

To, Listing Department National Stock Exchange of India Limited 'Exchange Plaza'. C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051 Symbol: SBC

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

# Subject:- <u>Submission of Audited Standalone and Consolidated Financial Results for the Quarter and</u> <u>Year ended on March 31, 2024 and Outcome of Board Meeting.</u>

Dear Sir/Madam,

In compliance with the provisions of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are pleased to inform you that the Board of Directors of the Company in its Meeting held today 15<sup>th</sup> May, 2024, Wednesday which commenced at 04.00 p.m. and concluded at 11.10 p.m. have considered, approved and took on record inter-alia the following:

- The Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended 31st March, 2024 as considered, approved and taken on record by the Board of Directors of the Company along with the Auditor's Report(s) issued by the Statutory Auditors.
- The re-appointment of M/s STRG & Associates (ICAI Firm Registration No. 014826N), Chartered Accountants as Statutory Auditors of the Company for a second term of five years subject to the approval of shareholders in the forthcoming Annual General Meeting of the Company.

This is for your information and records.

Thanking You

For SBC Exports Limited

HARIOM SHARMA SHARMA Date: 2024.05.15 23:14:17 +05'30'

Hariom Sharma Company Secretary and Compliance Officer M. No. A41738 Date: 15.05.2024



### 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, 2024, 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, 2024.

#### 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 or 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, 2024 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



Digitally signed by RAKESH GUPTA Date: 2024.05.15 22:14:08 +05'30'

Rakesh Gupta Partner M. No. 094040 UDIN:24094040BKAOHL8338

Place: Delhi Date: 15.05.2024

#### SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

Regd. Off.: HOUSE NO.-20, LOHIYA TALAB, CHOTI BASAHI P.O.: VINDHYACHAL MIRZAPUR UP 231307 IN

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

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

(Rs. in Lakh except EPS)

	Standalone Financial Results for the Quarter	and Year Ended on	31st March, 2024		·	akn except EPS)
			For Quarter Ended		For Financial Year ended	For Financial Year ended
	Particulars	31.03.2024 Audited	31.12.2023 Unaudited	31.03.2023 Audited	31.03.2024 Audited	31.03.2023 Audited
1 1	ncome	, luuituu	Underfield	, lugited	, lucitor	, lucito u
F	Revenue from operations	6261.64	4780.57	6486.67	19101.22	18805.45
C	Dther Income	170.60	74.61	138.41	361.67	208.43
Г	Fotal Income	6432.24	4855.18	6625.08	19462.89	19013.8
2 E	Expenses					
a) (	Cost of raw material consumed	5227.89	4432.12	4988.61	15060.41	16046.0
,	Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.0
c) (	Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-136.77	-512.77	594.47	54.94	-282.5
-	mployee benefit expense	287.04	232.59	251.81	1078.67	885.4
,	Finance Costs	190.60	145.51	78.24	592.21	228.9
-	Depreciation, Depletion and amortisation expense	38.00	26.31	85.60	131.88	108.4
5,	Other Expenses					
	Other Expenses	497.02	247.71	367.19	1260.32	1107.5
	Fotal Expenses	6103.78	4571.47	6365.92	18178.43	18093.9
	Fotal Profit before Exceptional items & Tax	328.46	283.71	259.16	1284.46	919.9
	Exceptional Items	0.00	0.00	0.00	0.00	0.0
	Fotal Profit before Tax	328,46	283.71	259,16	1284.46	919.93
	Fax Expense					
	Current tax	0.00	0.00	0.00	353.47	242.5
	arliers Year Tax	0.00	0.00	0.00	0.00	0.10
	Deferred Tax	0.00	0.00	0.00	7.85	4.3
10 T	Fotal tax expenses	0.00	0.00	0.00	345.62	238,28
11	Net movement in regulatory deferral account balances related to profit or loss and related tax novement	0.00	0.00	0.00	0.00	0.00
12	Net Profit / (Loss) for the period of continuing operations	328.46	283.71	259.16	938.84	681.65
13 P	Profit / (Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00
14 T	Fax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.0
15 N	Net Profit / (Loss) from discontinued operation after tax (XII-XIII)	0.00	0.00	0.00	0.00	0.00
16 S	hare of profit (Loss) of associates and joint venture accounted for using equity Method	0.00	0.00	0.00	0.00	0.0
17 1	Total Profit(Loss) for the period	328.46	283.71	259.16	938.84	681.6
18 C	Other Comprehensive income Net of taxes	-49.13	106.29	82.60	147.46	128.9
19 T	Fotal Comprehensive income for the period	279.33	390.00	341.76	1086.30	810.64
20 1	Fotal Profit / (Loss) attributable to					
	Profit / (Loss) attributable to Owners of parent	328.46	283.71	259.16	938.84	681.6
	Profit / (Loss) attributable to Owners of non-controlling interests	0.00	0.00	0.00	0.00	0.0
21 7	Total Comprehensive income for the period attributable to					
C	Comprehensive income for the period attributable to warants of parents	-49.13	106.29	82.60	147.46	128.9
Т	Total Comprehensive income for the period attributable to Owners of non-controlling interest	0.00	0.00	0.00	0.00	0.0
	Details of Equity Share Capital					
	Paid-up equity share capital	3174.60	2116.40	2116.40	3174.60	2116.4
	ace value of equity share capital (In Rs)	1.00	1.00	1.00	1.00	1.00
	Details of Debt Securities	0.00	0.00	0.00	0.00	0.00
	Reserves excluding revaluation reserve	1242.40	2422.35	1320.12	1242.40	1320.12
	Farnings per Share					
	Earning per Equity share from Continuing operations					
	Basic earnings / (Loss) per Share from continuing operations	0.10	0.13	0.12	0.30	0.32
	Diluted earnings / (Loss) per Share from continuing operations	0.10	0.13	0.12	0.30	0.32
	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	0.10	0.13	0.12	0.30	0.3
	<ul> <li>D) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations</li> </ul>	0.10	0.13	0.12	0.30	0.3
	Debt equity ratio	0.00	0.00	0.00	0.00	0.0
	Debt Service coverage ratio	0.00	0.00	0.00	0.00	0.00
27 1	nterest service coverage ratio	0.00	0.00	0.00	0.00	0.00

1 The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 15th May, 2024.

 $2\;$  There were no investor complaints received / pending as at 31st March, 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 3 specified in section 133 of the Companies Act, 2013.

