



Ref: D/2024-25/040A

Date: 11.11.2024

To,
Listing Department
BSE Limited
P.J. Towers, Dalal Street
Mumbai-400001
Scrip Code: 542725

Subject: - Re- Submission of Un-Audited Financial Results for September 30, 2024.

Dear Sir/Madam,

This is in relation to your E-mail dated 11th of November, 2024, we would like to clarify that Such discrepancy arose due to a clerical error, as at the time of filling PDF on the Stock Exchange the figures for Finance Costs and Depreciation, Depletion and Amortisation Expense were inadvertently deleted which results in change in data in other sections of Financial Statement.

We have attached the Revised PDF of Financial Result for September 30, 2024 to this Letter.

We understand the need to provide accurate information to the stock exchange and regret the oversight. We assure you that we are taking corrective measures to prevent such errors in the future.

Furthermore we also assure you that the Data depicted in XBRL filling is true representation of Financial Position of the company.

This is for your information and record.

Thanking You.

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 : 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, Web. : www.sbceportslimited.com



Limited Review Report

To
The Board of Directors
SBC Exports Limited,
House No. 20, Lohiya Talab, Choti Basahi,
P.O Vindhyachal Mirzapur, UP - 231307

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("Statement") of M/s SBC Exports Limited for the Quarter and Half Year ended **30th September, 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. This statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For STRG & Associates
Chartered Accountants
FRN 014826N

RAKESH Digitally signed by
RAKESH GUPTA
GUPTA Date: 2024.10.22
20:35:07 +05'30'

Rakesh Gupta
Partner
M. No. 094040
UDIN: 24094040BKAORN6951
Place: Delhi
Date: 22/10/2024

| Standalone Financial Results for the Quarter and Half Year Ended on 30th September, 2024 | | | | | | | |
|--|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| Particulars | | For Quarter Ended | | | For Six months ended | | For Financial Year ended |
| | | 30.09.2024 Unaudited | 30.06.2024 Unaudited | 30.09.2023 Unaudited | 30.09.2024 Unaudited | 30.09.2023 Unaudited | 31.03.2024 Audited |
| 1 | Income | | | | | | |
| | Revenue from operations | 4849.55 | 5705.58 | 3097.92 | 10555.13 | 8059.01 | 19101.22 |
| | Other Income | 198.81 | 138.96 | 21.91 | 337.77 | 116.46 | 361.67 |
| | Total Income | 5048.36 | 5844.54 | 3119.83 | 10892.90 | 8175.47 | 19462.89 |
| 2 | Expenses | | | | | | |
| a) | Cost of raw material consumed | 4945.43 | 4534.37 | 1868.97 | 9479.80 | 5400.40 | 15060.41 |
| b) | Purchase of stock-in-trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c) | Changes in Inventories of finished goods, work-in-progress and stock-in-trade | -1277.55 | 34.54 | 454.26 | -1243.01 | 704.48 | 54.94 |
| d) | Employee benefit expense | 340.58 | 299.40 | 222.52 | 639.98 | 559.04 | 1078.67 |
| e) | Finance Costs | 196.30 | 172.63 | 139.74 | 368.93 | 256.10 | 592.21 |
| f) | Depreciation, Depletion and amortisation expense | 39.19 | 38.89 | 32.71 | 78.08 | 67.57 | 131.88 |
| g) | Other Expenses | | | | | | |
| (i) | Other Expenses | 290.28 | 244.99 | 187.32 | 535.27 | 515.59 | 1260.32 |
| | Total Expenses | 4534.23 | 5324.82 | 2905.52 | 9859.05 | 7503.18 | 18178.43 |
| 3 | Total Profit before Exceptional items & Tax | 514.13 | 519.72 | 214.31 | 1033.85 | 672.29 | 1284.46 |
| 4 | Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | Total Profit before Tax | 514.13 | 519.72 | 214.31 | 1033.85 | 672.29 | 1284.46 |
| 6 | Tax Expense | | | | | | |
| 7 | Current tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 353.47 |
| 8 | Earliers Year Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | Deferred Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.85 |
| 10 | Total tax expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 345.62 |
| 11 | Net movement in regulatory deferral account balances related to profit or loss and related tax movement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12 | Net Profit / (Loss) for the period of continuing operations | 514.13 | 519.72 | 214.31 | 1033.85 | 672.29 | 938.84 |
| 13 | Profit / (Loss) from discontinued operations before tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | Tax Expense of discontinued operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | Net Profit / (Loss) from discontinued operation after tax (XII-XIII) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 | Share of profit (Loss) of associates and joint venture accounted for using equity Method | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 | Total Profit(Loss) for the period | 514.13 | 519.72 | 214.31 | 1033.85 | 672.29 | 938.84 |
| 18 | Other Comprehensive income Net of taxes | -60.84 | 163.70 | 108.60 | 102.86 | 90.30 | 147.46 |
| 19 | Total Comprehensive income for the period | 453.29 | 683.42 | 322.91 | 1136.71 | 762.59 | 1086.30 |
| 20 | Total Profit / (Loss) attributable to | | | | | | |
| | Profit / (Loss) attributable to Owners of parent | 514.13 | 519.72 | 214.31 | 1033.85 | 672.29 | 938.84 |
| | Profit / (Loss) attributable to Owners of non-controlling interests | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21 | Total Comprehensive income for the period attributable to | | | | | | |
| | Comprehensive income for the period attributable to warants of parents | -60.84 | 163.70 | 108.60 | 102.86 | 90.30 | 147.46 |
| | Total Comprehensive income for the period attributable to Owners of non-controlling interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22 | Details of Equity Share Capital | | | | | | |
| | Paid-up equity share capital | 3174.60 | 3174.60 | 2116.40 | 3174.60 | 2116.40 | 3174.60 |
| | Face value of equity share capital (In Rs) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Details of Debt Securities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23 | Reserves excluding revaluation reserve | 2379.10 | 1925.81 | 2138.16 | 2379.10 | 2138.16 | 1242.40 |
| 24 | Earnings per Share | | | | | | |
| i | Earning per Equity share from Continuing operations | | | | | | |
| | Basic earnings / (Loss) per Share from continuing operations | 0.16 | 0.16 | 0.10 | 0.33 | 0.32 | 0.30 |
| | Diluted earnings / (Loss) per Share from continuing operations | 0.16 | 0.16 | 0.10 | 0.33 | 0.32 | 0.30 |
| ii | Earning per Equity share from Discontinuing operations | | | | | | |
| | Basic earnings / (Loss) per Share from Discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Diluted earnings / (Loss) per Share from Discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| iii | Earnings per Equity Share | | | | | | |
| a) | Basic earnings / (Loss) per Share from Continuing and Discontinuing operations | 0.16 | 0.16 | 0.10 | 0.33 | 0.32 | 0.30 |
| b) | Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations | 0.16 | 0.16 | 0.10 | 0.33 | 0.32 | 0.30 |
| 25 | Debt equity ratio | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26 | Debt Service coverage ratio | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | Interest service coverage ratio | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Notes

