



Ref: D/2022-23/09

Date: 17.05.2022

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

Sub: Submission of Audited Standalone and Consolidated Financial Results for the Quarter and Financial Year ended on March 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 Tuesday, May 17, 2022, inter-alia, have approved the following:

1. Auditor's Report in respect Audited Standalone and Consolidated Financial Results;
2. Audited Standalone and Consolidated Financial Results for the Quarter and Financial Year ended on March 31, 2022; and
3. Segment Results for the Quarter and Financial Year ended on March 31, 2022;
4. Declaration of unmodified opinion in terms of Regulation 33(3)(d) of SEBI(LODR) Regulations, 2015.
5. Addition in main object of the Company and subsequent alteration to the Memorandum of Association of the Company.
6. To conduct the postal ballot for shareholders approval for alteration to the Memorandum of Association of the Company and approved the notice for the same.
7. The appointment of Mr. Asim Kumar Mandal, Prop. of M/s Kumar Mandal & Associates, Company Secretaries in whole time practice as the scrutinizer to conduct the postal ballot and e-voting process in true and fair manner.

The said meeting of the Board of Directors commenced at 04.00 p.m. and concluded at 06.10 p.m.

This is for your information and records.

Thanking You

For SBC Exports Limited

For SBC Exports Limited

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

CIN: L18100UP2011PLC043209

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

Head Office : 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@sbcexportslimited.com, **Web. :** www.sbcexportslimited.com



**INDEPENDENT AUDITORS REPORT
ON AUDIT OF STANDALONE FINANCIAL RESULTS
TO THE BOARD OF DIRECTORS OF
SBC EXPORTS LIMITED**

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, 2022, 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 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 quarter and financial year ended 31st March, 2022.

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 mis-statement, 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 mis-statement when it exists. Mis-statements 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 mis-statement 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 mis-statement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, is representations, 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, 2022 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: 22094040AJDIFL2303

Place: Delhi
Date: 17.05.2022



**INDEPENDENT AUDITOR'S REPORT
ON AUDIT OF CONSOLIDATED FINANCIAL RESULTS
TO THE BOARD OF DIRECTORS
SBC EXPORTS LIMITED**

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, 2022 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, 2022.

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



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, 2022 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: 22094040AJDIMC8747

Place: Delhi
Date: 17.05.2022

Notes to Audited Standalone & Consolidated Financial Results for the quarter and financial year ended on 31st March, 2022

1. The Audited Standalone & Consolidated financial results of the Company for the quarter and financial year ended 31st March, 2022 have been duly reviewed and recommended by the Audit Committee and approved by the board of directors at their respective meetings held on 17th May, 2022.
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 31st March 2022 and 31st March 2021 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, 2022 are also available on the website of the Stock Exchanges, where the Shares of the Company are listed i.e., www.bseindia.com, www.nseindia.com and on Company's website (www.sbcexportslimited.com).

For STRG & Associates
Chartered Accountants
FRN 014826N


Rakesh Gupta
Partner
M. No. 094040
UDIN:



