

Ref: D/2026-27/08

Date: 29.05.2026

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 :- Outcome of Board Meeting pursuant to the Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

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 **29<sup>th</sup> May, 2026, Friday** which commenced at 04.00 P.M. and concluded at 06:00 P.M. have considered, approved and taken on record inter-alia the following:

1. The Audited Standalone and Consolidated Financial Statement of the Company for the **Quarter and Year ended on March 31st 2026**, as considered, approved and taken on record by the Board of Directors of the Company along with the Auditor's Report issued by the Statutory Auditors enclosed as '**Annexure A**'.
2. Approved the issuance of equity shares to promoters and promoter group by conversion of existing unsecured loans on a preferential basis.

The details as required in accordance with Regulation 30(3) read with Para A (2) of Part A of Schedule III of the Listing Regulations read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024, are enclosed as **Annexure B**.

3. Approved the increase in Authorized Share Capital of the Company and consequent alteration of Capital Clause of the Memorandum of Association

The Board has approved the proposal for increase in the Authorized Share Capital of the Company from existing Rs.50,00,00,000 (Rupees Fifty Crores Only) divided into 50,00,00,000 (Fifty Crores) Equity share of Rs.1/- (Rupees One Only) to ₹ 60,00,00,000 (Rupees Sixty Crores Only) divided into 60,00,00,000 (Sixty Crores) Equity share of Rs.1/- (Rupees One Only) , and consequential alteration in clause V of the Memorandum of Association of the Company, subject to approval of the shareholders of the Company.

4. Approved the draft notice of Extraordinary General Meeting for obtaining members' approval for the aforesaid issuance of equity shares to promoter by conversion of existing unsecured loans preferential basis.

A soft copy of the Extraordinary General Meeting Notice shall be sent in due course.

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.

Thanking You

**For SBC Exports Limited**

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

Enclosed: As attached

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.sbcceportslimited.com](http://www.sbcceportslimited.com)

Independent Auditor's Report On Quarterly and Year to Date Standalone Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,  
SBC Exports Limited  
9, Lohiya Talab, Chhoti Basahi P.O.  
Vindhyachal, Mirzapur,  
Uttar Pradesh - 231307

**REPORT ON THE AUDIT OF THE FINANCIAL RESULTS**

**Opinion**

We have audited the accompanying statement of Standalone Financial Results ("Statement") of **SBC EXPORTS Limited** ("the company") for the quarter and financial year ended 31st March, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and financial year ended 31st March, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules Thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the financial statements. The Company's Board of Directors are



responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material mis-statement, whether due to fraud or error in preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matter

The Statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us as required under the Listing Regulations.

Our opinion on the statement is not modified in respect of the above matters.

For STRG & Associates  
Chartered Accountants  
FRN 014826N

Rakesh Gupta  
Partner  
M. No. 094040  
UDIN: 26094040WJHDCJ9600



Place: Delhi  
Date: 29.05.2026

## SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

Regd. Off.: 9, Lohiya Talab, Chhoti Basahi P.O. Vindhyachal, 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

(Amt. in Lakhs Except EPS)

Standalone Financial Results for the Quarter and Year ended on 31st March, 2026					
Particulars	For Quarter Ended			For Financial Year ended	For Financial Year ended
	31.03.2026 Audited	31.12.2025 Unaudited	31.03.2025 Audited	31.03.2026 Audited	31.03.2025 Audited
<b>1 Income</b>					
Revenue from operations	10475.26	7049.11	7595.40	30142.10	23152.95
Other Income	491.50	358.76	124.95	1211.28	870.18
<b>Total Income</b>	<b>10966.76</b>	<b>7407.87</b>	<b>7720.35</b>	<b>31353.38</b>	<b>24023.13</b>
<b>2 Expenses</b>					
a) Cost of raw material consumed	7652.94	6427.67	7494.68	23851.92	21936.77
b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00
c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	1709.05	-1031.44	-1038.53	1040.13	-3074.53
d) Employee benefit expense	367.26	317.54	352.81	1237.97	1293.21
e) Finance Costs	290.97	357.58	164.43	1056.42	717.00
f) Depreciation, Depletion and amortisation expense	36.83	36.05	23.34	130.25	142.25
<b>g) Other Expenses</b>					
(i) Other Expenses	290.69	356.06	411.28	1083.14	1326.24
<b>Total Expenses</b>	<b>10347.74</b>	<b>6463.46</b>	<b>7408.01</b>	<b>28399.83</b>	<b>22340.94</b>
<b>3 Total Profit before Exceptional items &amp; Tax</b>	<b>619.02</b>	<b>944.41</b>	<b>312.34</b>	<b>2953.55</b>	<b>1682.19</b>
<b>4 Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5 Total Profit before Tax</b>	<b>619.02</b>	<b>944.41</b>	<b>312.34</b>	<b>2953.55</b>	<b>1682.19</b>
<b>6 Tax Expense</b>					
7 Current tax	0.00	0.00	0.00	795.99	456.55
8 Earlier Year Tax	0.00	0.00	0.00	6.70	10.16
9 Deferred Tax	0.00	0.00	0.00	-25.00	9.74
<b>10 Total tax expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>777.69</b>	<b>476.45</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
<b>12 Net Profit / (Loss) for the period of continuing operations</b>	<b>619.02</b>	<b>944.41</b>	<b>312.34</b>	<b>2175.86</b>	<b>1205.74</b>
13 Profit / (Loss) from discontinued operations before tax	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
<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>
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
<b>17 Total Profit(Loss) for the period</b>	<b>619.02</b>	<b>944.41</b>	<b>312.34</b>	<b>2175.86</b>	<b>1205.74</b>
18 Other Comprehensive income Net of taxes	-105.54	26.57	-93.79	-68.97	-34.17
<b>19 Total Comprehensive income for the period</b>	<b>513.48</b>	<b>970.98</b>	<b>218.55</b>	<b>2106.89</b>	<b>1171.57</b>
<b>20 Total Profit / (Loss) attributable to</b>					
Profit / (Loss) attributable to Owners of parent	619.02	944.41	312.34	2175.86	1205.74
Profit / (Loss) attributable to Owners of non-controlling interests	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 warants of parents	-105.54	26.57	-93.79	-68.97	-34.17
Total Comprehensive income for the period attributable to Owners of non-controlling interest	0.00	0.00	0.00	0.00	0.00
<b>22 Details of Equity Share Capital</b>					
Paid-up equity share capital	4761.90	4761.90	4761.90	4761.90	4761.90
Face value of equity share capital (In Rs)	1.00	1.00	1.00	1.00	1.00
Details of Debt Securities	0.00	0.00	0.00	0.00	0.00
<b>23 Reserves excluding revaluation reserve</b>	<b>2774.85</b>	<b>3039.04</b>	<b>667.33</b>	<b>2774.85</b>	<b>667.33</b>
<b>24 Earnings per Share</b>					
<b>i Earning per Equity share from Continuing operations</b>					
Basic earnings / (Loss) per Share from continuing operations	0.13	0.20	0.07	0.46	0.25
Diluted earnings / (Loss) per Share from continuing operations	0.13	0.20	0.07	0.46	0.25
<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
Diluted earnings / (Loss) per Share from Discontinuing operations	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	0.13	0.20	0.07	0.46	0.25
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.13	0.20	0.07	0.46	0.25
<b>25 Debt equity ratio</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>26 Debt Service coverage ratio</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>27 Interest service coverage ratio</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Notes