- The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 22nd October, 2024.
- There were no investor complaints received / pending as at 30th September 2024.
- The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
- Previous period figures have been regrouped / reclassified wherever necessary to correspond with the current period classification / disclosures.

For SBC Exports Limited

For SBC Exports Limited

 Director
 Govindji Gupta
 (Managing Director)

Place : Sahibabad

Dated: 22nd October, 2024

| Standalone Statement of Assets and Liabilities as at 30th September, 2024 | | | |
|---|--|------------------|------------------|
| | Particulars | Half Year Ended | Year Ended |
| | Date of start of reporting period | 01-04-2024 | 01-04-2023 |
| | Date of end of reporting period | 30-09-2024 | 31-03-2024 |
| | Whether results are audited or unaudited | Un-audited | Audited |
| | Nature of report standalone or consolidated | Standalone | Standalone |
| ASSETS | | | |
| 1 | Non-current assets | | |
| | Property, Plant & Equipment | 2,498.11 | 2,301.58 |
| | Capital Work-in-progress | 56.61 | 56.61 |
| | Investment Property | - | - |
| | Goodwill | - | - |
| | Other Intangible Assets | - | - |
| | Intangible Assets under Development | 4.19 | 4.19 |
| | Biological Assets other than investment plants | - | - |
| | Investment accounted for using equity method | - | - |
| | Non Current Financial Assets | | |
| | Non current Investments | - | - |
| | Trade receivables, Non-current | - | - |
| | Loans, Non-current | - | - |
| | Other Non-current financial assets | 338.43 | 222.93 |
| | Total Non-Current Financial Assets | - | - |
| | Deferred Tax Assets (Net) | - | - |
| | Other non-current assets | 1,495.62 | 1,436.54 |
| | Total Non-Current Assests | 4,392.96 | 4,021.85 |
| 2 | Current Assets | | |
| | Inventories | 5,434.85 | 3,548.54 |
| | Current Financials Asset | | |
| | Current Investments | - | - |
| | Trade Receivables, Current | 9,663.85 | 9,135.64 |
| | Cash & Cash Equivalents | 779.47 | 447.20 |
| | Bank balance other than Cash & Cash Equivalents | - | - |
| | Loans, Current | 1,155.97 | 379.03 |
| | Other Current Financial Assets | - | - |
| | Total Current Financial Asset | 11,599.29 | 9,961.87 |
| | Current Tax Assets (Net) | - | - |
| | Other Current Assets | 994.96 | 884.37 |
| | Total current assets | 18,029.10 | 14,394.78 |
| 3 | Non-current assets classified as held for sale regulatory deferral account debit balances and related deferred tax assets | - | - |
| | Total Assets | 22,422.07 | 18,416.63 |
| Equity and Liabilities | | | |
| 1 | Equity | | |
| | Equity attributable to owners of parent | | |
| | (a) Equity Share Capital | 3,174.60 | 3,174.60 |
| | (b) Other Equity | 2,379.10 | 1,242.40 |
| | Total Equity attributable to owners of parent | 5,553.70 | 4,417.00 |
| | Total Equity | 5,553.70 | 4,417.00 |
| 2 | Liabilities | | |
| | Non-Current Liabilities | | |
| | Non-current Financial Liabilities | | |
| | Borrowings, Non-current | 3,825.26 | 2,479.17 |
| | Trade Payables, Non-current | - | - |
| | Other Non-current financial liabilities | 32.59 | 30.93 |
| | Total Non-Current Financial Liabilities | 3,857.85 | 2,510.10 |
| | Current Liabilities | | |
| | Current Financial Liabilities | | |
| | Borrowings, current | - | - |
| | Trade Payables, current | 5,835.32 | 6,379.87 |
| | Other current financial liabilities | 3,343.57 | 2,784.66 |
| | Total Current Financial Liabilities | 9,178.89 | 9,164.53 |
| | Other Current Liabilities | 3,409.73 | 1,895.37 |
| | Provisions, Current | 353.70 | 361.43 |
| | Current Tax Liabilities (Net) | 68.20 | 68.20 |
| | Deffered government Grants, Current | - | - |
| | Total current liabilities | 13,010.52 | 11,489.53 |
| 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 | 13,010.52 | 11,489.53 |
| | TOTAL - EQUITY & LIABILITIES | 22,422.07 | 18,416.63 |