Place: Delhi
Date: 17.05.2022

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 AREAAGHAZIABAD 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 and Year Ended on 31st March, 2022					
Particulars	For Quarter Ended			For Financial Year ended	
	31.03.2022	31.03.2021	31.12.2021	31.03.2022	31.03.2021
	Audited	Audited	Unaudited	Audited	Audited
1 Income					
Revenue from operations	5192.32	5087.80	5609.87	16815.73	12986.80
Other Income	4.42	11.20	1.11	35.55	48.48
Total Income	5196.74	5099.00	5610.98	16851.28	13035.28
2 Expenses					
a) Cost of raw material consumed	4827.34	4391.64	4618.09	14863.31	12032.03
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	-437.41	189.55	314.77	-263.12	-392.95
d) Employee benefit expense	191.11	151.58	173.35	644.55	508.01
e) Finance Costs	51.16	41.32	44.10	161.44	134.52
f) Depreciation, Depletion and amortisation expense	19.95	19.77	13.34	70.81	75.41
g) Other Expenses					
(i) Other Expenses	407.73	178.73	142.12	814.14	424.34
Total other Expenses	407.73	178.73	142.12	814.14	424.34
Total Expenses	5059.88	4972.58	5305.77	16291.13	12781.35
3 Total Profit before Exceptional items & Tax	136.87	126.42	305.22	560.15	253.93
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00
5 Total Profit before Tax	136.87	126.42	305.22	560.15	253.93
6 Tax Expense					
7 Current tax	0.00	0.00	0.00	169.57	77.58
8 Earliers Year Tax	0.00	0.00	0.00	52.14	0.00
9 Deferred Tax	0.00	0.00	0.00	4.56	7.22
10 Total tax expenses	0.00	0.00	0.00	226.27	70.36
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
12 Net Profit / (Loss) for the period of continuing operations	136.87	126.42	305.22	343.00	183.57
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
15 Net Profit / (Loss) from discontinued operation after tax (XII-XIII)	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
17 Total Profit(Loss) for the period	136.87	126.42	305.22	343.00	183.57
18 Other Comprehensive income Net of taxes	9.23	0.10	37.80	47.03	0.20
19 Total Comprehensive income for the period	146.10	126.52	343.02	390.03	183.77
20 Total Profit / (Loss) attributable to					
Profit / (Loss) attributable to Owners of parent	0.00	0.00	0.00	0.00	0.00
Profit / (Loss) attributable to Owners of non-controlling interests	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	0.00	0.00	0.00
Total Comprehensive income for the period attributable to Owners of non-controlling interest	0.00	0.00	0.00	0.00	0.00
22 Details of Equity Share Capital					
Paid-up equity share capital	2116.40	1058.20	1058.20	2116.40	1058.20
Face value of equity share capital (In Rs)	1.00	10.00	10.00	1.00	10.00
Details of Debt Securities	0.00	0.00	0.00	0.00	0.00
23 Reserves excluding revaluation reserve	0.00	0.00	0.00	502.49	1189.00
24 Earnings per Share					
i Earning per Equity share from Continuing operations					
Basic earnings / (Loss) per Share from continuing operations	0.06	1.19	2.88	0.16	1.73
Diluted earnings / (Loss) per Share from continuing operations	0.06	1.19	2.88	0.16	1.73

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
	Diluted earnings / (Loss) per Share from Discontinuing operations	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	0.06	1.19	2.88	0.16	1.73
	b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.06	1.19	2.88	0.16	1.73
25	Debt equity ratio	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
27	Interest service coverage ratio	0.00	0.00	0.00	0.00	0.00

Notes

- 1 The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 17th May, 2022.
- 2 There were no investor complaints received / pending as at 31st March, 2022.
- 3 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 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: 17th May, 2022

