Date: 11.11.2024



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

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

Dear Sir/Madam,

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

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

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

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

This is for your information and record.

Thanking You.

For SBC Exports Limited

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



348, 1st Floor, Tarun Enclave, Pitam Pura, New Delhi-110088 Phone : 2701 2828, 2702 2828, 2703 2828 Fax: 2701 2727 W e b s i t e : w w w . s t r g g r o u p . c o m

**Limited Review Report** 

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

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

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

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

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

## For STRG & Associates Chartered Accountants FRN 014826N

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

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

#### SBC EXPORTS LIMITED CIN: L18100UP2011PLC043209

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

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

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

(Rs.	in	I akh	excent	FPS

						(Rs. in	Lakh except EPS)
	Standalone Financial Results for the Quarter a	and Half Year Ende	ed on 30th Septem	ber, 2024	•		
			For Quarter Ended		For Six mo	For Financial Year	
	Particulars	30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	ended 31.03.2024 Audited
1	Income			-	-	-	
	Revenue from operations	4849.55	5705.58	3097.92	10555.13	8059.01	19101.22
	Other Income	198.81	138.96	21.91	337.77	116.46	361.67
	Total Income	5048.36	5844.54	3119.83	10892.90	8175.47	19462.89
2	Expenses						
a)	Cost of raw material consumed	4945.43	4534.37	1868.97	9479.80	5400.40	15060.41
b)	Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
c)	Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-1277.55	34.54	454.26	-1243.01	704.48	54.94
d)	Employee benefit expense	340.58	299.40	222.52	639.98	559.04	1078.67
e)	Finance Costs	196.30	172.63	139.74	368.93	256.10	592.21
f)	Depreciation, Depletion and amortisation expense	39.19	38.89	32.71	78.08	67.57	131.88
g)	Other Expenses	57.17	50.07	52.71	70.00	07.57	131.00
(i)	Other Expenses	290.28	244.99	187.32	535.27	515.59	1260.32
(1)	Total Expenses	4534.23	5324.82	2905.52	9859.05	7503.18	18178.43
<u> </u>	Total Profit before Exceptional items & Tax	514.13	519.72	2903.32	1033.85	672.29	
3		0.00	0.00	0.00	0.00	0.00	1284.46
4	Exceptional Items Total Profit before Tax						1284.46
-	Tax Expense	514.13	519.72	214.31	1033.85	672.29	1284.46
6							252.47
7	Current tax	0.00	0.00	0.00	0.00	0.00	353.47
8	Earliers Year Tax	0.00	0.00	0.00	0.00	0.00	0.00
9	Deferred Tax	0.00	0.00	0.00	0.00	0.00	7.85
10	Total tax expenses	0.00	0.00	0.00	0.00	0.00	345.62
11	Net movement in regulatory deferral account balances related to profit or loss and related tax movement	0.00	0.00	0.00	0.00	0.00	0.00
12	Net Profit / (Loss) for the period of continuing operations	514.13	519.72	214.31	1033.85	672.29	938.84
13	Profit / (Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
14	Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
15	Net Profit / (Loss) from discontinued operation after tax (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
16	Share of profit (Loss) of associates and joint venture accounted for using equity Method	0.00	0.00	0.00	0.00	0.00	0.00
17	Total Profit(Loss) for the period	514.13	519.72	214.31	1033.85	672.29	938.84
18	Other Comprehensive income Net of taxes	-60.84	163.70	108.60	102.86	90.30	147.46
19	Total Comprehensive income for the period	453.29	683.42	322.91	1136.71	762.59	1086.30
20	Total Profit / (Loss) attributable to						
	Profit / (Loss) attributable to Owners of parent	514.13	519.72	214.31	1033.85	672.29	938.84
	Profit / (Loss) attributable to Owners of non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
21	Total Comprehensive income for the period attributable to	0100	0.00	0.00	0.00	0.00	0.00
	Comprehensive income for the period attributable to warants of parents	-60.84	163.70	108.60	102.86	90.30	147.46
	Total Comprehensive income for the period attributable to Owners of non-controlling interest	0.00	0.00	0.00	0.00	0.00	0.00
22	Details of Equity Share Capital	0.00	0.00	0.00	0.00	0.00	0.00
~~	Paid-up equity share capital	3174.60	3174.60	2116.40	3174.60	2116.40	3174.60
	Face value of equity share capital (In Rs)	31/4.60	3174.60	2116.40	3174.60	2116.40	3174.60
	Details of Debt Securities						
		0.00	0.00	0.00	0.00	0.00	0.00
	Reserves excluding revaluation reserve	2379.10	1925.81	2138.16	2379.10	2138.16	1242.40
24	Earnings per Share						
i	Earning per Equity share from Continuing operations						
	Basic earnings / (Loss) per Share from continuing operations	0.16	0.16	0.10	0.33	0.32	0.30
_	Diluted earnings / (Loss) per Share from continuing operations	0.16	0.16	0.10	0.33	0.32	0.30
ii	Earning per Equity share from Discontinuing operations						
	Basic earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
iii	Earnings per Equity Share						
	a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations	0.16	0.16	0.10	0.33	0.32	0.30
	b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.16	0.16	0.10	0.33	0.32	0.30
25	Debt equity ratio	0.00	0.00	0.00	0.00	0.00	0.00
26	Debt Service coverage ratio	0.00	0.00	0.00	0.00	0.00	0.00
27	Interest service coverage ratio	0.00	0.00	0.00	0.00	0.00	0.00
-							