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

For SBC Exports Limited

For SBC Exports Limited

Place : Sahibabad Dated: 15th May 2024

# SBC EXPORTS LIMITED CIN: L18100UP2011PLC043209

<u> </u>	Standalone Statement of Assets and Liabilities as at 31st Marc	:h, 2024	
	Particulars	Year Ended	Year Ende
	Date of start of reporting period	01-04-2023	01-04-202
	Date of end of reporting period	31-03-2024	31-03-202
	Whether results are audited or unaudited	Audited	Audite
	Nature of report standalone or consolidated	Standalone	Standalor
AS	SETS		
1 No	n-current assets		
	Property, Plant & Equipment	2,301.58	766.89
	Capital Work-in-progress	56.61	22.7
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	-	-
	Intangible Assets under Development	4.19	4.1
	Biological Assets other than investment plants	· ·	-
No	Investment accounted for using equity method n Current Financial Assets	-	-
140	Non current Investments		
	Trade receavables, Non-current		
	Loans, Non-current		
	Other Non-current financial assets	222.93	163.8
	Total Non-Current Financial Assets	-	105.0
	Deferred Tax Assets (Net)	-	
	Other non-current assets	1,436.54	470.0
	Total Non-Current Assests	4,021.85	1,427.70
2 Cu	rrent Assets	.,02.1100	.,
	Inventories	3,548.54	2,981.18
	Current Financials Asset		
	Current Investments	-	
	Trade Receivables, Current	9,135.64	5,579.3
	Cash & Cash Equivalents	447.20	424.0
	Bank balance other than Cash & Cash Equivalents	-	-
	Loans, Current	379.03	489.89
	Other Current Financial Assets	-	-
	Total Current Financial Asset	9,961.87	6,493.29
	Current Tax Assets (Net)	-	-
	Other Current Assets	884.37	535.07
	Total current assets		
		14,394.78	10,009.54
3 No	n-current assets classified as held for sale regulatory deferal account debit balances and	14,394.78	10,009.54
3 No		14,394.78 - 18,416.63	10,009.54
3 No	n-current assets classified as held for sale regulatory deferal account debit balances and		
	n-current assets classified as held for sale regulatory deferal account debit balances and Total Assets		
Eq	n-current assets classified as held for sale regulatory deferal account debit balances and Total Assets uity and Liabilities		
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<u>Eq</u> 1 Eq	n-current assets classified as held for sale regulatory deferal account debit balances and Total Assets uity and Liabilities uity quity attributable to owners of parent	18,416.63	11,437.2
1 Eq (	n-current assets classified as held for sale regulatory deferal account debit balances and Total Assets uity and Liabilities uity quity attributable to owners of parent a) Equity Share Capital	18,416.63 3,174.60	2,116.4
1 Eq (	n-current assets classified as held for sale regulatory deferal account debit balances and Total Assets uity and Liabilities uity quity attributable to owners of parent a) Equity Share Capital b) Other Equity	18,416.63 3,174.60 1,242.40	11,437.24 2,116.4 1,320.1
1 Eq (	n-current assets classified as held for sale regulatory deferal account debit balances and Total Assets uity and Liabilities uity quity attributable to owners of parent a) Equity Share Capital	18,416.63 3,174.60 1,242.40 4,417.00	11,437.24 2,116.44 1,320.11 3,436.51
<u>Eq</u> 1 Eq ( (	n-current assets classified as held for sale regulatory deferal account debit balances and Total Assets uity and Liabilities uity quity attributable to owners of parent a) Equity Share Capital b) Other Equity Total Equity attributable to owners of parent	18,416.63 3,174.60 1,242.40	11,437.2 2,116.4 1,320.1 3,436.5
1 Eq ( ( ( 2 Lia	n-current assets classified as held for sale regulatory deferal account debit balances and Total Assets uity and Liabilities uity quity attributable to owners of parent a) Equity Share Capital b) Other Equity Total Equity attributable to owners of parent Total Equity	18,416.63 3,174.60 1,242.40 4,417.00	11,437.2 2,116.4 1,320.1 3,436.5
1 Eq ( ( ( 2 Lia	n-current assets classified as held for sale regulatory deferal account debit balances and Total Assets Uty Uty and Liabilities Uty	18,416.63 3,174.60 1,242.40 4,417.00	11,437.2 2,116.4 1,320.1 3,436.5
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2 Lia	n-current assets classified as held for sale regulatory deferal account debit balances and Total Assets uity and Liabilities uity attributable to owners of parent a) Equity Share Capital b) Other Equity Total Equity attributable to owners of parent b) Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Total Equity bilities Non-current Financial Liabilities Non-current Financial Liabilities Total Non-current Financial Liabilities Total Non-current Financial Liabilities Current Financial Liabilities Total Non-Current Financial Liabilities Total Non-Current Financial Liabilities Total Non-Current Financial Liabilities Current Tax Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities Provisions, Current Current Tax Liabilities (Net) Deffered government Grants, Current	18,416.63 3,174.60 1,242.40 4,417.00 4,417.00 4,417.00 2,479.17 2,479.17 6,379.87 2,510.10 6,379.87 2,784.66 9,164.53 1,895.37 361.43 68.20 -	11,437.2 2,116.4 1,320.1 3,436.5 3,436.5 561.4 - 21.7 583.1 - - - - - - - - - - - - -
Eq 1 Eq 2 Lia No 2 Cu Cu	n-current assets classified as held for sale regulatory deferal account debit balances and Total Assets uity and Liabilities uity and Liabilities uity duity stributable to owners of parent a) Equity Share Capital b) Other Equity Total Equity attributable to owners of parent b) Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Total Equity bilities n-Current Liabilities Non-current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities rrent Liabilities Current Financial Liabilities	18,416.63 3,174.60 1,242.40 4,417.00 4,417.00 2,479.17 2,479.17 30.93 2,510.10 6,379.87 2,784.66 9,164.53 1,895.37 361.43	11,437.2 2,116.4 1,320.1 3,436.5 3,436.5 561.4 - 21.7 583.1 - - - - - - - - - - - - -
1 Eq 1 Eq ( ( 2 Lia No Cu Cu 3 Lia	n-current assets classified as held for sale regulatory deferal account debit balances and Total Assets uity and Liabilities uity quity attributable to owners of parent a) Equity Share Capital b) Other Equity Total Equity attributable to owners of parent D) Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Total Equity bilities n-Current Liabilities Non-current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities Current Financial Liabilities Current Financial Liabilities Current Financial Liabilities Current Financial Liabilities Other Current Financial Liabilities Differed government Grants, Current Deffered government Grants, Gurent Total current liabilities	18,416.63 3,174.60 1,242.40 4,417.00 4,417.00 4,417.00 2,479.17  30.93 2,510.10  6,379.87 2,784.66 9,164.53 1,895.37 361.43 68.20  11,489.53	11,437.2 2,116.4 1,320.1 3,436.5 3,436.5 561.4 - 21.7 583.1 - - - - - - - - - - - - -
1 Eq 1 Eq ( ( 2 Lia No Cu Cu 3 Lia	n-current assets classified as held for sale regulatory deferal account debit balances and Total Assets uity and Liabilities uity and Liabilities uity duity stributable to owners of parent a) Equity Share Capital b) Other Equity Total Equity attributable to owners of parent b) Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Total Equity bilities n-Current Liabilities Non-current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities rrent Liabilities Current Financial Liabilities	18,416.63 3,174.60 1,242.40 4,417.00 4,417.00 4,417.00 2,479.17 2,479.17 6,379.87 2,510.10 6,379.87 2,784.66 9,164.53 1,895.37 361.43 68.20 -	

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

For SBC Exports Limited For SBC Exports Limited

Place: Sahibabad Dated: 15th May, 2024

#### SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209 STANDALONE CASH FLOW STATEMENT

S.No	Particulars		Amount (Rs.)		Amount (Rs.)
١.	CASH FLOW FROM OPERATING ACTIVITIES		For the year ended 31.03.2024		For the year ended 31.03.2023
	Net Profit before Tax Add:- Depreciation	1,31,87,978	12,84,45,741	1,08,42,079	9,19,92,751
			1,31,87,978		1,08,42,079
	Adjustments(if any) Operating Profit before Working Capital Changes		1,97,05,428 <b>16,13,39,147</b>		1,72,37,362 12,00,72,193
	Adjustments for: Increase/(Decrease) in Other Current Liabilities & Provisions Increase/(Decrease) in Trade Payable (Increase)/Decrease in Other Current Assets (Increase)/Decrease in Loans & Advances (Increase)/Decrease in Receivables (Increase)/Decrease in stock in hand	3,65,02,440 30,04,29,831 (3,49,30,027) 1,10,85,335 (35,56,28,837) (5,67,36,050)		(4,44,77,710) (3,80,81,678) (1,44,74,317) (1,18,23,614) (5,91,53,037) (4,56,50,156)	(21,36,60,512)
	Cash Generated from Operations Income Tax (current & earlier Year ) Net Cash flow Generated from Operating Activities (A)		6,20,61,840 3,53,47,145 2,67,14,695		(9,35,88,319) 2,42,66,766 (11,78,55,085)
П.	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale (Purchase)of Investment Long Term Loans & Advances Given Purchase of Fixed Assets Net Cash Flow Generated from Investing Activities (B)	(9,66,47,042) (59,12,351) (17,00,43,635)		(1,88,42,984) 4,00,000 (3,19,50,075)	(5,03,93,059) <b>(5,03,93,059)</b>
Ш.	CASH FLOW FROM FINANCING ACTIVITIES				
	Cash Generated from capital proceeds Dividend payment Short Term Borrowings Long Term Borrowings Net Cash Flow Generated from Financing Activities (C)	(1,05,82,000) 6,70,08,328 19,17,76,638	24,82,02,966 24,82,02,966	16,00,32,674 1,43,95,921	17,44,28,595 17,44,28,595
IV.	Net increase in Cash & Cash Equivalents ( A + B + C ) Cash and Cash equivalents beginning of the year Cash and Cash equivalents as the end of the year		23,14,634 4,24,05,545 4,47,20,179		61,80,450 3,62,25,094 4,24,05,544
V.	Cash & Cash equivalents as stated in Balance Sheet Cash in Hand Cash at Bank , Fixed Deposit and Cheques In Hand Cash & Cash equivalents as stated in Balance Sheet		59,55,007 3,87,65,171 <b>4,47,20,178</b>		55,22,003 3,68,83,543 <b>4,24,05,545</b>

For SBC Exports Limited

For SBC Exports Limited Cour Director prop

Place: Sahibabad Dated: 15th May, 2024

#### SBC EXPORTS LIMITED CIN: L18100UP2011PLC043209 Regd. Off.: HOUSE NO. -20, LOHIYA TALAB, CHOTI BASAHI P.O.: VINDHYACHAL MIRZAPUR UP 231307 IN Corp.Off.: 49/95 SITE-IV SAHIBABAD INDUSTRIAL AREA

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

	Standalone Segment wise Results for the Quarter and Year Ended on 31st March, 2024								
	Particulars	Thr	ee months end	Financial Year ended	Financial Year ended				
	Date of start of reporting period	01.01.2024	01.10.2023	01.01.2023	01.04.2023	01.04.2022			
	Date of end of reporting period	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023			
	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited			
1	Segment Revenue (Income)								
	(net sale/income from each segment should be disclosed)								
	i IT Support Services	1805.84							
	ii Garments Sales	4455.80	2194.09	2983.64	11947.29	10036.16			
	T + 10 + D		1700 57	( 10 ( 17	10101 00	10005 15			
	Total Segment Revenue	6261.64	4780.57	6486.67	19101.22 0.00				
	Less: Inter segment revenue Revenue from operations	0.00	0.00 4780.57	0.00	19101.22				
	Revenue from operations	0201.04	4760.57	0400.07	19101.22	10005.45			
2	Segment Result								
	Profit (+) / Loss (-) before tax and interest from each segment								
	i IT Support Services	59.04	195.18	25.88	549.09	362.63			
	ii Garments Sales	396.76							
	Total Profit before tax	455.80	428.67	428.48	1934.95	1463.15			
	i. Finance cost	190.60	145.51	78.24	592.21	228.93			
	ii. Other Unallocable Expenditure net off Unallocable income	-63.26	-0.55	91.08	58.29	314.29			
	Profit before tax	328.46	283.71	259.16	1284.45	919.93			
3	(Segment Asset - Segment Liabilities)								
	Segment Asset								
	i IT Support Services	1586.78							
	ii Garments Sales	13473.82	10366.37	7375.88	13473.82	7375.88			
	Total Commont Accet	15060 (0	11697.05	0254.24	15060.60	0254.24			
	Total Segment Asset Un-allocable Assets	15060.60 3356.03	11687.95 2030.02	9354.34 2111.90		9354.34 2062.29			
	Net Segment Asset	18416.63	13717.97	11466.24	18416.63	11416.63			
	Net Segment Asset	10410.03	13717.77	11400.24	10410.03	11413.03			
4	Segment Liabilities								
	Segment Liabilities								
	i IT Support Services	1974.42	1541.60	1510.58	1974.42	1510.58			
	ii Garments Sales	4405.45		1864.98					
	Total Segment Liabilities	6379.87	4443.50	3375.56	6379.87	3375.56			
	Un-allocable Liabilities	12036.76	9274.47	8090.68	12036.76	8041.07			
	Net Segment Liabilities	18416.63	13717.97	11466.24	18416.63	11416.63			

Notes:

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

For SBC Exports Limited

For SBC Exports Limited Comin Differenterter

Place : Sahibabad Dated: 15th May, 2024



### 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, 2024 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:

١.	includes	the	results	of	the	following	entities:
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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

lll. 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, 2024.