Place: Sahibabad
Dated: 22nd October, 2024

For SBC Exports Limited
For SBC Exports Limited

Govindji Gupta
(Managing Director)

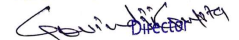
SBC EXPORTS LIMITED
CIN: L18100UP2011PLC043209
STANDALONE CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2024

| S.No. | Particulars | | Amount (Rs.) | | Amount (Rs.) |
|-------------|--|----------------|------------------------------------|----------------|-------------------------------|
| | | | For the half year ended 30.09.2024 | | For the year ended 31.03.2024 |
| I. | CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| | Net Profit before Tax | | 10,33,84,439 | | 12,84,45,741 |
| | Add: - Depreciation | 78,08,178 | | 1,31,87,978 | |
| | | | 78,08,178 | | 1,31,87,978 |
| | Adjustments(if any) | | 1,02,86,119 | | 1,97,05,428 |
| | Operating Profit before Working Capital Changes | | 12,14,78,736 | | 16,13,39,147 |
| | Adjustments for: | | | | |
| | Increase/(Decrease) in Other Current Liabilities & Provisions | 15,08,28,355 | | 3,65,02,440 | |
| | Increase/(Decrease) in Trade Payable | (5,44,55,501) | | 30,04,29,831 | |
| | (Increase)/Decrease in Other Current Assets | (1,10,58,832) | | (3,49,30,027) | |
| | (Increase)/Decrease in Loans & Advances | (7,76,94,120) | | 1,10,85,335 | |
| | (Increase)/Decrease in Receivables | (5,28,21,999) | | (35,56,28,837) | |
| | (Increase)/Decrease in stock in hand | (18,86,30,975) | (23,38,33,072) | (5,67,36,050) | (9,92,77,308) |
| | Cash Generated from Operations | | (11,23,54,336) | | 6,20,61,839 |
| | Income Tax (current & earlier Year) | | - | | 3,53,47,145 |
| | Net Cash flow Generated from Operating Activities (A) | | (11,23,54,336) | | 2,67,14,694 |
| II. | CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| | Sale (Purchase)of Investment | (59,08,152) | | (9,66,47,042) | |
| | Long Term Loans & Advances Given | (1,15,50,000) | | (59,12,351) | |
| | Purchase of Fixed Assets | (2,74,61,061) | (4,49,19,213) | (17,00,43,635) | (27,26,03,028) |
| | Net Cash Flow Generated from Investing Activities (B) | | (4,49,19,213) | | (27,26,03,028) |
| III. | CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| | Cash Generated from capital proceeds | | | | |
| | Dividend payment | - | | (1,05,82,000) | |
| | Short Term Borrowings | 5,58,90,847 | | 6,70,08,328 | |
| | Long Term Borrowings | 13,46,09,353 | 19,05,00,200 | 19,17,76,638 | 24,82,02,966 |
| | Net Cash Flow Generated from Financing Activities (C) | | 19,05,00,200 | | 24,82,02,966 |
| IV. | Net increase in Cash & Cash Equivalents (A - B - C) | | 3,32,26,651 | | 23,14,632 |
| | Cash and Cash equivalents beginning of the year | | 4,47,20,178 | | 4,24,05,545 |
| | Cash and Cash equivalents as the end of the year | | 7,79,46,829 | | 4,47,20,177 |
| V. | Cash & Cash equivalents as stated in Balance Sheet | | | | |
| | Cash in Hand | | 27,60,827 | | 59,55,007 |
| | Cash at Bank , Fixed Deposit and Cheques In Hand | | 7,51,86,001 | | 3,87,65,171 |
| | Cash & Cash equivalents as stated in Balance Sheet | | 7,79,46,828 | | 4,47,20,178 |

