

Ref: D/2024-25/050 Date: 24.01.2025

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 Un-Audited Standalone and Consolidated Financial Results for the Quarter ended on December 31, 2024 and Outcome of Board Meeting Including Issue of Bonus Share.</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 24th January, 2025, Friday which commenced at 04.00 p.m. and concluded at 7:50 P.m. have considered, approved and took on record inter-alia the following:

- 1. The Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter ended 31st December, 2024 as considered, approved and taken on record by the Board of Directors of the Company along with the Limited Review Report issued by the Statutory Auditors enclosed as 'Annexure B'.
- 2. The issue of Bonus Shares in the ratio of 1:2 i.e., 1 Equity Share for every 2 equity shares held by the existing equity shareholder of the Company as on Record Date to be fixed in the meantime. The bonus issue of equity shares is subject to the approval of the shareholders through Postal Ballot, and any other applicable statutory and regulatory approvals, as may be required.

The Bonus shares once allotted shall rank pari-passu in all respects and carry the same rights of the existing Equity Shares and shall be entitled to participate in full in any dividend and other corporate action, recommended and declared, if any, after the issue and allotment of such Bonus Shares.

Detailed information as required under Regulation 30 of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-I/P/CIR/2023/123 dated 13 July 2023 is enclosed as 'Annexure A'.

- 3. To conduct the postal ballot for shareholders' approval through E-voting Facility for abovementioned agenda and approved the notice for the same.
- 4. The appointment of Mr. Asim Kumar Mandal, prop. of M/s Kumar Mandal & Associates, Company Secretaries in whole time practice as the scrutinizer to conduct the postal ballot and e-voting process in true and fair manner

This information will also be made available on the Company's website at www.sbcexportslimited.com. This is for your information and records.

This is for your information and records.

Thanking You

For SBC Exports Limited

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





Disclosure of details as required under SEBI Circular No. SEBI/HO/CFD/CFD-PoD-I/P/CIR/2023/123 dated 13 July 2023:

Type of securities proposed to be issued	Equity shares of face value of Re. 1/- each.					
Type of issuance	Bonus Issue					
Total number of securities proposed to be	15,87,30,000 Equity shar	es would be issued as Bonus				
issued or the total amount for which the	shares.					
securities will be issued (approximately)						
Whether bonus is out of free reserves created	Free Reserves.					
out of profits or share premium account?						
Bonus ratio	1:2 i.e., 1 Equity Share fo	r every 2 Equity Shares held by				
	the existing Equity Share	holder of the Company.				
	The Bonus shares once a	allotted shall rank pari-passu in all				
	respects and carry the s	same rights as the existing Equity				
	Shares and shall be entitled to participate in full in any					
	dividend and other corporate action, recommended and					
	declared after the new equity shares are allotted.					
Details of share capital – pre and post bonus	Pre-Bonus Issue	Post-Bonus Issue				
issue	31,74,60,000 Equity	47,61,90,000 Equity				
	shares of Re. 1/- each	shares of Re. 1/-				
	fully paid up each fully paid up					
	aggregating to a aggregating to a					
	share capital of	share capital of				
	Rs. 31,74,60,000/-	Rs. 47,61,90,000/-				
Free reserves and/ or share premium required	Reserves required for implementing the Bonus Issue:					
for implementing the bonus issue	Free Reserves: Rs. 15,87,30,000/					
Whether the aforesaid figures are audited?	No					
Free reserves and/or share premium available	Free Reserves and Retained Earnings of Rs. 18,58,02,866/-					
for capitalization and the date as on which	as certified by Auditor, as on September 30, 2024.					
such balance is available						
Estimated date by which such bonus shares	Within 2 months from the date of Board approval.					
would be credited / dispatched						

Limited Review Report

To The Board of Directors SBC Exports Limited, 9, Lohiya Talab, Chhoti Basahi, P.O Vindhyachal Mirzapur, UP - 231307

- 1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("Statement") of M/s SBC Exports Limited for the quarter ended 31st December, 2024 and year to date results for the period from 1st April, 2024 to 31st December, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
- 2. This statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For STRG & Associates Chartered Accountants FRN 014826N

RAKESH Digitally signed by RAKESH GUPTA

Date: 2025.01.24
19:32:08 +05'30'