#### Basis for Opinion

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

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

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

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

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

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

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

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

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

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

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

#### We also:

• Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls;

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;

• Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and

• Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

• Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them.

We remain solely responsible for our audit opinion.

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

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

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

#### Other matters

The Consolidated Financial Results include the Audited Financial Results of 1 (One) subsidiary, whose Financial Results and financial information reflect Group's share of total assets of Rs. 18489.61 lakhs as at 31st March, 2024, Group's share of total revenue of Rs. 7109.04 lakhs (Quarterly) and Rs. 21305.85 lakhs (Yearly) and Group's share of total net profit/(loss) after tax of Rs. 331.23 lakhs (Quarterly) and Rs. 944.50 lakhs (Yearly) as considered in the Consolidated Financial Results, which have been audited by their respective independent auditors

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

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

The Annual Consolidated Statement includes the results for the quarter ended 31st March, 2024 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: 24094040BKAOHM5784

Place: Delhi Date: 15.05.2024

# Notes to Audited Standalone & Consolidated Financial Results for the quarter and financial year ended on 31st March, 2024

- The Audited Standalone & Consolidated financial results of the Company for the quarter and financial year ended 31st March, 2024 have been duly reviewed and recommended by the Audit Committee and approved by the board of directors at their respective meetings held on 15<sup>Th</sup> May, 2024.
- 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.
- 4. Figures for the quarter ended 31<sup>st</sup> March 2024 and 31<sup>st</sup> March 2023 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, 2024 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



Digitally signed by RAKESH GUPTA Date: 2024.05.15 22:22:03 +05'30'

Rakesh Gupta Partner M. No. 094040 UDIN: 24094040BKAOHM5784

Place: Delhi Date: 15.05.2024

# SBC EXPORTS LIMITED

#### CIN: L18100UP2011PLC043209 Regd. Off.: HOUSE NO.-20, LOHIYA TALAB, CHOTI BASAHI P.O.: VINDHYACHAL MIRZAPUR UP 231307 IN

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

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

(Rs. in Lakh except EPS)