- The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 29th May, 2026
- There were no investor complaints received / pending as at 31st March, 2026
- 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 and 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.
- On November 21, 2025, the Government of India notified the Code on Wages, 2019, the industrial Relations Code, 2020, the Code on social Security, 2020 and the Occupational Safety, Health and Working conditions Code, 2020 (collectively, the "Labour Codes") - consolidating 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact arising from changes in regulations- The company is in the process of assessing the potential impact of the aforesaid Labour Codes, pending notification of rules, on its employee benefit obligations and related costs on the basis of best information currently available, consistent with the guidance provided by the institute of Chartered Accountants of India.  
However, the company does not foresee any material impact on the financial results of the company. The company continues to monitor the finalization of central State Rules and any clarifications from the Government on other aspects of the Labour Codes. The financial impact, if any, will be assessed upon notification of the final rules and their effective dates.
- The Company operates in three business segments, namely Garments Manufacturing, Manpower services and IT Support Services. The segment information has been prepared in accordance with Ind AS 108 - Operating Segments, as notified under the Companies (Indian Accounting Standards) Rules, 2015. The Company's management reviews segment performance on a periodic basis for the purpose of resource allocation and performance evaluation.
- The results of the Company are available for investors at the websites of the stock exchanges i.e. BSE Limited and/or National Stock Exchange of India Limited and on the Company's website.
- During the quarter/year under review, the Company has/not incurred any exceptional item requiring separate disclosure under Ind AS.
- Company has assessed the possible impact of current economic conditions on its financial statements and based on internal and external information available, no material impact is expected on the carrying amount of assets and liabilities.

