-100, E-mail : [info@sbceportslimited.com](mailto:info@sbceportslimited.com), Web. : [www.sbcexportslimited.com](http://www.sbcexportslimited.com)



## Limited Review Report

To  
**The Board of Directors**  
**SBC Exports Limited,**  
**House No. 20, Lohiya Talab, Choti Basahi,**  
**P.O Vindhyachal Mirzapur, UP - 231307**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("Statement") of M/s SBC Exports Limited for the Quarter and Half Year ended **30<sup>th</sup> September, 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. This statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 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 terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For STRG & Associates**  
**Chartered Accountants**  
**FRN 014826N**

**RAKESH** Digitally signed by  
RAKESH GUPTA  
**GUPTA** Date: 2024.10.22  
20:35:07 +05'30'

**Rakesh Gupta**  
**Partner**  
**M. No. 094040**  
**UDIN: 24094040BKAORN6951**  
**Place: Delhi**  
**Date: 22/10/2024**

Standalone Financial Results for the Quarter and Half Year Ended on 30th September, 2024							
Particulars		For Quarter Ended			For Six months ended		For Financial Year ended
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
1	<b>Income</b>						
	Revenue from operations	4849.55	5705.58	3097.92	10555.13	8059.01	19101.22
	Other Income	198.81	138.96	21.91	337.77	116.46	361.67
	<b>Total Income</b>	<b>5048.36</b>	<b>5844.54</b>	<b>3119.83</b>	<b>10892.90</b>	<b>8175.47</b>	<b>19462.89</b>
2	<b>Expenses</b>						
a)	Cost of raw material consumed	4945.43	4534.37	1868.97	9479.80	5400.40	15060.41
b)	Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
c)	Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-1277.55	34.54	454.26	-1243.01	704.48	54.94
d)	Employee benefit expense	340.58	299.40	222.52	639.98	559.04	1078.67
e)	Finance Costs		172.63	139.74	368.93	256.10	592.21
f)	Depreciation, Depletion and amortisation expense		38.89	32.71	78.08	67.57	131.88
g)	<b>Other Expenses</b>						
(i)	Other Expenses	290.28	244.99	187.32	535.27	515.59	1260.32
	<b>Total Expenses</b>	<b>4298.74</b>	<b>5324.82</b>	<b>2905.52</b>	<b>9859.05</b>	<b>7503.18</b>	<b>18178.43</b>
3	<b>Total Profit before Exceptional items &amp; Tax</b>	<b>749.62</b>	<b>519.72</b>	<b>214.31</b>	<b>1033.85</b>	<b>672.29</b>	<b>1284.46</b>
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Total Profit before Tax</b>	<b>749.62</b>	<b>519.72</b>	<b>214.31</b>	<b>1033.85</b>	<b>672.29</b>	<b>1284.46</b>
6	<b>Tax Expense</b>						
7	Current tax	0.00	0.00	0.00	0.00	0.00	353.47
8	Earliers Year Tax	0.00	0.00	0.00	0.00	0.00	0.00
9	Deferred Tax	0.00	0.00	0.00	0.00	0.00	7.85
10	<b>Total tax expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>345.62</b>
11	Net movement in regulatory deferral account balances related to profit or loss and related tax movement	0.00	0.00	0.00	0.00	0.00	0.00
12	<b>Net Profit / (Loss) for the period of continuing operations</b>	<b>749.62</b>	<b>519.72</b>	<b>214.31</b>	<b>1033.85</b>	<b>672.29</b>	<b>938.84</b>
13	Profit / (Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
14	Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
15	<b>Net Profit / (Loss) from discontinued operation after tax (XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
16	Share of profit (Loss) of associates and joint venture accounted for using equity Method	0.00	0.00	0.00	0.00	0.00	0.00
17	<b>Total Profit(Loss) for the period</b>	<b>749.62</b>	<b>519.72</b>	<b>214.31</b>	<b>1033.85</b>	<b>672.29</b>	<b>938.84</b>
18	Other Comprehensive income Net of taxes	-60.84	163.70	108.60	102.86	90.30	147.46
19	<b>Total Comprehensive income for the period</b>	<b>688.78</b>	<b>683.42</b>	<b>322.91</b>	<b>1136.71</b>	<b>762.59</b>	<b>1086.30</b>
20	<b>Total Profit / (Loss) attributable to</b>						
	Profit / (Loss) attributable to Owners of parent	749.62	519.72	214.31	1033.85	672.29	938.84
	Profit / (Loss) attributable to Owners of non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
21	<b>Total Comprehensive income for the period attributable to</b>						
	Comprehensive income for the period attributable to warants of parents	-60.84	163.70	108.60	102.86	90.30	147.46
	Total Comprehensive income for the period attributable to Owners of non-controlling interest	0.00	0.00	0.00	0.00	0.00	0.00
22	<b>Details of Equity Share Capital</b>						
	Paid-up equity share capital	3174.60	3174.60	2116.40	3174.60	2116.40	3174.60
	Face value of equity share capital (In Rs)	1.00	1.00	1.00	1.00	1.00	1.00
	Details of Debt Securities	0.00	0.00	0.00	0.00	0.00	0.00
23	Reserves excluding revaluation reserve	2379.10	1925.81	2138.16	2379.10	2138.16	1242.40
24	<b>Earnings per Share</b>						
i	<b>Earning per Equity share from Continuing operations</b>						
	Basic earnings / (Loss) per Share from continuing operations	0.24	0.16	0.10	0.33	0.32	0.30
	Diluted earnings / (Loss) per Share from continuing operations	0.24	0.16	0.10	0.33	0.32	0.30
ii	<b>Earning per Equity share from Discontinuing operations</b>						
	Basic earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
iii	<b>Earnings per Equity Share</b>						
a)	Basic earnings / (Loss) per Share from Continuing and Discontinuing operations	0.24	0.16	0.10	0.33	0.32	0.30
b)	Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.24	0.16	0.10	0.33	0.32	0.30
25	Debt equity ratio	0.00	0.00	0.00	0.00	0.00	0.00
26	Debt Service coverage ratio	0.00	0.00	0.00	0.00	0.00	0.00
27	Interest service coverage ratio	0.00	0.00	0.00	0.00	0.00	0.00