Particulars         31.0.3.2024         31.1.2.2023         31.0.3.2024	Consolidated Financial Results for the Quarter and Year Ended on 31st March, 2024									
91.03.02/4         91.03.02/4         91.03.02/4         91.03.02/4         91.03.02/4         91.03.02/4         91.03.02/4         91.03.02/4         91.03.02/4         91.03.02/4         91.03.02/4         91.03.02/4         91.03.02/4         91.03.02/4         91.03.02/4         91.03.02/4         91.02/40         91.03.02/4         91.02/40		Particular		For Quarter Ended			For Financial Year Ended			
Revenue from operations         6936.33         599.92         6799.00         20940.37         11           Other income         172.51         75.16         13.80.0         355.28         1           Total income         7709.06         5271.06         6997.72         21305.85         19           10         Cost of raw material consumed         5044.21         4432.12         4995.44         1492.73           10         Cost of raw material consumed         631.46         4432.12         4995.44         1492.73           10         Expenses         190.72         145.54         1774.50         1           10         Expenses         190.72         145.54         1774.50         1           10         Depreciation, Depletion and amortisation expense         190.77         313.73         137.75         137.74           10         Other Expenses         577.75         137.74         137.74         137.74         137.74           10         Other Expenses         573.17         233.74         433.13         226.74         297.28         1294.38           12         Total Ford Exerptional tenns & Tax         331.33         236.74         297.28         1294.38           12         Total Fo		Particulars					31.03.2023 Audited			
Dier Income         172.51         75.16         188.63         395.28           Total Income         770.90.44         527.00         699.77         1130.55.29         19           Di Cot of rew matrial consumed         5074.11         4432.12         494.44         14926.73         11           Di Chung sin Investrates of Inshed goodi, work-in-progress and stock-in-trade         631.46         420.43         286.76         1745.59           Di Finance Costs         190.72         145.44         14926.73         114         149.73           Di Pinance Costs         190.72         145.54         73.20         592.49         174.44           Di Ober Expenses         97.71         193.74         130.76         117.47         117.45           Di Ober Expenses         97.77         132.32         130.74         186         2600.14         18           Total Expenses         97.77         132.32         130.74         18         260.00         0.00         0.00         124.43           Total Expenses         97.77.81         949.43         6600.43         200.14.74         18           Total Expenses         0.00         0.00         0.00         0.00         0.00         124.43.8           Total Expe	1									
Total income         7109.04         5271.08         6997.72         2130.55         19           10         Cate of raw materia consumed         5904.21         4432.12         4954.44         1496.273         11           11         Durchse of dirich-in-rade         631.46         4432.12         4954.44         1496.273         11           12         Durchse of dirich-in-rade         631.46         443.12         22.66         232.76         1167.23           10         Darpet constr         190.77         195.27         132.21         132.24         117.7.16           10         Darpet constr         190.77         145.54         137.7.16         1167.23           10         Other Expenses         6777.81         4984.34         6400.45         2001.1.47         118           11         Total Expenses         6777.81         4984.34         6400.45         2001.1.47         118           12         Total Fortheore Expense         0.00							19572.60			
2         Dependent         Unit         Unit <thunit< th="">         Unit         Unit         <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>209.04</td></t<></thunit<>							209.04			
a)         Cot of now material consumed         594-21         4422.1         4422.4         4926.4.4         14926.73         11           b)         Purchase of tack-in-trade         631.4.6         420.43         286.76         775.50           c)         Changes in Inventorie of finished goods, work-in-progress and stock-in-trade         136.77         542.47         590.72         54.44           c)         Enrologies MeerIt expense         190.72         145.46         78.32         592.47           c)         Deprecisions. Depletion and amortisation expense         190.72         145.4         78.32         192.4           c)         Other Expenses         6777.81         4984.34         297.28         1294.34         2001.47         18           d)         Other Expenses         6777.81         4984.34         297.28         1294.38         10           d)         Corrent tax         0.00 <td></td> <td></td> <td>7109.04</td> <td>5271.08</td> <td>6897.73</td> <td>21305.85</td> <td>19781.64</td>			7109.04	5271.08	6897.73	21305.85	19781.64			
1)         Purchase of stock-in-trade         631.46         420.43         286.76         1745.09           c)         Changes investories of finance goods, weik-in-progress and stock-in-trade         135.77         590.72         54.44           d)         Employae benefit expense         135.75         232.60         320.76         1147.23           f)         Depreciation, Depletion and amortisation expense         44.43         326.64         137.14           g)         Other Expenses         6777.81         4984.35         133.27         137.27         137.24         138.78           g)         Total Spenses         6777.81         4984.34         6600.45         2001.40         18           g)         Total Profits         Bore Exceptional items & Tax         331.23         286.74         297.28         1294.38           g)         Total Profits         Bore Exceptional items & Tax         331.23         286.74         297.28         1294.38           g)         Total Toring Defared Tax         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         <	2									
Charges in Inventories of finished goods, work-in-progress and stock-in-trade         -194.77         -512.77         990.72         94.94           Charphope Meenfit expense         375.50         322.69         320.76         1117.73           Prinzer Coxis         190.72         145.56         78.32         592.49           Other Expense         313.21         136.76         1137.14           Other Expense         578.27         233.74         313.21         1367.85         1           Total Expense         6777.81         4984.34         6600.44         2001.47         18           A Exceptional items & Tax         313.23         286.74         297.28         1294.38           A Exceptional items A Tax         313.12         286.74         297.28         1294.38           A Exceptional items A Tax         0.00         0.00         0.00         0.00         0.00           To Expense	a)						16011.67			
10         Endpoyce benefit expense         375 50         222.90         320.76         1167.23           10         Endpace Costs         199.72         145.56         78.12         592.24           10         Other Expense         44.41         32.60         56.24         157.14           10         Other Expense         578.27         233.74         313.21         148.76           11         Total Expense         6777.61         4984.34         6600.42         2011.147         18           13         Total Expense         0.00         0.00         0.00         0.00         0.00           14         Exceptional items & Tax         331.23         286.74         297.28         1294.38           15         Teal Profit before Tax         0.00         0.00         0.00         30.9.38           16         Tax Expense         0.00         0.00         0.00         30.9.38           10         Total Expense         0.00         0.00         0.00         30.9.38           12         Teal Profit Joss) form discontinued operations plances related to profit or loss and and related tax movement         0.00         0.00         0.00         0.00           18         Deffort / Loss) for the peried of conti	b)						701.12			
ip         Prance Casts         1190.72         145.54         78.12         592.49           i)         Deprectation, Depletion and amortisation expense         44.43         322.60         56.24         157.14           ii)         Other Expenses         378.27         233.74         313.21         1367.85         11           iii)         Total Expenses         578.27         233.74         313.21         1367.85         11           iii)         Total Expenses         6600.45         2001.47         18         484.44         6600.45         2001.47         18           iiii         Carceptronal Items & Tax         313.23         286.74         297.28         1294.38           iiiiiiiiiiii         Carceptronal Items         0.00<	c)						-282.50			
1         Deprectation, Depiction and amortisation expense         44.43         32.260         56.24         157.14           0         Other Expenses         578.27         233.74         313.21         1367.85         1           1         Total Expenses         6777.81         4984.34         6600.45         20011.47         18           3         Total Profit before Exceptional items © Tax         331.23         286.74         297.28         1294.38           4         Exceptional items         0.00         0.00         0.00         0.00           5         Total Forther before Tax         331.23         286.74         297.28         1294.38           7         Current tax         0.00         0.00         0.00         0.00         9.39           10         Total Expenses         0.00         0.00         0.00         9.39         10           11         Net movement in regulatory deferal account balances related to profit or loss and related tax movement:         0.00         0.00         0.00         0.00           11         Net Torki / Loss from discountinued operations fore tax         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         <	d)						954.43			
(i)         Other Expenses         57.2.7         213.74         51.37.85         (i)           (ii)         Other Expenses         6777.81         4984.34         6600.45         20011.47         18           3         Total Profit Defore Exceptional Items & Tax         331.23         2286.74         297.28         1294.38           4         Exceptional Items         0.00         0.00         0.00         0.00           5         Total Profit Defore Tax         331.23         2286.74         297.28         1294.38           6         Tax Expense	,						229.27			
(i) Other Expenses       978.27       233.74       313.21       136.785       11         Total Profit before Exceptional items & Tax       331.23       286.74       297.28       1294.38         3       Total Profit before Exceptional items & Tax       331.23       286.74       297.28       1294.38         4       Exceptional items       0.00       0.00       0.00       0.00       0.00         5       Total Profit before Tax       331.23       286.74       297.28       1294.38       1         6       Tax Expense	f)		44.43	32.60	56.24	157.14	109.84			
Total Expenses         6777.81         498.34         6600.45         2001.47         18           3         Total Profit before Exceptional Items         0.00         0.00         0.00         0.00           5         Total Profit before Tax         331.23         286.74         297.28         1294.38           4         Exceptional Items         0.00         0.00         0.00         0.00           5         Total Profit before Tax         331.23         286.74         297.28         1294.38           6         Tax Expense         0.00         0.00         0.00         0.00         0.00           6         Earliers Year Tax         0.00         0.00         0.00         0.00         0.00           10         Total Expenses         0.00         0.00         0.00         0.00         0.00           11         Are Expenses         0.00         0.00         0.00         0.00         0.00           12         Net Profit / (Loss) for the period of continuing operations         331.23         286.74         297.28         944.50         1           13         Profit / (Loss) for the period of continuing operations         331.23         286.74         297.28         944.50         1	g)									
3         Total Profit before Exceptional Items & Tax         331.23         228.7.4         297.28         129.4.38           4         Exceptional Items         0.00         0.00         0.00         0.00           5         Total Profit before Tax         331.23         286.74         297.28         129.4.38           6         Tax Expense                 7         Current tax         0.00	(i)						1125.78			
4         Exceptional terms         0.00         0.00         0.00         0.00           5         Total Profit Pofre Tax         331.23         286.74         297.28         1294.38           6         Tax Expense			6777.81	4984.34		20011.47	18849.61			
5         Total Profit before Tax         331.23         286.74         297.28         1294.38           6         Tax Expense	-						932.03			