Place : Sahibabad
Dated: 22nd October, 2024

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, Vindhyachal, Mirzapur, Mirzapur, Uttar Pradesh, India, 231307
Corp.Off.: 49/95 SITE-IV SAHIBABAD INDUSTRIAL AREA

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

Standalone Segment wise Results for the Quarter and Half Year Ended on 30th September, 2024

| Particulars | | Three months ended | | | Six months ended | | Financial Year ended |
|--|--|--------------------|-----------------|-----------------|------------------|-----------------|----------------------|
| | | 01.07.2024 | 01.04.2024 | 01.07.2023 | 01.04.2024 | 01.04.2023 | 01.04.2023 |
| Date of start of reporting period | | 01.07.2024 | 01.04.2024 | 01.07.2023 | 01.04.2024 | 01.04.2023 | 01.04.2023 |
| Date of end of reporting period | | 30.09.2024 | 30.06.2024 | 30.09.2023 | 30.09.2024 | 30.09.2023 | 31.03.2024 |
| Whether results are audited or unaudited | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Segment Revenue (Income) | | | | | | |
| | (net sale/income from each segment should be disclosed) | | | | | | |
| i | IT Support Services | 2280.11 | 1649.75 | 1531.97 | 3929.86 | 2761.61 | 7153.93 |
| ii | Garments Sales | 2569.45 | 4055.83 | 1581.12 | 6625.28 | 5312.57 | 11947.29 |
| | Total Segment Revenue | 4849.56 | 5705.58 | 3113.09 | 10555.14 | 8074.18 | 19101.22 |
| | Less: Inter segment revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Revenue from operations | 4849.56 | 5705.58 | 3113.09 | 10555.14 | 8074.18 | 19101.22 |
| 2 | Segment Result | | | | | | |
| | Profit (+) / Loss (-) before tax and interest from each segment | | | | | | |
| i | IT Support Services | 136.32 | 99.07 | 262.92 | 235.39 | 294.87 | 549.09 |
| ii | Garments Sales | 537.21 | 619.82 | 186.19 | 1157.03 | 755.61 | 1385.86 |
| | Total Profit before tax | 673.53 | 718.89 | 449.11 | 1392.42 | 1050.48 | 1934.95 |
| | i. Finance cost | 196.30 | 172.63 | 139.74 | 368.93 | 256.10 | 592.21 |
| | ii. Other Unallocable Expenditure net off Unallocable income | -36.89 | 26.54 | 95.05 | -10.35 | 122.09 | 58.29 |
| | Profit before tax | 514.12 | 519.72 | 214.32 | 1033.84 | 672.29 | 1284.45 |
| 3 | (Segment Asset - Segment Liabilities) | | | | | | |
| | Segment Asset | | | | | | |
| i | IT Support Services | 1763.05 | 1801.25 | 1018.82 | 1763.05 | 1018.82 | 1586.78 |
| ii | Garments Sales | 15908.57 | 13617.71 | 9632.29 | 15908.57 | 9632.29 | 13473.82 |
| | Total Segment Asset | 17671.62 | 15418.96 | 10651.11 | 17671.62 | 10651.11 | 15060.60 |
| | Un-allocable Assets | 4750.45 | 4309.18 | 1974.51 | 4750.45 | 1974.51 | 3356.03 |
| | Net Segment Asset | 22422.07 | 19728.14 | 12625.62 | 22422.07 | 12625.62 | 18416.63 |
| 4 | Segment Liabilities | | | | | | |
| | Segment Liabilities | | | | | | |
| i | IT Support Services | 1080.89 | 1533.98 | 903.46 | 1080.89 | 903.46 | 1974.42 |
| ii | Garments Sales | 4754.42 | 4510.96 | 2429.25 | 4754.42 | 2429.25 | 4405.45 |
| | Total Segment Liabilities | 5835.32 | 6044.94 | 3332.71 | 5835.32 | 3332.71 | 6379.87 |
| | Un-allocable Liabilities | 16586.75 | 13683.21 | 9292.91 | 16586.75 | 9292.91 | 12036.76 |
| | Net Segment Liabilities | 22422.07 | 19728.15 | 12625.62 | 22422.07 | 12625.62 | 18416.63 |

Notes:

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

Place : Sahibabad

Dated: 22nd October, 2024

For SBC Exports Limited
For SBC Exports Limited
DirectorGovindji Gupta
(Managing Director)

Limited Review Report

To
The Board of Directors
SBC Exports Limited,
House No. 20, Lohiya Talab, Choti Basahi,
P.O Vindhyachal Mirzapur, UP - 231307

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of SBC Exports Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income for the quarter and half year ended 30th September, 2024 ("the Statement") which includes an associate, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. Attention is drawn to the fact that the consolidated figures for the corresponding quarter and half year ended September 30th, 2024 as reported in these financial results have been approved by the holding company's Board of Directors, but have not been subjected to review.

3. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015. Our responsibility is to express a conclusion on the Statement based on our review.

4. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review is limited primarily to inquiries of the personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

5. The Statement includes the results of the following entities:

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

6. We have reviewed the financial information of 1 (One) subsidiary included in the consolidated unaudited financial results, whose financial information reflect total revenues of Rs. 2720.71 Lakhs and total net profit/(loss) before tax of Rs. 34.64 Lakhs (Provision for tax shall be taken care at year end), for the Half Year ended 30th September, 2024 as considered in the consolidated unaudited financial results.

7. Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For STRG & Associates
Chartered Accountants
FRN 014826N

RAKESH Digitally signed
by RAKESH
GUPTA
GUPTA Date: 2024.10.22
20:37:48 +05'30'

Rakesh Gupta
Partner
M. No. 094040
UDIN: 24094040BKAORP2108
Place: Delhi
Date: 22/10/2024

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

Regd. Off.: 9, Lohiya Talab, Chhoti Basahi P.O. Vindhyachal, Vindhyachal, Mirzapur, Mirzapur, Uttar Pradesh, India, 231307

Corp.Off.: 49/95 SITE-IV SAHIBABAD INDUSTRIAL AREAGHAZIABAD UTTAR PRADESH-201010

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

(Rs. in Lakh except EPS)

| Consolidated Financial Results for the Quarter and Half Year Ended on 30th September, 2024 | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|
| Particulars | For Quarter Ended | | | For Six months ended | | For Financial Year Ended |
| | 30.09.2024 Unaudited | 30.06.2024 Unaudited | 30.09.2023 Unaudited | 30.09.2024 Unaudited | 30.09.2023 Unaudited | 31.03.2024 Audited |
| 1 Income | | | | | | |
| Revenue from operations | 6598.36 | 6572.34 | 3522.13 | 13170.70 | 8808.12 | 20940.57 |
| Other Income | 201.16 | 139.78 | 22.94 | 340.94 | 117.61 | 365.28 |
| Total Income | 6799.52 | 6712.12 | 3545.07 | 13511.64 | 8925.73 | 21305.85 |
| 2 Expenses | | | | | | |
| a) Cost of raw material consumed | 4945.43 | 4534.37 | 1573.57 | 9479.80 | 5400.40 | 14926.73 |
| b) Purchase of stock-in-trade | 1682.24 | 843.04 | 693.20 | 2525.28 | 693.20 | 1745.09 |
| c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade | -1277.55 | 34.54 | 454.26 | -1243.01 | 704.48 | 54.94 |
| d) Employee benefit expense | 338.27 | 301.71 | 211.87 | 639.98 | 559.04 | 1167.23 |
| e) Finance Costs | 196.36 | 172.75 | 139.76 | 369.11 | 256.23 | 592.49 |
| f) Depreciation, Depletion and amortisation expense | 41.58 | 41.28 | 38.98 | 82.86 | 80.11 | 157.14 |
| g) Other Expenses | | | | | | |
| (i) Other Expenses | 336.27 | 252.86 | 216.26 | 589.13 | 555.84 | 1367.85 |
| Total Expenses | 6262.59 | 6180.54 | 3327.90 | 12443.15 | 8249.30 | 20011.47 |
| 3 Total Profit before Exceptional items & Tax | 536.93 | 531.58 | 217.17 | 1068.49 | 676.42 | 1294.38 |
| 4 Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 Total Profit before Tax | 536.93 | 531.58 | 217.17 | 1068.49 | 676.42 | 1294.38 |
| 6 Tax Expense | | | | | | |
| 7 Current tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 359.38 |
| 8 Earliers Year Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 Deferred Tax | 0.00 | 0.00 | 0.00 | | 0.00 | 9.50 |
| 10 Total tax expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 349.88 |
| 11 Net movement in regulatory deferral account balances related to profit or loss and related tax movement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12 Net Profit / (Loss) for the period of continuing operations | 536.93 | 531.58 | 217.17 | 1068.49 | 676.42 | 944.50 |
| 13 Profit / (Loss) from discontinued operations before tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 Tax Expense of discontinued operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 Net Profit / (Loss) from discontinued operation after tax (XII-XIII) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 Share of profit (Loss) of associates and joint venture accounted for using equity Method | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 Total Profit(Loss) for the period | 536.93 | 531.58 | 217.17 | 1068.49 | 676.42 | 944.50 |
| 18 Other Comprehensive income Net of taxes | 102.86 | 163.70 | 108.60 | 102.86 | 90.30 | 147.46 |
| 19 Total Comprehensive income for the period | 639.79 | 695.28 | 325.77 | 1171.35 | 766.72 | 1091.96 |
| 20 Total Profit / (Loss) attributable to | | | | | | |
| Profit / (Loss) attributable to Owners of parent | 536.93 | 531.56 | 217.17 | 1068.49 | 676.43 | 944.50 |
| Profit / (Loss) attributable to Owners of non-controlling interests | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21 Total Comprehensive income for the period attributable to | | | | | | |
| Comprehensive income for the period attributable to warrants of parents | 102.86 | 163.70 | 108.60 | 102.86 | 90.30 | 147.46 |
| Total Comprehensive income for the period attributable to Owners of non-controlling interests | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22 Details of Equity Share Capital | | | | | | |
| Paid-up equity share capital | 3174.60 | 3174.60 | 2116.40 | 3174.60 | 2116.40 | 3174.60 |
| Face value of equity share capital (In Rs) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Details of Debt Securities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23 Reserves excluding revaluation reserve | 2414.61 | 1949.76 | 2154.41 | 2414.61 | 2154.41 | 1260.17 |
| 24 Earnings per Share | | | | | | |
| i Earning per Equity share from Continuing operations | | | | | | |
| Basic earnings / (Loss) per Share from continuing operations | 0.17 | 0.17 | 0.10 | 0.34 | 0.32 | 0.30 |
| Diluted earnings / (Loss) per Share from continuing operations | 0.17 | 0.17 | 0.10 | 0.34 | 0.32 | 0.30 |
| ii Earning per Equity share from Discontinuing operations | | | | | | |
| Basic earnings / (Loss) per Share from Discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Diluted earnings / (Loss) per Share from Discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| iii Earnings per Equity Share | | | | | | |
| a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations | 0.17 | 0.17 | 0.10 | 0.34 | 0.32 | 0.30 |
| b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations | 0.17 | 0.17 | 0.10 | 0.34 | 0.32 | 0.30 |
| 25 Debt equity ratio | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26 Debt Service coverage ratio | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 Interest service coverage ratio | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Notes

