



Ref: D/2024-25/019

Date: 26.07.2024

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 ended on June 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 26th July, 2024, Friday which commenced at 03.00 p.m. and concluded at 07.45 P.M. inter alia, transacted the following businesses:

1. approved the Un-Audited Standalone and Consolidated Financial Results along with the Limited Review Report for the Quarter ended on June 30, 2024;
2. Recommended the final dividend of ₹ 0.05/- per equity share of ₹1/- each for financial year 2023-2024, subject to the approval of shareholders of the Company at the ensuing Annual General Meeting (AGM).

This information will also be made available on the Company's website at www.sbceportslimited.com. This is for your information and records.

Thanking You

For SBC Exports Limited

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

CIN: L18100UP2011PLC043209

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

Head Office : House No. 20, Lohiya Talab, Choti Basahi, P.O. Vindhyachal Mirzapur, Uttar Pradesh - 231307

Tel. : 0120-2895246, Customer Care : +8303-300-100, E-mail : info@sbceportslimited.com, Web. : www.sbceportslimited.com

Limited Review Report

To
The Board of Directors
SBC Exports Limited,
House No. 20, Lohiya Talab, Choti Basahi,
P.O Vindhyaachal 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 ended 30th June, 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
GUPTA

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RAKESH GUPTA
Date: 2024.07.26
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Rakesh Gupta
Partner
M. No. 094040
UDIN: 24094040BKAOKI5864
Place: Delhi
Date: 26.07.2024

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 AREA GHAZIABAD UTTAR PRADESH-201010

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

(Rs. in Lakh except EPS)

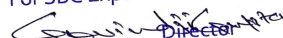
Standalone Financial Results for the Quarter Ended on 30th June, 2024				
Particulars	For Quarter Ended			For Financial Year ended
	30.06.2024 Unaudited	31.03.2024 Audited	30.06.2023 Unaudited	31.03.2024 Audited
1 Income				
Revenue from operations	5705.58	6261.64	4961.09	19101.22
Other Income	138.96	170.60	94.55	361.67
Total Income	5844.54	6432.24	5055.64	19462.89
2 Expenses				
a) Cost of raw material consumed	4534.37	5227.89	3531.43	15060.41
b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00
c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	34.54	-136.77	250.22	54.94
d) Employee benefit expense	299.40	287.04	336.51	1078.67
e) Finance Costs	172.63	190.60	116.36	592.21
f) Depreciation, Depletion and amortisation expense	38.89	38.00	34.86	131.88
g) Other Expenses				
(i) Other Expenses	244.99	497.02	328.01	1260.32
Total Expenses	5324.82	6103.78	4597.39	18178.43
3 Total Profit before Exceptional items & Tax	519.72	328.46	458.23	1284.46
4 Exceptional Items	0.00	0.00	0.00	0.00
5 Total Profit before Tax	519.72	328.46	458.23	1284.46
6 Tax Expense				
7 Current tax	0.00	0.00	0.00	353.47
8 Earliers Year Tax	0.00	0.00	0.00	0.00
9 Deferred Tax	0.00	0.00	0.00	7.85
10 Total tax expenses	0.00	0.00	0.00	345.62
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
12 Net Profit / (Loss) for the period of continuing operations	519.72	328.46	458.23	938.84
13 Profit / (Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00
14 Tax Expense of discontinued operations	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
16 Share of profit (Loss) of associates and joint venture accounted for using equity Method	0.00	0.00	0.00	0.00
17 Total Profit(Loss) for the period	519.72	328.46	458.23	938.84
18 Other Comprehensive income Net of taxes	163.70	-49.13	-18.30	147.46
19 Total Comprehensive income for the period	683.42	279.33	439.93	1086.30
20 Total Profit / (Loss) attributable to				
Profit / (Loss) attributable to Owners of parent	519.72	328.46	458.23	938.84
Profit / (Loss) attributable to Owners of non-controlling interests	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	163.70	-49.13	-18.30	147.46
Total Comprehensive income for the period attributable to Owners of non-controlling interest	0.00	0.00	0.00	0.00
22 Details of Equity Share Capital				
Paid-up equity share capital	3174.60	3174.60	2116.40	3174.60
Face value of equity share capital (In Rs)	1.00	1.00	1.00	1.00
Details of Debt Securities	0.00	0.00	0.00	0.00
23 Reserves excluding revaluation reserve	1925.81	1242.40	1815.50	1242.40
24 Earnings per Share				
i Earning per Equity share from Continuing operations				
Basic earnings / (Loss) per Share from continuing operations	0.16	0.10	2.17	0.30
Diluted earnings / (Loss) per Share from continuing operations	0.16	0.10	2.17	0.30
ii Earning per Equity share from Discontinuing operations				
Basic earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00
Diluted earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00
iii Earnings per Equity Share				
a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations	0.16	0.10	2.17	0.30
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.16	0.10	2.17	0.30
25 Debt equity ratio	-	-	-	-
26 Debt Service coverage ratio	-	-	-	-
27 Interest service coverage ratio	-	-	-	-