Standalone Statement of Assets and Liabilities as at 31st March, 2022

Particulars			Year Ended	Year Ended
		Date of start of reporting period	01/04/2021	01/04/2020
		Date of end of reporting period	31/03/2022	31/03/2021
		Whether results are audited or unaudited	Audited	Audited
		Nature of report standalone or consolidated	Standalone	Standalone
	ASSETS			
1	Non-current assets			
	Property, Plant & Equipment		582.75	449.40
	Capital Work-in-progress		-	-
	Investment Property		-	-
	Goodwill		-	-
	Other Intangible Assets		-	-
	Intangible Assets under Development		-	-
	Biological Assets other than investment plants		-	-
	Investment accounted for using equity method		-	-
	Non Current Financial Assets			
	Non current Investments		-	-
	Trade receavables, Non-current		-	-
	Loans, Non-current		-	-
	Other Non-current financial assets		-	-
	Total Non-Current Financial Assets		-	-
	Deferred Tax Assets (Net)		24.09	19.53
	Other non-current assets		281.63	38.60
	Total Non-Current Assets		888.47	507.53
2	Current Assets			
	Inventories		2,524.68	3,029.25
	Current Financials Asset			
	Current Investments		-	-
	Trade Receivables, Current		4,987.82	3,014.41
	Cash & Cash Equivalents		362.25	289.01
	Bank balance other than Cash & Cash Equivalents		-	-
	Loans, Current		539.46	482.69
	Other Current Financial Assets		-	-
	Total Current Financial Asset		5,889.53	3,786.11
	Current Tax Assets (Net)		-	-
	Other Current Assets		390.33	305.41
	Total current assets		8,804.53	7,120.78
3	Non-current assets classified as held for sale regulatory deferral account debit balances and related deffered tax assets			
			-	-
	Total Assets		9,693.00	7,628.30
	Equity and Liabilities			
1	Equity			
	Equity attributable to owners of parent			
	(a) Equity Share Capital		2,116.40	1,058.20
	(b) Other Equity		521.03	1,189.20
	Total Equity attributable to owners of parent		2,637.43	2,247.40

		Total Equity	2,637.43	2,247.40
2	Liabilities			
	Non-Current Liabilities			
	Non-current Financial Liabilities			
		Borrowings, Non-current	-	-
		Trade Payables, Non-current	-	-
		Other Non-current financial liabilities	429.40	474.50
		Total Non-Current Financial Liabilities	429.40	474.50
	Current Liabilities			
	Current Financial Liabilities			
		Borrowings, current	-	-
		Trade Payables, current	3,756.39	3,602.18
		Other current financial liabilities	514.25	438.93
		Total Current Financial Liabilities	4,270.64	4,041.11
		Other Current Liabilities	2,182.81	785.40
		Provisions, Current	172.72	79.89
		Current Tax Liabilities (Net)	-	-
		Deffered government Grants, Current	-	-
		Total current liabilities	6,626.17	4,906.40
3	Liabilities Directly associated with assets in disposal group classified as held for sale		-	-
	Regulatory deferral account credit balances and related deferred tax liability		-	-
		Total Liabilities	6,626.17	4,906.40
		TOTAL - EQUITY & LIABILITIES	9,693.00	7,628.30

Place : Sahibabad
Dated: 17th May, 2022

For SBC Exports Limited
For SBC Exports Limited

Director
Govindji Gupta
(Managing Director)

SBC EXPORTS LIMITED
CIN: L18100UP2011PLC043209
STANDALONE CASH FLOW STATEMENT

S.No.	Particulars		Amount (Rs.)		Amount (Rs.)
			For the year ended 31.03.2022		For the year ended 31.03.2021
I.	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit before Tax		56,014,639		25,392,761
	Add:- Depreciation	7,081,300		7,540,764	
			7,081,300		7,540,764
	Adjustments(if any)		4,703,174		19,575
	Operating Profit before Working Capital Changes		67,799,113		32,953,099
	Adjustments for:				
	Increase/(Decrease) in Other Current Liabilities & Provisions	150,219,847		65,589,780	
	Increase/(Decrease) in Trade Payable	15,420,499		130,083,060	
	(Increase)/Decrease in Other Current Assets	(8,491,877)		(8,499,963)	
	(Increase)/Decrease in Short Term Loans & Advances	(5,676,048)		42,957,390	
	(Increase)/Decrease in Receivables	(197,340,747)		(79,959,335)	
	(Increase)/Decrease in stock in hand	50,457,500	4,589,174	(192,921,440)	(42,750,507)
	Cash Generated from Operations		72,388,287		(9,797,409)
	Income Tax (current & earlier Year)		22,171,244		7,758,204
	Net Cash flow Generated from Operating Activities (A)		50,217,043		(17,555,613)
II.	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale (Purchase)of Investment	(24,303,914)		397,809	
	Long Term Loans & Advances Given			-	
	Sale of Fixed Assets			-	
	Purchase of Fixed Assets	(20,416,115)	(44,720,029)	(14,329,378)	(13,931,569)
	Net Cash Flow Generated from Investing Activities (B)		(44,720,029)		(13,931,569)
III.	CASH FLOW FROM FINANCING ACTIVITIES				
	Cash Generated from capital proceeds				
	Short Term Borrowings	7,532,691		20,553,797	
	Long Term Borrowings	(5,705,780)	1,826,910	1,755,510	22,309,307
	Net Cash Flow Generated from Financing Activities (C)		1,826,910		22,309,307
IV.	Net increase in Cash & Cash Equivalents (A - B - C)		7,323,925		(9,177,875)
	Cash and Cash equivalents beginning of the year		28,901,168		38,079,043
	Cash and Cash equivalents as the end of the year		36,225,094		28,901,168
V.	Cash & Cash equivalents as stated in Balance Sheet				
	Cash in Hand		6,822,666		2,920,151
	Cash at Bank , Fixed Deposit and Cheques In Hand		29,402,428		25,981,017
	Cash & Cash equivalents as stated in Balance Sheet		36,225,094		28,901,168