Notes

1 The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 22nd October, 2024.

2 There were no investor complaints received / pending as at 30th September 2024.

The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in 3 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 pro Govindji Gupta

(Managing Director)

Place : Sahibabad Dated: 22nd October, 2024

#### SBC EXPORTS LIMITED CIN: L18100UP2011PLC043209

	Standalone Statement of Assets and Liabilities as at 30th September,	2024	
	Particulars	Half Year Ended	Year Ende
	Date of start of reporting period	01-04-2024	01-04-202
	Date of end of reporting period	30-09-2024	31-03-202
	Whether results are audited or unaudited	Un-audited	Audite
	Nature of report standalone or consolidated	Standalone	Standalon
	<u>SSETS</u>		
1 No	on-current assets		0.004.50
_	Property, Plant & Equipment	2,498.11	2,301.58
	Capital Work-in-progress	56.61	56.61
	Investment Property	-	-
_	Goodwill	-	-
	Other Intangible Assets	-	-
	Intangible Assets under Development	4.19	4.19
_	Biological Assets other than investment plants		-
N	Investment accounted for using equity method on Current Financial Assets	-	-
N			
	Non current Investments	-	-
-	Trade receavables, Non-current	-	-
	Loans, Non-current	-	-
	Other Non-current financial assets	338.43	222.93
_	Total Non-Current Financial Assets	-	-
$\vdash$	Deferred Tax Assets (Net)		
	Other non-current assets	1,495.62	1,436.54
2 6	Total Non-Current Assests	4,392.96	4,021.85
2 Ci	urrent Assets	5 424 05	2 5 40 5
_	Inventories	5,434.85	3,548.54
	Current Financials Asset		
_	Current Investments	-	-
	Trade Receivables, Current	9,663.85	9,135.64
- F	Cash & Cash Equivalents	779.47	447.2
	Bank balance other than Cash & Cash Equivalents	-	-
	Loans, Current	1,155.97	379.03
	Other Current Financial Assets Total Current Financial Asset	-	-
		11,599.29	9,961.87
-	Current Tax Assets (Net) Other Current Assets	994.96	884.37
	Other Current Assets		
	Total current accote		
N	Total current assets classified as held for sale regulatory deferal account debit balances	18,029.10	
	Total current assets on-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets		14,394.78
	on-current assets classified as held for sale regulatory deferal account debit balances		
	on-current assets classified as held for sale regulatory deferal account debit balances nd related deffered tax assets	18,029.10	14,394.78
3 ar	on-current assets classified as held for sale regulatory deferal account debit balances nd related deffered tax assets	18,029.10	14,394.78
3 ar	on-current assets classified as held for sale regulatory deferal account debit balances nd related deffered tax assets Total Assets	18,029.10	14,394.78
3 ar Ec 1 Ec	on-current assets classified as held for sale regulatory deferal account debit balances ad related deffered tax assets Total Assets Quity and Liabilities	18,029.10	14,394.78
3 ar 	on-current assets classified as held for sale regulatory deferal account debit balances ad related deffered tax assets Total Assets <u>quity and Liabilities</u> quity	18,029.10	14,394.78
3 ar <u>Ec</u> 1 Ec	on-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets uity and Liabilities uity Equity attributable to owners of parent	18,029.10 - 22,422.07	14,394.74 18,416.63 3,174.60
3 ar <u>Ec</u> 1 Ec	on-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets uity and Liabilities quity Equity attributable to owners of parent (a) Equity Share Capital	18,029.10 22,422.07	14,394.76 18,416.63 3,174.60 1,242.40
3 ar <u>Ec</u> 1 Ec	on-current assets classified as held for sale regulatory deferal account debit balances d related deffered tax assets Total Assets uity and Liabilities uity Equity attributable to owners of parent (a) Equity Share Capital (b) Other Equity	18,029.10 - 22,422.07 - 3,174.60 2,379.10	14,394.76 18,416.63 3,174.60 1,242.40 4,417.00
<sup>3</sup> ar <u>Ec</u> 1 Ec 	on-current assets classified as held for sale regulatory deferal account debit balances d related deffered tax assets Total Assets  total Asse	18,029.10 - 22,422.07 - - - - - - - - - - - - - - - - - - -	14,394.74 18,416.65 3,174.6( 1,242.4( 4,417.0(