CA Rakesh Gupta (Partner) M. No. 094040

UDIN: 25094040BMHUCC8038

Place: Delhi Date: 24.01.2025

CIN: L18100UP2011PLC043209

Regd. Off.: 9, Lohiya Talab, Chhoti Basahi P.O. Vindhyachal, Mirzapur, Uttar Pradesh, India, 231307 Corp.Off.: 49/95 SITE-IV SAHIBABAD INDUSTRIAL AREA GHAZIABAD UTTAR PRADESH-201010

 $Tel: 0120\text{-}2895246, Email: info@sbcexportslimited.com, Website: www.sbcexportslimited.com}$

(Rs. in Lakh except EPS)

	Standalone Financial Results for the Quarter Ended on 31st December, 2024							
	Particulars	For Quarter Ended Particulars					For Financial Year ended	
		31.12.2024 Unaudited	30.09.2024 Unaudited	31.12.2023 Unaudited	31.12.2024 Unaudited	31.12.2023 Unaudited	31.03.2024 Audited	
1	Income	-						
	Revenue from operations	5002.42	4849.55	4780.57	15557.55	12839.58	19101.22	
	Other Income	407.46	198.81	74.61	745.23	191.07	361.67	
	Total Income	5409.88	5048.36	4855.18	16302.78	13030.65	19462.89	
2	Expenses							
a)	Cost of raw material consumed	4962.29	4945.43	4432.12	14442.09	9832.52	15060.41	
b)	Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00	
c)	Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-792.99	-1277.55	-512.77	-2036.00	191.71	54.94	
d)	Employee benefit expense	300.42	340.58	232.59	940.40	791.63	1078.67	
e)	Finance Costs	183.64	196.30	145.51	552.57	401.61	592.21	
f)	Depreciation, Depletion and amortisation expense	40.83	39.19	26.31	118.91	93.88	131.88	
g)	Other Expenses							
(i)	Other Expenses	379.69	290.28	247.71	914.96	763.30	1260.32	
	Total Expenses	5073.88	4534.23	4571.47	14932.93	12074.65	18178.43	
3	Total Profit before Exceptional items & Tax	336.00	514.13	283.71	1369.85	955.99	1284.46	
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00		
5	Total Profit before Tax	336.00	514.13	283.71	1369.85	955.99	1284.46	
6	Tax Expense							
7	Current tax	0.00	0.00	0.00	0.00	0.00	353.47	
8	Earliers Year Tax	8.62	0.00	0.00	8.62	0.00	0.00	
9	Deferred Tax	0.00	0.00	0.00	0.00	0.00	7.85	
10	Total tax expenses	0.00	0.00	0.00	8.62	0.00	345.62	
11	Net movement in regulatory deferral account balances related to profit or loss and related tax movement	0.00	0.00	0.00	0.00	0.00	0.00	
12	Net Profit / (Loss) for the period of continuing operations	327.38	514.13	283.71	1361.23	955.99	938.84	
13	Profit / (Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00	
14	Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00	
15	Net Profit / (Loss) from discontinued operation after tax (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00	
16	Share of profit (Loss) of associates and joint venture accounted for using equity Method	0.00	0.00	0.00	0.00	0.00	0.00	
17	Total Profit(Loss) for the period	327.38	514.13	283.71	1361.23	955.99	938.84	
18	Other Comprehensive income Net of taxes	-43.24	-60.84	106.29	59.62	196.59	147.46	
19	Total Comprehensive income for the period	284.14	453.29	390.01	1420.85	1152.58	1086.30	
20	Total Profit / (Loss) attributable to							
	Profit / (Loss) attributable to Owners of parent	327.38	514.13	283.71	1361.23	955.99	938.84	
	Profit / (Loss) attributable to Owners of non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00	
21	Total Comprehensive income for the period attributable to							
<u> </u>	Comprehensive income for the period attributable to warants of parents	-43.24	-60.84	106.29	59.62	196.59	147.46	
22	Total Comprehensive income for the period attributable to Owners of non-controlling interest	0.00	0.00	0.00	0.00	0.00	0.00	
22	Details of Equity Share Capital	2474.60	3174.60	2444 40	2474 (0	2444 40	2474.40	
<u> </u>	Paid-up equity share capital Face value of equity share capital (In Rs)	3174.60 1.00	1.00	2116.40	3174.60 1.00	2116.40	3174.60	
<u> </u>	Details of Debt Securities	0.00	0.00		0.00			
23		2663.26						
	Reserves excluding revaluation reserve Earnings per Share	2003.26	2379.10	2422.35	2663.26	2422.33	1242.40	
, i	Earnings per Snare Earning per Equity share from Continuing operations							
_	Basic earnings / (Loss) per Share from continuing operations	0,10	0.16	0,13	0.43	0.45	0.30	
	Diluted earnings / (Loss) per Share from continuing operations	0.10	0.16		0.43	0.45		
ii	Earning per Equity share from Discontinuing operations	0.10	0.16	0.13	0.43	0.43	0,30	
	Basic earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	
 	Diluted earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00			
iii	Earnings per Equity Share	0.00	0.00	0.00	0.00	0.00	0.00	
	a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations	0.10	0.16	0,13	0.43	0.45	0.30	
	b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.10	0.16		0.43	0.45		
25	Debt equity ratio	0.00	0.00		0.43			
	Debt Service coverage ratio	0.00	0.00		0.00			
_	Interest service coverage ratio	0.00	0.00		0.00			
Note		0.00	0.00	0.00	0.00	0,00	0.0	