6         Tax Expense         0         0         0           7         Current tax         0.00         0.00         0.00         359.38           2         Earlies? Year Tax         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         349.88         1         Internet account balances related to profit or loss         0.00         0.00         0.00         0.00         0.00         1.00         1.00         0.00         0.00         0.00         0.00         0.00         1.00         1.00         0.00         0.00         0.00         0.00         0.00         1.00         1.00         1.00         0.00         0.00         0.00         0.00         1.00         1.00         1.00         0.00         0.00         0.00         0.00         1.00         1.00         1.00         0.00         0.00         0.00         0.00         1.00         1.00         1.00         1.00         0.00         0.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00	4		0.00	0.00	0.00	0.00	0.00			
7         Current tax         0.00         0.00         359.38           8         Earliers Year Tax         0.00         0.00         0.00         0.00           10         Total tax expenses         0.00         0.00         0.00         9.50           11         Net movement in regulatory deferral account balances related to profit or loss and related tax movement         0.00         0.00         0.00         0.00           12         Net Profit / (Loss) form discontinued operations before tax         0.00         0.00         0.00         0.00           14         Tax Expense of discontinued operations before tax         0.00         0.00         0.00         0.00           15         Net Profit / (Loss) from discontinued operation after tax (XI-XIIII)         0.00         0.00         0.00         0.00           16         Share of profit (Loss) form discontinued operation after tax (XI-XIIII)         0.00         0.00         0.00         0.00         0.00           17         Total Profit / Loss) for the period         1331.23         286.74         297.28         944.50         944.50           18         Other Comprehensive income for the period         282.10         393.03         379.88         101.62         82.60         147.46         106.29         82.60 <td>5</td> <td>Total Profit before Tax</td> <td>331.23</td> <td>286.74</td> <td>297.28</td> <td>1294.38</td> <td>932.03</td>	5	Total Profit before Tax	331.23	286.74	297.28	1294.38	932.03			
8         Earliers Year Tax         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         9.50           9         Deferred Tax         0.00         0.00         0.00         0.00         9.50           10         Total tax expenses         0.00         0.00         0.00         349.88           11         Net movement in regulatory deferral account balances related to profit or loss         0.00         0.00         0.00         0.00           12         Net Profit / (Loss) for the period of continuing operations         311.23         286.74         297.28         944.50           13         Profit / (Loss) form discontinued operations before tax         0.00         0.00         0.00         0.00           14         Tax Expense of discontinued operations         0.00         0.00         0.00         0.00           16         Share of profit (Loss) form discontinued operations         0.00	6	Tax Expense								
9         beferred Tax         0.00         0.00         0.00         9.50           10         Total tax expenses         0.00         0.00         0.00         349.88           11         Net movement in regulatory deferral account balances related to profit or loss and related tax movement         0.00         0.00         0.00         0.00           12         Net movement         0.00         0.00         0.00         0.00         0.00           14         Tax Expense of discontinued operations before tax         0.00         0.00         0.00         0.00         0.00           15         Net Profit / (Loss) for discontinued operations fer tax (XIIXIII)         0.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00	7	Current tax	0.00	0.00	0.00	359.38	243.20			
10         Total tax expenses         0.00         0.00         0.00         349.88           11         Net movement in regulatory deferral account balances related to profit or loss and related tax movement         0.00         0.00         0.00         0.00           12         Net Profit / (Loss) for the period of continuing operations         331.23         286.74         297.28         944.50           13         Profit / (Loss) from discontinued operations before tax         0.00         0.00         0.00         0.00           14         Tax Expense of discontinued operations         0.00         0.00         0.00         0.00         0.00           15         Net Profit / (Loss) of associates and joint venture accounted for using equity Md         0.00         0.00         0.00         0.00           16         Share of profit (Loss) of rothe period         331.23         286.74         297.28         944.50           17         Total Profit / (Loss) attributable to         Total Engrethensive income for the period         282.10         393.03         379.88         1091.96           10         Total Comprehensive income for the period attributable to         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00	8	Earliers Year Tax	0.00	0.00	0.00	0.00	-0.22			
Intermovement in regulatory deferral account balances related to profit or loss and related tax movement         0.00         0.00         0.00         0.00           11         Net Profit / (Loss) for methe period of continuing operations         331,23         286.74         297.28         944.50           13         Profit / (Loss) for methe period of continuing operations         0.00         0.00         0.00         0.00           14         Tax Expense of discontinued operations before tax         0.00         0.00         0.00         0.00           15         Net Profit / (Loss) of associates and joint venture accounted for using equity Me         0.00         0.00         0.00         0.00           16         Share of profit (Loss) of associates and joint venture accounted for using equity Me         0.00         0.00         0.00         0.00           17         Total Profit/(Loss) of taxes         -49.13         106.29         82.60         147.46           19         Total Comprehensive income Net of taxes         0.00         0.00         0.00         0.00           17         Total Comprehensive income for the period attributable to         255.16         286.74         297.28         944.50           10         Total Comprehensive income for the period attributable to         0.00         0.00         0.00	9	Deferred Tax	0.00	0.00	0.00	9.50	1.88			
11         and related tax movement         0.00         0.00         0.00           12         Net Profit / (Loss) for the period of continuing operations         331.23         286.74         297.28         944.50           13         Profit / (Loss) from discontinued operations before tax         0.00         0.00         0.00         0.00           14         Tax Expense of discontinued operations after tax (XII-XIII)         0.00         0.00         0.00         0.00           15         Net Profit / (Loss) from discontinued operation after tax (XII-XIII)         0.00         0.00         0.00         0.00           16         Share of profit (Loss) of associates and joint venture accounted for using equity Mi         0.00         0.00         0.00         0.00           17         Total Profit / (Loss) attributable to associates and joint venture accounted for using equity Mi         0.00         0.00         0.00         0.00           18         Other Comprehensive income for the period         282.10         393.03         379.88         1991.96         20           20         Total Profit / (Loss) attributable to Owners of parent         255.16         286.74         297.28         944.50           21         Total Comprehensive income for the period attributable to Owners of non-controlli         0.00         0.00	10	Total tax expenses	0.00	0.00	0.00	349.88	241.32			
13       Profit / (Loss) from discontinued operations       0.00       0.00       0.00       0.00         14       Tax Expense of discontinued operations       0.00       0.00       0.00       0.00         15       Net Profit / (Loss) for discontinued operation after tax (XII-XIII)       0.00       0.00       0.00       0.00         16       Share of profit (Loss) for the period       331.23       286.74       297.28       944.50         17       Total Profit (Loss) attributable to taxes       -49.13       106.29       82.60       147.46         19       Total Comprehensive income Net of taxes       -49.13       106.29       82.60       147.46         10       Total Profit / (Loss) attributable to Owners of parent       255.16       286.74       297.28       944.50         10       Total Comprehensive income for the period attributable to	11	- · · ·	0.00	0.00	0.00	0.00	0.00			
14       Tax Expense of discontinued operations       0.00       0.00       0.00       0.00         15       Net Profit / (Loss) from discontinued operation after tax (XII-XIII)       0.00       0.00       0.00       0.00         16       Share of profit (Loss) for the period       331.23       286.74       297.28       944.50         18       Other Comprehensive income Net of taxes       -49.13       106.29       82.60       147.46         19       Total Profit / (Loss) attributable to       20       20       393.03       379.88       1091.96         20       Total Comprehensive income Net of taxes       -49.13       106.29       82.60       147.46         19       Total Comprehensive income for the period       282.10       393.03       379.88       1091.96         20       Total Profit / (Loss) attributable to Owners of parent       255.16       286.74       297.28       944.50         Profit / (Loss) attributable to Owners of non-controlling interests       0.00       0.00       0.00       0.00         21       Total Comprehensive income for the period attributable to Owners of non-controll       0.00       0.00       0.00       0.00         22       Details of Equity Share Capital       3174.60       2116.40       3174.60       2	12	Net Profit / (Loss) for the period of continuing operations	331.23	286.74	297.28	944.50	690.93			
15         Net Profit / (Loss) from discontinued operation after tax (XII-XIII)         0.00         0.0	13	Profit / (Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00			
16       Share of profit (Loss) of associates and joint venture accounted for using equity Me       0.00       0.00       0.00       0.00         17       Total Profit(Loss) for the period       331.23       286.74       297.28       944.50         18       Other Comprehensive income Net of taxes       -49.13       106.29       82.60       147.46         19       Total Comprehensive income for the period       282.10       393.03       379.88       1091.96         20       Total Profit / (Loss) attributable to	14	Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00			
17       Total Profit(Loss) for the period       331,23       286,74       297,28       944,50         18       Other Comprehensive income Net of taxes       -49,13       106,29       82.60       147.46         19       Total Profit / (Loss) attributable to       282,10       393.03       379.88       1091.96         20       Total Profit / (Loss) attributable to Owners of parent       255.16       286.74       297.28       944.50         Profit / (Loss) attributable to Owners of non-controlling interests       0.00       0.00       0.00       0.00         21       Total Comprehensive income for the period attributable to             22       Details of Equity Share Capital	15	Net Profit / (Loss) from discontinued operation after tax (XII-XIII)	0.00	0.00	0.00	0.00	0.00			
17       Total Profit(Loss) for the period       331,23       286,74       297,28       944,50         18       Other Comprehensive income Net of taxes       -49,13       106,29       82.60       147.46         19       Total Profit / (Loss) attributable to       282,10       393.03       379.88       1091.96         20       Total Profit / (Loss) attributable to Owners of parent       255.16       286.74       297.28       944.50         Profit / (Loss) attributable to Owners of non-controlling interests       0.00       0.00       0.00       0.00         21       Total Comprehensive income for the period attributable to             22       Details of Equity Share Capital	16	Share of profit (Loss) of associates and joint venture accounted for using equity Me	0.00	0.00	0.00	0.00	0.00			
18       Other Comprehensive income Net of taxes       -49.13       106.29       82.60       147.46         19       Total Comprehensive income for the period       282.10       393.03       379.88       1091.96         20       Total Profit / (Loss) attributable to       282.10       393.03       379.88       1091.96         20       Total Profit / (Loss) attributable to Owners of parent       255.16       286.74       297.28       944.50         Profit / (Loss) attributable to Owners of non-controlling interests       0.00       0.00       0.00       0.00         21       Total Comprehensive income for the period attributable to owners of non-controll       0.00       0.00       0.00         22       Details of Equity Share Capital       -49.13       106.29       82.60       147.46         21       Total Comprehensive income for the period attributable to Owners of non-controll       0.00       0.00       0.00       0.00         22       Details of Equity Share Capital       3174.60       2116.40       2116.40       3174.60       2         23       Reserves excluding revaluation reserve       1260.17       2429.51       1332.24       1260.17       1         24       Earning per Equity share from Continuing operations       0.10       0.14       0.							690.93			
