

Ref: D/2022-23/52 Date: 03.02.2023

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:- <u>Submission of Un-audited Standalone and Consolidated Financial Results for the Quarter</u> ended on December 31, 2022 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, we are pleased to inform you that the Board of Directors of the Company at their Meeting held today i.e. on Friday, February 03, 2023, inter-alia, have considered and approved the Un-Audited Standalone and Consolidated Financial Results along with Limited Review Report for the Quarter ended on December 31, 2022.

The said meeting of the Board of Directors commenced at 04.00 p.m. and concluded at 05.20 p.m.

The results are being uploaded on the Company's website at www.sbcexportslimited.com

This is for your information and records.

Thanking You

For SBC Exports Limited.

HARI OM by HARI OM SHARMA
SHARMA Date: 2023.02.03
17:25:43 +05'30'

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

348, 1st Floor, Tarun Enclave, Pitam Pura, New Delhi-110088 Phone: 2701 2828, 2702 2828, 2703 2828 Fax: 2701 2727 Website: www.strggroup.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 period ended 31st December, 2022. 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 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 Gupta

Partner M. No. 094040

UDIN: 23094040BGTZNR2004

Place: Delhi Date: 03.02.2023 0 3 EEB 5053

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

Regd. Off.: HOUSE NO.-20, LOHIYA TALAB, CHOTI BASAHI P.O.: VINDHYACHAL MIRZAPUR UP 231307 IN Corp.Off.: 49/95 SITE-IV SAHIBABAD INDUSTRIAL AREAGHAZIABAD UTTAR PRADESH-201010

 $Tel: 0120\text{-}2895246, Email: info@sbcexportslimited.com,} Website: www.sbcexportslimited.com$

(Rs, in Lakh except EPS)