Notes

- 1 The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 24th January, 2025.
- 2 There were no investor complaints received / pending as at 31st December 2024.
- The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
- 4 Previous period figures have been regrouped / reclassified whereever necessary to correspond with the current period classification / disclosures.
- 5 No provision for the taxation & deferred tax has been made for the period ended 31 December, 2023 and same will be provided at the year end.
- The Figures for the quarter ended December, 31 st 2024 are the balancing figures between unaudited figures till 31st dec 2024 and the published year to date figures upto the second quarter of the current Financial Year.

For SBC Exports Limited

For SBC Exports Limited

Govindji Gupta

(Managing Director)

CIN: L18100UP2011PLC043209

Regd. Off.: 9, Lohiya Talab, Chhoti Basahi P.O. Vindhyachal, Mirzapur, Uttar Pradesh, India, 231307 Corp.Off.: 49/95 SITE-IV SAHIBABAD INDUSTRIAL AREA GHAZIABAD UTTAR PRADESH-201010

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

	Standalone Segment wise Results for th	e Quarter End	ed on 31st Dec	ember, 2024				
Particulars			Three months ended			Nine months ended		
	Date of start of reporting period	01.10.2024	01.07.2024	01.10.2023	01.04.2024	01.04.2023		
	Date of end of reporting period		30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	
	Whether results are audited or unaudited	Unudited	Unudited	Unaudited	Unaudited	Unaudited	Audited	
1	Segment Revenue (Income)							
	(net sale/income from each segment should be disclosed)							
	i IT Support Services	2183.70	2280.11	2586.48	6113.55	5348.09	7153.93	
	ii Garments Sales	2818.72	2569.45	2194.09	9444.00	7491.49	11947.29	
	Total Segment Revenue	5002.42	4849.56		15557.54		19101.22	
	Less: Inter segment revenue	0.00			0.00		0.00	
	Revenue from operations	5002.42	4849.56	4780.57	15557.54	12839.58	19101.22	
	C 10 11							
2	Segment Result							
	Profit (+) / Loss (-) before tax and interest from each segment							
	i IT Support Services	102.11	136.32	195.18	337.50	490.05	549.09	
	ii Garments Sales	398.85	537.21	233.49	1555.89	989.10	1385.86	
	Total Profit before tax	500.97	673.53	428.67	1893.40	1479.15	1934.95	
	i. Finance cost	183.64	196.30	145.51	552.57	401.61	592.21	
	ii. Other Unallocable Expenditure net off Unallocable income	-18.67	-36.90		-29.02		58.29	
	Profit before tax	336.00	514.13	283,71	1369.85	955.99	1284.45	
3	(Segment Asset - Segment Liabilities)							
<u> </u>	Segment Asset - Segment Elabilities)							
	i IT Support Services	715.85	1763.05	1321.58	715.85	1321.58	1586.78	
	ii Garments Sales	16097.30			16097.30		13473.82	
	Guinents suces	10077.30	13700.37	10300.37	10077.30	10300.37	1347 3.02	
	Total Segment Asset	16813.15	17671.62	11687.95	16813.15	11687.95	15060.60	
	Un-allocable Assets	6652,97			6652.97		3356.03	
	Net Segment Asset	23466,12	22422,07		23466.12		18416.63	
		20.000,12	22 (22(0)	107 17177	20 100,12	107 17177	10110100	
4	Segment Liabilities							
	Segment Liabilities							
	i IT Support Services	868.41	1080.89	1541.60	868.41	1541.60	1974.42	
	ii Garments Sales	3096.11	4754.42	2901.90	3096.11	2901.90	4405.45	
	Total Segment Liabilities	3964.52	5835.32	4443.50	3964.52	4443.50	6379.87	
•	Un-allocable Liabilities	19501.60	16586.75	9274.47	19501.60	9274.47	12036.76	
	Net Segment Liabilities	23466.12	22422.07	13717.97	23466.12	13717.97	18416.63	