3 ar <u>Ec</u> 1 Ec 1 Ec 2 Li	on-current assets classified as held for sale regulatory deferal account debit balances d related deffered tax assets Total Assets quity and Liabilities quity attributable to owners of parent Gal Equity Share Capital (b) Other Equity Total Equity attributable to owners of parent Total Equity	18,029.10 - 22,422.07 - - - - - - - - - - - - - - - - - - -	14,394.74 18,416.65 3,174.6( 1,242.4( 4,417.0(
3 ar <u>Ec</u> 1 Ec 1 1 2 <u>Li</u>	on-current assets classified as held for sale regulatory deferal account debit balances d related deffered tax assets Total Assets quity and Liabilities quity and Liabilities quity attributable to owners of parent (a) Equity Share Capital (b) Other Equity Total Equity attributable to owners of parent Total Equity	18,029.10 - 22,422.07 - - - - - - - - - - - - - - - - - - -	14,394.74 18,416.65 3,174.6( 1,242.4( 4,417.0(
3 ar <u>Ec</u> 1 Ec 1 Ec 2 Li	on-current assets classified as held for sale regulatory deferal account debit balances d related deffered tax assets Total Assets uity and Liabilities quity and Liabilities quity attributable to owners of parent (a) Equity Share Capital (b) Other Equity Total Equity attributable to owners of parent (c) Other Equity Total Equity attributable to owners of parent (c) Other Equity (c) Other Equit	18,029.10 - 22,422.07 - - - - - - - - - - - - - - - - - - -	14,394.74 18,416.63 3,174.60 1,242.40 4,417.00 4,417.00
3 ar <u>Ec</u> 1 Ec 1 Ec 2 Li	on-current assets classified as held for sale regulatory deferal account debit balances d related deffered tax assets	18,029.10 - 22,422.07 - - - - - - - - - - - - -	14,394.74 18,416.63 3,174.60 1,242.40 4,417.00 4,417.00
3 ar <u>Ec</u> 1 Ec 1 Ec 2 Li	on-current assets classified as held for sale regulatory deferal account debit balances d related deffered tax assets  Total Assets  quity and Liabilities quity and Liabilities (a) Equity attributable to owners of parent (b) Other Equity Total Equity attributable to owners of parent (b) Other Equity Total Equity attributable to owners of parent Total Equity abilities on-Current Liabilities Non-current Financial Liabilities Borrowings, Non-current	18,029.10 - 22,422.07 - - - - - - - - - - - - -	14,394.74 18,416.63 3,174.60 1,242.40 4,417.00 4,417.00 2,479.11
3 ar Ec 1 Ec 1 Ec 2 Li No 	on-current assets classified as held for sale regulatory deferal account debit balances d related deffered tax assets Total Assets duity and Liabilities quity and Liabilities quity 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 attributable to owners of parent Don-current Liabilities Non-current Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial Liabilities Total Non-Current Financial Liabilities	18,029.10 - 22,422.07 - 3,174.60 2,379.10 5,553.70 5,553.70 - 3,825.26 -	14,394.74 18,416.63 3,174.66 1,242.40 4,417.00 2,479.11 - 30.93
<sup>3</sup> ar <u>Ec</u> 1 Ec [ 2 Li 0 No	on-current assets classified as held for sale regulatory deferal account debit balances d related deffered tax assets Total Assets  total Asse	18,029.10 - 22,422.07 - - - - - - - - - - - - -	14,394,74 18,416,6 3,174,6 1,242,44 4,417,00 4,417,00 2,479,11 - 30,9
3 ar <u>Ec</u> 1 Ec 1 Ec <u>1</u> Ec No 2 Li No 	on-current assets classified as held for sale regulatory deferal account debit balances d related deffered tax assets Total Assets duity and Liabilities quity and Liabilities quity 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 attributable to owners of parent Don-current Liabilities Non-current Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial Liabilities Total Non-Current Financial Liabilities	18,029.10 - 22,422.07 - - - - - - - - - - - - -	14,394.74 18,416.63 3,174.66 1,242.40 4,417.00 2,479.11 - 30.93
3 ar <u>Ec</u> 1 Ec 1 Ec <u>1</u> Ec No 2 Li No 	on-current assets classified as held for sale regulatory deferal account debit balances d related deffered tax assets Total Assets duity and Liabilities quity and Liabilities quity 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 abilities Non-current Liabilities Non-current Financial Liabilities Total Non-current Financial Liabilities	18,029.10 - 22,422.07 - - - - - - - - - - - - -	14,394.74 18,416.63 3,174.66 1,242.40 4,417.00 2,479.11 - 30.93