| d) Employee benefit expense e) Finance Costs f) Depreciation, Depletion and g) Other Expenses Total Other Expenses Total Expenses 3 Total Profit before Except 4 Exceptional Items 5 Total Profit before Except 4 Exceptional Items 5 Total Profit before Tax 6 Tax Expense 7 Current tax 8 Earliers Year Tax 9 Deferred Tax 10 Total tax expenses 11 Net movement in regulator related tax movement 12 Net Profit / (Loss) for the profit / (Loss) from discont Tax Expense of discontinue 15 Net Profit / (Loss) from discont Tax Expense of discontinue 16 Share of profit (Loss) of ass 17 Total Profit (Loss) from discont Total Comprehensive incon 19 Total Comprehensive incon 20 Total Profit / (Loss) attributable Profit / (Loss) attributable Profit / (Loss) attributable Profit / (Loss) attributable 21 Total Comprehensive incon 22 Details of Equity Share Capital Face value of equity Share Capital Face value of equity share capital Face value of equity share in Earning per Equity Share in Earning ser Equity Share in Ea | Standalone Financial Results for | the Ouarter Ended | on 21st December | 2022 | | (103, 111 | Lakh except EPS) |
|--|--|-------------------|----------------------------------|------------|-------------|-------------|---------------------------------------|
| Revenue from operations Other Income Total Income 2 Expenses a) Cost of raw material consur b) Purchase of stock-in-trade c) Changes in Inventories of fi d) Employee benefit expense e) Finance Costs f) Depreciation, Depletion and g) Other Expenses Total other Expenses Total other Expenses Total Expenses Total Expenses Total Profit before Except 4 Exceptional Items 5 Total Profit before Tax 6 Tax Expense 7 Current tax 8 Earliers Year Tax 9 Deferred Tax 10 Total tax expenses 11 Net movement in regulator- related tax movement 12 Net Profit / (Loss) from discont 14 Tax Expense of discontinue 15 Nate Profit (Loss) of ass 17 Total Profit (Loss) from discont 18 Other Comprehensive incon 19 Total Comprehensive incon 20 Total Profit / (Loss) attributable | Standalone Financial Results for 1 | | | , 2022 | For Nine mo | onths andod | For Financial Year |
| Revenue from operations Other Income Total Income Expenses a) Cost of raw material consumbly Purchase of stock-in-trade c) Changes in Inventories of fit d) Employee benefit expense e) Finance Costs f) Depreciation, Depletion and g) Other Expenses Total Other Expenses Total Expenses Total Expenses Total Frofit before Except 4 Exceptional Items 5 Total Profit before Tax 6 Tax Expense 7 Current tax 8 Earliers Year Tax 9 Deferred Tax 10 Total tax expenses 11 Net movement in regulator related tax movement 12 Net Profit / (Loss) from discont 14 Tax Expense of discontinue 15 Share of profit (Loss) of ass 17 Total Profit (Loss) from the fill Other Comprehensive income 19 Total Comprehensive income 20 Total Profit / (Loss) attributable | Particulars | | For Quarter Ended (Unaudited) | | | dited) | For Financial Year ended (Audited) |
| Revenue from operations Other Income Total Income 2 Expenses a) Cost of raw material consumbly Purchase of stock-in-trade c) Changes in Inventories of file d) Employee benefit expense e) Finance Costs f) Depreciation, Depletion and g) Other Expenses Total other Expenses Total Expenses Total Expenses Total Profit before Except 4 Exceptional Items 5 Total Profit before Tax 6 Tax Expense 7 Current tax 8 Earliers Year Tax Deferred Tax 10 Total tax expenses 11 Net movement in regulator related tax movement 12 Net Profit / (Loss) from discont 13 Profit / (Loss) from discont 14 Tax Expense of discontinue 15 Nate Profit (Loss) of ass 17 Total Profit (Loss) from the profit / (Loss) from the profit / (Loss) attributable | | 31.12.2022 | 31.12.2021 | 30.09.2022 | 31.12.2022 | 31.12.2021 | 31.03.2022 |
| Other Income Total Income 2 Expenses a) Cost of raw material consure b) Purchase of stock-in-trade c) Changes in Inventories of fit d) Employee benefit expense e) Finance Costs f) Depreciation, Depletion and g) Other Expenses Total Other Expenses Total Expenses Total Expenses Total Profit before Except 4 Exceptional Items 5 Total Profit before Tax 6 Tax Expense 7 Current tax 8 Earliers Year Tax 9 Deferred Tax 10 Total tax expenses 11 Net movement in regulator related tax movement 12 Net Profit / (Loss) for the profit / (Loss) from discontinue 15 Net Profit / (Loss) of ass 16 Share of profit (Loss) of ass 17 Total Profit / (Loss) from the profit / (Loss) attributable | | | | | | | |
| Total Income 2 Expenses a) Cost of raw material consul b) Purchase of stock-in-trade c) Changes in Inventories of fi d) Employee benefit expense e) Finance Costs f) Depreciation, Depletion and g) Other Expenses Total Expenses Total Expenses Total Expenses 3 Total Profit before Except 4 Exceptional Items 5 Total Profit before Tax 6 Tax Expense 7 Current tax 8 Earliers Year Tax 9 Deferred Tax 10 Total tax expenses 11 Net movement in regulator related tax movement 12 Net Profit / (Loss) for the 13 Profit / (Loss) for the 14 Tax Expense of discontinue 15 Net Profit / (Loss) for dis 16 Share of profit (Loss) of ass 17 Total Profit (Loss) of ass 17 Total Profit / (Loss) attributable 21 Total Comprehensive income for | operations | 4773.83 | 5609.87 | 3526.63 | 12318.78 | 11623.41 | 16815.73 |
| 2 Expenses a) Cost of raw material consulb) Purchase of stock-in-trade c) Changes in Inventories of fi d) Employee benefit expense e) Finance Costs f) Depreciation, Depletion and g) Other Expenses Total Other Expenses Total Expenses 3 Total Profit before Except 4 Exceptional Items 5 Total Profit before Tax 6 Tax Expense 7 Current tax 8 Earliers Year Tax 9 Deferred Tax 10 Total tax expenses 11 Net movement in regulator related tax movement 12 Net Profit / (Loss) for the 13 Profit / (Loss) for the 13 Profit / (Loss) for the 14 Tax Expense of discontinue 15 Nat Profit / (Loss) for the 16 Share of profit (Loss) for the 17 Total Profit / (Loss) attributable 18 Other Comprehensive incon 19 Total Comprehensive incon 20 Total Profit / (Loss) attributable Profit / (Loss) attributable Profit / (Loss) attributable 21 Total Comprehensive incon 22 Details of Equity Share Cap Paid-up equity share capita Face value of equity share cap 23 Reserves excluding revalua 24 Earning per Equity share i Earning per Equity share i Earning per Equity share Basic earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per | | 13.93 | 1.11 | 5.47 | 70.54 | 31.13 | 35.55 |
| a) Cost of raw material consulb) Purchase of stock-in-trade c) Changes in Inventories of fi d) Employee benefit expense e) Finance Costs f) Depreciation, Depletion and g) Other Expenses Total other Expenses Total Expenses Total Expenses 3 Total Profit before Except 4 Exceptional Items 5 Total Profit before Tax 6 Tax Expense 7 Current tax 8 Eartiers Year Tax 9 Deferred Tax 10 Total tax expenses 11 Total Profit / (Loss) for the law to the | | 4787.76 | 5610.98 | 3532.10 | 12389.32 | 11654.54 | 16851.28 |
| b) Purchase of stock-in-trade c) Changes in Inventories of fi d) Employee benefit expense e) Finance Costs f) Depreciation, Depletion and g) Other Expenses Total Expenses Total Expenses Total Expenses 3 Total Profit before Except 4 Exceptional Items 5 Total Profit before Tax 6 Tax Expense 7 Current tax 8 Earliers Year Tax 9 Deferred Tax 10 Total tax expenses 11 related tax movement 12 Net Profit / (Loss) for the 13 Profit / (Loss) from discont 14 Tax Expense of discontinue 15 Net Profit / (Loss) for the 18 Other Comprehensive incon 19 Total Comprehensive incon 20 Total Profit / (Loss) attributable Profit / (Loss) attributable Profit / (Loss) attributable 21 Total Comprehensive incon Comprehensive income for Total Comprehensive income Comprehensive income for Total Comprehensive income Comprehensive income for Total Comprehensive income 22 Details of Equity Share capita Face value of equity share capita | | | | | | | |