19       Total Comprehensive income for the period       282.10       393.03       379.88       1091.96         20       Total Profit / (Loss) attributable to            Profit / (Loss) attributable to Owners of parent       255.16       286.74       297.28       944.50         Profit / (Loss) attributable to Owners of non-controlling interests       0.00       0.00       0.00       0.00         21       Total Comprehensive income for the period attributable to            Comprehensive income for the period attributable to Owners of non-controll       0.00       0.00       0.00         20       Details of Equity Share Capital             Paid-up equity share capital       3174.60       2116.40       2116.40       3174.60       2         Paca value of equity share capital (In Rs)       1.00       1.00       1.00       1.00       1.00         23       Reserves excluding revaluation reserve       1260.17       2429.51       1332.24       1260.17       14         24       Earnings per Share       0.10       0.14       0.14       0.30       0.00         21       Earning per Equity share from Continuing operations       0.10       0.14       0.14							128.99			
20         Total Profit / (Loss) attributable to         Main and the profit / (Loss) attributable to Owners of parent         255.16         286.74         297.28         944.50           Profit / (Loss) attributable to Owners of non-controlling interests         0.00         0.00         0.00         0.00           21         Total Comprehensive income for the period attributable to              Comprehensive income for the period attributable to Owners of non-controll         0.00         0.00         0.00         0.00           22         Details of Equity Share Capital	-						819.92			
Profit / (Loss) attributable to Owners of parent         255.16         286.74         297.28         944.50           Profit / (Loss) attributable to Owners of non-controlling interests         0.00         0.00         0.00         0.00           21         Total Comprehensive income for the period attributable to              Comprehensive income for the period attributable to Owners of non-controll         0.00         0.00         0.00         0.00           22         Details of Equity Share Capital                Paid-up equity share capital         3174.60         2116.40         2116.40         3174.60         2           23         Reserves excluding revaluation reserve         1260.17         2429.51         1332.24         1260.17         1           24         Earning per Equity share from Continuing operations         0.10         0.14         0.14         0.30           1         Earning per Equity share from Discontinuing operations         0.10         0.14         0.30         0           24         Earning per Equity share from Discontinuing operations         0.10         0.14         0.14         0.30           1         Earning per Equity share from Discontinuing operations         0.10         0.00			202.10	575.05	377.00	1071170	017.72			
Profit / (Loss) attributable to Owners of non-controlling interests         0.00         0.00         0.00         0.00           21         Total Comprehensive income for the period attributable to warants of parents         -49.13         106.29         82.60         147.46           Comprehensive income for the period attributable to owners of non-controll         0.00         0.00         0.00         0.00           22         Details of Equity Share Capital	20		255.16	286.74	297.28	944.50	690.93			
21Total Comprehensive income for the period attributable to Comprehensive income for the period attributable to warants of parents49.13106.2982.60147.46Total Comprehensive income for the period attributable to Owners of non-controll0.000.000.000.0022Details of Equity Share Capital3174.602116.402116.403174.602Paid-up equity share capital (In Rs)1.001.001.001.001.00Details of Debt Securities0.000.000.000.0023Reserves excluding revaluation reserve1260.172429.511332.241260.1724Earnings per Share							0.00			
Comprehensive income for the period attributable to warants of parents         -49,13         106.29         82.60         147.46           Total Comprehensive income for the period attributable to Owners of non-controll         0.00         0.00         0.00         0.00           22         Details of Equity Share Capital	21		0.00	0.00	0.00	0.00	0.00			
Total Comprehensive income for the period attributable to Owners of non-controlt         0.00         0.00         0.00         0.00           22         Details of Equity Share Capital         2         2           Paid-up equity share capital         3174.60         2116.40         2116.40         3174.60         2           Face value of equity share capital (In Rs)         1.00         1.00         1.00         1.00         1.00           Details of Debt Securities         0.00         0.00         0.00         0.00         0.00           23         Reserves excluding revaluation reserve         1260.17         2429.51         1332.24         1260.17         1           24         Earnings per Share	21		-49.13	106.29	82.60	147.46	128.99			
22Details of Equity Share CapitalImage: Capital of Equity Share Capital (In Rs)Strate Capital (In Rs)St							0.00			
Paid-up equity share capital       3174.60       2116.40       2116.40       3174.60       2         Face value of equity share capital (In Rs)       1.00       1.00       1.00       1.00       1.00         Details of Debt Securities       0.00       0.00       0.00       0.00       0.00         23       Reserves excluding revaluation reserve       1260.17       2429.51       1332.24       1260.17       1         24       Earning per Share                    1         1       1260.17       12429.51       1332.24       1260.17       1       1         1             1        6               1       0.00       0.00            3<	22		0.00	0.00	0.00	0.00	0.00			
Face value of equity share capital (In Rs)1.001.001.001.00Details of Debt Securities0.000.000.000.0023Reserves excluding revaluation reserve1260.172429.511332.241260.17124Earnings per Share11111124Earning per Equity share from Continuing operations0.100.140.140.301Basic earnings / (Loss) per Share from continuing operations0.100.140.140.3011Earning per Equity share from Discontinuing operations0.100.140.140.3011Earning per Equity share from Discontinuing operations0.000.000.000.0011Earnings / (Loss) per Share from Discontinuing operations0.000.000.000.000.001Earnings / (Loss) per Share from Discontinuing operations0.000.000.000.000.001Diluted earnings / (Loss) per Share from Discontinuing operations0.000.000.000.000.001Earnings per Equity Share0.000.000.000.000.000.000.001Earnings per Equity Share0.100.140.140.300.000.001Earnings / (Loss) per Share from Continuing and Discontinuing operations0.100.140.140.301Earnings / (Loss) per Share from Continuing and Discontinuing operation0.100.140.1			3174 60	2116 40	2116 40	3174 60	2116.40			
Details of Debt Securities0.000.000.000.0023Reserves excluding revaluation reserve1260.172429.511332.241260.17124Earnings per Share124Earning per Equity share from Continuing operations </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1.00</td>							1.00			
23Reserves excluding revaluation reserve1260.172429.511332.241260.171124Earnings per Share </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>										
24       Earnings per Share	22						1332.24			
i       Earning per Equity share from Continuing operations       0.10       0.14       0.14       0.30         Basic earnings / (Loss) per Share from continuing operations       0.10       0.14       0.14       0.30         Diluted earnings / (Loss) per Share from continuing operations       0.10       0.14       0.14       0.30         ii       Earning per Equity share from Discontinuing operations       0.10       0.14       0.14       0.30         iii       Earning per Equity share from Discontinuing operations       0.00       0.00       0.00       0.00         Diluted earnings / (Loss) per Share from Discontinuing operations       0.00       0.00       0.00       0.00         Diluted earnings / (Loss) per Share from Discontinuing operations       0.00       0.00       0.00       0.00         iii       Earnings per Equity Share              a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations       0.10       0.14       0.14       0.30         b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operation       0.10       0.14       0.14       0.30         c       Diluted earnings / (Loss) per Share from Continuing and Discontinuing operation       0.10       0.14       0.30         b)			1200.17	2429.51	1332.24	1200.17	1332.24			
Basic earnings / (Loss) per Share from continuing operations0.100.140.140.30Diluted earnings / (Loss) per Share from continuing operations0.100.140.140.30iiEarning per Equity share from Discontinuing operations0.000.000.000.00Basic earnings / (Loss) per Share from Discontinuing operations0.000.000.000.000.00Diluted earnings / (Loss) per Share from Discontinuing operations0.000.000.000.000.00Diluted earnings / (Loss) per Share from Discontinuing operations0.000.000.000.000.00iiiEarnings per Equity Share </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>										
Diluted earnings / (Loss) per Share from continuing operations0.100.140.140.30iiEarning per Equity share from Discontinuing operations0.000.000.000.00Basic earnings / (Loss) per Share from Discontinuing operations0.000.000.000.00Diluted earnings / (Loss) per Share from Discontinuing operations0.000.000.000.00iiiEarnings per Equity Share0.000.000.000.00iiiEarnings per Equity Share0.100.140.140.30a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations0.100.140.140.30b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operation0.100.140.140.3025Debt equity ratio0.000.000.000.000.0026Debt Service coverage ratio0.000.000.000.00	-		0.40	0.44	0.44	0.30	0.33			
ii       Earning per Equity share from Discontinuing operations       0.00       0.00       0.00       0.00         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         iii       Earnings per Equity Share       0.00       0.01       0.10       0.14       0.14       0.30         iiii       Earnings per Equity Share       0.10       0.14       0.14       0.30       0.00         b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations       0.10       0.14       0.14       0.30         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							0.33			
Basic earnings / (Loss) per Share from Discontinuing operations         0.00         0.00         0.00         0.00           Diluted earnings / (Loss) per Share from Discontinuing operations         0.00         0.00         0.00         0.00           iii         Earnings per Equity Share                a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations         0.10         0.14         0.14         0.30           b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operation         0.10         0.14         0.14         0.30           25         Debt equity ratio         0.00         0.00         0.00         0.00         0.00           26         Debt Service coverage ratio         0.00			0.10	0.14	0.14	0.30	0.33			
Diluted earnings / (Loss) per Share from Discontinuing operations       0.00       0.00       0.00         iii       Earnings per Equity Share            a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations       0.10       0.14       0.14       0.30         b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operation       0.10       0.14       0.14       0.30         25       Debt equity ratio       0.00       0.00       0.00       0.00         26       Debt Service coverage ratio       0.00       0.00       0.00	11									
iii     Earnings per Equity Share     Image: Constraint of the state of th							0.00			
a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations       0.10       0.14       0.14       0.30         b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operation       0.10       0.14       0.14       0.30         25       Debt equity ratio       0.00       0.00       0.00       0.00         26       Debt Service coverage ratio       0.00       0.00       0.00			0.00	0.00	0.00	0.00	0.00			
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operation         0.10         0.14         0.14         0.30           25         Debt equity ratio         0.00         0.00         0.00         0.00           26         Debt Service coverage ratio         0.00         0.00         0.00         0.00	iii	Earnings per Equity Share								
25         Debt equity ratio         0.00         0.00         0.00         0.00           26         Debt Service coverage ratio         0.00         0.00         0.00         0.00		a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations	0.10	0.14	0.14	0.30	0.33			
26         Debt Service coverage ratio         0.00		b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operation	0.10	0.14	0.14	0.30	0.33			
	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	27	Interest service coverage ratio	0.00	0.00	0.00	0.00	0.00			