- The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 22nd October, 2024.
- There were no investor complaints received / pending as at 30th September, 2024.
- The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
- Previous period figures have been regrouped / reclassified wherever necessary to correspond with the current period classification / disclosures.

For SBC Exports Limited
 For SBC Exports Limited

 Director

Place : Sahibabad

Dated: 22nd October, 2024

Govindji Gupta
 (Managing Director)

SBC EXPORTS LIMITED
CIN: L18100UP2011PLC043209

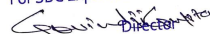
| Consolidated Statement of Assets and Liabilities as at 30th September, 2024 | | | |
|---|--|------------------|------------------|
| Particulars | | Half Year Ended | Year Ended |
| Date of start of reporting period | | 01-04-2024 | 01-04-2023 |
| Date of end of reporting period | | 30-09-2024 | 31-03-2024 |
| Whether results are audited or unaudited | | Un-audited | Audited |
| Nature of report standalone or consolidated | | Consolidated | Consolidated |
| ASSETS | | | |
| 1 | Non-current assets | | |
| | Property, Plant & Equipment | 2,838.68 | 2,317.19 |
| | Capital Work-in-progress | 56.61 | 56.61 |
| | Investment Property | - | - |
| | Goodwill | - | - |
| | Other Intangible Assets | - | - |
| | Intangible Assets under Development | 29.35 | 29.35 |
| | Biological Assets other than investment plants | - | - |
| | Investment accounted for using equity method | - | - |
| | Non Current Financial Assets | | |
| | Non current Investments | - | - |
| | Trade receivables, Non-current | - | - |
| | Loans, Non-current | - | - |
| | Other Non-current financial assets | 338.43 | 222.93 |
| | Total Non-Current Financial Assets | - | - |
| | Deferred Tax Assets (Net) | - | - |
| | Other non-current assets | 691.22 | 626.74 |
| | Total Non-Current Assets | 3,954.29 | 3,252.82 |
| 2 | Current Assets | | |
| | Inventories | 5,434.85 | 3,548.54 |
| | Current Financials Asset | | |
| | Current Investments | - | - |
| | Trade Receivables, Current | 10,637.12 | 9,083.85 |
| | Cash & Cash Equivalents | 851.18 | 497.25 |
| | Bank balance other than Cash & Cash Equivalents | - | - |
| | Loans, Current | 1,941.62 | 1,220.87 |
| | Other Current Financial Assets | 998.03 | 886.28 |
| | Total Current Financial Asset | 14,427.95 | 11,688.25 |
| | Current Tax Assets (Net) | - | - |
| | Other Current Assets | - | - |
| | Total current assets | 19,862.80 | 15,236.79 |
| 3 | Non-current assets classified as held for sale regulatory deferral account debit balances and related deferred tax assets | - | - |
| | Total Assets | 23,817.09 | 18,489.61 |
| Equity and Liabilities | | | |
| 1 | Equity | | |
| | Equity attributable to owners of parent | | |
| | (a) Equity Share Capital | 3,174.60 | 3,174.60 |
| | (b) Other Equity | 2,414.61 | 1,260.17 |
| | Total Equity attributable to owners of parent | 5,589.21 | 4,434.77 |
| | Total Equity | 5,589.21 | 4,434.77 |
| 2 | Liabilities | | |
| | Non-Current Liabilities | | |
| | Non-current Financial Liabilities | | |
| | Borrowings, Non-current | 4,313.34 | 2,489.17 |
| | Trade Payables, Non-current | - | - |
| | Other Non-current financial liabilities | 30.93 | 30.93 |
| | Total Non-Current Financial Liabilities | 4,344.27 | 2,520.10 |
| | Current Liabilities | | |
| | Current Financial Liabilities | | |
| | Borrowings, current | - | - |
| | Trade Payables, current | 6,649.01 | 6,404.02 |
| | Other current financial liabilities | 3,343.57 | 2,784.66 |
| | Total Current Financial Liabilities | 9,992.58 | 9,188.68 |
| | Other Current Liabilities | 3,443.82 | 1,907.43 |
| | Provisions, Current | 361.27 | 369.59 |
| | Current Tax Liabilities (Net) | 85.94 | 69.04 |
| | Deffered government Grants, Current | - | - |
| | Total current liabilities | 13,883.61 | 11,534.74 |
| 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 | 13,883.61 | 11,534.74 |
| | TOTAL - EQUITY & LIABILITIES | 23,817.09 | 18,489.61 |