For SBC Exports Limited

For SBC Exports Limited


Director

Govindji Gupta

(Managing Director)

Place : Sahibabad

Dated: 17th May, 2022

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

(Rs. in Lakh except EPS)

Consolidated Financial Results for the Quarter and Year Ended on 31st March, 2022

Particulars	For Quarter Ended			For Financial Year ended	
	31.03.2022	31.03.2021	31.12.2021	31.03.2022	31.03.2021
	Audited	Audited	Unaudited	Audited	Audited
Income					
Revenue from operations	5261.70	5087.80	5609.87	16885.11	12986.80
Other Income	4.42	11.20	1.11	35.55	48.48
Total Income	5266.12	5099.00	5610.98	16920.66	13035.28
Expenses					
a Cost of raw material consumed	4827.34	4391.64	4618.09	14863.31	12032.03
b Purchase of stock-in-trade	61.12	0.00	0.00	61.12	0.00
c Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-437.41	189.55	314.77	-263.12	-392.95
d Employee benefit expense	191.11	151.58	173.35	644.55	508.01
e Finance Costs	51.17	41.32	44.10	161.45	134.52
f Depreciation, Depletion and amortisation expense	19.95	19.77	13.34	70.81	75.41
g Other Expenses					
h Other Expenses	411.79	178.73	142.12	818.20	424.34
Total other Expenses	411.79	178.73	142.12	818.20	424.34
Total Expenses	5125.06	4972.58	5305.77	16356.31	12781.35
Total Profit before Exceptional items & Tax	141.06	126.42	305.22	564.35	253.93
Exceptional Items	0.00	0.00	0.00	0.00	0.00
Total Profit before Tax	141.06	126.42	305.22	564.35	253.93
Tax Expense					
Current tax	0.00	0.00	0.00	170.94	77.58
Earlier Year Tax	0.00	0.00	0.00	52.14	0.00
Deferred Tax	0.00	0.00	0.00	4.56	7.22
Total tax expenses	0.00	0.00	0.00	227.64	70.36
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
Net Profit / (Loss) for the period of continuing operations	141.06	126.42	305.22	345.82	183.57
Profit / (Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00
Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
Net Profit / (Loss) from discontinued operation after tax (XII-XIII)	0.00	0.00	0.00	0.00	0.00
Share of profit (Loss) of associates and joint venture accounted for using equity Method	0.00	0.00	0.00	0.00	0.00
Total Profit(Loss) for the period	141.06	126.42	305.22	345.82	183.57
Other Comprehensive income Net of taxes	9.23	0.10	37.80	47.03	0.20
Total Comprehensive income for the period	150.29	126.52	343.02	392.85	183.76
Total Profit / (Loss) attributable to					
Profit / (Loss) attributable to Owners of parent	0.00	0.00	0.00	0.00	0.00
Profit / (Loss) attributable to Owners of non-controlling interests	0.00	0.00	0.00	0.00	0.00
Total Comprehensive income for the period attributable to					
Comprehensive income for the period attributable to warrants of parents	0.00	0.00	0.00	0.00	0.00
Total Comprehensive income for the period attributable to Owners of non-controlling interest	0.00	0.00	0.00	0.00	0.00
Details of Equity Share Capital					
Paid-up equity share capital	2166.40	1058.20	1058.20	2166.40	1058.20
Face value of equity share capital (In Rs)	1.00	10.00	10.00	1.00	10.00
Details of Debt Securities	0.00	0.00	0.00	0.00	0.00
Reserves excluding revaluation reserve	0.00	0.00	0.00	502.49	1189.20
Earnings per Share					
i Earning per Equity share from Continuing operations					
Basic earnings / (Loss) per Share from continuing operations	0.07	1.19	2.88	0.16	1.73
Diluted earnings / (Loss) per Share from continuing operations	0.07	1.19	2.88	0.16	1.73
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
Diluted earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00