Notes:

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

Place: Sahibabad
Dated: 24th January, 2025

For SBC Exports Limited For SBC Exports Limited

Govindji Gupta (Managing Director)



Limited Review Report on unaudited consolidated financial results of SBC Exports Limited for the quarter 31st December, 2024 and year to date results for the period from 1st April, 2024 to 31st December, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors SBC Exports Limited, 9, Lohiya Talab, Chhoti Basahi, P.O Vindhyachal Mirzapur, UP - 231307

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of SBC Exports Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income for the for the quarter ended 31st December, 2024 and year to date results for the period from 1st April, 2024 to 31st December, 2024 ("the Statement") which includes an associate, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31st December, 2024 as reported in these financial results have been approved by the holding company's Board of Directors, but have not been subjected to review.
- 3. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015. Our responsibility is to express a conclusion on the Statement based on our review.
- 4. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review is limited primarily to inquiries of the personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
- 5. The Statement includes the results of the following entities:

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

6. We have reviewed the financial information of 1 (One) subsidiary included in the consolidated unaudited financial results, whose financial information include total assets of Rs. 2,542.64 as at 31st December, 2024, total income of Rs. 2,246.65 Lakhs and Rs. 4,967.36 Lakhs, total net profit/(loss) after tax of Rs.30.34 Lakhs and Rs. 64.98 Lakhs, for the quarter ended 31st December, 2024 and for

the period from 1st April, 2024 to 31st December, 2024 as considered in the consolidated unaudited financial results.

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

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

GUPTA Date: 2025.01.24 19:29:58 +05'30'

RAKESH Digitally signed by RAKESH GUPTA

CA Rakesh Gupta (Partner) M. No. 094040

UDIN: 25094040BMHUCD3906

Place: Delhi Date: 24.01.2025

CIN: L18100UP2011PLC043209

Regd. Off.: 9, Lohiya Talab, Chhoti Basahi P.O. Vindhyachal, Mirzapur, Uttar Pradesh, India, 231307 Corp.Off.: 49/95 SITE-IV SAHIBABAD INDUSTRIAL AREA GHAZIABAD UTTAR PRADESH-201010

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(Rs. in Lakh except EPS)