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

Place: Sahibabad
Dated: 22nd October, 2024

For SBC Exports Limited

For SBC Exports Limited


DIRECTOR

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 30TH SEPTEMBER, 2024

| S.No. | Particulars | Amount (Rs.) | |
|-------|--|---------------------------------------|----------------------------------|
| | | For the half year ended 30.09.2024 | For the year ended 31.03.2024 |
| I. | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | Net Profit before Tax | 10,68,48,324 | 12,94,37,992 |
| | Add:- Depreciation | 82,86,468 | 1,57,13,743 |
| | Adjustments(if any) | 1,02,86,119 | 1,97,05,428 |
| | Operating Profit before Working Capital Changes | 12,54,20,911 | 16,48,57,163 |
| | Adjustments for: | | |
| | Increase/(Decrease) in Other Current Liabilities & Provisions | 15,28,06,759 | 3,80,41,102 |
| | Increase/(Decrease) in Trade Payable | 2,44,99,066 | 29,79,85,737 |
| | (Increase)/Decrease in Other Current Assets | (1,17,14,296) | (3,50,02,332) |
| | (Increase)/Decrease in Loans & Advances | (7,20,75,337) | (7,22,42,866) |
| | (Increase)/Decrease in Receivables | (15,53,26,785) | (34,92,49,260) |
| | (Increase)/Decrease in stock in hand | (18,86,30,975) | (5,67,36,050) |
| | Cash Generated from Operations | (12,50,20,657) | (1,23,46,504) |
| | Income Tax (current & earlier Year) | | 3,59,38,296 |
| | Net Cash flow Generated from Operating Activities (A) | (12,50,20,657) | (4,82,84,800) |
| II. | CASH FLOW FROM INVESTING ACTIVITIES | | |
| | Sale (Purchase)of Investment | (59,08,152) | (2,06,47,042) |
| | Long Term Loans & Advances Given | (1,15,50,000) | (59,12,351) |
| | Purchase of Fixed Assets | (6,04,36,061) | (17,01,10,558) |
| | Net Cash Flow Generated from Investing Activities (B) | (7,78,94,213) | (19,66,69,951) |
| III. | CASH FLOW FROM FINANCING ACTIVITIES | | |
| | Cash Generated from capital proceeds | | |
| | Dividend payment | | (1,05,82,000) |
| | Short Term Borrowings | 5,58,90,850 | 6,70,08,328 |
| | Long Term Borrowings | 18,24,16,810 | 19,17,76,638 |
| | Net Cash Flow Generated from Financing Activities (C) | 23,83,07,660 | 24,82,02,966 |
| IV. | Net increase in Cash & Cash Equivalents (A + B + C) | 3,53,92,790 | 32,48,215 |
| | Cash and Cash equivalents beginning of the year | 4,97,25,249 | 4,64,77,034 |
| | Cash and Cash equivalents as the end of the year | 8,51,18,039 | 4,97,25,249 |
| V. | Cash & Cash equivalents as stated in Balance Sheet | | |
| | Cash in Hand | 55,47,607 | 84,10,783 |
| | Cash at Bank , Fixed Deposit and Cheques In Hand | 7,95,70,432 | 4,13,14,465 |
| | Cash & Cash equivalents as stated in Balance Sheet | 8,51,18,039 | 4,97,25,248 |