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| d) Employee benefit expense e) Finance Costs f) Depreciation, Depletion and g) Other Expenses Total Other Expenses Total ther Expenses 3 Total Profit before Except 4 Exceptional Items 5 Total Profit before Except 6 Tax Expense 7 Current tax 8 Eartiers Year Tax 9 Deferred Tax 10 Total tax expenses 11 Net movement in regulator related tax movement 12 Net Profit / (Loss) from dis 13 Profit / (Loss) from dis 14 Tax Expense of discontinue 15 Net Profit / (Loss) of ass 17 Total Profit (Loss) of ass 17 Total Profit (Loss) attributable Profit / (Loss) attributable 21 Total Comprehensive incon 22 Details of Equity Share Cap Paid-up equity share (Loss) per Diluted earnings / (Loss) per | ock-in-trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e) Finance Costs f) Depreciation, Depletion and g) Other Expenses Total Other Expenses Total Expenses Total Expenses 3 Total Profit before Except 4 Exceptional Items 5 Total Profit before Tax 6 Tax Expense 7 Current tax 8 Earliers Year Tax 9 Deferred Tax 10 Total tax expenses 11 Net movement in regulator related tax movement 12 Net Profit / (Loss) from discont 14 Tax Expense of discontinue 15 Net Profit / (Loss) from discont 16 Share of profit (Loss) of ass 17 Total Profit (Loss) from the profit / (Loss) attributable Profit / (Loss) attributabl | entories of finished goods, work-in-progress and stock-in-trade | -280.10 | 314.77 | -528.75 | -873.22 | 174.29 | -263.12 |
| g) Other Expenses (i) Other Expenses (i) Other Expenses Total Other Expenses Total Expenses Total Expenses Total Expenses Total Expenses Total Profit before Except 4 Exceptional Items 5 Total Profit before Tax 6 Tax Expense 7 Current tax 8 Earliers Year Tax 9 Deferred Tax 10 Total tax expenses Net movement in regulator related tax movement 11 Net Profit / (Loss) for the 13 Profit / (Loss) from discont 14 Tax Expense of discontinue 15 Net Profit / (Loss) from discont 16 Share of profit (Loss) of ass 17 Total Profit / (Loss) attributable 18 Other Comprehensive incon 19 Total Comprehensive incon 20 Total Profit / (Loss) attributable 21 Total Comprehensive incone Comprehensive incone for Total Comprehensive incone 22 Details of Equity Share Capital Face value of equity share Capital Face value of equity share Capital Face value of equity share Capital Searning Per Equity Share Basic earnings / (Loss) per Diluted earnings / (Loss) per | efit expense | 234.88 | 173.35 | 214.92 | 636.62 | 453.44 | 644.55 |
| g) Other Expenses (i) Other Expenses Total Other Expenses Total Profit before Except 4 Exceptional Items 5 Total Profit before Tax 6 Tax Expense 7 Current tax 8 Earliers Year Tax 9 Deferred Tax 10 Total tax expenses 11 Net Profit / (Loss) for the Italian in the Ita | | 62.20 | 44.10 | 57.22 | 149.87 | 110.28 | 161.44 |
| (i) Other Expenses Total other Expenses Total Profit before Except Exceptional Items Total Profit before Tax Expenses Total Profit before Tax Exceptional Items Total Profit before Tax Expense Current tax Earliers Year Tax Deferred Tax Total Expense Total Expense The Wovement in regulator related tax movement Tax Expense of discontinue Total Frofit / (Loss) from discont Total Profit / (Loss) for the profit / (Loss) of ass Total Profit / (Loss) attributable Profit / (Loss) attributable Profit / (Loss) attributable Profit / (Loss) attributable Defails of Equity Share Capaid-up equity share capita Face value of equity share Capaid-up equity share capita Face value of equity share Details of Debt Securities Earning per Equity share Basic earnings / (Loss) per Diluted earnings / (Loss) per | Depletion and amortisation expense | 30.74 | 13.34 | 3.31 | 53.56 | 50.86 | 70.81 |
| Total other Expenses Total Expenses Total Profit before Except Exceptional Items Total Profit before Tax Total Profit before Tax Total Profit before Tax Earliers Year Tax Deferred Tax Total Expense Total Profit / (Loss) for the law in the law | es | | | | | | |
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| Total Profit before Except Exceptional Items Total Profit before Tax Tax Expense Current tax Earliers Year Tax Deferred Tax Total tax expenses Net movement in regulator related tax movement Tax Expense of discontinuity Profit / (Loss) from discont Tax Expense of discontinuity Net Profit / (Loss) from dis Share of profit (Loss) from dis Share of profit (Loss) from dis Cother Comprehensive incon Total Profit / (Loss) attributable Endal Comprehensive incon Comprehensive incom Comprehensive income for Total Comprehensive income for Earlie Face value of equity Share Capital Face value of equity Share Capital Earning per Equity Share (Loss) per Diluted earnings / (Loss) per | penses | 240.30 | 142.12 | 315.68 | 740.87 | 406.41 | 814.14 |
| Total Profit before Except Exceptional Items Total Profit before Tax Tax Expense Current tax Earliers Year Tax Deferred Tax Total tax expenses Net movement in regulator related tax movement Tax Expense of discontinuity Profit / (Loss) from discont Tax Expense of discontinuity Net Profit / (Loss) from dis Share of profit (Loss) from dis Share of profit (Loss) from dis Cother Comprehensive incon Total Profit / (Loss) attributable Endal Comprehensive incon Comprehensive incom Comprehensive income for Total Comprehensive income for Earlie Face value of equity Share Capital Face value of equity Share Capital Earning per Equity Share (Loss) per Diluted earnings / (Loss) per | | 4554.43 | 5305.77 | 3374.53 | 11764.93 | 11231.25 | 16291.13 |
| 4 Exceptional Items 5 Total Profit before Tax 6 Tax Expense 7 Current tax 8 Eartiers Year Tax 9 Deferred Tax 10 Total tax expenses 11 Net movement in regulator related tax movement 12 Net Profit / (Loss) from discont Intelligent of | efore Exceptional items & Tax | 233.33 | 305.21 | 157.57 | 624.39 | 423,28 | 560,15 |
| 5 Total Profit before Tax 6 Tax Expense 7 Current tax 8 Earliers Year Tax 9 Deferred Tax 10 Total tax expenses 11 Net movement in regulator related tax movement 12 Net Profit / (Loss) from discont 14 Tax Expense of discontinue 15 Net Profit / (Loss) from discont 16 Share of profit (Loss) of ass 17 Total Profit (Loss) from the profit / (Loss) of ass 17 Total Profit (Loss) of the profit / (Loss) attributable 19 Total Comprehensive incont 19 Total Profit / (Loss) attributable 10 Profit / (Loss) attributable 11 Total Comprehensive incont 12 Details of Equity Share Capital 13 Profit / (Loss) attributable 14 Total Comprehensive incont 15 Total Comprehensive incont 16 Comprehensive incont 17 Total Comprehensive incont 18 Profit / (Loss) attributable 19 Profit / (Loss) attributable 21 Total Comprehensive incont 22 Details of Equity Share Capital 23 Reserves excluding revaluat 24 Earning per Equity Share 25 Earning per Equity share 26 Earning per Equity share 27 Basic earnings / (Loss) per 28 Diluted earnings / (Loss) per 29 Diluted earnings / (Loss) per 20 Diluted earnings / (Loss) per 20 Diluted earnings / (Loss) per 21 Diluted earnings / (Loss) per 22 Details of Equity Share Equity Share | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 Tax Expense 7 Current tax 8 Eartiers Year Tax 9 Deferred Tax 10 Total tax expenses 11 Net movement in regulator related tax movement 12 Net Profit / (Loss) for the last response of discontinue 13 Profit / (Loss) from discont 14 Tax Expense of discontinue 15 Net Profit / (Loss) from discont 16 Share of profit (Loss) of ass 17 Total Profit / (Loss) of ass 18 Other Comprehensive incon 19 Total Comprehensive incon 19 Total Comprehensive incon 20 Total Profit / (Loss) attributable 21 Total Comprehensive incon 22 Details of Equity Share Capaid-up equity share capital Face value of equity share capital face v | | 233.33 | 305,21 | 157.57 | 624,39 | 423.28 | 560.15 |
| 7 Current tax 8 Earliers Year Tax 9 Deferred Tax 10 Total tax expenses 11 Net movement in regulator related tax movement 12 Net Profit / (Loss) for the 13 Profit / (Loss) from discont 14 Tax Expense of discontinue 15 Net Profit / (Loss) from discont 16 Share of profit (Loss) of ass 17 Total Profit (Loss) of ass 18 Other Comprehensive incon 19 Total Comprehensive incon 20 Total Profit / (Loss) attributable 21 Total Comprehensive incon 22 Details of Equity Share Capaid-up equity share capita 23 Reserves excluding revalua 24 Earning per Equity share 25 Earning per Equity share 26 Earning per Equity share 27 Basic earnings / (Loss) per 28 Diluted earnings / (Loss) per 29 Diluted earnings / (Loss) per 20 Diluted earnings / (Loss) per 20 Diluted earnings / (Loss) per 21 Earning per Equity share fer 22 Basic earnings / (Loss) per 23 Details of Debt Securities 24 Earning per Equity share fer 25 Basic earnings / (Loss) per 26 Diluted earnings / (Loss) per 27 Diluted earnings / (Loss) per 28 Diluted earnings / (Loss) per 29 Diluted earnings / (Loss) per | | | | | | | |