3 ar <u>Ec</u> 1 Ec 1 Ec <u>C</u> 1 Ec <u>C</u> 1 1 1 1 1 1 1 1 1 1 1 1 1	on-current assets classified as held for sale regulatory deferal account debit balances d related deffered tax assets Total Assets  total Asse	18,029.10 - 22,422.07 - 22,422.07 	14,394.74 18,416.6 3,174.6 1,242.4 4,417.00 4,417.00 2,479.1 - - - - - - - - - - - - -
3 ar <u>Ec</u> 1 Ec 1 Ec <u>C</u> 1 Ec <u>C</u> 1 1 1 1 1 1 1 1 1 1 1 1 1	on-current assets classified as held for sale regulatory deferal account debit balances d related deffered tax assets Total Assets  total Asse	18,029.10 22,422.07 3,174.60 2,379.10 5,553.70 5,553.70 3,825.26 3,825.26 32.59 3,857.85	14,394.74 18,416.65 3,174.66 1,242.44 4,417.00 4,417.00 2,479.17 30.97 2,510.10 6,379.85
3 ar <u>Ec</u> 1 Ec 1 Ec <u>C</u> 1 Ec <u>C</u> 1 1 1 1 1 1 1 1 1 1 1 1 1	on-current assets classified as held for sale regulatory deferal account debit balances drelated deffered tax assets Total Assets Total Assets quity and Liabilities quity and Liabilities quity and Liabilities quity attributable to owners of parent (a) Equity Share Capital (b) Other Equity Total Equity attributable to owners of parent Total Equity abilities Non-current Liabilities Non-current Financial Liabilities Total Non-Current Financial Liabilities Current Financial Liabilities Current Financial Liabilities Current Financial Liabilities Current Financial Liabilities Borrowings, current Trade Payables, current Trade Payables, current	18,029.10 22,422.07 22,422.07 3,174.60 2,379.10 5,553.70 5,553.70 3,825.26 3,825.26 3,825.26 3,825.26 5,353.70 3,857.85 3,857.85	14,394.74 18,416.65 3,174.66 1,242.44 4,417.00 4,417.00 2,479.11 
3 ar <u>Ec</u> 1 Ec 1 Ec <u>C</u> 1 Ec <u>C</u> 1 1 1 1 1 1 1 1 1 1 1 1 1	on-current assets classified as held for sale regulatory deferal account debit balances drelated deffered tax assets Total Assets quity and Liabilities quity and Liabilities quity and Liabilities quity share Capital (a) Equity Share Capital (b) Other Equity Total Equity attributable to owners of parent Total Equity abilities Non-current Financial Liabilities Total Non-current Financial Liabilities Total Non-Current Financial Liabilities Total Non-Current Financial Liabilities Current Financial Liabilities Borrowings, current Trade Payables, current Trade Payables, current Other current financial Liabilities Borrowings, current Trade Payables,	18,029.10 22,422.07 22,422.07 3,174.60 2,379.10 5,553.70 5,553.70 3,825.26 3,825.26 3,825.26 5,335.78 5,835.32 3,343.57	14,394,74 18,416.6 3,174.6 1,242.4 4,417.0 4,417.0 2,479.1 30.9 2,510.11 6,379.8 2,784.6 9,164.5
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3         ar           Ec         1           1         Ec           1         Ec           2         Li	on-current assets classified as held for sale regulatory deferal account debit balances d related deffered tax assets  Total Assets  quity and Liabilities  quity and Liabilities  quity 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 Share Capital (c) Other Equity  Total Equity attributable to owners of parent  Total Equity attributable to owners of parent  (b) Other Equity  Total Equity attributable to owners of parent  Total Equity Share Capital (c) Other Equity  Total Equity attributable to owners of parent  Total Equity attributable to owners of parent  Total Equity attributable to owners of parent  Total Equity  Don-Current Liabilities  Non-current Financial Liabilities  Total Non-Current Financial Liabilities  Current Financial Liabilities  Current Financial Liabilities  Other Current financial liabilities  Other Current Liabilities  Other Current Liabilities  Other Current Liabilities  Other Current Liabilities  Provisions, Current  Current Tax Liabilities (Net) Deffered government Grants, Current	18,029.10 22,422.07 22,422.07 3,174.60 2,379.10 5,553.70 5,553.70 3,825.26 - 3,825.26 - 3,825.26 - 3,857.85 - 5,835.32 3,343.57 9,178.89 3,409.73 353.70 68.20 -	14,394.74 18,416.65 3,174.6( 1,242.44 4,417.00 4,417.00 2,479.17 30.97 2,510.10 
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3 ar EC 1 EC 1	on-current assets classified as held for sale regulatory deferal account debit balances drelated deffered tax assets  Total Asse	18,029.10 22,422.07 22,422.07 3,174.60 2,379.10 5,553.70 5,553.70 3,825.26 3,825.26 3,825.26 3,825.26 3,857.85 5,835.32 3,343.57 9,178.89 3,409.73 353.70 68.20 13,010.52	14,394.78