## Notes

- The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 22nd October, 2024.
- There were no investor complaints received / pending as at 30th September 2024.
- The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
- Previous period figures have been regrouped / reclassified wherever necessary to correspond with the current period classification / disclosures.

For SBC Exports Limited

For SBC Exports Limited  
  
 Director  
 Govindji Gupta  
 (Managing Director)

Place : Sahibabad

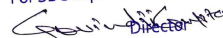
Dated: 22nd October, 2024

Standalone Statement of Assets and Liabilities as at 30th September, 2024			
	Particulars	Half Year Ended	Year Ended
	Date of start of reporting period	01-04-2024	01-04-2023
	Date of end of reporting period	30-09-2024	31-03-2024
	Whether results are audited or unaudited	Un-audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
<b>ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>		
	Property, Plant & Equipment	2,498.11	2,301.58
	Capital Work-in-progress	56.61	56.61
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	-	-
	Intangible Assets under Development	4.19	4.19
	Biological Assets other than investment plants	-	-
	Investment accounted for using equity method	-	-
	<b>Non Current Financial Assets</b>		
	Non current Investments	-	-
	Trade receivables, Non-current	-	-
	Loans, Non-current	-	-
	Other Non-current financial assets	338.43	222.93
	<b>Total Non-Current Financial Assets</b>	-	-
	Deferred Tax Assets (Net)	-	-
	Other non-current assets	1,495.62	1,436.54
	<b>Total Non-Current Assets</b>	<b>4,392.96</b>	<b>4,021.85</b>
<b>2</b>	<b>Current Assets</b>		
	Inventories	5,434.85	3,548.54
	<b>Current Financials Asset</b>		
	Current Investments	-	-
	Trade Receivables, Current	9,663.85	9,135.64
	Cash & Cash Equivalents	779.47	447.20
	Bank balance other than Cash & Cash Equivalents	-	-
	Loans, Current	1,155.97	379.03
	Other Current Financial Assets	-	-
	<b>Total Current Financial Asset</b>	<b>11,599.29</b>	<b>9,961.87</b>
	Current Tax Assets (Net)	-	-
	Other Current Assets	994.96	884.37
	<b>Total current assets</b>	<b>18,029.10</b>	<b>14,394.78</b>
<b>3</b>	<b>Non-current assets classified as held for sale regulatory deferral account debit balances and related deferred tax assets</b>	-	-
	<b>Total Assets</b>	<b>22,422.07</b>	<b>18,416.63</b>
<b>Equity and Liabilities</b>			
<b>1</b>	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	(a) Equity Share Capital	3,174.60	3,174.60
	(b) Other Equity	2,379.10	1,242.40
	<b>Total Equity attributable to owners of parent</b>	<b>5,553.70</b>	<b>4,417.00</b>
	<b>Total Equity</b>	<b>5,553.70</b>	<b>4,417.00</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	<b>Non-current Financial Liabilities</b>		
	Borrowings, Non-current	3,825.26	2,479.17
	Trade Payables, Non-current	-	-
	Other Non-current financial liabilities	32.59	30.93
	<b>Total Non-Current Financial Liabilities</b>	<b>3,857.85</b>	<b>2,510.10</b>
	<b>Current Liabilities</b>		
	<b>Current Financial Liabilities</b>		
	Borrowings, current	-	-
	Trade Payables, current	5,835.32	6,379.87
	Other current financial liabilities	3,343.57	2,784.66
	<b>Total Current Financial Liabilities</b>	<b>9,178.89</b>	<b>9,164.53</b>
	Other Current Liabilities	3,409.73	1,895.37
	Provisions, Current	353.70	361.43
	Current Tax Liabilities (Net)	68.20	68.20
	Deffered government Grants, Current	-	-
	<b>Total current liabilities</b>	<b>13,010.52</b>	<b>11,489.53</b>
<b>3</b>	<b>Liabilities Directly associated with assets in disposal group classified as held for sale</b>	-	-
	<b>Regulatory deferral account credit balances and related deferred tax liability</b>	-	-
	<b>Total Liabilities</b>	<b>13,010.52</b>	<b>11,489.53</b>
	<b>TOTAL - EQUITY &amp; LIABILITIES</b>	<b>22,422.07</b>	<b>18,416.63</b>