| 8 Earliers Year Tax 9 Deferred Tax 10 Total tax expenses 11 related tax movement 12 Net Profit / (Loss) for the 13 Profit / (Loss) from discont 14 Tax Expense of discontinue 15 Net Profit / (Loss) from discont 16 Share of profit (Loss) of ass 17 Total Profit (Loss) for the 18 Other Comprehensive incon 19 Total Comprehensive inco 20 Total Profit / (Loss) attributable 21 Total Comprehensive incon Comprehensive income for 22 Details of Equity Share Ca 23 Paid-up equity share capita 24 Face value of equity share capita 25 Reserves excluding revalua 26 Earning per Equity share 27 Basic earnings / (Loss) per 28 Diluted earnings / (Loss) per 29 Diluted earnings / (Loss) per 20 Diluted earnings / (Loss) per 20 Diluted earnings / (Loss) per 21 Basic earnings / (Loss) per 22 Diluted earnings / (Loss) per 23 Diluted earnings / (Loss) per 24 Diluted earnings / (Loss) per 25 Diluted earnings / (Loss) per 26 Diluted earnings / (Loss) per 27 Diluted earnings / (Loss) per 28 Diluted earnings / (Loss) per 29 Diluted earnings / (Loss) per | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 169.57 |
| 9 Deferred Tax 10 Total tax expenses 11 Net movement in regulator related tax movement 12 Net Profit / (Loss) from discont 13 Profit / (Loss) from discont 14 Tax Expense of discontinue 15 Net Profit / (Loss) from dis 16 Share of profit (Loss) for the p 17 Total Profit (Loss) for the p 18 Other Comprehensive incon 20 Total Profit / (Loss) attributable 21 Total Comprehensive incon 22 Details of Equity Share Ca 22 Details of Equity Share Ca 23 Paid-up equity share capita 24 Earning per Equity share i 25 Basic earnings / (Loss) per 26 Diluted earnings / (Loss) per 27 Diluted earnings / (Loss) per 28 Diluted earnings / (Loss) per 29 Diluted earnings / (Loss) per 20 Diluted earnings / (Loss) per 21 Diluted earnings / (Loss) per 22 Diluted earnings / (Loss) per 23 Diluted earnings / (Loss) per 24 Diluted earnings / (Loss) per 25 Diluted earnings / (Loss) per 26 Diluted earnings / (Loss) per 27 Diluted earnings / (Loss) per 28 Diluted earnings / (Loss) per 29 Diluted earnings / (Loss) per | Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 52.14 |
| 10 Total tax expenses 11 Net movement in regulator related tax movement 12 Net Profit / (Loss) for the 13 Profit / (Loss) from discont 14 Tax Expense of discontinual for the 15 Net Profit / (Loss) from discont 15 Net Profit / (Loss) from discont 16 Share of profit (Loss) of ass 17 Total Profit(Loss) for the profit / (Loss) attributable 18 Other Comprehensive incond 19 Total Comprehensive incond 20 Total Profit / (Loss) attributable 21 Total Comprehensive incond 22 Comprehensive incond 23 Details of Equity Share Capital Face value of equity share capital Face | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.56 |
| 11 Net movement in regulator related tax movement 12 Net Profit / (Loss) for the profit / (Loss) from discont 13 Profit / (Loss) from discont 14 Tax Expense of discontinual form of the profit / (Loss) from discont 15 Net Profit / (Loss) from discont 16 Share of profit (Loss) of ass 17 Total Profit(Loss) for the profit / (Loss) attributable 18 Other Comprehensive incont 20 Total Profit / (Loss) attributable 21 Profit / (Loss) attributable 22 Profit / (Loss) attributable 23 Total Comprehensive incont 24 Details of Equity Share Capital face value of equity share face | enses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 217.15 |
| related tax movement related tax pense of discontinue related tax pense of discontinue related tax profit (Loss) for movement related tax profit (Loss) of ass related tax profit (Loss) of ass related tax profit (Loss) of the profit of tax profit of the profit of tax profit of tax penses related tax profit of tax profit of the profit of tax p | t in regulatory deferral account balances related to profit or loss and | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 217.13 |
| 13 Profit / (Loss) from discont 14 Tax Expense of discontinue 15 Net Profit / (Loss) from dis 16 Share of profit (Loss) of ass 17 Total Profit (Loss) of the p 18 Other Comprehensive inco 19 Total Comprehensive inco 20 Total Profit / (Loss) attributable 21 Total Comprehensive inco 22 Details of Equity Share Cap 22 Details of Equity Share Cap 23 Paid-up equity share capita 24 Face value of equity share 25 Reserves excluding revalua 26 Earnings per Share 27 Basic earnings / (Loss) per 28 Diluted earnings / (Loss) per 29 Diluted earnings / (Loss) per 20 Diluted earnings / (Loss) per 21 Basic earnings / (Loss) per 22 Details of Pott Securities 23 Reserves excluding revalua 24 Earning per Equity share 25 Earning per Equity share 26 Earning per Equity share 27 Earning per Equity share 28 Earnings / (Loss) per 29 Diluted earnings / (Loss) per 20 Diluted earnings / (Loss) per 20 Diluted earnings / (Loss) per 21 Earning per Equity share fer 22 Earnings per Equity share fer 23 Earning per Equity share fer 24 Earning per Equity share fer 25 Earning per Equity share fer 26 Earnings per Equity share fer 27 Earning per Equity share fer 28 Earning per Equity share fer 29 Earning per Equity share fer 20 Earnings / (Loss) per | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 Tax Expense of discontinue 15 Net Profit / (Loss) from dis 16 Share of profit (Loss) of ass 17 Total Profit(Loss) for the p 18 Other Comprehensive incon 19 Total Comprehensive inco 20 Total Profit / (Loss) attributable Profit / (Loss) attributable Profit / (Loss) attributable 21 Total Comprehensive income for Total Comprehensive income for Total Comprehensive income for 22 Details of Equity Share Cap Paid-up equity share capita Face value of equity share capita Face value of equity share 23 Reserves excluding revalual 24 Earnings per Share 1 Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per Basic earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per | oss) for the period of continuing operations | 233,33 | 305,21 | 157.57 | 624.39 | 423.28 | 343.00 |
| 15 Net Profit / (Loss) from dis 16 Share of profit (Loss) of ass 17 Total Profit(Loss) for the p 18 Other Comprehensive incon 20 Total Comprehensive inco 20 Total Profit / (Loss) attributable Profit / (Loss) attributable Profit / (Loss) attributable 21 Total Comprehensive income for Total Comprehensive income for Total Comprehensive income for Paid-up equity Share capita Face value of equity share capita Face value of equity share in Details of Debt Securities 23 Reserves excluding revalua 24 Earning per Equity share in Easic earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per Earnings per Equity Share in Earnings per Eq | from discontinued operations before tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 Share of profit (Loss) of ass 17 Total Profit(Loss) for the p 18 Other Comprehensive incon 20 Total Profit / (Loss) attributable Profit / (Loss) attributable 21 Total Comprehensive incon Comprehensive incon Comprehensive incom Total Comprehensive incom Total Comprehensive incom 22 Details of Equity Share Cap Paid-up equity share capita Face value of equity share Details of Debt Securities 23 Reserves excluding revalua 24 Earnings per Share i Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per Basic earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per | f discontinued operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 Total Profit(Loss) for the p 18 Other Comprehensive incon 19 Total Comprehensive inco 20 Total Profit / (Loss) attributable Official Comprehensive income for Total Comprehensive income for Total Comprehensive income for Details of Equity Share Capital Face value of equity share capital Face value of equity share capital Paid-up equity share capital Face value of equity share Details of Debt Securities 23 Reserves excluding revalual 24 Earnings per Share i Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per | oss) from discontinued operation after tax (XII-XIII) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18 Other Comprehensive incon 19 Total Comprehensive inco 20 Total Profit / (Loss) attributable Profit / (Loss) attributable Profit / (Loss) attributable Profit / (Loss) attributable 21 Total Comprehensive incom Comprehensive incom 22 Details of Equity Share Cap Paid-up equity share capita Face value of equity share Details of Debt Securities 23 Reserves excluding revalua 24 Earning per Share i Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per Basic earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per | t (Loss) of associates and joint venture accounted for using equity Method | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19 Total Comprehensive Inco 20 Total Profit / (Loss) attributable Profit / (Loss) attributable Profit / (Loss) attributable Profit / (Loss) attributable 21 Total Comprehensive incom Comprehensive incom 22 Details of Equity Share Cap Paid-up equity Share Capita Face value of equity share Details of Debt Securities 23 Reserves excluding revalua 24 Earnings per Share i Earning per Equity share fands assic earnings / (Loss) per Diluted earnings / (Loss) per Basic earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per | oss) for the period | 233.33 | 305.21 | 157.57 | 624.39 | 423.28 | 343.00 |
| 20 Total Profit / (Loss) attributable Profit / (Loss) attributable Profit / (Loss) attributable Profit / (Loss) attributable 21 Total Comprehensive income for Total Comprehensive income for 22 Details of Equity Share Capital Paid-up equity Share Capital Face value of equity share capital Details of Debt Securities 23 Reserves excluding revalual 24 Earnings per Share i Earning per Equity share family said (Loss) per Diluted earnings / (Loss) per Basic earnings / (Loss) per Diluted earnings / (Loss) per | hensive income Net of taxes | 104.08 | 37.80 | 58.74 | 91.90 | 37.80 | 47.03 |
| Profit / (Loss) attributable Profit / (Loss) attributable Profit / (Loss) attributable 21 Total Comprehensive income Comprehensive income for Total Comprehensive income 22 Details of Equity Share Cap Paid-up equity share capita Face value of equity share Details of Debt Securities 23 Reserves excluding revalual 24 Earnings per Share i Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per Basic earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per | hensive income for the period | 337.41 | 343.01 | 216.31 | 716.29 | 461.08 | 390.03 |
| Profit / (Loss) attributable 21 Total Comprehensive inco Comprehensive income for Total Comprehensive income 22 Details of Equity Share Cap Paid-up equity share capita Face value of equity share. Details of Debt Securities 23 Reserves excluding revalua 24 Earning per Share i Earning per Equity share i Basic earnings / (Loss) per Diluted earnings / (Loss) per Basic earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per | (Loss) attributable to | | | | | | |
| 21 Total Comprehensive inco Comprehensive income for Total Comprehensive income 22 Details of Equity Share Cap Paid-up equity share capita Face value of equity share obtails of Debt Securities 23 Reserves excluding revalua 24 Earnings per Share i Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per Basic earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per | attributable to Owners of parent | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Comprehensive income for Total Comprehensive income 22 Details of Equity Share Cap Paid-up equity share capita Face value of equity share. Details of Debt Securities 23 Reserves excluding revalua 24 Earnings per Share i Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per Basic earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per | attributable to Owners of non-controlling interests | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Comprehensive incom 22 Details of Equity Share Cap Paid-up equity share capita Face value of equity share Details of Debt Securities 23 Reserves excluding revalua 24 Earnings per Share i Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per Basic earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per | hensive income for the period attributable to | | | | | | |
| 22 Details of Equity Share Cap Paid-up equity share capita Face value of equity share Details of Debt Securities 23 Reserves excluding revalua 24 Earnings per Share i Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per Basic earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per | e income for the period attributable to warants of parents | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Paid-up equity share capita Face value of equity share Details of Debt Securities 23 Reserves excluding revalua 24 Earnings per Share i Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per Basic earnings / (Loss) per Diluted earnings / (Loss) per | nensive income for the period attributable to Owners of non-controlling i | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Face value of equity share control betails of Debt Securities 23 Reserves excluding revaluate 24 Earnings per Share i Earning per Equity share for Basic earnings / (Loss) per Diluted earnings / (Loss) per Basic earnings / (Loss) per Basic earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per | ity Share Capital | | | | | | |
| Details of Debt Securities 23 Reserves excluding revalual 24 Earnings per Share i Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per Basic earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per Diluted earnings / (Loss) per | share capital | 2116.40 | 1058.20 | 2116.40 | 2116.40 | 1058.20 | 2116.40 |
| 23 Reserves excluding revaluat 24 Earnings per Share i Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per ii Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per iii Earnings per Equity Share | equity share capital (In Rs) | 1.00 | 10.00 | 1.00 | 1.00 | 10.00 | 1.00 |
| 24 Earnings per Share i Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per ii Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per iii Earnings per Equity Share | t Securities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| i Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per ii Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per iii Earnings per Equity Share | uding revaluation reserve | 1237.32 | 1650.28 | 899.81 | 1237.32 | 1650.28 | 521.03 |
| Basic earnings / (Loss) per Diluted earnings / (Loss) per ii Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per iii Earnings per Equity Share | Share | | | | | | |
| Basic earnings / (Loss) per Diluted earnings / (Loss) per ii Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per iii Earnings per Equity Share | quity share from Continuing operations | | | | | | |
| Diluted earnings / (Loss) per ii Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) per iii Earnings per Equity Share | / (Loss) per Share from continuing operations | 0.11 | 3.24 | 0.07 | 0.30 | 4.36 | 0.16 |
| ii Earning per Equity share f Basic earnings / (Loss) per Diluted earnings / (Loss) pe iii Earnings per Equity Share | gs / (Loss) per Share from continuing operations | 0.11 | 3,24 | 0.07 | 0.30 | 4.36 | 0.16 |
| Basic earnings / (Loss) per Diluted earnings / (Loss) pe iii Earnings per Equity Share | quity share from Discontinuing operations | | | | | | |
| Diluted earnings / (Loss) per iii Earnings per Equity Share | / (Loss) per Share from Discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| iii Earnings per Equity Share | gs / (Loss) per Share from Discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 5.00 | 5.00 | 2.00 | 3.30 | 3.30 | 3.00 |
| Ia) Basic parnings / (Loss) n | ngs / (Loss) per Share from Continuing and Discontinuing operations | 0.11 | 3.24 | 0.07 | 0.30 | 4.36 | 0.16 |
| | nings / (Loss) per Share from Continuing and Discontinuing operations | 0.11 | 3.24 | 0.07 | 0.30 | 4.36 | 0.16 |
| 25 Debt equity ratio | | 0.00 | 0.00 | 0.07 | 0.00 | 0.00 | 0.00 |
| 26 Debt Service coverage rat | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 Interest service coverage | - | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

