

General information about company

Scrip code*	542725
NSE Symbol*	SBC
MSEI Symbol*	NOTLISTED
ISIN*	INE04AK01028
Name of company	SBC EXPORTS LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	29-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	29-05-2026 16:00
End date and time of board meeting	29-05-2026 18:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	14160.17	40320.71
	Other income	586.38	1371.83
	Total income	14746.55	41692.54
2	Expenses		
(a)	Cost of materials consumed	7652.94	23851.92
(b)	Purchases of stock-in-trade	3610.18	9805.57
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1709.05	1040.13
(d)	Employee benefit expense	367.26	1237.97
(e)	Finance costs	304.03	1110.15
(f)	Depreciation, depletion and amortisation expense	51.17	179.87
(g)	Other Expenses		
1	Other Expenses	230.38	1042.07
	Total other expenses	230.38	1042.07
	Total expenses	13925.01	38267.68
3	Total profit before exceptional items and tax	821.54	3424.86
4	Exceptional items	0	0
5	Total profit before tax	821.54	3424.86
6	Tax expense		
7	Current tax	0	925.87
8	Deferred tax	0	-28.29
9	Total tax expenses	0	897.58
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	821.54	2527.28
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	821.54	2527.28
17	Other comprehensive income net of taxes	-105.54	-68.97
18	Total Comprehensive Income for the period	716	2458.31
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	0	0
	Total profit or loss, attributable to non-controlling interests	0	0
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0

	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0	
21	Details of equity share capital			
	Paid-up equity share capital	4761.9	4761.9	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve		3257.55	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.17	0.53	
	Diluted earnings (loss) per share from continuing operations	0.17	0.53	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.17	0.53	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.17	0.53	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Assets		
1	Non-current assets	
	Property, plant and equipment	2537.87
	Capital work-in-progress	1520.15
	Investment property	0
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	39.78
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	414.69
	Trade receivables, non-current	508.34
	Loans, non-current	0
	Other non-current financial assets	
1	Other Non-current financial assets	194.44
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	194.44
	Total non-current financial assets	1117.47
	Deferred tax assets (net)	0
	Other non-current assets	
1		
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	
	Total non-current assets	5215.27
2	Current assets	
	Inventories	10648.8
	Current financial asset	
	Current investments	0
	Trade receivables, current	13578.72
	Cash and cash equivalents	1804.83
	Bank balance other than cash and cash equivalents	0
	Loans, current	10895.79
	Other current financial assets	
1	Other Current Financial Assets	1526.21

2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	1526.21
	Total current financial assets	27805.55
	Current tax assets (net)	
	Other current assets	
1		
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	
	Total current assets	38454.35
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	43669.62
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	4761.9
	Other equity	3257.55
	Total equity attributable to owners of parent	8019.45
	Non controlling interest	0
	Total equity	8019.45
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	4041.51
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	
1	Other Non-current financial liabilities	43.23
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	43.23
	Total non-current financial liabilities	4084.74
	Provisions, non-current	0
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	
1		

2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	4084.74
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	18671.6
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	8755.47
	Total Trade payable	8755.47
	Other current financial liabilities	
1		
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	
	Total current financial liabilities	27427.07
	Other current liabilities	
1	Other current liabilities	3186.93
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	3186.93
	Provisions, current	934.11
	Current tax liabilities (Net)	17.32
	Deferred government grants, Current	0
	Total current liabilities	31565.43
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	35650.17
	Total equity and liabilities	43669.62
	Disclosure of notes on assets and liabilities	

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
1	IT Support Services	4016.34
2	Garments Sales	6458.92
3	Tour & Travel Services	3811.69
	Total Segment Revenue	14286.95
	Less: Inter segment revenue	126.77
	Revenue from operations	14160.18
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1	IT Support Services	320.27
2	Garments Sales	903.58
3	Tour & Travel Services	202.52
	Total Profit before tax	1426.37
	i. Finance cost	304.03
	ii. Other Unallocable Expenditure net off Unallocable income	300.78
	Profit before tax	821.56
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1	IT Support Services	3638.17
2	Garments Sales	23351.29
3	Tour & Travel Services	9051.83
	Total Segment Asset	36041.29
	Un-allocable Assets	7628.33
	Net Segment Asset	43669.62
4 Segment Liabilities		
Segment Liabilities		
1	IT Support Services	4186.05
2	Garments Sales	21795.02
3	Tour & Travel Services	7759.1
	Total Segment Liabilities	33740.17
	Un-allocable Liabilities	1910
	Net Segment Liabilities	35650.17
Disclosure of notes on segments		

Other Comprehensive Income

	Date of start of reporting period	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	105.54	68.97
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-105.54	-68.97

Cash flow statement, indirect

Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	3424.86
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	-92.16
	Adjustments for decrease (increase) in inventories	-1951.59
	Adjustments for decrease (increase) in trade receivables, current	-5857.37
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-734.5
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-6314.2
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	3619.24
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	1417.9
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	179.87
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-9732.81
	Net cash flows from (used in) operations	-6307.95
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	925.87
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-7233.82

3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	-124.38
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	6
	Purchase of property, plant and equipment	1399.2
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	66.51
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-1335.33
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	9086.53
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	9086.53

	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	517.38
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	517.38
	Cash and cash equivalents cash flow statement at beginning of period	1287.46
	Cash and cash equivalents cash flow statement at end of period	1804.84

Details of Impact of Audit Qualification

Whether results are audited or unaudited	Audited		
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion		
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results	Yes		
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	STRG & Associates	Yes	31-01-2027