For SBC Exports Limited  
For SBC Exports Limited  
  
Director / Auth. Signatory

Place : Sahibabad  
Dated: 29th May, 2026

Govind Ji Gupta  
Managing Director

SBC EXPORTS LIMITED  
CIN: L18100UP2011PLC043209

Standalone Statement of Assets and Liabilities as at 31st March, 2026

Particular		AMOUNT IN LAKH	AMOUNT IN LAKH
		Year Ended	Year Ended
Date of start of reporting period		01-04-2025	01-04-2024
Date of end of reporting period		31-03-2026	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
<b>ASSETS</b>			
1	<b>Non-current assets</b>		
	Property, Plant & Equipment	2386.53	2,355.87
	Capital Work-in-progress	1520.15	341.23
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	-	-
	Intangible Assets under Development	14.63	4.17
	Biological Assets other than investment plants	-	-
	Investment accounted for using equity method	-	-
	<b>Non Current Financial Assets</b>		
	Non current Investments	1224.37	1,348.75
	Trade receivables, Non-current	508.34	-
	Loans, Non-current	-	-
	Other Non-current financial assets	194.44	127.93
	<b>Total Non-Current Financial Assets</b>	<b>1,927.15</b>	<b>1,476.68</b>
	Deferred Tax Assets (Net)	-	-
	Other non-current assets	-	-
	<b>Total Non-Current Assests</b>	<b>5,848.46</b>	<b>4,177.95</b>
2	<b>Current Assets</b>		
	Inventories	10,648.80	8,697.21
	<b>Current Financials Asset</b>		
	Current Investments	-	-
	Trade Receivables, Current	9649.69	8,464.91
	Cash & Cash Equivalents	1704.82	1,227.18
	Bank balance other than Cash & Cash Equivalents	-	-
	Loans, Current	6074.14	2,297.24
	Other Current Financial Assets	-	-
	<b>Total Current Financial Asset</b>	<b>17,428.65</b>	<b>11,989.33</b>
	Current Tax Assets (Net)	-	-
	Other Current Assets	1502.8	777.93
	<b>Total current assets</b>	<b>29,580.25</b>	<b>21,464.47</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>35,428.72</b>	<b>25,642.43</b>
<b>Equity and Liabilities</b>			
1	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	(a) Equity Share Capital	4,761.90	4,761.90
	(b) Other Equity	2,774.85	667.94
	<b>Total Equity attributable to owners of parent</b>	<b>7,536.75</b>	<b>5,429.84</b>
	<b>Total Equity</b>	<b>7,536.75</b>	<b>5,429.84</b>
2	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	<b>Non-current Financial Liabilities</b>		
	Borrowings, Non-current	3776.67	2,406.50
	Trade Payables, Non-current	-	-
	Other Non-current financial liabilities	43.23	42.61
	<b>Total Non-Current Financial Liabilities</b>	<b>3,819.90</b>	<b>2,449.11</b>
	<b>Current Liabilities</b>		
	<b>Current Financial Liabilities</b>		
	Borrowings, current	18315.42	10,633.27
	Trade Payables, current	3888.97	4,970.95
	Other current financial liabilities	-	-
	<b>Total Current Financial Liabilities</b>	<b>22,204.39</b>	<b>15,604.22</b>
	Other Current Liabilities	1040.76	1,625.25
	Provisions, Current	808.68	467.57
	Current Tax Liabilities (Net)	-	-
	Deffered government Grants, Current	-	-
	<b>Total current liabilities</b>	<b>1,849.44</b>	<b>2,092.82</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>18.24</b>	<b>66.44</b>
	<b>Total Liabilities</b>	<b>27,891.97</b>	<b>20,212.59</b>
	<b>TOTAL - EQUITY &amp; LIABILITIES</b>	<b>35,428.72</b>	<b>25,642.43</b>

Place: Sahibabad  
Dated: 29th May, 2026

For SBC Exports Limited  
For SBC Exports Limited  
  
Director

Govindji Gupta  
(Managing Director)

**SBC EXPORTS LIMITED**  
CIN: L18100UP2011PLC043209  
**STANDALONE CASH FLOW STATEMENT AS AT 31ST MARCH, 2026**

S.No.	Particulars	Amount (Rs.) (In Lakh)	
		For the year ended 31.03.2026	For the year ended 31.03.2025
<b>I.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit before Tax	2,953.57	1,682.19
	Add:- Depreciation	130.24	142.25
	Adjustments(if any)	(92.16)	(45.67)
	<b>Operating Profit before Working Capital Changes</b>	<b>2,991.65</b>	<b>1,778.77</b>
	<b>Adjustments for:</b>		
	Increase/(Decrease) in Other Current Liabilities & Provisions	(242.78)	(152.30)
	Increase/(Decrease) in Trade Payable	(1,081.98)	(1,408.92)
	(Increase)/Decrease in Other Current Assets	(724.88)	106.44
	(Increase)/Decrease in Loans & Advances	(3,776.89)	(1,918.21)
	(Increase)/Decrease in Receivables	(1,693.12)	670.72
	(Increase)/Decrease in stock in hand	(1,951.59)	(5,148.67)
	<b>Cash Generated from Operations</b>	<b>(6,479.59)</b>	<b>(6,072.17)</b>
	Income Tax (current & earlier Year )	802.69	466.71
	<b>Net Cash flow Generated from Operating Activities (A)</b>	<b>(7,282.28)</b>	<b>(6,538.88)</b>
<b>II.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Sale (Purchase)of Investment	124.38	87.79
	Long Term Loans & Advances Given	(66.51)	95.00
	Purchase of Fixed Assets	(1,356.28)	(481.15)
	sale of Fixwd Assets	6.00	
	<b>Net Cash Flow Generated from Investing Activities (B)</b>	<b>(1,292.41)</b>	<b>(298.36)</b>
<b>III.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	<b>Cash Generated from capital proceeds</b>		
	Dividend payment		(158.73)
	Short Term Borrowings	7,682.15	7,848.61
	Long Term Borrowings	1,370.18	(72.67)
	<b>Net Cash Flow Generated from Financing Activities (C)</b>	<b>9,052.33</b>	<b>7,617.21</b>
<b>IV.</b>	<b>Net increase in Cash &amp; Cash Equivalents ( A - B - C )</b>	<b>477.64</b>	<b>779.97</b>
	Cash and Cash equivalents beginning of the year	1,227.18	447.20
	<b>Cash and Cash equivalents as the end of the year</b>	<b>1,704.82</b>	<b>1,227.17</b>
<b>V.</b>	<b>Cash &amp; Cash equivalents as stated in Balance Sheet</b>		
	Cash in Hand	76.76	58.61
	Cash at Bank , Fixed Deposit and Cheques In Hand	1,628.06	1,168.57
	<b>Cash &amp; Cash equivalents as stated in Balance Sheet</b>	<b>1,704.82</b>	<b>1,227.18</b>

Place : Sahibabad  
Dated: 29th May, 2026

For SBC Exports Limited

For SBC Exports Limited

  
Director

Govind Ji Gupta  
(Managing Director)

**SBC EXPORTS LIMITED**  
CIN: L18100UP2011PLC043209

Regd. Off.: 9, Lohiya Talab, Chhoti Basahi P.O. Vindhyachal, Vindhyachal, 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