- 1 The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 03rd February, 2023.
- $2\,\,$ There were no investor complaints received / pending as at 31st December, 2022.
- 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.
- 4 Previous period figures have been regrouped / reclassified whereever necessary to correspond with the current period classification / disclosures.

For SBC Exports Limited
For SBC Exports Limited

Govindji Gupta (Managing Director)

Place : Sahibabad Dated: 03rd February 2023

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

Regd. Off.: HOUSE NO.-20, LOHIYA TALAB, CHOTI BASAHI P.O.: VINDHYACHAL MIRZAPUR UP 231307 IN GHAZIABAD UTTAR PRADESH-201010

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

| | Standalone Segment wise Results for the | | | | | | |
|---|---|-----------------------------------|------------|------------|----------------------------------|------------|-----------------------------------|
| | Particulars | Three months ended (Unaudited) | | | Nine months ended (Unaudited) | | Financial Year ended (Audited) |
| | Date of start of reporting period | 01.10.2022 | 01.10.2021 | 01.07.2022 | 01.04.2022 | 01.04.2021 | 01.04.2021 |
| | Date of end of reporting period | 31.12.2022 | 31.12.2021 | 30.09.2022 | 31.12.2022 | 31.12.2021 | 31.03.2022 |
| | Whether results are audited or unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Segment Revenue (Income) | | | | | | |
| | (net sale/income from each segment should be disclosed) | | | | | | |
| 1 | IT Support Services | 2398.54 | 2582.18 | 1241.40 | 5266.26 | 6809.66 | 10274.91 |
| 2 | Garments Sales | 2375.30 | 2905.74 | 2285.23 | 7052.52 | 4625.17 | 6268.17 |
| 3 | Tour & Travel Services | 0.00 | 121.96 | 0.00 | 0.00 | 188.59 | 272.66 |
| | | | | | | | |
| | Total Segment Revenue | 4773.84 | 5609.88 | 3526.62 | 12318.78 | 11623.42 | 16815.74 |
| | Less: Inter segment revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | Revenue from operations | 4773.84 | 5609.88 | 3526.62 | 12318.78 | 11623.42 | 16815.74 |
| | | | | | | | |
| 2 | Segment Result | | | | | | |
| | Profit (+) / Loss (-) before tax and interest from each segment | | | | | | |
| 1 | IT Support Services | 84.75 | 23.46 | 168.17 | 336.75 | 244.04 | 377.23 |
| 2 | Garments Sales | 250.40 | 375.777 | 222.89 | 697.92 | 397.49 | 635.81 |
| 3 | Tour & Travel Services | 0.00 | 21.092 | 0.00 | 0.00 | -11.17 | -11.30 |
| | | | | | | | |
| | Total Profit before tax | 335.15 | 420.33 | 391.06 | 1034.67 | 630.37 | 1001.74 |
| | i. Finance cost | 62.20 | 44.10 | 57.22 | 149.87 | 110.28 | 161.45 |
| | ii. Other Unallocable Expenditure net off Unallocable income | 39.61 | 71.02 | 176.29 | 260.41 | 96.80 | |
| | Profit before tax | 233.33 | 305.22 | 157.56 | 624.39 | 423.29 | 560.15 |
| 3 | (Segment Asset - Segment Liabilities) | | | | | | |
| 3 | Segment Asset - Segment Liabilities) | | | | | | |
| 1 | IT Support Services | 1642.04 | 1798.39 | 1437.98 | 1642.04 | 1798.39 | 2722.11 |
| 2 | Garments Sales | 5722.59 | 5516.91 | 5646.27 | 5722.59 | 5516.91 | 5295.75 |
| 3 | Tour & Travel Services | 0.00 | 84.43 | 0.00 | 0.00 | 84.43 | 68.23 |
| | Tour & Travet services | 0.00 | 04.43 | 0.00 | 0.00 | 04.43 | 00.23 |
| | Total Segment Asset | 7364.63 | 7399.73 | 7084.26 | 7364.63 | 7399.73 | 8086.09 |
| | Un-allocable Assets | 1400.95 | 2373.53 | 1380.24 | 1400.95 | 2373.53 | |
| | Net Segment Asset | 8765.58 | 9773.26 | 8464.50 | 8765.58 | 9773.26 | 9693.00 |
| | | | | | | | |
| 4 | Segment Liabilities | | | | | | |
| | Segment Liabilities | 4004 15 | 2222.55 | 700.01 | 4007 10 | 2000 22 | 1700 00 |
| | IT Support Services | 1096.48 | 2220.30 | | 1096.48 | 2220.30 | |
| | Garments Sales | 2029.45 | 841.01 | 2372.74 | 2029.45 | 841.01 | 1919.34 |
| | Tour & Travel Services | 0.00 | 47.97 | 0.00 | 0.00 | 47.97 | 41.51 |
| | Total Segment Liabilities | 3125.93 | 3109.28 | 3154.75 | 3125.93 | 3109.28 | 3740.88 |
| | Un-allocable Liabilities | 5639.65 | 6663.98 | 5309.75 | 5639.65 | 6663.98 | 5952.12 |
| | Net Segment Liabilities | 8765.58 | 9773.26 | 8464.50 | 8765.58 | 9773.26 | 9693.00 |