Earnings per Equity Share					
a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations	0.07	1.19	2.88	0.16	1.73
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.07	1.19	2.88	0.16	1.73
Debt equity ratio	0.00	0.00	0.00	0.00	0.00
Debt Service coverage ratio	0.00	0.00	0.00	0.00	0.00
Interest service coverage ratio	0.00	0.00	0.00	0.00	0.00

Notes

The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on 17th May, 2022.

There were no investor complaints received / pending as at 31st March, 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.

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: 17th May, 2022

Govindji Gupta
 (Managing Director)

Consolidated Statement of Assets and Liabilities as at 31st March, 2022

		Particulars	Year Ended	Year Ended
		Date of start of reporting period	01/04/2021	01/04/2020
		Date of end of reporting period	31/03/2022	31/03/2021
		Whether results are audited or unaudited	Audited	Audited
		Nature of report standalone or consolidated	Consolidated	Consolidated
	ASSETS			
1	Non-current assets			
	Property, Plant & Equipment		582.75	449.40
	Capital Work-in-progress		0.00	0.00
	Investment Property		0.00	0.00
	Goodwill		0.00	0.00
	Other Intangible Assets		0.00	0.00
	Intangible Assets under Development		0.00	0.00
	Biological Assets other than investment plants		0.00	0.00
	Investment accounted for using equity method		0.00	0.00
	Non Current Financial Assets			
	Non current Investments		0.00	0.00
	Trade receavables, Non-current		0.00	0.00
	Loans, Non-current		0.00	0.00
	Other Non-current financial assets		0.00	0.00
		Total Non-Current Financial Assets	0.00	0.00
	Deferred Tax Assets (Net)		24.09	19.53
	Other non-current assets		231.64	38.60
		Total Non-Current Assests	838.48	507.53
2	Current Assets			
	Inventories		2524.68	3029.25
	Current Financials Asset			
	Current Investments		0.00	0.00
	Trade Receivables, Current		4994.17	3014.41
	Cash & Cash Equivalents		370.23	289.01
	Bank balance other than Cash & Cash Equivalents		0.00	0.00
	Loans, Current		590.63	482.69
	Other Current Financial Assets		0.00	0.00
		Total Current Financial Asset	5955.03	3786.11
	Current Tax Assets (Net)		0.00	0.00
	Other Current Assets		390.33	305.41
		Total current assets	8870.04	7120.78
3	Non-current assets classified as held for sale regulatory deferral account debit balances and related deffered tax assets		0.00	0.00
		Total Assets	9708.52	7628.30
	Equity and Liabilities			
1	Equity			
	Equity attributable to owners of parent			
	(a)	Equity Share Capital	2116.40	1058.20
	(b)	Other Equity	523.85	1189.20
		Total Equity attributable to owners of parent	2640.25	2247.40