(Amt. in Lakhs except EPS)

Standalone Segment wise Results for the Quarter and Year ended on 31st March, 2026						
Particulars		Three months ended			Financial Year ended	Financial Year ended
Date of start of reporting period		01.01.2026	01.10.2025	01.01.2025	01.04.2025	01.04.2024
Date of end of reporting period		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
Whether results are audited or unaudited		Audited	Unaudited	Audited	Audited	Audited
<b>1</b>	<b>Segment Revenue (Income)</b>					
	(net sale/income from each segment should be disclosed)					
i	IT Support Services	4016.34	3434.47	3640.73	13018.91	9754.27
ii	Garments Sales	6458.92	3614.64	3954.68	17123.19	13398.68
	<b>Total Segment Revenue</b>	<b>10475.26</b>	<b>7049.11</b>	<b>7595.41</b>	<b>30142.10</b>	<b>23152.95</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>Revenue from operations</b>	<b>10475.26</b>	<b>7049.11</b>	<b>7595.41</b>	<b>30142.10</b>	<b>23152.95</b>
<b>2</b>	<b>Segment Result</b>					
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>					
i	IT Support Services	320.27	409.2	286.03	1123.59	623.54
ii	Garments Sales	903.58	1036.11	409.41	3258.87	1965.30
	<b>Total Profit before tax</b>	<b>1223.84</b>	<b>1445.31</b>	<b>695.44</b>	<b>4382.45</b>	<b>2588.84</b>
	i. Finance cost	290.97	357.58	164.43	1056.42	717.00
	ii. Other Unallocable Expenditure net off Unallocable income	313.83	143.32	218.67	372.46	189.65
	<b>Profit before tax</b>	<b>619.04</b>	<b>944.41</b>	<b>312.34</b>	<b>2953.57</b>	<b>1682.19</b>
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>					
	<b>Segment Asset</b>					
i	IT Support Services	3638.17	4037.08	2919.97	3638.17	2919.97
ii	Garments Sales	23351.29	22071.09	20479.43	23351.29	20479.43
	<b>Total Segment Asset</b>	<b>26989.46</b>	<b>26108.17</b>	<b>23399.40</b>	<b>26989.46</b>	<b>23399.40</b>
	<b>Un-allocable Assets</b>	<b>8439.26</b>	<b>6402.96</b>	<b>2225.15</b>	<b>8439.26</b>	<b>2225.15</b>
	<b>Net Segment Asset</b>	<b>35428.72</b>	<b>32511.13</b>	<b>25624.55</b>	<b>35428.72</b>	<b>25624.55</b>
<b>4</b>	<b>Segment Liabilities</b>					
	<b>Segment Liabilities</b>					
i	IT Support Services	4186.05	3949.57	1891.14	4,186.05	1891.14
ii	Garments Sales	21795.02	20275.05	16119.82	21795.02	16119.82
	<b>Total Segment Liabilities</b>	<b>25981.07</b>	<b>24224.62</b>	<b>18010.96</b>	<b>25981.07</b>	<b>18010.96</b>
	<b>Un-allocable Liabilities</b>	<b>1910.90</b>	<b>485.58</b>	<b>2201.63</b>	<b>1910.90</b>	<b>2,201.63</b>
	<b>Net Segment Liabilities</b>	<b>27891.97</b>	<b>24710.20</b>	<b>20212.59</b>	<b>27891.97</b>	<b>20212.59</b>

**Notes:**

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

Place : Sahibabad  
Dated: 29th May 2026

For SBC Exports Limited  
For SBC Exports Limited  
  
Director / Auth. Signatory  
**Govindji Gupta**  
(Managing Director)

Independent Auditor's Report On Quarterly and Year to Date Consolidated Audited  
Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing  
Obligations and  
Disclosure Requirements) Regulations, 2015, as amended.

We have audited the accompanying statement of Consolidated Financial Results ("Statement") of **SBC EXPORTS Limited** (hereinafter referred to as the 'Holding Company') and its subsidiaries and associate (Holding Company and its subsidiaries and associate together referred to as "the Group") for the year ended 31st March, 2026 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports on separate audited financial statements of the subsidiaries and associate, the aforesaid Consolidated Financial Results:

I. includes the results of the following entities:

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

II. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and

III. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31st March, 2026.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company its subsidiaries and associates in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit provides a reasonable basis for our opinion and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.



## **Management's Responsibilities for the Consolidated Financial Results**

These Consolidated Financial Results have been prepared on the basis of the Consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial.

Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Results by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of companies included in the Group are responsible for overseeing the financial reporting process of the Group.

## **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes *our* opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.



We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them.

We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



We also perform the procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

#### Other matters

The Consolidated Financial Results include the Audited Financial Results of 1 (One) subsidiary, whose Financial Results and financial information reflect Group's share of total assets of Rs. 9051.83 lakhs as at 31st March, 2026, Group's share of total revenue of Rs. 3905.37 lakhs (Quarterly) and Rs. 10567.28 lakhs (Yearly) and Group's share of total net profit/(loss) after tax of Rs. 82.63 lakhs (Quarterly) and Rs. 351.40 lakhs (Yearly) as considered in the Consolidated Financial Results, which have been audited by their respective independent auditors.

The independent auditors' reports on Financial Results and financial information of these entities have been furnished to us and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

The Annual Consolidated Statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between audited figures in respect of the full Financial Year and the published unaudited year to date figures up to the third quarter of the current Financial Year which were subject to limited review by us.