Place: Sahibabad  
Dated: 22nd October, 2024

For SBC Exports Limited

For SBC Exports Limited

 Director

Govindji Gupta  
(Managing Director)

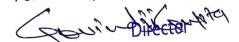
SBC EXPORTS LIMITED  
CIN: L18100UP2011PLC043209  
STANDALONE CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2024

S.No.	Particulars		Amount (Rs.)		Amount (Rs.)
			For the half year ended 30.09.2024		For the year ended 31.03.2024
<b>I.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
	Net Profit before Tax		10,33,84,439		12,84,45,741
	Add: - Depreciation	78,08,178		1,31,87,978	
			78,08,178		1,31,87,978
	Adjustments(if any)		1,02,86,119		1,97,05,428
	<b>Operating Profit before Working Capital Changes</b>		<b>12,14,78,736</b>		<b>16,13,39,147</b>
	<b>Adjustments for:</b>				
	Increase/(Decrease) in Other Current Liabilities & Provisions	15,08,28,355		3,65,02,440	
	Increase/(Decrease) in Trade Payable	(5,44,55,501)		30,04,29,831	
	(Increase)/Decrease in Other Current Assets	(1,10,58,832)		(3,49,30,027)	
	(Increase)/Decrease in Loans & Advances	(7,76,94,120)		1,10,85,335	
	(Increase)/Decrease in Receivables	(5,28,21,999)		(35,56,28,837)	
	(Increase)/Decrease in stock in hand	(18,86,30,975)	(23,38,33,072)	(5,67,36,050)	(9,92,77,308)
	<b>Cash Generated from Operations</b>		<b>(11,23,54,336)</b>		<b>6,20,61,839</b>
	Income Tax (current & earlier Year )		-		3,53,47,145
	<b>Net Cash flow Generated from Operating Activities (A)</b>		<b>(11,23,54,336)</b>		<b>2,67,14,694</b>
<b>II.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
	Sale (Purchase)of Investment	(59,08,152)		(9,66,47,042)	
	Long Term Loans & Advances Given	(1,15,50,000)		(59,12,351)	
	Purchase of Fixed Assets	(2,74,61,061)	(4,49,19,213)	(17,00,43,635)	(27,26,03,028)
	<b>Net Cash Flow Generated from Investing Activities (B)</b>		<b>(4,49,19,213)</b>		<b>(27,26,03,028)</b>
<b>III.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
	Cash Generated from capital proceeds				
	Dividend payment	-		(1,05,82,000)	
	Short Term Borrowings	5,58,90,847		6,70,08,328	
	Long Term Borrowings	13,46,09,353	19,05,00,200	19,17,76,638	24,82,02,966
	<b>Net Cash Flow Generated from Financing Activities (C)</b>		<b>19,05,00,200</b>		<b>24,82,02,966</b>
<b>IV.</b>	<b>Net increase in Cash &amp; Cash Equivalents ( A - B - C )</b>		<b>3,32,26,651</b>		<b>23,14,632</b>
	Cash and Cash equivalents beginning of the year		4,47,20,178		4,24,05,545
	Cash and Cash equivalents as the end of the year		<b>7,79,46,829</b>		<b>4,47,20,177</b>
<b>V.</b>	<b>Cash &amp; Cash equivalents as stated in Balance Sheet</b>				
	Cash in Hand		27,60,827		59,55,007
	Cash at Bank , Fixed Deposit and Cheques In Hand		7,51,86,001		3,87,65,171
	<b>Cash &amp; Cash equivalents as stated in Balance Sheet</b>		<b>7,79,46,828</b>		<b>4,47,20,178</b>

Place : Sahibabad  
Dated: 22nd October, 2024

For SBC Exports Limited

For SBC Exports Limited

 Director

Govindji Gupta  
(Managing Director)

## SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

Regd. Off.: 9, Lohiya Talab, Chhoti Basahi P.O. Vindhyachal, Vindhyachal, Mirzapur, Mirzapur, Uttar Pradesh, India, 231307  
Corp.Off.: 49/95 SITE-IV SAHIBABAD INDUSTRIAL AREA

Tel: 0120-2895246, Email: info@sbceportslimited.com, Website: www.sbceportslimited.com