Notes:

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

Place : Sahibabad Dated: 03rd February, 2023 For SBC Exports Limited

For SBC Exports Limited

For SBC Exports Limited

Govindji Gupta (Managing Director)

348, 1st Floor, Tarun Enclave, Pitam Pura, New Delhi-110088 Phone: 2701 2828, 2702 2828, 2703 2828 Fax: 2701 2727 Website: www.strggroup.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 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 ended 31st December, 2022 ("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 ended December 31st, 2022 as reported in these financial results have been approved & Reviewed by the holding company's Board of Directors.
- 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 Jess 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. 207.77 Lacs and total net profit/(loss) after tax of Rs. 3.90 Lacs, for the Quarter ended 31st December, 2022 as considered in the consolidated unaudited financial results.

0 3 FFR 7053

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.

03 FEB 2023

For STRG & Associates Chartered Accountants

FRN 014826N

Rakesh Gupta

Partner M. No. 094040

UDIN: 23094040BGTZNS7085

NEWDELHI

Place: Delhi Date: 03.02.2023

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

Regd. Off.: HOUSE NO.-20, LOHIYA TALAB, CHOTI BASAHI P.O.: VINDHYACHAL MIRZAPUR UP 231307 IN 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 Ende | d on 31st Decembe | r, 2022 | | , | Lakh except EPS) | |
|----------|---|-------------------|-------------------|----------------|-----------------------|--------------------|-----------------------|--|
| | | For Quarter Ended | | | For Nine months ended | | For Financial Year | |
| | Particulars | (Unaudited) | | | (Unau | dited) | ended (Audited) | |
| | | 31.12.2022 | 31.12.2021 | 30.09.2022 | 31.12.2022 | 31.12.2021 | 31.03.2022 | |
| 1 | Income | | | | | | | |
| | Revenue from operations | 4981.60 | 5609.87 | 3690.23 | 12813.50 | 11623.41 | 16885.11 | |
| | Other Income | 13.97 | 1.11 | 5.81 | 70.93 | 31.13 | 35.55 | |
| | Total Income | 4995.57 | 5610.98 | 3696.04 | 12884.43 | 11654.54 | 16920.66 | |
| 2 | Expenses | | | | | | | |
| a) | Cost of raw material consumed | 4266.41 | 4618.09 | 3312.16 | 11057.23 | 10035.97 | 14863.31 | |
| b) | Purchase of stock-in-trade | 184.95 | 0.00 | 131.78 | 414.36 | 0.00 | 61.12 | |
| c) | Changes in Inventories of finished goods, work-in-progress and stock-in-trade | -280.10 | 314.77 | -528.75 | -873.22 | 174.29 | -263.12 | |
| d) | Employee benefit expense | 234.88 | 173.35 | 193.52 | 636.62 | 453.44 | 644.55 | |
| e) | Finance Costs | 62.34 | 44.10 | 57.32 | 150.13 | 110.28 | 161.45 | |
| f) | Depreciation, Depletion and amortisation expense | 30.78 | 13.34 | 3.31 | 53.60 | 50.86 | 70.81 | |
| g) | Other Expenses | 250.07 | 442.42 | 244 = 4 | 042.00 | 107.11 | 0.00.00 | |
| (i) | Other Expenses | 259.07 | 142.12 | 366.74 | 813.09 | 406.41 | 818.20 | |
| | Total other Expenses | 259.07 | 142.12 | 366.74 | 813.09 | 406.41 | 818.20 | |
| 3 | Total Expenses Total Profit before Exceptional items & Tax | 4758.33 237.24 | 5305.77 305.21 | 3536.08 | 12251.81 | 11231,25 423,28 | 16356.32 | |
| 4 | Exceptional Items | 0.00 | 0.00 | 159.96 | 632.62 | 0.00 | 564.34 | |
| 5 | Total Profit before Tax | 237.24 | 305,21 | 0.00 159.97 | 632.62 | 423.28 | 0.00 564.34 | |
| 6 | Tax Expense | 237,24 | 303,21 | 137,97 | 332,82 | 423,20 | 304,34 | |
| 7 | Current tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 170.94 | |
| 8 | Earliers Year Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 52.14 | |
| 9 | Deferred Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.56 | |
| 10 | Total tax expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 218.52 | |
| | Net movement in regulatory deferral account balances related to profit or loss and | | | | | | | |
| 11 | related tax movement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 12 | Net Profit / (Loss) for the period of continuing operations | 237.24 | 305.21 | 159.97 | 632,62 | 423.28 | 345.81 | |
| 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 | Net Profit / (Loss) from discontinued operation after tax (XII-XIII) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 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 | Total Profit(Loss) for the period | 237.24 | 305,21 | 159.97 | 632,62 | 423.28 | 345.81 | |
| 18 | Other Comprehensive income Net of taxes | 54.10 | 37.80 | 58.73 | 91.90 | 37.80 | 47.03 | |
| 19 | Total Comprehensive income for the period | 291.34 | 343.01 | 218.70 | 724.52 | 461.08 | 392.84 | |
| 20 | Total Profit / (Loss) attributable to | | | | | | | |
| | Profit / (Loss) attributable to Owners of parent | 0.00 | 0.00 | 159.97 | 0.00 | 0.00 | 345.81 | |
| 24 | Profit / (Loss) attributable to Owners of non-controlling interests | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 21 | Total Comprehensive income for the period attributable to Comprehensive income for the period attributable to warants of parents | 0.00 | 0.00 | 58.73 | 0.00 | 0.00 | 47.00 | |
| <u> </u> | Total Comprehensive income for the period attributable to Owners of non-controlling is | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47.03 0.00 | |
| 22 | Details of Equity Share Capital | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | Paid-up equity share capital | 2116.40 | 1058.20 | 2116.40 | 2116.40 | 1058.20 | 2116.40 | |
| | Face value of equity share capital (In Rs) | 1.00 | 10.00 | 1.00 | 1.00 | 10.00 | 1.00 | |
| | Details of Debt Securities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 23 | Reserves excluding revaluation reserve | 1248.37 | 1650.28 | 523.85 | 1248.37 | 1650.28 | 523.85 | |
| 24 | Earnings per Share | | | | | | | |
| i | Earning per Equity share from Continuing operations | | | | | | | |
| | Basic earnings / (Loss) per Share from continuing operations | 0.11 | 3.24 | 0.08 | 0.30 | 4.36 | 0.16 | |
| | Diluted earnings / (Loss) per Share from continuing operations | 0.11 | 3.24 | 0.08 | 0.30 | 4.36 | 0.16 | |
| ii | Earning per Equity share from Discontinuing operations | | | | | | | |
| | 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 | Earnings per Equity Share | | | | | | | |
| | a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations | 0.11 | 3.24 | 0.08 | 0.30 | 4.36 | 0.16 | |
| | b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations | 0.11 | 3.24 | 0.08 | 0.30 | 4.36 | 0.16 | |
| 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 | |