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



**Rakesh Gupta  
Partner  
M. No. 094040  
UDIN: 26094040ADKZH8452  
Place: Delhi  
Date: 29.05.2026**

**Notes to Audited Standalone & Consolidated Financial Results for the quarter and financial year ended on 31st March, 2026**

1. The Audited Standalone & Consolidated financial results of the Company for the quarter and financial year ended 31st March, 2026 have been duly reviewed and recommended by the Audit Committee and approved by the board of directors at their respective meetings held on 29<sup>st</sup> May, 2026.
2. The Statutory Auditors have carried out audit of the standalone and consolidated financial results as required under Regulation 33 of SEBI (LODR) Regulations, 2015 and have issued an unmodified opinion thereon.
3. The Mauji Trip Limited, a wholly owned subsidiary Company of SBC Exports Limited was incorporated on 3rd day of December, 2021 i.e. in the 3rd Quarter of the Financial Year 2021-22.
4. Figures for the quarter ended 31<sup>st</sup> March 2026 and 31<sup>st</sup> March 2025 are the balancing figures between audited figures in respect of full financial year and the published year to date unaudited figures upto the third quarter of the respective financial years.
5. Figures for previous quarter / period have been regrouped and reclassified wherever considered necessary, to confirm to current quarter / period's classification/ disclosures.
6. The audited standalone & consolidated financial results of the Company for the quarter and financial year ended 31st March, 2026 are also available on the website of the Stock Exchanges, where the Shares of the Company are listed i.e., [www.bseindia.com](http://www.bseindia.com), [www.nseindia.com](http://www.nseindia.com) and on Company's website ([www.sbcexportslimited.com](http://www.sbcexportslimited.com)).

For STRG & Associates  
Chartered Accountants  
FRN 014826N



Rakesh Gupta  
Partner  
M. No. 094040  
Place: Delhi  
Date: 29.05.2026

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

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Corp. Off.: 49/95 SITE-IV SAHIBABAD INDUSTRIAL AREA HAZIABAD 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 Year Ended on 31st March, 2026					
Particulars	For Quarter Ended			For Financial Year Ended	For Financial Year Ended
	31.03.2026 Audited	31.12.2025 Unaudited	31.03.2025 Audited	31.03.2026 Audited	31.03.2025 Audited
<b>1 Income</b>					
Revenue from operations	14160.17	10445.43	9629.62	40320.71	30004.52
Other Income	585.19	361.11	148.34	1371.83	898.51
<b>Total Income</b>	<b>14745.36</b>	<b>10806.54</b>	<b>9777.96</b>	<b>41692.54</b>	<b>30903.03</b>
<b>2 Expenses</b>					
a) Cost of raw material consumed	7652.94	6427.67	7494.47	23851.92	21936.77
b) Purchase of stock-in-trade	3610.18	3190.86	1956.52	9805.57	6584.73
c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	1709.05	-1031.44	-1038.32	1040.13	-3074.53
d) Employee benefit expense	367.26	311.61	334.64	1237.97	1293.21
e) Finance Costs	304.03	372.17	168.85	1110.15	721.80
f) Depreciation, Depletion and amortisation expense	51.17	49.61	34.29	179.87	160.37
g) <b>Other Expenses</b>					
(i) Other Expenses	230.38	364.98	426.50	1042.07	1445.20
<b>Total Expenses</b>	<b>13925.01</b>	<b>9686.66</b>	<b>9376.94</b>	<b>38267.68</b>	<b>29067.55</b>
<b>3 Total Profit before Exceptional items &amp; Tax</b>	<b>821.55</b>	<b>1119.88</b>	<b>401.02</b>	<b>3424.86</b>	<b>1835.47</b>
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00
<b>5 Total Profit before Tax</b>	<b>821.55</b>	<b>1119.88</b>	<b>401.02</b>	<b>3424.86</b>	<b>1835.47</b>
<b>6 Tax Expense</b>					
7 Current tax	0.00	0.00	0.00	919.17	494.66
8 Earlier Year Tax	0.00	0.00	0.00	6.70	9.78
9 Deferred Tax	0.00	0.00	0.00	28.29	5.65
<b>10 Total tax expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>954.16</b>	<b>510.09</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
<b>12 Net Profit / (Loss) for the period of continuing operations</b>	<b>821.55</b>	<b>1119.88</b>	<b>401.02</b>	<b>2527.28</b>	<b>1336.68</b>
13 Profit / (Loss) from discontinued operations before tax	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
<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>
16 Share of profit (Loss) of associates and joint venture accounted for using equity Me	0.00	0.00	0.00	0.00	0.00
<b>17 Total Profit(Loss) for the period</b>	<b>821.55</b>	<b>1119.88</b>	<b>401.02</b>	<b>2527.28</b>	<b>1336.68</b>
18 Other Comprehensive income Net of taxes	-105.54	26.57	-93.79	-68.97	-34.17
<b>19 Total Comprehensive income for the period</b>	<b>716.01</b>	<b>1146.45</b>	<b>307.23</b>	<b>2458.31</b>	<b>1302.51</b>
<b>20 Total Profit / (Loss) attributable to</b>					
Profit / (Loss) attributable to Owners of parent	821.55	1119.88	401.02	2527.28	1336.68
Profit / (Loss) attributable to Owners of non-controlling Interests	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	-105.54	26.57	-93.79	-68.97	-34.17
Total Comprehensive income for the period attributable to Owners of non-controlli	0.00	0.00	0.00	0.00	0.00
<b>22 Details of Equity Share Capital</b>					
Paid-up equity share capital	4761.90	4761.90	4761.90	4761.90	4761.90
Face value of equity share capital (in Rs)	0.00	1.00	1.00	1.00	1.00
Details of Debt Securities	0.00	0.00	0.00	0.00	0.00
<b>23 Reserves excluding revaluation reserve</b>	<b>3257.55</b>	<b>3439.12</b>	<b>799.24</b>	<b>3257.55</b>	<b>799.24</b>
<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	0.24	0.08	0.53	0.28
Diluted earnings / (Loss) per Share from continuing operations	0.17	0.24	0.08	0.53	0.28
<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
Diluted earnings / (Loss) per Share from Discontinuing operations	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	0.24	0.08	0.53	0.28
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.17	0.24	0.08	0.53	0.28
<b>25 Debt equity ratio</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>26 Debt Service coverage ratio</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>27 Interest service coverage ratio</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Notes