1 The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 15th May, 2024.

 $2\;$  There were no investor complaints received / pending as at 31st March, 2023.

<sup>3</sup> 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 whereever necessary to correspond with the current period classification / disclosures.

For SBC Exports Limited For SBC Exports Limited

Cour Different Prey

Place : Sahibabad Dated: 15th May, 2024

#### SBC EXPORTS LIMITED CIN: L18100UP2011PLC043209

	Consolidated Statement of Assets and Liabilities as at 31st March, 20		
	Particulars	Year Ended	Year En
	Date of start of reporting period	01-04-2023	01-04-20
	Date of end of reporting period	31-03-2024	31-03-20
	Whether results are audited or unaudited	Audited	Audi
ASSETS	Nature of report standalone or consolidated	Consolidated	Consolida
	ent assets		
	perty, Plant & Equipment	2,317.19	807.
	ital Work-in-progress	56.61	47.
	estment Property	-	
	ndwill	-	-
	er Intangible Assets	-	
	ngible Assets under Development	29.35	4.
Bio	ogical Assets other than investment plants	-	
Inve	estment accounted for using equity method	-	
Non Curr	rent Financial Assets		
	Non current Investments	-	
	Trade receavables, Non-current	-	
	Loans, Non-current	-	
	Other Non-current financial assets	222.93	163
	Total Non-Current Financial Assets	-	
	erred Tax Assets (Net)	-	
Oth	er non-current assets	626.74	420
	Total Non-Current Assests	3,252.82	1,443.
Current		2 549 54	2.094
	entories generation of the second sec	3,548.54	2,981
Cui	Current Investments	-	
	Trade Receivables, Current	9,083.85	5,591
	Cash & Cash Equivalents	497.25	464
	Bank balance other than Cash & Cash Equivalents	-	101
	Loans, Current	1,220.87	498
	Other Current Financial Assets	886.28	536
	Total Current Financial Asset	10,801.97	7,090
	Current Tax Assets (Net)	-	
	Other Current Assets	-	
	Total current assets	15,236.79	10,072.
	ent assets classified as held for sale regulatory deferal account debit balances and	15,236.79	10,072.
	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets	-	
	ent assets classified as held for sale regulatory deferal account debit balances and	15,236.79 - 18,489.61	
related o	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets	-	
related o	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets	-	
related of the second s	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets Ind Liabilities	-	
related of the second s	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets ad Liabilities attributable to owners of parent	18,489.61	11,515.
related of       Equity and       Equity       Equity and       (a)	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets Ad Liabilities Attributable to owners of parent ity Share Capital	18,489.61 3,174.60	2,116
related of       Equity and       Equity       Equity and       (a)	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets Ad Liabilities Attributable to owners of parent ity Share Capital er Equity	18,489.61 3,174.60 1,260.17	11,515 2,116 1,332
related of       Equity and       Equity       Equity and       (a)	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets Ad Liabilities Attributable to owners of parent ity Share Capital	18,489.61 3,174.60 1,260.17 4,434.77	11,515. 2,116 1,332 3,448.
related c Equity ar Equity ar Equity a Equity a (a) Equity (b) Oth	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets  A Liabilities A Liabili	18,489.61 3,174.60 1,260.17	11,515. 2,116 1,332 3,448.
related c Equity ar Equity (a) Equi (b) Oth Liabilitie	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets  A Liabilities A Liabili	18,489.61 3,174.60 1,260.17 4,434.77	11,515. 2,116 1,332 3,448.
related c Equity ar Equity ar (a) Equity (b) Oth Liabilitie Non-Curr	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets           Itabilities       Itabilities         attributable to owners of parent       Itabilities         ity Share Capital       Itabilities         er Equity       Itabilities to owners of parent         Total Equity attributable to owners of parent       Itabilities	18,489.61 3,174.60 1,260.17 4,434.77	2,116 1,332 3,448
related c Equity ar Equity ar Equity da (a) Equity (b) Oth Liabilitie Non-Curr	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets           Initial defense       Initial defense	18,489.61 3,174.60 1,260.17 4,434.77	2,116 1,332 3,448, 3,448,
related c Equity ar Equity ar Equity da (a) Equity (b) Oth Liabilitie Non-Curr	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets  Definition Total Assets Total	18,489.61 3,174.60 1,260.17 4,434.77 4,434.77	2,116 1,332 3,448 3,448
related c Equity ar Equity ar (a) Equity (b) Oth Liabilitie Non-Curr	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets           Itabilities       Itabilities         attributable to owners of parent       Itabilities         ity Share Capital       Itabilities         er Equity       Total Equity attributable to owners of parent         Total Equity attributable to owners of parent       Itabilities         ret Liabilities       Itabilities         n-current Financial Liabilities       Itabilities         Borrowings, Non-current       Itabilities         Other Non-current financial liabilities       Itabilities	18,489.61 3,174.60 1,260.17 4,434.77 4,434.77 2,489.17 2,489.17 30.93	2,116 1,332 3,448 3,448 571 21
related c	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets  A Liabilities A Liabili	18,489.61 3,174.60 1,260.17 4,434.77 4,434.77 2,489.17	2,116 1,332 3,448 3,448 571 21
related c Equity ar Equity ar (a) Equity (b) Oth Liabilitie Non-Curr No Current	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets ad Liabilities attributable to owners of parent ity Share Capital er Equity Total Equity attributable to owners of parent rotal Equity attributable to owners of parent Second Equity Second Equit Seco	18,489.61 3,174.60 1,260.17 4,434.77 4,434.77 2,489.17 2,489.17 30.93	2,116 1,332 3,448. 3,448. 571 21
related c Equity ar Equity ar (a) Equity (b) Oth Liabilitie Non-Curr No Current	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets ad Liabilities attributable to owners of parent ity Share Capital er Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent S erent Liabilities Perent Einancial Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities Liabilities Total Non-Current Financial Liabilities Liabilities Frent Financial Liabilities	18,489.61 3,174.60 1,260.17 4,434.77 4,434.77 2,489.17 2,489.17 30.93	2,116 1,332 3,448. 3,448. 571 21
related c Equity ar Equity ar (a) Equity (b) Oth Liabilitie Non-Curr No Current	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets  Ad Liabilities Ad Liabilities Attributable to owners of parent Ity Share Capital er Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Second Equity Second E	18,489.61 3,174.60 1,260.17 4,434.77 4,434.77 2,489.17 2,489.17 30.93 2,520.10	2,116 1,332 3,448 3,448 571 21 593
related c Equity ar Equity ar (a) Equity (b) Oth Liabilitie Non-Curr No Current	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets           Itabilities       Itabilities         attributable to owners of parent       Itabilities         ity Share Capital       Itabilities         er Equity       Total Equity attributable to owners of parent         Total Equity attributable to owners of parent       Itabilities         rent Liabilities       Itabilities         n-current Financial Liabilities       Itabilities         Borrowings, Non-current       Itabilities         Itabilities       Itabilities         Borrowings, current       Itabilities         Total Non-Current Financial Liabilities       Itabilities         Itabilities       Itabilities         Total Non-Current Financial Liabilities       Itabilities         Itabilities       Itabilities         Total Non-Current Financial Liabilities       Itabilities         Itabilities       Itabilities         Itabilities       Itabilities         Itabilities       Itabilities	18,489.61 3,174.60 1,260.17 4,434.77 4,434.77 2,489.17 2,489.17 30.93 2,520.10 6,404.02	2,116 1,332 3,448 3,448 571 21 593 3,424
related c Equity ar Equity ar (a) Equity (b) Oth Liabilitie Non-Curr No Current	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets Total Assets attributable to owners of parent ity Share Capital er Equity Total Equity attributable to owners of parent Total Equity ernt Liabilities n-current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current Eliabilities Fortal Non-Current Financial Liabilities Borrowings, current Trade Payables, current Other current financial liabilities Borrowings, current Trade Payables, current Trade Payables, current Other current financial liabilities	18,489.61 3,174.60 1,260.17 4,434.77 4,434.77 2,489.17 2,489.17 30.93 2,520.10 6,404.02 2,784.66	2,116 1,322 3,448 3,448 571 21 593 3,424 2,114
related c Equity ar Equity ar (a) Equity (b) Oth Liabilitie Non-Curr No Current	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets  total Assets  d Liabilities  d Liabilities  d Liabilities  fortal Equity attributable to owners of parent  fortal Equity  fortal Equity attributable to owners of parent  fortal Equity  fortal Equity attributable to owners of parent  fortal Equity  forta	18,489.61 3,174.60 1,260.17 4,434.77 4,434.77 2,489.17 2,489.17 30.93 2,520.10 6,404.02 2,784.66 9,188.68	2,116 1,322 3,448 3,448 571 21 593. 3,424 2,114 5,538.
related c Equity ar Equity ar (a) Equity (b) Oth Liabilitie Non-Curr No Current	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets           Itabilities       Itabilities         attributable to owners of parent       Itabilities         attributable to owners of parent       Itabilities         attributable to owners of parent       Itabilities         requity       Itabilities         of Labilities       Itabilities         of Labilities       Itabilities         rent Liabilities       Itabilities         n-current Financial Liabilities       Itabilities         Borrowings, Non-current       Itabilities         Total Non-Current Financial Liabilities       Itabilities         Itabilities       Itabilities         Total Non-Current Financial Liabilities       Itabilities         Iabilities       Itabilities <td< td=""><td>18,489.61 3,174.60 1,260.17 4,434.77 4,434.77 2,489.17 2,489.17 - 30.93 2,520.10 - 6,404.02 2,784.66 9,188.68 1,907.43</td><td>11,515. 2,116 1,332 3,448 3,448 3,448 571 21 593. 21 593. 3,424 2,114 5,538. 1,655</td></td<>	18,489.61 3,174.60 1,260.17 4,434.77 4,434.77 2,489.17 2,489.17 - 30.93 2,520.10 - 6,404.02 2,784.66 9,188.68 1,907.43	11,515. 2,116 1,332 3,448 3,448 3,448 571 21 593. 21 593. 3,424 2,114 5,538. 1,655
related c Equity ar Equity ar (a) Equity (b) Oth Liabilitie Non-Curr No Current	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets           ad Liabilities       Intributable to owners of parent         attributable to owners of parent       Intributable to owners of parent         ity Share Capital       Intributable to owners of parent         er Equity       Total Equity attributable to owners of parent <u>Total Equity attributable to owners of parent</u> Intributable to owners of parent <u>Total Equity attributable to owners of parent</u> Intributable to owners of parent <u>Total Equity attributable to owners of parent</u> Intributable to owners of parent <u>Total Equity attributable to owners of parent</u> Intributable to owners of parent <u>Total Equity attributable to owners of parent</u> Intributable to owners of parent <u>S</u> Intributable to owners of parent       Intributable to owners of parent <u>S</u> Intributable to owners of parent       Intributable to owners of parent <u>S</u> Intributable to owners of parent       Intributable to owners of parent <u>Total Equity attributable to owners of parent</u> Intributable to owners of parent       Intributable to owners of parent <u>Trade Payables, Non-current</u> Intrade Payables, current       Intrade Payables, current       Intrade Payables, current <u>Other current Liabilities</u> Intrade Current Lia	18,489.61 3,174.60 1,260.17 4,434.77 4,434.77 2,489.17 2,489.17 30.93 2,520.10 6,404.02 2,784.66 9,188.68 1,907.43 369.59	2,116 1,332 3,448 3,448 571 21 593 3,424 2,114 5,538 1,655 249
related c Equity ar Equity ar (a) Equity (b) Oth Liabilitie Non-Curr No Current	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets Total Assets attributable to owners of parent ity Share Capital er Equity Total Equity attributable to owners of parent Total Equity s rent Liabilities n-current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current Trade Payables, current Other Non-current financial liabilities Liabilities Borrowings, current Trade Payables, current Other current financial liabilities Dother current financial liabilities Total Current Financial Liabilities Provisions, Current Current Liabilities Total Current Financial Liabilities Total Current Financial Liabilities Cother Current Liabilities Cother Current Liabilities Cother Current Liabilities Current Tax Liabilities Current Tax Liabilities (Net)	18,489.61 3,174.60 1,260.17 4,434.77 4,434.77 2,489.17 2,489.17 - 30.93 2,520.10 - 6,404.02 2,784.66 9,188.68 1,907.43	2,116 1,332 3,448 3,448 571 21 593 3,424 2,114 5,538 1,655 249
related c Equity ar Equity ar (a) Equity (b) Oth Liabilitie Non-Curr No Current	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets  A Liabilities  A Liabi	18,489.61 3,174.60 1,260.17 4,434.77 4,434.77 2,489.17 2,489.17 - - - - - - - - - - - - -	11,515. 2,116 1,332 3,448 3,448 5,571 21 593. 3,424 2,114 5,538 1,655 249 28
related c	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets           Introduction       Total Assets         Introduction       Introduction         Interview       Introduction         Interview       Introduction         Interview       Introduction         Interview       Introduction         Interview       Introduc	18,489.61 3,174.60 1,260.17 4,434.77 4,434.77 2,489.17 2,489.17 30.93 2,520.10 6,404.02 2,784.66 9,188.68 1,907.43 369.59	10,072. 11,515. 2,116 1,322 3,448. 3,448. 571 211 593. 3,424 2,114 5,538. 1,655 249 28 7,473.
related c	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets           Itabilities       Itabilities         attributable to owners of parent       Itabilities         requity       Itabilities         Total Equity attributable to owners of parent       Itabilities         Total Equity attributable to owners of parent       Itabilities         n-current Financial Liabilities       Itabilities         Borrowings, Non-current       Itabilities         Total Non-current financial liabilities       Itabilities         Itabilities       Itabilities         Itabiliti	18,489.61 3,174.60 1,260.17 4,434.77 4,434.77 2,489.17 2,489.17 - - - - - - - - - - - - -	11,515. 2,116 1,332 3,448 3,448 5,571 21 593. 3,424 2,114 5,538 1,655 249 28
related c	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets Total Assets attributable to owners of parent tity Share Capital re Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Total Equity s rent Liabilities n-current Financial Liabilities Borrowings, Non-current Trade Payables, current Other Non-current financial liabilities Borrowings, current Trade Payables, current Other current financial liabilities Cother current financial liabilities Dother current financial liabilities Total Current Financial Liabilities Dother current financial liabilities Total Current Financial Liabilities Softee State S	18,489.61 3,174.60 1,260.17 4,434.77 4,434.77 2,489.17 2,489.17 30.93 2,520.10 	2,116 1,312 3,448. 3,448. 3,448. 571 21 593. 21 593. 3,424 2,114 5,538. 1,655 249 28 7,473.
related c	ent assets classified as held for sale regulatory deferal account debit balances and leffered tax assets Total Assets           Itabilities       Itabilities         attributable to owners of parent       Itabilities         requity       Itabilities         Total Equity attributable to owners of parent       Itabilities         Total Equity attributable to owners of parent       Itabilities         n-current Financial Liabilities       Itabilities         Borrowings, Non-current       Itabilities         Total Non-current financial liabilities       Itabilities         Itabilities       Itabilities         Itabiliti	18,489.61 3,174.60 1,260.17 4,434.77 4,434.77 2,489.17 2,489.17 - - - - - - - - - - - - -	2,116 1,312 3,448 3,448 571 21 593. 3,424 2,114 5,538 1,655 249 28