Notes: 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: 22nd October, 2024

Govindji Gupta
(Managing Director)

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

Regd. Off.: 9, Lohiya Talab, Chhoti Basahi P.O. Vindhyachal, Vindhyachal, Mirzapur, 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 Half Year Ended on 30th September, 2024

| Particulars | | Three Months Ended | | | Six months ended | | Financial Year Ended |
|--|---|--------------------|-----------------|-----------------|------------------|-----------------|----------------------|
| | | 01.07.2024 | 01.04.2024 | 01.07.2023 | 01.04.2024 | 01.04.2023 | 01.04.2023 |
| Date of start of reporting period | | 01.07.2024 | 01.04.2024 | 01.07.2023 | 01.04.2024 | 01.04.2023 | 01.04.2023 |
| Date of end of reporting period | | 30.09.2024 | 30.06.2024 | 30.09.2023 | 30.09.2024 | 30.09.2023 | 31.03.2024 |
| Whether results are audited or unaudited | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Segment Revenue (Income) | | | | | | |
| | (net sale/income from each segment should be disclosed) | | | | | | |
| i | IT Support Services | 2280.11 | 1649.75 | 1531.97 | 3929.86 | 2761.61 | 7153.93 |
| ii | Garments Sales | 2569.45 | 4055.83 | 1581.12 | 6625.28 | 5312.57 | 11947.29 |
| iii | Tour & Travel Services | 1795.52 | 922.02 | 461.93 | 2717.54 | 786.83 | 1973.01 |
| | Total Segment Revenue | 6645.08 | 6627.60 | 3575.02 | 13272.68 | 8861.01 | 21074.23 |
| | Less: Inter segment revenue | 52.90 | 0.00 | 52.90 | 101.97 | 52.90 | 0.00 |
| | Revenue from operations | 6592.18 | 6627.60 | 3522.12 | 13170.71 | 8808.11 | 21074.23 |
| 2 | Segment Result | | | | | | |
| | Profit (+) / Loss (-) before tax and interest from each segment | | | | | | |
| i | IT Support Services | 136.32 | 99.07 | 262.92 | 235.39 | 294.87 | 549.09 |
| ii | Garments Sales | 537.21 | 619.82 | 186.19 | 1157.03 | 755.61 | 1385.86 |
| iii | Tour & Travel Services | 22.79 | 11.84 | 2.86 | 34.63 | 4.14 | 11.42 |
| | Total Profit before tax | 696.32 | 730.73 | 451.97 | 1427.05 | 1054.62 | 1946.37 |
| i. | Finance cost | 196.36 | 172.75 | 139.77 | 369.11 | 256.23 | 592.49 |
| ii. | Other Unallocable Expenditure net off Unallocable income | -16.97 | 6.43 | 92.89 | -10.54 | 119.82 | 59.51 |
| | Profit before tax | 516.93 | 551.55 | 219.31 | 1068.48 | 678.57 | 1294.37 |
| 3 | (Segment Asset - Segment Liabilities) | | | | | | |
| | Segment Asset | | | | | | |
| i | IT Support Services | 1763.05 | 1801.25 | 1018.82 | 1763.05 | 1018.82 | 1586.78 |
| ii | Garments Sales | 15908.57 | 13617.71 | 9632.29 | 15908.57 | 9632.29 | 13473.82 |
| iii | Tour & Travel Services | 2315.65 | 1135.57 | 64.98 | 2315.65 | 64.98 | 242.76 |
| | Total Segment Asset | 19987.27 | 16554.53 | 10716.09 | 19987.27 | 10716.09 | 15303.36 |
| | Un-allocable Assets | 3829.82 | 4309.18 | 1974.51 | 3829.82 | 1974.51 | 3186.25 |
| | Net Segment Asset | 23817.09 | 20863.71 | 12690.60 | 23817.09 | 12690.60 | 18489.61 |
| 4 | Segment Liabilities | | | | | | |
| | Segment Liabilities | | | | | | |
| i | IT Support Services | 1080.89 | 1533.98 | 903.46 | 1080.89 | 903.46 | 1974.42 |
| ii | Garments Sales | 4754.42 | 4510.96 | 2429.25 | 4754.42 | 2429.25 | 4405.45 |
| iii | Tour & Travel Services | 2315.65 | 1135.57 | 64.98 | 2315.65 | 64.98 | 22.77 |
| | Total Segment Liabilities | 8150.96 | 7180.51 | 3397.69 | 8150.96 | 3397.69 | 6402.64 |
| | Un-allocable Liabilities | 15666.13 | 13683.20 | 9292.91 | 15666.13 | 9292.91 | 12086.97 |
| | Net Segment Liabilities | 23817.09 | 20863.71 | 12690.60 | 23817.09 | 12690.60 | 18489.61 |

Notes:

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

Place : Sahibabad
Dated: 22nd October, 2024

For SBC Exports Limited
For SBC Exports Limited

Govindji Gupta
(Managing Director)