## For SBC Exports Limited

For SBC Exports Limited

Place: Sahibabad Dated: 22nd October, 2024

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

S.No.	Particulars		Amount (Rs.)		Amount (Rs.)
١.	CASH FLOW FROM OPERATING ACTIVITIES		For the half year ended 30.09.2024		For the year ended 31.03.2024
	<b>Net Profit before Tax</b> Add:- Depreciation	78,08,178	10,33,84,439	1,31,87,978	12,84,45,741
			78,08,178		1,31,87,978
	Adjustments(if any)		1,02,86,119		1,97,05,428
	Operating Profit before Working Capital Changes		12,14,78,736		16,13,39,147
	Adjustments for:				
	Increase/(Decrease) in Other Current Liabilities & Provisions	15,08,28,355		3,65,02,440	
	Increase/(Decrease) in Trade Payable	(5,44,55,501)		30,04,29,831	
	(Increase)/Decrease in Other Current Assets	(1,10,58,832)		(3,49,30,027)	
	(Increase)/Decrease in Loans & Advances (Increase)/Decrease in Receivables	(7,76,94,120)		1,10,85,335	
	(Increase)/Decrease in stock in hand	(5,28,21,999) (18,86,30,975)		(35,56,28,837) (5,67,36,050)	
		(10,00,30,773)		(3,07,30,030)	
	Cash Generated from Operations		(11,23,54,336)		6,20,61,839
	Income Tax (current & earlier Year )		-		3,53,47,145
	Net Cash flow Generated from Operating Activities (A)		(11,23,54,336)		2,67,14,694
П.	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale (Purchase)of Investment	(59,08,152)		(9,66,47,042)	
	Long Term Loans & Advances Given	(1,15,50,000)		(59,12,351)	
	Purchase of Fixed Assets	(2,74,61,061)	(4,49,19,213)	(17,00,43,635)	(27,26,03,028)
	Net Cash Flow Generated from Investing Activities (B)		(4,49,19,213)		(27,26,03,028)
	CASH FLOW FROM FINANCING ACTIVITIES				
	Cash Generated from capital proceeds				
	Dividend payment	-		(1,05,82,000)	
	Short Term Borrowings	5,58,90,847		6,70,08,328	
	Long Term Borrowings	13,46,09,353	19,05,00,200	19,17,76,638	24,82,02,966
	Net Cash Flow Generated from Financing Activities (C)		19,05,00,200		24,82,02,966
IV.	Net increase in Cash & Cash Equivalents ( A - B - C )		3,32,26,651		23,14,632
	Cash and Cash equivalents beginning of the year		4,47,20,178		4,24,05,545
	Cash and Cash equivalents as the end of the year		7,79,46,829		4,47,20,177
٧.	Cash & Cash equivalents as stated in Balance Sheet				
	Cash in Hand		27,60,827		59,55,007
	Cash at Bank , Fixed Deposit and Cheques In Hand		7,51,86,001		3,87,65,171
	Cash & Cash equivalents as stated in Balance Sheet		7,79,46,828		4,47,20,178
	Cash equivalents as stated in Dalance Sheet		7,79,40,828		4,47,2