## Standalone Segment wise Results for the Quarter and Half Year Ended on 30th September, 2024

Particulars		Three months ended			Six months ended		Financial Year ended
		01.07.2024	01.04.2024	01.07.2023	01.04.2024	01.04.2023	01.04.2023
Date of start of reporting period		01.07.2024	01.04.2024	01.07.2023	01.04.2024	01.04.2023	01.04.2023
Date of end of reporting period		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
Whether results are audited or unaudited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Segment Revenue (Income)</b>						
	(net sale/income from each segment should be disclosed)						
i	IT Support Services	2280.11	1649.75	1531.97	3929.86	2761.61	7153.93
ii	Garments Sales	2569.45	4055.83	1581.12	6625.28	5312.57	11947.29
	<b>Total Segment Revenue</b>	<b>4849.56</b>	<b>5705.58</b>	<b>3113.09</b>	<b>10555.14</b>	<b>8074.18</b>	<b>19101.22</b>
	<b>Less: Inter segment revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue from operations</b>	<b>4849.56</b>	<b>5705.58</b>	<b>3113.09</b>	<b>10555.14</b>	<b>8074.18</b>	<b>19101.22</b>
<b>2</b>	<b>Segment Result</b>						
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>						
i	IT Support Services	136.32	99.07	262.92	235.39	294.87	549.09
ii	Garments Sales	537.21	619.82	186.19	1157.03	755.61	1385.86
	<b>Total Profit before tax</b>	<b>673.53</b>	<b>718.89</b>	<b>449.11</b>	<b>1392.42</b>	<b>1050.48</b>	<b>1934.95</b>
	i. Finance cost	196.30	172.63	139.74	368.93	256.10	592.21
	ii. Other Unallocable Expenditure net off Unallocable income	-36.89	26.54	95.05	-10.35	122.09	58.29
	<b>Profit before tax</b>	<b>514.12</b>	<b>519.72</b>	<b>214.32</b>	<b>1033.84</b>	<b>672.29</b>	<b>1284.45</b>
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>						
	<b>Segment Asset</b>						
i	IT Support Services	1763.05	1801.25	1018.82	1763.05	1018.82	1586.78
ii	Garments Sales	15908.57	13617.71	9632.29	15908.57	9632.29	13473.82
	<b>Total Segment Asset</b>	<b>17671.62</b>	<b>15418.96</b>	<b>10651.11</b>	<b>17671.62</b>	<b>10651.11</b>	<b>15060.60</b>
	<b>Un-allocable Assets</b>	<b>4750.45</b>	<b>4309.18</b>	<b>1974.51</b>	<b>4750.45</b>	<b>1974.51</b>	<b>3356.03</b>
	<b>Net Segment Asset</b>	<b>22422.07</b>	<b>19728.14</b>	<b>12625.62</b>	<b>22422.07</b>	<b>12625.62</b>	<b>18416.63</b>
<b>4</b>	<b>Segment Liabilities</b>						
	<b>Segment Liabilities</b>						
i	IT Support Services	1080.89	1533.98	903.46	1080.89	903.46	1974.42
ii	Garments Sales	4754.42	4510.96	2429.25	4754.42	2429.25	4405.45
	<b>Total Segment Liabilities</b>	<b>5835.32</b>	<b>6044.94</b>	<b>3332.71</b>	<b>5835.32</b>	<b>3332.71</b>	<b>6379.87</b>
	<b>Un-allocable Liabilities</b>	<b>16586.75</b>	<b>13683.21</b>	<b>9292.91</b>	<b>16586.75</b>	<b>9292.91</b>	<b>12036.76</b>
	<b>Net Segment Liabilities</b>	<b>22422.07</b>	<b>19728.15</b>	<b>12625.62</b>	<b>22422.07</b>	<b>12625.62</b>	<b>18416.63</b>

**Notes:**

Previous period figures have been regrouped / reclassified wherever necessary to correspond with the current period classification / disclosures.

Place : Sahibabad

Dated: 22nd October, 2024

For SBC Exports Limited  
For SBC Exports Limited  
DirectorGovindji Gupta  
(Managing Director)

### Limited Review Report

To  
The Board of Directors  
SBC Exports Limited,  
House No. 20, Lohiya Talab, Choti Basahi,  
P.O Vindhyachal Mirzapur, UP - 231307

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of SBC Exports Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income for the quarter and half year ended 30th September, 2024 ("the Statement") which includes an associate, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. Attention is drawn to the fact that the consolidated figures for the corresponding quarter and half year ended September 30th, 2024 as reported in these financial results have been approved by the holding company's Board of Directors, but have not been subjected to review.

3. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015. Our responsibility is to express a conclusion on the Statement based on our review.

4. 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. A review is limited primarily to inquiries of the personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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.

5. The Statement includes the results of the following entities:

Sr. No.	Name of the Entity	Relationship
1	Mauji Trip Limited	Wholly Owned Subsidiary

6. We have reviewed the financial information of 1 (One) subsidiary included in the consolidated unaudited financial results, whose financial information reflect total revenues of Rs. 2720.71 Lakhs and total net profit/(loss) before tax of Rs. 34.64 Lakhs (Provision for tax shall be taken care at year end), for the Half Year ended 30<sup>th</sup> September, 2024 as considered in the consolidated unaudited financial results.



7. Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 contains any material misstatement.

**For STRG & Associates**  
**Chartered Accountants**  
**FRN 014826N**

**RAKESH** Digitally signed  
by RAKESH  
GUPTA  
**GUPTA** Date: 2024.10.22  
20:37:48 +05'30'

**Rakesh Gupta**  
**Partner**  
**M. No. 094040**  
**UDIN: 24094040BKAORP2108**  
**Place: Delhi**  
**Date: 22/10/2024**



**SBC EXPORTS LIMITED**

CIN: L18100UP2011PLC043209

Regd. Off.: 9, Lohiya Talab, Chhoti Basahi P.O. Vindhyachal, Vindhyachal, Mirzapur, Mirzapur, Uttar Pradesh, India, 231307

Corp.Off.: 49/95 SITE-IV SAHIBABAD INDUSTRIAL AREAGHAZIABAD UTTAR PRADESH-201010

Tel: 0120-2895246, Email: info@sbcexportslimited.com, Website: www.sbcexportslimited.com

(Rs. in Lakh except EPS)

Consolidated Financial Results for the Quarter and Half Year Ended on 30th September, 2024						
Particulars	For Quarter Ended			For Six months ended		For Financial Year Ended
	30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
<b>1 Income</b>						
Revenue from operations	6598.36	6572.34	3522.13	13170.70	8808.12	20940.57
Other Income	201.16	139.78	22.94	340.94	117.61	365.28
<b>Total Income</b>	<b>6799.52</b>	<b>6712.12</b>	<b>3545.07</b>	<b>13511.64</b>	<b>8925.73</b>	<b>21305.85</b>
<b>2 Expenses</b>						
a) Cost of raw material consumed	4945.43	4534.37	1573.57	9479.80	5400.40	14926.73
b) Purchase of stock-in-trade	1682.24	843.04	693.20	2525.28	693.20	1745.09
c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-1277.55	34.54	454.26	-1243.01	704.48	54.94
d) Employee benefit expense	338.27	301.71	211.87	639.98	559.04	1167.23
e) Finance Costs	196.36	172.75	139.76	369.11	256.23	592.49
f) Depreciation, Depletion and amortisation expense	41.58	41.28	38.98	82.86	80.11	157.14
g) <b>Other Expenses</b>						
(i) Other Expenses	336.27	252.86	216.26	589.13	555.84	1367.85
<b>Total Expenses</b>	<b>6262.59</b>	<b>6180.54</b>	<b>3327.90</b>	<b>12443.15</b>	<b>8249.30</b>	<b>20011.47</b>
<b>3 Total Profit before Exceptional items &amp; Tax</b>	<b>536.93</b>	<b>531.58</b>	<b>217.17</b>	<b>1068.49</b>	<b>676.42</b>	<b>1294.38</b>
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
<b>5 Total Profit before Tax</b>	<b>536.93</b>	<b>531.58</b>	<b>217.17</b>	<b>1068.49</b>	<b>676.42</b>	<b>1294.38</b>
<b>6 Tax Expense</b>						
7 Current tax	0.00	0.00	0.00	0.00	0.00	359.38
8 Earliers Year Tax	0.00	0.00	0.00	0.00	0.00	0.00
9 Deferred Tax	0.00	0.00	0.00		0.00	9.50
<b>10 Total tax expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>349.88</b>
11 Net movement in regulatory deferral account balances related to profit or loss and related tax movement	0.00	0.00	0.00	0.00	0.00	0.00
<b>12 Net Profit / (Loss) for the period of continuing operations</b>	<b>536.93</b>	<b>531.58</b>	<b>217.17</b>	<b>1068.49</b>	<b>676.42</b>	<b>944.50</b>
13 Profit / (Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
14 Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>15 Net Profit / (Loss) from discontinued operation after tax (XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
16 Share of profit (Loss) of associates and joint venture accounted for using equity Method	0.00	0.00	0.00	0.00	0.00	0.00
<b>17 Total Profit(Loss) for the period</b>	<b>536.93</b>	<b>531.58</b>	<b>217.17</b>	<b>1068.49</b>	<b>676.42</b>	<b>944.50</b>
18 Other Comprehensive income Net of taxes	102.86	163.70	108.60	102.86	90.30	147.46
<b>19 Total Comprehensive income for the period</b>	<b>639.79</b>	<b>695.28</b>	<b>325.77</b>	<b>1171.35</b>	<b>766.72</b>	<b>1091.96</b>
<b>20 Total Profit / (Loss) attributable to</b>						
Profit / (Loss) attributable to Owners of parent	536.93	531.56	217.17	1068.49	676.43	944.50
Profit / (Loss) attributable to Owners of non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
<b>21 Total Comprehensive income for the period attributable to</b>						
Comprehensive income for the period attributable to warrants of parents	102.86	163.70	108.60	102.86	90.30	147.46
Total Comprehensive income for the period attributable to Owners of non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
<b>22 Details of Equity Share Capital</b>						
Paid-up equity share capital	3174.60	3174.60	2116.40	3174.60	2116.40	3174.60
Face value of equity share capital (In Rs)	1.00	1.00	1.00	1.00	1.00	1.00
Details of Debt Securities	0.00	0.00	0.00	0.00	0.00	0.00
23 Reserves excluding revaluation reserve	2414.61	1949.76	2154.41	2414.61	2154.41	1260.17
<b>24 Earnings per Share</b>						
<b>i Earning per Equity share from Continuing operations</b>						
Basic earnings / (Loss) per Share from continuing operations	0.17	0.17	0.10	0.34	0.32	0.30
Diluted earnings / (Loss) per Share from continuing operations	0.17	0.17	0.10	0.34	0.32	0.30
<b>ii Earning per Equity share from Discontinuing operations</b>						
Basic earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
Diluted earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>iii Earnings per Equity Share</b>						
a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations	0.17	0.17	0.10	0.34	0.32	0.30
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.17	0.17	0.10	0.34	0.32	0.30
25 Debt equity ratio	0.00	0.00	0.00	0.00	0.00	0.00
26 Debt Service coverage ratio	0.00	0.00	0.00	0.00	0.00	0.00
27 Interest service coverage ratio	0.00	0.00	0.00	0.00	0.00	0.00