Particulars	(Rs. in Lakh except Consolidated Financial Results for the Quarter Ended on 30th December, 2024									
Income	Fo									
Income Sinta Comparison Transport		Particulars					For Financial Year Ended			
Revenue from operations		i di cicaldi 3					31.12.2023 Unaudited	31.03.2024 Audited		
Other Income			Onudated	Onuudited	Ondudited	Ondudited	Ondudited	Audited		
Total Income 7613.43 6799.32 5271.08 2115.07 14	pe	erations	7204.20	6598.36	5195.92	20374.90	14004.04	20940.57		
2 Superses	Ė						192.77	365.28		
Cost of raw material consumed			7613.43	6799.52	5271.08	21125.07	14196.81	21305.85		
Description Purchase of stock-in-trade										
Changes in Inventories of finished goods, work-in-progress and stock-in-trade	te	rial consumed	4962.29	4945.43	4432.12	14442.09	9832.52	14926.73		
Employee benefit expense	ck	-in-trade	2102.93	1682.24	420.43	4628.21	1113.63	1745.09		
Pranace Costs	nt	ories of finished goods, work-in-progress and stock-in-trade	-792.99	-1277.55	-512.77	-2036.00	191.71	54.94		
Depreciation, Depletion and amortisation expense	fit	expense	318.59	338.27	232.69	958.57	791.73	1167.23		
0 Other Expenses			183.84	196.36	145.54	552.95	401.77	592.49		
Total Expenses	ep	letion and amortisation expense	43.22	41.58	32.60	126.08	112.71	157.14		
Total Expenses 7247.45 6222.59 4984.35 19690.62 13 3 Total Profit before Exceptional items & Tax 365.98 536.98 236.73 1434.46 Exceptional items & 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	s									
3 Total Profit before Exceptional items & Tax			429.57	336.27	233.74	1018.70	789.58	1367.85		
4 Exceptional Items 0.00			7247.45	6262.59	4984.35	19690.62	13233.64	20011.47		
Total Profit before Tax 365,98 536,93 286,73 1434,46 6 Tax Expense	fo	re Exceptional items & Tax	365.98	536.93	286.73	1434.46	963.17	1294.38		
6 Tax Expense 0.00 0.00 0.00 0.00 0.00 8 Earliers Year Tax 8.24 0.00 0.00 0.00 8.24 9 Deferred Tax 0.00 0.00 0.00 0.00 0.00 0.00 0.00 10 Total tax expenses 0.00 0.00 0.00 0.00 0.00 8.24 11 Net movement in regulatory deferral account balances related to profit or loss and related tax movement 0.00 0.00 0.00 0.00 0.00 12 Net Profit / (Loss) for the period of continuing operations 357.74 536.93 286.73 1426.22 2 13 Profit / (Loss) from discontinued operations before tax 0.00	ms		0.00	0.00	0.00	0.00	0.00	0.00		
7 Current tax	fo	re Tax	365.98	536.93	286.73	1434.46	963.17	1294.38		
8 Earliers Year Tax										
9 Deferred Tax 10 Total tax expenses 11 Net movement in regulatory deferral account balances related to profit or loss and related tax movement 12 Net profit / (Loss) for the period of continuing operations 13 Profit / (Loss) for discontinued operations before tax 13 Profit / (Loss) from discontinued operations before tax 14 Tax Expense of discontinued operations before tax 15 Net Profit / (Loss) from discontinued operations 16 Share of profit (Loss) from discontinued operation after tax (XII-XIII) 17 Total Profit (Loss) from discontinued operation after tax (XII-XIII) 18 Net Profit / (Loss) from discontinued operation after tax (XII-XIII) 19 Cool 0.00 0.00 0.00 0.00 0.00 10 0.00 0.00 0			0.00	0.00	0.00	0.00	0.00	359.38		
10 Total tax expenses 0.00 0.00 0.00 8.24	ıx		8.24	0.00	0.00	8.24	0.00	0.00		
Net movement in regulatory deferral account balances related to profit or loss and related tax movement			0.00	0.00	0.00	0.00	0.00	9.50		
11 related tax movement	ns	es	0.00	0.00	0.00	8,24	0.00	349.88		
13 Profit / (Loss) from discontinued operations before tax			0.00	0.00	0.00	0.00	0.00	0.00		
14 Tax Expense of discontinued operations	SS) for the period of continuing operations	357.74	536.93	286.73	1426.22	963.17	944.50		
15 Net Profit / (Loss) from discontinued operation after tax (XII-XIII) 0.00 0.0	ro	m discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00		
16 Share of profit (Loss) of associates and joint venture accounted for using equity Met 0.00 0.00 0.00 0.00 0.00 0.00 17 Total Profit (Loss) for the period 357.74 536.93 286.73 1426.22 18 Other Comprehensive income Net of taxes -43.24 102.86 106.29 59.62 19 Total Comprehensive income for the period 314.50 639.79 393.02 1485.84 1 10 10 10 10 10 10 10	di	scontinued operations	0.00	0.00	0.00	0.00	0.00	0.00		
17 Total Profit (Loss) for the period 357.74 536.93 286.73 1426.22 18 Other Comprehensive income Net of taxes -43.24 102.86 106.29 59.62 19 Total Comprehensive income for the period 314,50 639.79 393.02 1485.84 1 20 Total Profit / (Loss) attributable to	SS) from discontinued operation after tax (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00		