Notes

- The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 26th July, 2024.
- There were no investor complaints received / pending as at 30th June 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: 26th July 2024

Standalone Segment wise Results for the Quarter Ended on 30th June, 2024

Particulars		Three months ended			Financial Year ended
		01.04.2024	01.01.2024	01.04.2023	01.04.2023
Date of start of reporting period		01.04.2024	01.01.2024	01.04.2023	01.04.2023
Date of end of reporting period		30.06.2024	31.03.2024	30.06.2023	31.03.2024
Whether results are audited or unaudited		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue (Income)				
	(net sale/income from each segment should be disclosed)				
i	IT Support Services	1649.75	1805.84	1229.64	7153.93
ii	Garments Sales	4068.17	4455.80	3731.45	11947.29
	Total Segment Revenue	5717.92	6261.64	4961.09	19101.22
	Less: Inter segment revenue	0.00	0.00	0.00	0.00
	Revenue from operations	5717.92	6261.64	4961.09	19101.22
2	Segment Result				
	Profit (+) / Loss (-) before tax and interest from each segment				
i	IT Support Services	99.07	59.04	31.95	549.09
ii	Garments Sales	619.82	396.76	569.42	1385.86
	Total Profit before tax	718.89	455.80	601.37	1934.95
	i. Finance cost	172.63	190.60	116.36	592.21
	ii. Other Unallocable Expenditure net off Unallocable income	26.54	-63.26	27.04	58.29
	Profit before tax	519.72	328.46	457.97	1284.45
3	(Segment Asset - Segment Liabilities)				
	Segment Asset				
i	IT Support Services	1801.25	1586.78	795.39	1586.78
ii	Garments Sales	13617.71	13473.82	8218.74	13473.82
	Total Segment Asset	15418.96	15060.60	9014.13	15060.60
	Un-allocable Assets	4309.18	3356.03	2023.87	3356.03
	Net Segment Asset	19728.14	18416.63	11038.00	18416.63
4	Segment Liabilities				
	Segment Liabilities				
i	IT Support Services	1533.98	1974.42	1190.69	1974.42
ii	Garments Sales	4510.96	4405.45	1857.27	4405.45
	Total Segment Liabilities	6044.93	6379.87	3047.96	6379.87
	Un-allocable Liabilities	13683.21	12036.76	7990.04	12036.76
	Net Segment Liabilities	19728.14	18416.63	11038.00	18416.63

Notes:

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

Place : Sahibabad
Dated: 26th July, 2024

For SBC Exports Limited
For SBC Exports Limited


Director

Govindji 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 ended June 30th, 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 ended June 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 examined the financial data of one subsidiary included in the consolidated unaudited financial results. This subsidiary's financial information shows total revenues of Rs. 9,22,02,083/-Lakhs and a total net profit/(loss) before tax of Rs. 11,84,082/- Lakhs for the quarter ended June 30th, 2024, as reflected 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: 2024.07.26
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Rakesh Gupta
Partner
M. No. 094040
UDIN: 24094040BKAOKJ6508
Place: Delhi
Date: 26.07.2024