- The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 29th May, 2026
- There were no investor complaints received / pending as at 31st March, 2026
- 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 and 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.
- On November 21, 2025, the Government of India notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working conditions Code, 2020 (collectively, the "Labour Codes") - consolidating 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact arising from changes in regulations. The company is in the process of assessing the potential impact of the aforesaid Labour Codes, pending notification of rules, on its employee benefit obligations and related costs on the basis of best information currently available, consistent with the guidance provided by the Institute of Chartered Accountants of India. However, the company does not foresee any material impact on the financial results of the company. The company continues to monitor the finalization of central State Rules and any clarifications from the Government on other aspects of the Labour Codes. The financial impact, if any, will be assessed upon notification of the final rules and their effective dates.
- The Company operates in three business segments, namely Garments Manufacturing, Manpower services and IT Support Services. The segment information has been prepared in accordance with Ind AS 108 - Operating Segments, as notified under the Companies (Indian Accounting Standards) Rules, 2015. The Company's management reviews segment performance on a periodic basis for the purpose of resource allocation and performance evaluation.
- The results of the Company are available for investors at the websites of the stock exchanges i.e. BSE Limited and/or National Stock Exchange of India Limited and on the Company's website.
- During the quarter/year under review, the Company has/not incurred any exceptional item requiring separate disclosure under Ind AS.
- Company has assessed the possible impact of current economic conditions on its financial statements and based on internal and external information available, no material impact is expected on the carrying amount of assets and liabilities.

For & Behalf of  
SBC Exports Limited  
For SBC Exports Limited  
Govind Ji Gupta  
Director

Dated: 29th May, 2026

Govind Ji Gupta  
Managing Director

**SBC EXPORTS LIMITED**  
CIN: L18100UP2011PLC043209

Consolidated Statement of Assets and Liabilities as at 31st March, 2026			
Particulars		Year Ended	Year Ended
Date of start of reporting period		01-04-2025	01-04-2024
Date of end of reporting period		31-03-2026	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>		
	Property, Plant & Equipment	2537.87	2,513.91
	Capital Work-in-progress	1520.15	341.23
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	-	-
	Intangible Assets under Development	39.78	29.33
	Biological Assets other than investment plants	-	-
	Investment accounted for using equity method	-	-
	<b>Non Current Financial Assets</b>	<b>4,097.80</b>	<b>2,884.47</b>
	Non current Investments	414.69	544.47
	Trade receivables, Non-current	508.34	-
	Loans, Non-current	-	-
	Other Non-current financial assets	194.44	127.93
	<b>Total Non-Current Financial Assets</b>	<b>1,117.47</b>	<b>672.40</b>
	Deferred Tax Assets (Net)	-	-
	Other non-current assets	-	-
	<b>Total Non-Current Asstes</b>	<b>5,215.27</b>	<b>3,556.87</b>
<b>2</b>	<b>Current Assets</b>		
	Inventories	10648.8	8,697.21
	<b>Current Financials Asset</b>		
	Current Investments	-	-
	Trade Receivables, Current	13578.72	8,229.69
	Cash & Cash Equivalents	1804.83	1,287.46
	Bank balance other than Cash & Cash Equivalents	-	-
	Loans, Current	10895.79	4,581.59
	Other Current Financial Assets	1526.22	786.31
	<b>Total Current Financial Asset</b>	<b>27,805.56</b>	<b>14,885.05</b>
	Current Tax Assets (Net)	-	-
	Other Current Assets	-	-
	<b>Total current assets</b>	<b>38,454.36</b>	<b>23,582.26</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>43,669.62</b>	<b>27,139.12</b>
<b>Equity and Liabilities</b>			
<b>1</b>	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	(a) Equity Share Capital	4761.9	4,761.90
	(b) Other Equity	3257.55	799.24
	<b>Total Equity attributable to owners of parent</b>	<b>8,019.45</b>	<b>5,561.14</b>
	<b>Total Equity</b>	<b>8,019.45</b>	<b>5,561.14</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	<b>Non-current Financial Liabilities</b>		
	Borrowings, Non-current	4041.51	2,670.96
	Trade Payables, Non-current	-	-
	Other Non-current financial liabilities	43.23	42.61
	<b>Total Non-Current Financial Liabilities</b>	<b>4,084.74</b>	<b>2,713.57</b>
	<b>Current Liabilities</b>		
	<b>Current Financial Liabilities</b>		
	Borrowings, current	18671.6	10,955.62
	Trade Payables, current	8755.47	5,136.23
	Other current financial liabilities	-	-
	<b>Total Current Financial Liabilities</b>	<b>27,427.07</b>	<b>16,091.85</b>
	Other Current Liabilities	3186.93	2,195.84
	Provisions, Current	934.11	507.92
	Current Tax Liabilities (Net)	17.32	68.80
	Deffered government Grants, Current	-	-
	<b>Total current liabilities</b>	<b>4,138.36</b>	<b>2,772.56</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>31,565.43</b>	<b>18,864.41</b>
	<b>TOTAL - EQUITY &amp; LIABILITIES</b>	<b>43,669.62</b>	<b>27,139.12</b>