		Total Equity	2640.25	2247.40
2	Liabilities			
	Non-Current Liabilities			
	Non-current Financial Liabilities			
		Borrowings, Non-current	0.00	0.00
		Trade Payables, Non-current	0.00	0.00
		Other Non-current financial liabilities	429.41	474.50
		Total Non-Current Financial Liabilities	429.41	474.50
	Current Liabilities			
	Current Financial Liabilities			
		Borrowings, current	0.00	0.00
		Trade Payables, current	3756.39	3602.18
		Other current financial liabilities	524.25	438.93
		Total Current Financial Liabilities	4280.64	4041.11
		Other Current Liabilities	2183.68	785.40
		Provisions, Current	174.54	79.89
		Current Tax Liabilities (Net)	0.00	0.00
		Deffered government Grants, Current	0.00	0.00
		Total current liabilities	6638.86	4906.40
3	Liabilities Directly associated with assets in disposal group classified as held for sale		-	-
	Regulatory deferral account credit balances and related deferred tax liability		-	-
		Total Liabilities	6638.86	4906.40
		TOTAL - EQUITY & LIABILITIES	9708.52	7628.30

Place : Sahibabad
Dated: 17th May, 2022

For SBC Exports Limited
For SBC Exports Limited

Govindji Gupta
(Managing Director)

SBC EXPORTS LIMITED
CIN: L18100UP2011PLC043209
CONSOLIDATED CASH FLOW STATEMENT

S.No.	Particulars	Amount (Rs.)
I.	CASH FLOW FROM OPERATING ACTIVITIES	For the year ended 31.03.2022
	Net Profit before Tax	56,434,178
	Add:- Depreciation	7,081,300
	Adjustments(if any)	7,081,300
	Operating Profit before Working Capital Changes	4,703,174
	Adjustments for:	68,218,652
	Increase/(Decrease) in Other Current Liabilities & Provisions	150,306,864
	Increase/(Decrease) in Trade Payable	16,562,192
	(Increase)/Decrease in Other Current Assets	(8,491,895)
	(Increase)/Decrease in Short Term Loans & Advances	(10,793,840)
	(Increase)/Decrease in Receivables	(199,118,229)
	Increase/(Decrease) in Short Term Provisions	182,430
	Increase/(Decrease) in Short Term Borrowings	1,000,000
	(Increase)/Decrease in stock in hand	50,457,500
	Cash Generated from Operations	105,022
	Income Tax (current & earlier Year)	22,321,441
	Net Cash flow Generated from Operating Activities (A)	46,002,233
II.	CASH FLOW FROM INVESTING ACTIVITIES	
	Sale (Purchase)of Investment	(24,303,914)
	Long Term Loans & Advances Given	
	Sale of Fixed Assets	
	Purchase of Fixed Assets	(20,416,115)
	Net Cash Flow Generated from Investing Activities (B)	(44,720,029)
III.	CASH FLOW FROM FINANCING ACTIVITIES	
	Cash Generated from capital proceeds	
	Issue of Share Capital	5,000,000
	Short Term Borrowings	7,532,691
	Long Term Borrowings	(5,705,780)
	Net Cash Flow Generated from Financing Activities (C)	6,826,910
IV.	Net increase in Cash & Cash Equivalents (A - B - C)	8,109,115
	Cash and Cash equivalents beginning of the year	28,901,168
	Cash and Cash equivalents as the end of the year	37,023,051
V.	Cash & Cash equivalents as stated in Balance Sheet	
	Cash in Hand	7,303,026
	Cash at Bank , Fixed Deposit and Cheques In Hand	29,720,025
	Cash & Cash equivalents as stated in Balance Sheet	37,023,051

For SBC Exports Limited

For SBC Exports Limited


Director

Govindji Gupta
(Managing Director)

Place : Sahibabad

Dated: 17th May, 2022

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@sbceportslimited.com, Website: www.sbceportslimited.com