Place : Sahibabad Dated: 22nd October, 2024 For SBC Exports Limited

For SBC Exports Limited

CIN: L18100UP2011PLC043209

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

Corp.Off.: 49/95 SITE-IV SAHIBABAD INDUSTRIAL AREA

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

	Standalone Segment wise Results for the Quar			•			
	Particulars	Th	ree months end	led	Six mont	hs ended	Financial Year ended
	Date of start of reporting period	01.07.2024	01.04.2024	01.07.2023	01.04.2024	01.04.2023	01.04.2023
	Date of end of reporting period	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Whether results are audited or unaudited	Unudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue (Income)						
	(net sale/income from each segment should be disclosed)						
i	IT Support Services	2280.11	1649.75		3929.86	2761.61	7153.93
ii	Garments Sales	2569.45	4055.83	1581.12	6625.28	5312.57	11947.29
		10 10 51					10101.00
	Total Segment Revenue	4849.56	5705.58	3113.09	10555.14	8074.18	19101.22
	Less: Inter segment revenue Revenue from operations	0.00 4849.56	0.00 5705.58	0.00	0.00	0.00 8074.18	0.00 19101.22
	Revenue from operations	4049.50	5705.58	3113.09	10555,14	6074.16	19101.22
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
i	IT Support Services	136.32	99.07	262.92	235.39	294.87	549.09
ii	Garments Sales	537.21	619.82	186.19	1157.03	755.61	1385.86
	Total Profit before tax	673.53	718.89	449.11	1392.42	1050.48	1934.95
	i. Finance cost	196.30	172.63	139.74	368.93	256.10	592.21
	ii. Other Unallocable Expenditure net off Unallocable income	-36.89	26.54	95.05	-10.35	122.09	58.29
	Profit before tax	514.12	519.72	214.32	1033.84	672.29	1284.45
3	(Segment Asset - Segment Liabilities)						
-	Segment Asset						
i	IT Support Services	1763.05	1801.25	1018.82	1763.05	1018.82	1586.78
ii		15908.57	13617.71	9632.29	15908.57	9632.29	13473.82
	Total Segment Asset	17671.62	15418.96	10651.11	17671.62	10651.11	15060.60
	Un-allocable Assets	4750.45	4309.18	1974.51	4750.45	1974.51	3356.03
	Net Segment Asset	22422.07	19728.14	12625.62	22422.07	12625.62	18416.63
	-						
4	Segment Liabilities						
	Segment Liabilities	4000.00	4522.00	002.44	4000.00	002.44	4074 42
1 ii	IT Support Services Garments Sales	1080.89	1533.98		1080.89	903.46	1974.42
11	Garments Sales	4754.42	4510.96	2429.25	4754.42	2429.25	4405.45
	Total Segment Liabilities	5835.32	6044.94	3332.71	5835.32	3332.71	6379.87
	Un-allocable Liabilities	16586.75	13683.21	9292.91	16586.75	9292.91	12036.76
	Net Segment Liabilities	22422.07	19728.15	12625.62	22422.07	12625.62	18416.63

Notes:

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

For SBC Exports Limited For SBC Exports Limited Cour Diffector proc

Govindji Gupta (Managing Director)

Dated: 22nd October, 2024

Place : Sahibabad



348, 1st Floor, Tarun Enclave, Pitam Pura, New Delhi-110088 Phone : 2701 2828, 2702 2828, 2703 2828 Fax: 2701 2727 W e b s i t e : w w w . s t r g g r o u p . c o m

## **Limited Review Report**

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

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

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

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

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

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

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

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

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

For STRG & Associates Chartered Accountants FRN 014826N

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

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

CIN: L18100UP2011PLC043209 Regd. Off.: 9, Lohiya Talab, Chhoti Basahi P.O. Vindhyachal, Vindhyachal, Mirzapur, Mirzapur, Uttar Pradesh, India, 231307

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

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

(Rs, in Lakh except EPS)