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

Place: Sahibabad  
Dated: 29th May, 2026

For SBC Exports Limited

For SBC Exports Limited  


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 31ST MARCH, 2026

S.No.	Particulars	Amount (Rs.) (IN LAKH)		Amount (Rs.) (IN LAKH)	
			For the year ended 31.03.2026		For the year ended 31.03.2025
I.	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
	Net Profit before Tax		3,424.86		1,835.47
	Add:- Depreciation	179.87		160.37	
			179.87		160.37
	Adjustments(if any)		(92.16)		(45.67)
	<b>Operating Profit before Working Capital Changes</b>		3,512.57		1,950.17
	<b>Adjustments for:</b>				
	Increase/(Decrease) in Other Current Liabilities & Provisions	1,417.90		437.91	
	Increase/(Decrease) in Trade Payable	3,619.24		(1,267.79)	
	(Increase)/Decrease in Other Current Assets	(734.50)		94.58	
	(Increase)/Decrease in Loans & Advances	(6,314.20)		(3,360.72)	
	(Increase)/Decrease in Receivables	(5,857.37)		854.16	
	(Increase)/Decrease in stock in hand	(1,951.59)	(9,820.52)	(5,148.67)	(8,390.53)
	<b>Cash Generated from Operations</b>		(6,307.95)		(6,440.36)
	Income Tax (current & earlier Year )		925.87		504.44
	<b>Net Cash flow Generated from Operating Activities (A)</b>		(7,233.82)		(6,944.80)
II.	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
	Sale (Purchase)of Investment	124.38		87.66	
	Long Term Loans & Advances Given	(66.51)		95.00	
	Purchase of Fixed Assets	(1,399.20)		(641.69)	(459.03)
	Sale of Fixed assets	6.00	(1,335.33)		
	<b>Net Cash Flow Generated from Investing Activities (B)</b>		(1,335.33)		(459.03)
III.	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
	Cash Generated from capital proceeds				
	Dividend payment			(158.73)	
	Short Term Borrowings	7,715.98		8,170.95	
	Long Term Borrowings	1,370.55	9,086.53	181.80	8,194.02
	<b>Net Cash Flow Generated from Financing Activities (C)</b>		9,086.53		8,194.02
IV.	<b>Net increase in Cash &amp; Cash Equivalents ( A + B + C )</b>		517.38		790.19
	Cash and Cash equivalents beginning of the year		1,287.46		497.25
	<b>Cash and Cash equivalents as the end of the year</b>		1,804.84		1,287.44
V.	<b>Cash &amp; Cash equivalents as stated in Balance Sheet</b>				
	Cash in Hand		106.07		79.13
	Cash at Bank , Fixed Deposit and Cheques In Hand		1,698.76		1,208.32
	<b>Cash &amp; Cash equivalents as stated in Balance Sheet</b>		1,804.83		1,287.45

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

Place : Sahibabad  
Dated: 29th May, 2026

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, 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 Year Ended on 31st March, 2026**