**Notes**

- The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 22nd October, 2024.
- There were no investor complaints received / pending as at 30th September, 2024.
- The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
- Previous period figures have been regrouped / reclassified wherever necessary to correspond with the current period classification / disclosures.

For SBC Exports Limited  
For SBC Exports Limited  
  
Director

Place : Sahibabad

Dated: 22nd October, 2024

Govindji Gupta  
(Managing Director)

**SBC EXPORTS LIMITED**  
CIN: L18100UP2011PLC043209

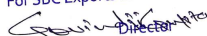
Consolidated Statement of Assets and Liabilities as at 30th September, 2024			
Particulars		Half Year Ended	Year Ended
Date of start of reporting period		01-04-2024	01-04-2023
Date of end of reporting period		30-09-2024	31-03-2024
Whether results are audited or unaudited		Un-audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>ASSETS</b>			
1	<b>Non-current assets</b>		
	Property, Plant & Equipment	2,838.68	2,317.19
	Capital Work-in-progress	56.61	56.61
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	-	-
	Intangible Assets under Development	29.35	29.35
	Biological Assets other than investment plants	-	-
	Investment accounted for using equity method	-	-
	<b>Non Current Financial Assets</b>		
	Non current Investments	-	-
	Trade receivables, Non-current	-	-
	Loans, Non-current	-	-
	Other Non-current financial assets	338.43	222.93
	<b>Total Non-Current Financial Assets</b>	-	-
	Deferred Tax Assets (Net)	-	-
	Other non-current assets	691.22	626.74
	<b>Total Non-Current Assets</b>	<b>3,954.29</b>	<b>3,252.82</b>
2	<b>Current Assets</b>		
	Inventories	5,434.85	3,548.54
	<b>Current Financials Asset</b>		
	Current Investments	-	-
	Trade Receivables, Current	10,637.12	9,083.85
	Cash & Cash Equivalents	851.18	497.25
	Bank balance other than Cash & Cash Equivalents	-	-
	Loans, Current	1,941.62	1,220.87
	Other Current Financial Assets	998.03	886.28
	<b>Total Current Financial Asset</b>	<b>14,427.95</b>	<b>11,688.25</b>
	Current Tax Assets (Net)	-	-
	Other Current Assets	-	-
	<b>Total current assets</b>	<b>19,862.80</b>	<b>15,236.79</b>
3	<b>Non-current assets classified as held for sale regulatory deferral account debit balances and related deferred tax assets</b>	-	-
	<b>Total Assets</b>	<b>23,817.09</b>	<b>18,489.61</b>
<b>Equity and Liabilities</b>			
1	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	(a) Equity Share Capital	3,174.60	3,174.60
	(b) Other Equity	2,414.61	1,260.17
	<b>Total Equity attributable to owners of parent</b>	<b>5,589.21</b>	<b>4,434.77</b>
	<b>Total Equity</b>	<b>5,589.21</b>	<b>4,434.77</b>
2	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	<b>Non-current Financial Liabilities</b>		
	Borrowings, Non-current	4,313.34	2,489.17
	Trade Payables, Non-current	-	-
	Other Non-current financial liabilities	30.93	30.93
	<b>Total Non-Current Financial Liabilities</b>	<b>4,344.27</b>	<b>2,520.10</b>
	<b>Current Liabilities</b>		
	<b>Current Financial Liabilities</b>		
	Borrowings, current	-	-
	Trade Payables, current	6,649.01	6,404.02
	Other current financial liabilities	3,343.57	2,784.66
	<b>Total Current Financial Liabilities</b>	<b>9,992.58</b>	<b>9,188.68</b>
	Other Current Liabilities	3,443.82	1,907.43
	Provisions, Current	361.27	369.59
	Current Tax Liabilities (Net)	85.94	69.04
	Deffered government Grants, Current	-	-
	<b>Total current liabilities</b>	<b>13,883.61</b>	<b>11,534.74</b>
3	<b>Liabilities Directly associated with assets in disposal group classified as held for sale</b>	-	-
	<b>Regulatory deferral account credit balances and related deferred tax liability</b>	-	-
	<b>Total Liabilities</b>	<b>13,883.61</b>	<b>11,534.74</b>
	<b>TOTAL - EQUITY &amp; LIABILITIES</b>	<b>23,817.09</b>	<b>18,489.61</b>