18 Other Comprehensive income Net of taxes	÷			0.00			0.00	0.00		
19 Total Comprehensive income for the period 20 Total Profit / (Loss) attributable to 20 Profit / (Loss) attributable to Owners of parent 357.74 536.93 286.74 1426.22 21 Profit / (Loss) attributable to Owners of non-controlling interests 357.74 536.93 286.74 1426.22 22 Profit / (Loss) attributable to Owners of non-controlling interests 357.74 536.93 286.74 1426.22 23 Profit / (Loss) attributable to Owners of non-controlling interests 357.74 536.93 286.74 1426.22 24 Comprehensive income for the period attributable to Owners of non-controlling 357.74 102.86 106.29 59.62 359.62 Total Comprehensive income for the period attributable to Owners of non-controlling 357.60 0.00 0.00 0.00 0.00 0.00 358 Details of Equity Share Capital 108.9 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.		•					963.17	944.50		
20 Total Profit / (Loss) attributable to Profit / (Loss) attributable to Owners of parent 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-controllin 0.00 0.00 0.00 22 Details of Equity Share Capital Paid-up equity share capital 3174.60 3174.60 2116.40 3174.60 1.00 Pace value of equity share capital 1.00 1.00 1.00 1.00 Details of Debt Securities 2746.01 2414.61 2429.51 2746.01 2414.61 2429.51 2746.01 2414.61 2429.51 2746.01 2414.61 2429.51 2746.01 2414.61 2429.51 2746.01 2414.61 2429.51 2746.01 2414.61 2429.51 2746.01 2414.61 2429.51 2746.01 2416.01							196.59	147.46		
Profit / (Loss) attributable to Owners of parent 357.74 536.93 286.74 1426.22 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 warants of parents 43.24 102.86 106.29 59.62 Total Comprehensive income for the period attributable to Owners of non-controllin 0.00 0.00 0.00 0.00 22 Details of Equity Share Capital 3174.60 3174.60 2116.40 3174.60 : Face value of equity share capital 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 2746.01 2414.61 2429.51 2746.01 : Earnings per Share i Earning per Equity share from Continuing operations 0.11 0.17 0.14 0.45 Diluted earnings / (Loss) per Share from continuing operations 0.11 0.17 0.14 0.45 ii Earning per Equity share from Discontinuing operations 0.00 0.00 0.00 0.00 0.00 0.00 Diluted earnings / (Loss) per Share from Discontinuing operations 0.00 0.00 0.00 0.00 0.00 0.00 iii Earnings per Equity Share from Discontinuing operations 0.00 0.00 0.00 0.00 0.00 0.00 iii Earnings per Equity Share from Discontinuing operations 0.00 0.00 0.00 0.00 0.00 0.00 iii Earnings per Equity Share from Discontinuing operations 0.00 0.00 0.00 0.00 0.00 0.00 iii Earnings per Equity Share from Discontinuing operations 0.00 0.00 0.00 0.00 0.00 0.00 iii Earnings per Equity Share from Discontinuing operations 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		•	314.50	639.79	393.02	1485.84	1159.76	1091.96		
Profit / (Loss) attributable to Owners of non-controlling interests 0.00 0.00 0.00 0.00 0.00 0.00 0.00										
21 Total Comprehensive income for the period attributable to Comprehensive income for the period attributable to warants of parents -43.24 102.86 106.29 59.62 Total Comprehensive income for the period attributable to Owners of non-controllin 0.00 0.00 0.00 0.00 22 Details of Equity Share Capital Paid-up equity share capital 3174.60 3174.60 2116.40 3174.60 7.00 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 2746.01 2414.61 2429.51 2746.01 7.00 24 Earnings per Share 1 Earning per Equity share from Continuing operations Basic earnings / (Loss) per Share from continuing operations 0.11 0.17 0.14 0.45 0.10 0.10 0.10 0.10 0.10 0.10 0.10 0.1							963.17	944.50		
Comprehensive income for the period attributable to warants of parents			0.00	0.00	0.00	0.00	0.00	0.00		
Total Comprehensive income for the period attributable to Owners of non-controllin 0.00			42.24	402.04	407.20	FO (2	407.50	447.44		
22 Details of Equity Share Capital 3174.60 3174.							196.59 0.00	147.46		
Paid-up equity share capital 3174.60 3174.60 2116.40 3174.60 2116.40 3174.60 2116.40 3174.60 2116.40 3174.60 2116.40 3174.60 2116.40 3174.60 2116.40 3174.60 2116.40 3174.60 2116.40 3174.60 2116.40 3174.60 2116.40 3174.60 2116.40 3174.60 2116.40 3174.60 2116.40 211			0.00	0.00	0.00	0.00	0.00	0.00		
Face value of equity share capital (In Rs)	•	·	2474 (0	2174 40	2447.40	2174 60	2116.40	2474 (0		
Details of Debt Securities 0.00 0.00 0.00 0.00 0.00							1.00	3174.60		