	Consultate d Eleverated Develop for the Ove					(Rs, in L	akh except EPS)	
	Consolidated Financial Results for the Qua			eptember, 2024			For Financial Year	
	Particulars	I	For Quarter Ended		For Six months ended		Ended	
	i di cedal s	30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited	
1 In	ncome	onauditeu	onductou	Unduricu	onductou	Undurited	Addited	
Re	evenue from operations	6598.36	6572.34	3522.13	13170.70	8808.12	20940.57	
Ot	ther Income	201.16	139.78	22.94	340.94	117.61	365.28	
Т	otal Income	6799.52	6712.12	3545.07	13511.64	8925.73	21305.85	
2 E>	xpenses							
a) Co	ost of raw material consumed	4945.43	4534.37	1573.57	9479.80	5400.40	14926.73	
b) Pu	urchase of stock-in-trade	1682.24	843.04	693.20	2525.28	693.20	1745.09	
c) Cł	hanges in Inventories of finished goods, work-in-progress and stock-in-trade	-1277.55	34.54	454.26	-1243.01	704.48	54.94	
d) Er	mployee benefit expense	338.27	301.71	211.87	639.98	559.04	1167.23	
e) Fi	inance Costs	196.36	172.75	139.76	369.11	256.23	592.49	
f) De	epreciation, Depletion and amortisation expense	41.58	41.28	38.98	82.86	80.11	157.14	
g) Ot	ther Expenses							
(i) Ot	ther Expenses	336.27	252.86	216.26	589.13	555.84	1367.85	
То	otal Expenses	6262.59	6180.54	3327.90	12443.15	8249,30	20011.47	
3 To	otal Profit before Exceptional items & Tax	536.93	531.58	217.17	1068.49	676.42	1294.38	
_	xceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	
	otal Profit before Tax	536.93	531.58	217.17	1068.49	676.42	1294.38	
6 Ta	ax Expense							
7 Ci	urrent tax	0.00	0.00	0.00	0.00	0.00	359.38	
	arliers Year Tax	0.00	0.00	0.00	0.00	0.00	0.00	
	eferred Tax	0.00	0.00	0.00		0.00	9.50	
	otal tax expenses	0.00	0.00	0.00	0.00	0.00	349.88	
11	et movement in regulatory deferral account balances related to profit or loss and elated tax movement	0.00	0.00	0.00	0.00	0.00	0.00	
12 No	et Profit / (Loss) for the period of continuing operations	536.93	531.58	217.17	1068.49	676.42	944.50	
13 Pr	rofit / (Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00	
	ax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00	
	et Profit / (Loss) from discontinued operation after tax (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00	
	hare 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	
	otal Profit(Loss) for the period	536.93	531.58	217.17	1068.49	676.42	944.50	
_	ther Comprehensive income Net of taxes	102.86	163.70	108.60	102.86	90.30	147.46	
	otal Comprehensive income for the period	639.79	695.28	325.77	1171.35	766.72	1091.96	
	otal Profit / (Loss) attributable to	E2( 02	E24 E4	247.47	1068-40	(7( 4)	044.50	
	Profit / (Loss) attributable to Owners of parent Profit / (Loss) attributable to Owners of non-controlling interests	536.93	531.56 0.00	217.17	1068.49	676.43 0.00	944.50	
	otal Comprehensive income for the period attributable to	0.00	0.00	0.00	0.00	0.00	0.00	
_	omprehensive income for the period attributable to warants of parents	102.86	163.70	108.60	102.86	90.30	147.46	
	otal Comprehensive income for the period attributable to Owners of non-controllin	0.00	0.00	0.00	0.00	0.00	0.00	
	etails of Equity Share Capital							
	aid-up equity share capital	3174.60	3174.60	2116.40	3174.60	2116.40	3174.60	
	ace value of equity share capital (In Rs)	1.00	1.00	1.00	1.00	1.00	1.00	
De	etails of Debt Securities	0.00	0.00	0.00	0.00	0.00	0.00	
23 Re	eserves excluding revaluation reserve	2414.61	1949.76	2154.41	2414.61	2154.41	1260.17	
24 Ea	arnings per Share							
i Ea	arning per Equity share from Continuing operations							
Ba	asic earnings / (Loss) per Share from continuing operations	0.17	0.17	0.10	0.34	0.32	0.30	
Di	iluted earnings / (Loss) per Share from continuing operations	0.17	0.17	0.10	0.34	0.32	0.30	
ii Ea	arning per Equity share from Discontinuing operations							
Ва	asic earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	
Di	iluted earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	
	arnings per Equity Share							
a)	) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations	0.17	0.17	0.10	0.34	0.32	0.30	
	) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.17	0.17	0.10	0.34	0.32	0.30	
	ebt equity ratio	0.00	0.00	0.00	0.00		0.00	
	ebt Service coverage ratio	0.00	0.00	0.00	0.00		0.00	
27 In	nterest service coverage 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 22nd October, 2024.

2  $\,$  There were no investor complaints received / pending as at 30th September, 2024.