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

For SBC Exports Limited

For SBC Exports Limited

Place: Sahibabad Dated: 15th May, 2024

#### SBC EXPORTS LIMITED HOUSE NO.-20, LOHIYA TALAB, CHOTI BASAHI P.O.: VINDHYACHAL MIRZAPUR UP 231307 CIN: L18100UP2011PLC043209

#### CONSOLIDATED CASH FLOW STATEMENT

5.No	Particulars		Amount (Rs.)		Amount (Rs.)
١.	CASH FLOW FROM OPERATING ACTIVITIES		For the year ended 31.03.2024		For the year ended 31.03.2023
	Net Profit before Tax		12,94,37,992		9,32,02,819
	Add:- Depreciation	1,57,13,743	1,57,13,743	1,09,84,460	1,09,84,460
	Adjustments(if any)		1,97,05,428		1,72,37,362
	Operating Profit before Working Capital Changes Adjustments for:		16,48,57,163	F	12,14,24,642
	Increase/(Decrease) in Other Current Liabilities & Provisions Increase/(Decrease) in Trade Payable (Increase)/Decrease in Other Current Assets (Increase)/Decrease in Loans & Advances (Increase)/Decrease in Receivables (Increase)/Decrease in stock in hand	3,80,41,102 29,79,85,737 (3,50,02,332) (7,22,42,866) (34,92,49,260) (5,67,36,050)	(17,72,03,668)	(4,42,64,297) (3,43,64,566) (1,29,77,896) (91,96,776) (5,85,76,912) (4,56,50,156)	(20,50,30,603
	Cash Generated from Operations Income Tax (current & earlier Year ) Net Cash flow Generated from Operating Activities (A)		(1,23,46,504) 3,59,38,296 (4,82,84,800)		(8,36,05,961 2,42,98,199 (10,79,04,160
١.	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale (Purchase)of Investment Long Term Loans & Advances Given Purchase of Fixed Assets Net Cash Flow Generated from Investing Activities (B)	(2,06,47,042) (59,12,351) (17,01,10,558)	(19,66,69,951) (19,66,69,951)	(1,88,42,984) 4,00,000 (3,86,27,468)	(5,70,70,452 ( <b>5,70,70,4</b> 52
III.	CASH FLOW FROM FINANCING ACTIVITIES				
	Cash Generated from capital proceeds Dividend payment Short Term Borrowings Long Term Borrowings Net Cash Flow Generated from Financing Activities (C)	(1,05,82,000) 6,70,08,328 19,17,76,638	24,82,02,966 24,82,02,966	15,90,32,674 1,53,95,921	17,44,28,595 1 <b>7,44,28,59</b> 5
IV.	Net increase in Cash & Cash Equivalents ( A + B + C ) Cash and Cash equivalents beginning of the year Cash and Cash equivalents as the end of the year		32,48,215 4,64,77,034 4,97,25,249		<b>94,53,982</b> 3,70,23,051 <b>4,64,77,033</b>
v.	Cash & Cash equivalents as stated in Balance Sheet Cash in Hand Cash at Bank , Fixed Deposit and Cheques In Hand Cash & Cash equivalents as stated in Balance Sheet		84,10,783 4,13,14,465 <b>4,97,25,248</b>		75,43,005 3,89,34,030 <b>4,64,77,03</b> 4

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

For SBC Exports Limited

For SBC Exports Limited Cour Different forder

Place : Sahibabad Dated: 15th May, 2024

Govindji Gupta (Managing Director)

#### SBC EXPORTS LIMITED CIN: L18100UP2011PLC043209 Regd. Off.: HOUSE NO.-20, LOHIYA TALAB, CHOTI BASAHI P.O.: VINDHYACHAL MIRZAPUR UP 231307 IN

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

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

	Consolidated Segment wise Results for the Quarte	er and Year En	ded on 31st Ma	rch, 2024		
	Particulars	Th	ree Months End	ded	Financial Year Ended	Financial Year Ended
	Date of start of reporting period	01.01.2024	01.10.2023	01.01.2023	01.04.2023	01.04.2022
	Date of end of reporting period	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue (Income)					
	(net sale/income from each segment should be disclosed)					
i	IT Support Services	1805.84	2586.48	3503.03	7153.93	8769.29
ii	Garments Sales	4455.80	2194.09	2983.64	11947.29	10036.16
iii	Tour & Travel Services	708.88	477.30	306.85	1973.01	801.57
	Total Segment Revenue	6970.52	5257.87	6793.52	21074.23	19607.02
	Less: Inter segment revenue		46.77	0.00	0.00	0.00
	Revenue from operations		5211.10	6793.52	21074.23	19607.02
2	Segment Result					
	Profit (+) / Loss (-) before tax and interest from each segment					
i	IT Support Services	59.04	195.18	25.88	549.09	362.63
ii	Garments Sales	396.76	233.49	402.60	1385.86	1100.52
iii	Tour & Travel Services	4.25	3.03	3.94	11.42	12.43
	Total Profit before tax	460.05	431.70	432.42	1946.37	1475.58
	i. Finance cost	190.72	145.54	78.32	592.49	229.26
	ii. Other Unallocable Expenditure net off Unallocable income	-61.87	-0.58	56.82	59.51	314.29
	Profit before tax	331.20	286.74	297.28	1294.37	932.03
3	(Segment Asset - Segment Liabilities)					
	Segment Asset					
i	IT Support Services	1586.78	1321.58	1978.46	1586.78	1978.46
ii	Garments Sales	13473.82	10366.37	7375.88	13473.82	7375.88
iii	Tour & Travel Services	242.76	75.55	173.17	242.76	173.17
	Total Segment Asset	15303.36	11763.50	9527.51	15303.36	9527.51
	Un-allocable Assets	3186.25	2030.01	2014.26	3186.25	1987.75
	Net Segment Asset	18489.61	13793.51	11541.77	18489.61	11515.26
4	Segment Liabilities					
	Segment Liabilities					
i	IT Support Services	1974.42	1541.59	1510.58	1974.42	1510.58
ii	Garments Sales	4405.45	2901.90	1864.98	4405.45	1864.98
iii	Tour & Travel Services	22.77	75.55	14.43	22.77	14.43
	Total Segment Liabilities	6402.64	4519.04	3389.99	6402.64	3389.99
	Un-allocable Liabilities	12086.97	9274.47	8151.78	12086.97	8125.27
	Net Segment Liabilities	18489.61	13793.51	11541.77	18489.61	11515.26

Notes:

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

Place : Sahibabad Dated: 15th May, 2024

For SBC Exports Limited For SBC Exports Limited Cour Director proc

Date: 15.05.2024



To, Listing Department National Stock Exchange of India Limited 'Exchange Plaza'. C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051 Symbol: SBC

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

### Subject:- Declaration for Audit Report with unmodified opinion for Standalone & Consolidated Financial Results for the Quarter and Financial Year ended on 31st March, 2024

Dear Sir/Madam,

In compliance with the provisions of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and 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, 2024.

We request you to take the same on your records.

Thanking You

For SBC Exports Limited For SBC EXPORTS LID.

Gowindji Gupta Director