Notes: Previous period figures have been regrouped / reclassified wherever necessary to correspond with the current period classification / disclosures.

Place: Sahibabad  
Dated: 22nd October, 2024

For SBC Exports Limited

For SBC Exports Limited

  
DIRECTOR

Govindji Gupta  
(Managing Director)

SBC EXPORTS LIMITED  
HOUSE NO.-20, LOHIYA TALAB, CHOTI BASAHI P.O.: VINDHYACHAL MIRZAPUR UP 231307  
CIN: L18100UP2011PLC043209


CONSOLIDATED CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2024

S.No.	Particulars	Amount (Rs.)	
		For the half year ended 30.09.2024	For the year ended 31.03.2024
I.	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit before Tax	10,68,48,324	12,94,37,992
	Add:- Depreciation	82,86,468	1,57,13,743
	Adjustments(if any)	1,02,86,119	1,97,05,428
	<b>Operating Profit before Working Capital Changes</b>	<b>12,54,20,911</b>	<b>16,48,57,163</b>
	<b>Adjustments for:</b>		
	Increase/(Decrease) in Other Current Liabilities & Provisions	15,28,06,759	3,80,41,102
	Increase/(Decrease) in Trade Payable	2,44,99,066	29,79,85,737
	(Increase)/Decrease in Other Current Assets	(1,17,14,296)	(3,50,02,332)
	(Increase)/Decrease in Loans & Advances	(7,20,75,337)	(7,22,42,866)
	(Increase)/Decrease in Receivables	(15,53,26,785)	(34,92,49,260)
	(Increase)/Decrease in stock in hand	(18,86,30,975)	(5,67,36,050)
	<b>Cash Generated from Operations</b>	<b>(12,50,20,657)</b>	<b>(1,23,46,504)</b>
	Income Tax (current & earlier Year )		3,59,38,296
	<b>Net Cash flow Generated from Operating Activities (A)</b>	<b>(12,50,20,657)</b>	<b>(4,82,84,800)</b>
II.	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Sale (Purchase)of Investment	(59,08,152)	(2,06,47,042)
	Long Term Loans & Advances Given	(1,15,50,000)	(59,12,351)
	Purchase of Fixed Assets	(6,04,36,061)	(17,01,10,558)
	<b>Net Cash Flow Generated from Investing Activities (B)</b>	<b>(7,78,94,213)</b>	<b>(19,66,69,951)</b>
III.	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Cash Generated from capital proceeds		
	Dividend payment		(1,05,82,000)
	Short Term Borrowings	5,58,90,850	6,70,08,328
	Long Term Borrowings	18,24,16,810	19,17,76,638
	<b>Net Cash Flow Generated from Financing Activities (C)</b>	<b>23,83,07,660</b>	<b>24,82,02,966</b>
IV.	<b>Net increase in Cash &amp; Cash Equivalents ( A + B + C )</b>	<b>3,53,92,790</b>	<b>32,48,215</b>
	Cash and Cash equivalents beginning of the year	4,97,25,249	4,64,77,034
	<b>Cash and Cash equivalents as the end of the year</b>	<b>8,51,18,039</b>	<b>4,97,25,249</b>
V.	<b>Cash &amp; Cash equivalents as stated in Balance Sheet</b>		
	Cash in Hand	55,47,607	84,10,783
	Cash at Bank , Fixed Deposit and Cheques In Hand	7,95,70,432	4,13,14,465
	<b>Cash &amp; Cash equivalents as stated in Balance Sheet</b>	<b>8,51,18,039</b>	<b>4,97,25,248</b>

Notes: Previous period figures have been regrouped / reclassified wherever necessary to correspond with the current period classification / disclosures.