23 Reserves excluding revaluation reserve 2746.01 2414.61 2429.51 2746.01 2 24 Earnings per Share i Earning per Equity share from Continuing operations Basic earnings / (Loss) per Share from continuing operations 0.11 0.17 0.14 0.45 Diluted earnings / (Loss) per Share from continuing operations 0.11 0.17 0.14 0.45 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 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	÷						0.00	0.00		
24 Earnings per Share i Earning per Equity share from Continuing operations Basic earnings / (Loss) per Share from continuing operations Diluted earnings / (Loss) per Share from continuing operations Diluted earnings / (Loss) per Share from continuing operations Earning per Equity share from Discontinuing operations Basic earnings / (Loss) per Share from Discontinuing operations Diluted earnings / (Loss) per Share from Discontinuing operations Diluted earnings / (Loss) per Share from Discontinuing operations Diluted earnings / (Loss) per Share from Discontinuing operations Diluted earnings / (Loss) per Share from Discontinuing operations Diluted earnings / (Loss) per Share from Discontinuing operations							2429.51	1260.17		
i Earning per Equity share from Continuing operations Basic earnings / (Loss) per Share from continuing operations Diluted earnings / (Loss) per Share from continuing operations Diluted earnings / (Loss) per Share from continuing operations ii Earning per Equity share from Discontinuing operations Basic earnings / (Loss) per Share from Discontinuing operations Diluted earnings / (Loss) per Share from Discontinuing operations Diluted earnings / (Loss) per Share from Discontinuing operations Diluted earnings / (Loss) per Share from Discontinuing operations Diluted earnings / (Loss) per Share from Discontinuing operations			2/40.01	2717.01	£-4£7.J1	2740.01	2427.31	1200.17		
Basic earnings / (Loss) per Share from continuing operations Diluted earnings / (Loss) per Share from continuing operations Diluted earnings / (Loss) per Share from continuing operations Earning per Equity share from Discontinuing operations Basic earnings / (Loss) per Share from Discontinuing operations Diluted earnings / (Loss) per Share from Discontinuing operations Diluted earnings / (Loss) per Share from Discontinuing operations Diluted earnings / (Loss) per Share from Discontinuing operations Diluted earnings / (Loss) per Share from Discontinuing operations										
Diluted earnings / (Loss) per Share from continuing operations 1.1 0.17 0.14 0.45 11 Earning per Equity share from Discontinuing operations Basic earnings / (Loss) per Share from Discontinuing operations 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			0.11	0.17	0.14	0.45	0.46	0.30		
ii Earning per Equity share from Discontinuing operations Basic earnings / (Loss) per Share from Discontinuing operations 0.00 0.00 0.00 Diluted earnings / (Loss) per Share from Discontinuing operations 0.00 0.00 0.00 iii Earnings per Equity Share	_						0.46	0.30		
Basic earnings / (Loss) per Share from Discontinuing operations 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			5.11	0.17	0.14	0.43	0.40	0.30		
Diluted earnings / (Loss) per Share from Discontinuing operations 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			0.00	0.00	0.00	0.00	0.00	0.00		
iii Earnings per Equity Share		7.					0.00	0.00		
		· //								
			0.11	0.17	0.14	0.45	0.46	0.30		
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations 0.11 0.17 0.14 0.45	_						0.46	0.30		
25 Debt equity ratio 0.00 0.00 0.00 0.00	Ė						0.00	0.00		
26 Debt Service coverage ratio 0.00 0.00 0.00	οv	erage ratio	0.00	0.00	0.00	0.00	0.00	0.00		
27 Interest service coverage ratio 0.00 0.00 0.00	е (overage ratio	0.00	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 24th January, 2025.
- 2 There were no investor complaints received / pending as at 31st December 2024.
- The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
- 4 Previous period figures have been regrouped / reclassified whereever necessary to correspond with the current period classification / disclosures.
- 5 No provision for the taxation & deferred tax has been made for the period ended 31 December, 2023 and same will be provided at the year end.
- The Figures for the quarter ended December, 31 st 2024 are the balancing figures between unaudited figures till 31st dec 2024 and the published year to date figures upto the second quarter of the current Financial Year.