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 Ended on 30th June, 2024					
Particulars	For Quarter Ended			For Financial Year Ended	
	30.06.2024 Audited	31.03.2024 Audited	30.06.2023 Unaudited	31.03.2024 Audited	
1 Income					
Revenue from operations	6572.34	6936.53	5285.99	20940.57	
Other Income	139.78	172.51	94.67	365.28	
Total Income	6712.12	7109.04	5380.66	21305.85	
2 Expenses					
a) Cost of raw material consumed	4534.37	5094.21	3826.83	14926.73	
b) Purchase of stock-in-trade	843.04	631.46	0.00	1745.09	
c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	34.54	-136.77	250.22	54.94	
d) Employee benefit expense	301.71	375.50	347.17	1167.23	
e) Finance Costs	172.75	190.72	116.47	592.49	
f) Depreciation, Depletion and amortisation expense	41.28	44.43	41.13	157.14	
g) Other Expenses					
(i) Other Expenses	252.86	578.27	339.58	1367.85	
Total Expenses	6180.56	6777.81	4921.40	20011.47	
3 Total Profit before Exceptional items & Tax	531.56	331.23	459.26	1294.38	
4 Exceptional Items	0.00	0.00	0.00	0.00	
5 Total Profit before Tax	531.56	331.23	459.26	1294.38	
6 Tax Expense					
7 Current tax	0.00	0.00	0.00	359.38	
8 Earliers Year Tax	0.00	0.00	0.00	0.00	
9 Deferred Tax	0.00	0.00	0.00	9.50	
10 Total tax expenses	0.00	0.00	0.00	349.88	
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	
12 Net Profit / (Loss) for the period of continuing operations	531.56	331.23	459.26	944.50	
13 Profit / (Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	
14 Tax Expense of discontinued operations	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	
16 Share of profit (Loss) of associates and joint venture accounted for using equity Meth	0.00	0.00	0.00	0.00	
17 Total Profit(Loss) for the period	531.56	331.23	459.26	944.50	
18 Other Comprehensive income Net of taxes	163.70	-49.13	-18.30	147.46	
19 Total Comprehensive income for the period	695.26	282.10	440.96	1091.96	
20 Total Profit / (Loss) attributable to					
Profit / (Loss) attributable to Owners of parent	531.56	331.23	459.26	944.50	
Profit / (Loss) attributable to Owners of non-controlling interests	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	163.70	-49.13	-18.30	147.46	
Total Comprehensive income for the period attributable to Owners of non-controlling	0.00	0.00	0.00	0.00	
22 Details of Equity Share Capital					
Paid-up equity share capital	3174.60	3174.60	2116.40	3174.60	
Face value of equity share capital (In Rs)	1.00	1.00	1.00	1.00	
Details of Debt Securities	0.00	0.00	0.00	0.00	
23 Reserves excluding revaluation reserve	1949.76	1254.50	1816.52	1260.17	
24 Earnings per Share					
i Earning per Equity share from Continuing operations					
Basic earnings / (Loss) per Share from continuing operations	0.17	0.10	0.22	0.30	
Diluted earnings / (Loss) per Share from continuing operations	0.17	0.10	0.22	0.30	
ii Earning per Equity share from Discontinuing operations					
Basic earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	
Diluted earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	
iii Earnings per Equity Share					
a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations	0.17	0.10	0.22	0.30	
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.17	0.10	0.22	0.30	
25 Debt equity ratio	0.00	0.00	0.00	0.00	
26 Debt Service coverage ratio	0.00	0.00	0.00	0.00	
27 Interest service coverage ratio	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 26th July, 2024.
- There were no investor complaints received / pending as at 30th June, 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: 26th July, 2024

Govindji Gupta
(Managing Director)

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 AREA GHAZIABAD UTTAR PRADESH-201010

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

Consolidated Segment wise Results for the Quarter Ended on 30th June, 2024

Particulars		Three Months Ended			Financial Year Ended
		01.04.2024	01.01.2024	01.04.2023	01.04.2023
Date of start of reporting period		01.04.2024	01.01.2024	01.04.2023	01.04.2023
Date of end of reporting period		30.06.2024	31.03.2024	30.06.2023	31.03.2024
Whether results are audited or unaudited		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue (Income)				
	(net sale/income from each segment should be disclosed)				
i	IT Support Services	1649.75	1805.84	1229.64	7153.93
ii	Garments Sales	4068.17	4455.80	3731.45	11947.29
iii	Tour & Travel Services	922.02	708.88	324.90	1973.01
	Total Segment Revenue	6639.94	6970.52	5285.99	21074.23
	Less: Inter segment revenue	0.00	0.00	0.00	0.00
	Revenue from operations	6639.94	6970.52	5285.99	21074.23
2	Segment Result				
	Profit (+) / Loss (-) before tax and interest from each segment				
i	IT Support Services	99.07	59.04	31.95	549.09
ii	Garments Sales	619.82	396.76	569.42	1385.86
iii	Tour & Travel Services	11.84	4.25	127.86	11.42
	Total Profit before tax	730.73	460.05	729.23	1946.37
	i. Finance cost	172.75	190.72	116.46	592.49
	ii. Other Unallocable Expenditure net off Unallocable income	6.43	-61.87	153.51	59.51
	Profit before tax	551.55	331.20	459.26	1294.37
3	(Segment Asset - Segment Liabilities)				
	Segment Asset				
i	IT Support Services	1801.25	1586.78	795.39	1586.78
ii	Garments Sales	13617.71	13473.82	8218.74	13473.82
iii	Tour & Travel Services	1135.57	242.76	217.16	242.76
	Total Segment Asset	16554.53	15303.36	9231.29	15303.36
	Un-allocable Assets	4309.18	3186.25	2023.87	3186.25
	Net Segment Asset	20863.71	18489.61	11255.16	18489.61
4	Segment Liabilities				
	Segment Liabilities				
i	IT Support Services	1533.98	1974.42	1190.69	1974.42
ii	Garments Sales	4510.96	4405.45	1857.27	4405.45
iii	Tour & Travel Services	1135.57	22.77	167.16	22.77
	Total Segment Liabilities	7180.51	6402.64	3215.12	6402.64
	Un-allocable Liabilities	13683.20	12086.97	8040.04	12086.97
	Net Segment Liabilities	20863.71	18489.61	11255.16	18489.61

Notes:

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

Place : Sahibabad
Dated: 26th July, 2024

For SBC Exports Limited
For SBC Exports Limited

Govindji Gupta
(Managing Director)