Particulars		Three Months Ended			Financial Year Ended	Financial Year Ended
		01.01.2026	01.10.2025	01.01.2025	01.04.2025	01.04.2024
Date of start of reporting period		01.01.2026	01.10.2025	01.01.2025	01.04.2025	01.04.2024
Date of end of reporting period		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
Whether results are audited or unaudited		Audited	Unaudited	Audited	Audited	Audited
<b>1</b>	<b>Segment Revenue (Income)</b>					
	(net sale/income from each segment should be disclosed)					
i	IT Support Services	4016.34	3434.47	4406.18	13018.91	9754.27
ii	Garments Sales	6458.92	3614.64	5907.19	17123.19	13398.68
iii	Tour & Travel Services	3811.69	3435.28	5781.56	10406.73	7045.69
	<b>Total Segment Revenue</b>	<b>14286.95</b>	<b>10484.39</b>	<b>16094.93</b>	<b>40548.83</b>	<b>30198.64</b>
	<b>Less: Inter segment revenue</b>	<b>126.77</b>	<b>38.97</b>	<b>49.43</b>	<b>228.12</b>	<b>194.12</b>
	<b>Revenue from operations</b>	<b>14160.18</b>	<b>10445.42</b>	<b>16045.50</b>	<b>40320.71</b>	<b>30004.52</b>
<b>2</b>	<b>Segment Result</b>					
	Profit (+) / Loss (-) before tax and interest from each segment					
i	IT Support Services	320.27	409.2	133.49	1123.59	623.54
ii	Garments Sales	903.58	1036.11	976.2	3258.87	1965.30
iii	Tour & Travel Services	202.52	175.47	146.11	471.29	153.28
	<b>Total Profit before tax</b>	<b>1426.37</b>	<b>1620.78</b>	<b>1255.80</b>	<b>4853.75</b>	<b>2742.12</b>
	i. Finance cost	304.03	372.17	320.03	1110.15	721.80
	ii. Other Unallocable Expenditure net off Unallocable income	300.78	128.74	63.47	318.74	184.85
	<b>Profit before tax</b>	<b>821.55</b>	<b>1119.87</b>	<b>872.30</b>	<b>3424.86</b>	<b>1835.47</b>
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>					
	<b>Segment Asset</b>					
i	IT Support Services	3638.17	4037.08	623.54	3638.17	2919.97
ii	Garments Sales	23351.29	22071.09	1965.30	23351.29	20479.43
iii	Tour & Travel Services	9051.83	6693.35	1871.35	9051.83	3355.48
	<b>Total Segment Asset</b>	<b>36041.29</b>	<b>32801.52</b>	<b>4460.19</b>	<b>36041.29</b>	<b>26754.88</b>
	<b>Un-allocable Assets</b>	<b>7628.33</b>	<b>6402.96</b>	<b>22678.94</b>	<b>7628.33</b>	<b>2225.15</b>
	<b>Net Segment Asset</b>	<b>43669.62</b>	<b>39204.48</b>	<b>27139.13</b>	<b>43669.62</b>	<b>28980.03</b>
<b>4</b>	<b>Segment Liabilities</b>					
	<b>Segment Liabilities</b>					
i	IT Support Services	4186.05	3949.57	576.70	4186.05	1891.14
ii	Garments Sales	21795.02	20275.05	4394.49	21795.02	16119.82
iii	Tour & Travel Services	7759.10	5489.73	298.45	7759.10	2423.18
	<b>Total Segment Liabilities</b>	<b>33740.17</b>	<b>29714.35</b>	<b>5269.64</b>	<b>33740.17</b>	<b>20434.14</b>
	<b>Un-allocable Liabilities</b>	<b>1910.00</b>	<b>485.58</b>	<b>21869.49</b>	<b>1910.00</b>	<b>2201.63</b>
	<b>Net Segment Liabilities</b>	<b>35650.17</b>	<b>30199.93</b>	<b>27139.13</b>	<b>35650.17</b>	<b>22635.77</b>

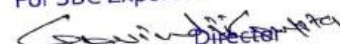
**Notes:**

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

Place : Sahibabad  
Dated: 29th May, 2026

For SBC Exports Limited

For SBC Exports Limited

 Director

Govindji Gupta  
(Managing Director)



To  
Board of Directors  
SBC Exports Limited  
09, Lohiya Talab Chhoti Basai,  
P.O: Vindyanchal Mirzapur UP 201010

**Subject :- Declaration pursuant to Regulation to 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

In Compliance with the Regulation to 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I, Mukesh Bhatt, Chief Financial Officer of SBC Exports Limited ("the Company") hereby declare that M/s. STRG & Associates, Chartered Accountants (Firm Registration No. 014826N), Statutory Auditors of the Company, have issued Audit Report(s) on the Annual Audited Financial Results of the Company for the financial year ended on 31\* March, 2026, with unmodified opinion.

Please take the above on record and may be submitted to respective exchanges.

This is for your information and records.

Thanking You

**For SBC Exports Limited**

For SBC Exports Limited

Chief Financial Officer

**Mukesh Bhatt**  
Chief Financial 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@sbcexportslimited.com, Web. : www.sbcexportslimited.com

**Annexure B**

**DISCLOSURE AS REQUIRED UNDER REGULATION 30(3) READ WITH SCHEDULE III OF THE LISTING REGULATIONS AND THE SEBI MASTER CIRCULAR NO. SEBI/HO/CFD/POD2/CIR/P/0155 DATED 11 NOVEMBER 2024 WITH REGARDS TO ISSUE OF EQUITY SHARES ON A PREFERENTIAL BASIS ARE AS UNDER:**

Sl. No.	Particulars	Description
1.	Type of securities issued	Equity shares are allotted on the conversion of loan
2.	Type of issuance	Preferential allotment (Conversion of unsecured loan into equity shares)
3.	Total number of securities proposed to be issued or the total amount for which the securities are issued (approximately)	Issue of 27516513 equity shares of the face value of INR 1 each at an issue price of INR 36.00, upon conversion of unsecured loans of INR 99,05,94,474/- only.
<b>Additional information in case of preferential issue</b>		
4.	Name of the Allottees	<b>1. Govind Ji Gupta</b> <b>2. Deepika Gupta</b> <b>3. SBC Finmart Limited</b>
5.	Post allotment of securities, the outcome of the subscription	<b>Provided in the Table below</b>
6.	Issue price / allotted price (in the case of convertibles)	Not Applicable
7.	Number of investors	<b>3(Three)</b>
8.	In case of convertibles intimation on the conversion of securities or the lapse of the tenure of the instrument	Not Applicable

**Post-Allotment of Equity Shares on Conversion of Loan**

Sl. No.	Name of the Proposed Allottees	Category (Promoter / Public)	Pre-Issue Shareholding Structure		No. of Shares to be allotted	Post-Issue Shareholding Structure	
			No. of Shares	%age of Shares		No. of Shares	%age of Shares
1.	Govind Ji Gupta	Promoter	110835857	23.28	10200427	121036284	24.03
2.	Deepika Gupta	Promoter	110947640	23.2	10115808	121063448	24.03
3.	SBC Finmart Limited	Promoter	17866403	3.75	7200278	25066681	4.98
	<b>Total</b>		<b>239649900</b>	<b>50.23</b>	<b>27516513</b>	<b>267166413</b>	<b>53.04</b>