1 The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 03rd February, 2023.

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

For SBC Exports Limited

For SBC Exports Limited Com Sinceton hyaci Govinaji Gupta

(Managing Director)

Place: Sahibabad Dated: 03rd February 2023

 $^{\,\,2\,\,}$ There were no investor complaints received / pending as at 31st December, 2022.

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.

SBC EXPORTS LIMITED CIN: L18100UP2011PLC043209

Regd. Off.: HOUSE NO.-20, LOHIYA TALAB, CHOTI BASAHI P.O.: VINDHYACHAL MIRZAPUR UP 231307 IN GHAZIABAD UTTAR PRADESH-201010

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

| | Consolidated Segment wise Results for t | | | | u,com | | |
|---|---|------------|-----------------------------------|------------|------------|----------------------------------|------------|
| | Particulars | | Three months ended (Unaudited) | | | Nine months ended (Unaudited) | |
| | Date of start of reporting period | 01.10.2022 | 01.10.2021 | 01.07.2022 | 01.04.2022 | 01.04.2021 | 01.04.2021 |
| | Date of end of reporting period | 31.12.2022 | 31.12.2021 | 30.09.2022 | 31.12.2022 | 31.12.2021 | 31.03.2022 |
| | Whether results are audited or unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Segment Revenue (Income) | | | | | | |
| | (net sale/income from each segment should be disclosed) | | | | | | |
| 1 | IT Support Services | 2398.54 | 2582.18 | 1241.40 | 5266.26 | 6809.66 | 10274.91 |
| 2 | Garments Sales | 2375.30 | 2905.74 | 2285.23 | 7052.52 | 4625.17 | 6268.17 |
| 3 | Tour & Travel Services | 207.76 | 121.96 | 163.61 | 494.72 | 188.59 | 342.03 |
| | | | | | | | |
| | Total Segment Revenue | 4981.60 | 5609.88 | 3690.24 | 12813.50 | 11623.42 | 16885.10 |
| | Less: Inter segment revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Revenue from operations | 4981.60 | 5609.88 | 3690.24 | 12813.50 | 11623.42 | 16885.10 |
| | | | | | | | |
| 2 | Segment Result | | | | | | |
| | Profit (+) / Loss (-) before tax and interest from each segment | | | | | | |
| 1 | IT Support Services | 84.75 | 23.46 | 168.17 | 336.75 | 244.04 | 377.23 |
| 2 | Garments Sales | 250.40 | 375.777 | 222.89 | 697.92 | 397.49 | 635.81 |
| 3 | Tour & Travel Services | 4.29 | 21.092 | 2.26 | 8.49 | -11.17 | -8.48 |
| | | | | | | | |
| | Total Profit before tax | 339.44 | 420.33 | 393.32 | 1043.16 | 630.37 | 1004.56 |
| | i. Finance cost | 62.34 | 44.10 | 57.32 | 150.13 | 110.28 | 161.45 |
| | ii. Other Unallocable Expenditure net off Unallocable income | 39.75 | 71.02 | 176.04 | 260.41 | 96.80 | 278.77 |
| | Profit before tax | 237.35 | 305,22 | 159.96 | 632.62 | 423.29 | 564.34 |
| 3 | (Segment Asset - Segment Liabilities) | | | | | | |
| | Segment Asset | | | | | | |
| 1 | IT Support Services | 1642.04 | 1798.39 | 1437.98 | 1642.04 | 1798.39 | 2722.11 |
| 2 | Garments Sales | 5722.59 | 5516.91 | 5646.27 | 5722.59 | 5516.91 | 5295.75 |
| 3 | Tour & Travel Services | 78.22 | 84.43 | 46.08 | 78.22 | 84.43 | 83.74 |
| | | | | | | | |
| | Total Segment Asset | 7442.85 | 7399.73 | 7130.34 | 7442.85 | 7399.73 | 8101.60 |
| | Un-allocable Assets | 1449.17 | 2373.53 | 1399.39 | 1449.17 | 2373.53 | 1606.91 |
| | Net Segment Asset | 8892.02 | 9773.26 | 8529.73 | 8892.02 | 9773.26 | 9708.51 |
| 4 | Segment Liabilities | | | | | | |
| 4 | Segment Liabilities | | | | | | |
| | Segment Liabilities | 4007 10 | 2220.22 | 702.04 | 4007 40 | 2220.20 | 4700.00 |
| | IT Support Services | 1096.48 | 2220.30 | 782.01 | 1096.48 | 2220.30 | 1780.02 |
| | Garments Sales | 2029.45 | 841.01 | 2372.74 | 2029.45 | 841.01 | 1919.34 |
| | Tour & Travel Services | 50.43 | 47.97 | 45.46 | 50.43 | 47.97 | 57.02 |
| | Total Segment Liabilities | 3176.36 | 3109.28 | 3200.20 | 3176.36 | 3109.28 | 3756.39 |
| | Un-allocable Liabilities | 5715.66 | 6663.98 | | 5715.66 | 6663.98 | 5952.12 |
| | Net Segment Liabilities | 8892.02 | 9773.26 | 8529.73 | 8892.02 | 9773.26 | 9708.51 |

Notes:

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

Place: Sahibabad Dated: 03rd February, 2023 For SBC Exports Limited
For SBC Exports Limited

Director (Pace)

Govindji Gupta (Managing Director)