For SBC Exports Limited
For SBC Exports Limited Cour - Different pacy

Govindji Gupta (Managing Director)

Place : Sahibabad

Dated: 24th January, 2025

CIN: L18100UP2011PLC043209

Regd. Off.: 9, Lohiya Talab, Chhoti Basahi P.O. Vindhyachal, Mirzapur, Uttar Pradesh, India, 231307 Corp.Off.: 49/95 SITE-IV SAHIBABAD INDUSTRIAL AREA GHAZIABAD UTTAR PRADESH-201010

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

	Consolidated Segment wise Results for	the Quarter E		ecember, 202	4			
Particulars			Three Months Ended			Nine months ended		
	Date of start of reporting period	01.10.2024	01.07.2024	01.10.2023	01.04.2024 01.04.2023		01.04.2023	
	Date of end of reporting period	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	
	Whether results are audited or unaudited	Unudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Segment Revenue (Income)							
	(net sale/income from each segment should be disclosed)							
i	IT Support Services	2183.69	2280.11	2586.48	6113.55	5348.09	7153.93	
i		2818.72	2569.45	2194.09	9444.00	7491.49	11947.2	
iii		2244.52	1795.52	477.30	4962.05	1264.13	1973.0	
		2211132	.,,,,,,	.,,,,,,	.,,,,,	.20	.,,,,,,	
	Total Segment Revenue	7246.92	6645.08	5257.87	20519.59	14103.71	21074.23	
	Less: Inter segment revenue	42.72	52.90	46.77	144.69	99.67	0.00	
	Revenue from operations	7204.20	6592.18	5211.10	20374.90	14004.04	21074.23	
2	Segment Result							
	Profit (+) / Loss (-) before tax and interest from each segment							
į	IT Support Services	102.11	136.32	195.18	337.50	490.05	549.0	
ii	Garments Sales	398.86	537.21	233.49	1555.89	989.10	1385.8	
iii	Tour & Travel Services	29.61	22.79	3.03	64.22	7.17	11.4	
	Total Profit before tax	530.59	696.32	431.70	1957.62	1486.32	1946.37	
	i. Finance cost	183.84	196.36	145.54	552.95	401.77	592.4	
	ii. Other Unallocable Expenditure net off Unallocable income	-19.24	-16.97	-0.58	-29.78	121.38	59.5	
	Profit before tax	365.99	516.93	286.74	1434.45	963.17	1294.3	
3	(Segment Asset - Segment Liabilities)							
	Segment Asset							
<u>i</u>	IT Support Services	715.85	1763.05	1321.58	715.85	1321.58	1586.7	
i	Garments Sales	16097.30	15908.57	10366.37	16097.30	10366.37	13473.8	
iii	Tour & Travel Services	2639.53	2315.65	75.55	2639.53	75.55	242.7	
	Total Segment Asset	19452.68	19987.27	11763.50	19452.68	11763.50	15303.3	
	Un-allocable Assets	5760.71	3829.82	2030.01	5760.71	2030.01	3186.2	
	Net Segment Asset	25213.39	23817.09	13793.51	25213.39	13793.51	18489.6	
4	Segment Liabilities							
	Segment Liabilities							
j	IT Support Services	1541.59	1080.89	1541.59	868.41	1541.59	1974.4	
i		2901.90	4754.42	2901.90	3096.11	2901.90	4405.4	
iii	Tour & Travel Services	75.55	2315.65	75.55	1747.27	75.55	22.7	
	Total Segment Liabilities	4519.04	8150.96	4519.04	5711.79	4519.04	6402.6	
	Un-allocable Liabilities	9274.47	15666.13	9274.47	19501.60	9274.47	12086.9	
	The state of the s	/_///	15000.15	/L/ 17/	17501.00	, <u>,</u> , ,,,,,	12000.7	

Notes:

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

Place : Sahibabad Dated: 24th January, 2025 For SBC Exports Limited

Govindji Gupta (Managing Director)