For SBC Exports Limited

For SBC Exports Limited

  
Director

Place : Sahibabad

Dated: 22nd October, 2024

Govindji Gupta  
(Managing Director)

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

Regd. Off.: 9, Lohiya Talab, Chhoti Basahi P.O. Vindhyachal, Vindhyachal, Mirzapur, Mirzapur, Uttar Pradesh, India, 231307

Corp.Off.: 49/95 SITE-IV SAHIBABAD INDUSTRIAL AREA GHAZIABAD UTTAR PRADESH-201010

Tel: 0120-2895246, Email: info@sbcexportslimited.com, Website: www.sbcexportslimited.com

Consolidated Segment wise Results for the Quarter and Half Year Ended on 30th September, 2024

Particulars		Three Months Ended			Six months ended		Financial Year Ended
		01.07.2024	01.04.2024	01.07.2023	01.04.2024	01.04.2023	01.04.2023
Date of start of reporting period		01.07.2024	01.04.2024	01.07.2023	01.04.2024	01.04.2023	01.04.2023
Date of end of reporting period		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
Whether results are audited or unaudited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Segment Revenue (Income)</b>						
	(net sale/income from each segment should be disclosed)						
i	IT Support Services	2280.11	1649.75	1531.97	3929.86	2761.61	7153.93
ii	Garments Sales	2569.45	4055.83	1581.12	6625.28	5312.57	11947.29
iii	Tour & Travel Services	1795.52	922.02	461.93	2717.54	786.83	1973.01
	<b>Total Segment Revenue</b>	<b>6645.08</b>	<b>6627.60</b>	<b>3575.02</b>	<b>13272.68</b>	<b>8861.01</b>	<b>21074.23</b>
	<b>Less: Inter segment revenue</b>	<b>52.90</b>	<b>0.00</b>	<b>52.90</b>	<b>101.97</b>	<b>52.90</b>	<b>0.00</b>
	<b>Revenue from operations</b>	<b>6592.18</b>	<b>6627.60</b>	<b>3522.12</b>	<b>13170.71</b>	<b>8808.11</b>	<b>21074.23</b>
<b>2</b>	<b>Segment Result</b>						
	Profit (+) / Loss (-) before tax and interest from each segment						
i	IT Support Services	136.32	99.07	262.92	235.39	294.87	549.09
ii	Garments Sales	537.21	619.82	186.19	1157.03	755.61	1385.86
iii	Tour & Travel Services	22.79	11.84	2.86	34.63	4.14	11.42
	<b>Total Profit before tax</b>	<b>696.32</b>	<b>730.73</b>	<b>451.97</b>	<b>1427.05</b>	<b>1054.62</b>	<b>1946.37</b>
i.	Finance cost	196.36	172.75	139.77	369.11	256.23	592.49
ii.	Other Unallocable Expenditure net off Unallocable income	-16.97	6.43	92.89	-10.54	119.82	59.51
	<b>Profit before tax</b>	<b>516.93</b>	<b>551.55</b>	<b>219.31</b>	<b>1068.48</b>	<b>678.57</b>	<b>1294.37</b>
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>						
	<b>Segment Asset</b>						
i	IT Support Services	1763.05	1801.25	1018.82	1763.05	1018.82	1586.78
ii	Garments Sales	15908.57	13617.71	9632.29	15908.57	9632.29	13473.82
iii	Tour & Travel Services	2315.65	1135.57	64.98	2315.65	64.98	242.76
	<b>Total Segment Asset</b>	<b>19987.27</b>	<b>16554.53</b>	<b>10716.09</b>	<b>19987.27</b>	<b>10716.09</b>	<b>15303.36</b>
	<b>Un-allocable Assets</b>	<b>3829.82</b>	<b>4309.18</b>	<b>1974.51</b>	<b>3829.82</b>	<b>1974.51</b>	<b>3186.25</b>
	<b>Net Segment Asset</b>	<b>23817.09</b>	<b>20863.71</b>	<b>12690.60</b>	<b>23817.09</b>	<b>12690.60</b>	<b>18489.61</b>
<b>4</b>	<b>Segment Liabilities</b>						
	<b>Segment Liabilities</b>						
i	IT Support Services	1080.89	1533.98	903.46	1080.89	903.46	1974.42
ii	Garments Sales	4754.42	4510.96	2429.25	4754.42	2429.25	4405.45
iii	Tour & Travel Services	2315.65	1135.57	64.98	2315.65	64.98	22.77
	<b>Total Segment Liabilities</b>	<b>8150.96</b>	<b>7180.51</b>	<b>3397.69</b>	<b>8150.96</b>	<b>3397.69</b>	<b>6402.64</b>
	<b>Un-allocable Liabilities</b>	<b>15666.13</b>	<b>13683.20</b>	<b>9292.91</b>	<b>15666.13</b>	<b>9292.91</b>	<b>12086.97</b>
	<b>Net Segment Liabilities</b>	<b>23817.09</b>	<b>20863.71</b>	<b>12690.60</b>	<b>23817.09</b>	<b>12690.60</b>	<b>18489.61</b>

Notes:

Previous period figures have been regrouped / reclassified wherever necessary to correspond with the current period classification / disclosures.

Place : Sahibabad  
Dated: 22nd October, 2024

For SBC Exports Limited  
For SBC Exports Limited  
  
Govindji Gupta  
(Managing Director)