Consolidated Segmenet wise Results for the Quarter and Financial Year Ended on 31st March, 2022

Particulars	Three months ended			Financial Year ended (Audited)	Financial Year ended (Audited)	
	(Unaudited)					
Date of start of reporting period	01.04.2021	01.1.2021	01.10.2021	01.04.2021	01.04.2020	
Date of end of reporting period	31.03.2022	31.3.2021	31.12.2021	31.03.2022	31.03.2021	
Whether results are audited or unaudited	Audited	Audited	Unaudited	Audited	Audited	
Nature of report standalone or consolidated	Consolidated	Standalone	Standalone	Consolidated	Standalone	
1	Segment Revenue (Income)					
	(net sale/income from each segment should be disclosed)					
1	IT Support Services	3465.25	2932.65	2582.18	10274.91	7882.24
2	Garments Sales	1643.00	2086.25	2905.74	6268.17	4985.65
3	Tour & Travel Services	153.44	68.89	121.96	342.03	118.90
	Total Segment Revenue	5261.69	5087.79	5609.87	16885.10	12986.79
	Less: Inter segment revenue	0.00	0.00	0.00	0.00	0.00
	Revenue from operations	5261.69	5087.79	5609.87	16885.10	12986.79
2	Segment Result					
	Profit (+) / Loss (-) before tax and interest from each segment					
1	IT Support Services	133.19	157.64	23.46	377.23	359.54
2	Garments Sales	238.33	41.24	375.77	635.81	185.24
3	Tour & Travel Services	2.69	-4.21	21.09	-8.48	-24.64
	Total Profit before tax	374.20	203.09	420.32	1004.56	520.14
	i. Finance cost	51.17	41.32	44.10	161.45	134.52
	ii. Other Unallocable Expenditure net off Unallocable income	181.97	-13.93	71.02	278.77	131.69
	Profit before tax	141.06	126.42	305.21	564.34	253.93
3	(Segment Asset - Segment Liabilities)					
	Segment Asset					
1	IT Support Services	2722.11	1520.28	1798.39	2722.11	1520.28
2	Garments Sales	5295.75	4942.75	5516.64	5295.75	4942.75
3	Tour & Travel Services	83.74	29.98	84.43	83.74	29.98
	Total Segment Asset	8101.60	6493.01	7399.46	8101.60	6493.01
	Un-allocable Assets	1606.91	1135.29	2373.80	1606.91	1135.29
	Net Segment Asset	9708.51	7628.30	9773.26	9708.51	7628.30
4	Segment Liabilities					
	Segment Liabilities					
	IT Support Services	1780.02	2642.14	2220.30	1780.02	2642.14
	Garments Sales	1919.34	946.35	841.01	1919.34	946.35
	Tour & Travel Services	57.02	13.70	47.97	57.02	13.70
	Total Segment Liabilities	3756.39	3602.18	3109.28	3756.39	3602.18
	Un-allocable Liabilities	5952.12	4026.12	6663.98	5952.12	4026.12
	Net Segment Liabilities	9708.51	7628.30	9773.26	9708.51	7628.30

Notes:

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

Place : Sahibabad
Dated: 17th May, 2022

For SBC Exports Limited
For SBC Exports Limited

Director

Govindji Gupta
(Managing Director)



Date: 17.05.2022

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

Sub: Declaration for Audit Report with unmodified opinion for Standalone & Consolidated Financial Results for the Quarter and Financial Year ended on 31st March, 2022

Dear Sir,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, declaration is hereby given that M/s STRG & Associates, Chartered Accountants, the Statutory Auditors of the Company have issued Audit Reports with unmodified opinion on the Audited Standalone & Consolidated Financial Results of the Company for the Quarter and Financial Year ended March 31, 2022.

We request you to take the same on your records.

Thanking You,

For SBC Exports Limited

For SBC Exports Limited

Director

Govindji Gupta
Managing Director
DIN: 01632764

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