<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 Conin different for

Place : Sahibabad Dated: 22nd October, 2024

	CIN: L18100UP2011PLC043209		
	Consolidated Statement of Assets and Liabilities as at 30th September	, 2024	
	Particulars	Half Year Ended	Year Ende
	Date of start of reporting period	01-04-2024	01-04-202
	Date of end of reporting period	30-09-2024	31-03-202
	Whether results are audited or unaudited	Un-audited	Audite
	Nature of report standalone or consolidated	Consolidated	Consolidate
ASSE		Consolidated	consolidate
	current assets		
	Property, Plant & Equipment	2,838.68	2,317.19
	Capital Work-in-progress	56.61	56.61
	Investment Property	-	-
	Goodwill		-
			-
	Other Intangible Assets	20.25	
	Intangible Assets under Development	- 29.35	29.35
	Biological Assets other than investment plants		
Maria	Investment accounted for using equity method	•	
NON	Current Financial Assets		
	Non current Investments		-
	Trade receavables, Non-current	-	-
	Loans, Non-current		-
	Other Non-current financial assets	338.43	222.93
	Total Non-Current Financial Assets	-	-
	Deferred Tax Assets (Net)	-	-
	Other non-current assets	691.22	626.74
	Total Non-Current Assests	3,954.29	3,252.82
2 Curr	ent Assets		
	Inventories	5,434.85	3,548.54
	Current Financials Asset	,	
	Current Investments		
	Trade Receivables, Current	10,637.12	9,083.85
	Cash & Cash Equivalents	851.18	497.25
	Bank balance other than Cash & Cash Equivalents	-	477.23
	Loans, Current	1,941.62	1,220.87
	Other Current Financial Assets	998.03	886.28
	Total Current Financial Assets		
		14,427.95	11,688.25
	Current Tax Assets (Net)	•	-
	Other Current Assets	•	
	Total current assets	19,862.80	15,236.79
	current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets		
Telat		22.847.00	19 490 44
	Total Assets	23,817.09	18,489.61
Fault	h , and I inhibition		
	ty and Liabilities		
1 Equit			
1 Equit Equ	ity attributable to owners of parent		
1 Equit Equi (a)	ity attributable to owners of parent Equity Share Capital	3,174.60	
1 Equit Equi (a)	ity attributable to owners of parent Equity Share Capital Other Equity	2,414.61	1,260.17
1 Equit Equi (a)	ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent	2,414.61 5,589.21	1,260.17 4,434.77
1 Equit Equ (a) (b)	ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity	2,414.61	1,260.17 4,434.77
1 Equit Equit (a) (b) 2 Liabi	ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Itities	2,414.61 5,589.21	1,260.17 4,434.77
1 Equit Equit (a) (b) 2 Liabi	ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity lities Current Liabilities	2,414.61 5,589.21	1,260.17 4,434.77
1 Equit Equit (a) (b) 2 Liabi	ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Itities	2,414.61 5,589.21	1,260.17 4,434.77
1 Equit Equit (a) (b) 2 Liabi	ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity lities Current Liabilities	2,414.61 5,589.21	1,260.17 4,434.77 4,434.77
1 Equit Equit (a) (b) 2 Liabi	ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Itites Current Liabilities Non-current Financial Liabilities	2,414.61 5,589.21 5,589.21	1,260.17 4,434.77 4,434.77
1 Equit Equit (a) (b) 2 Liabi	ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Utable S Current Liabilities Borrowings, Non-current	2,414.61 5,589.21 5,589.21 4,313.34	1,260.17 4,434.77 4,434.77 2,489.17
1 Equit Equit (a) (b) 2 Liabi	ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Cortent Liabilities Non-current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current	2,414.61 5,589.21 5,589.21 4,313.34	1,260.17 4,434.77 4,434.77 2,489.17 - 30.93
1 Equi Equi (a) (b) 2 Liabi	ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Current Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities	2,414.61 5,589.21 5,589.21 4,313.34 - 30.93	1,260.17 4,434.77 4,434.77 2,489.17 - 30.93
1 Equi Equi (a) (b) 2 Liabi	ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity Ities Current Liabilities Non-current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities Total Non-Current Financial Liabilities Total Non-Current Financial Liabilities	2,414.61 5,589.21 5,589.21 4,313.34 - 30.93	1,260.17 4,434.77 4,434.77 2,489.17 - 30.93
1 Equi Equi (a) (b) 2 Liabi	ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Utities Current Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities ent Liabilities Current Financial Liabilities Current Financial Liabilities Current Financial Liabilities	2,414.61 5,589.21 5,589.21 4,313.34 - 30.93	1,260.17 4,434.77 4,434.77 2,489.17 - 30.93
1 Equi Equi (a) (b) 2 Liabi	ity attributable to owners of parent  Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Utabilities Current Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities Total Non-Current Financial Liabilities Ent Liabilities Current Financial Liabilities Borrowings, current	2,414.61 5,589.21 5,589.21 4,313.34 30.93 4,344.27	1,260.17 4,434.77 4,434.77 2,489.17 - - - - - - - - - - - - - - - - - - -
1 Equi Equi (a) (b) 2 Liabi	ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Total Equity lities Current Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial Liabilities Total Non-Current Financial Liabilities Current Financial Liabilities Current Financial Liabilities Exerct Financial Liabilities Borrowings, current Trade Payables, current	2,414.61 5,589.21 5,589.21 4,313.34 - 30.93 4,344.27 - 6,649.01	1,260.12 4,434.77 4,434.77 2,489.17 30.92 2,520.10 - -
1 Equit Equit (a) (b) 2 Liabi	ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Total Equity Uities Current Liabilities Non-current Financial Liabilities Borrowings, Non-current Other Non-current financial Liabilities Current Financial Liabilities Current Financial Liabilities Current Financial Liabilities Total Non-Current Financial Liabilities Total Non-Current Financial Liabilities Current Financial Liabilities Current Financial Liabilities Current Financial Liabilities Dorowings, current Trade Payables, current Other current financial Liabilities	2,414.61 5,589.21 5,589.21 4,313.34 30.93 4,344.27 6,6649.01 3,343.57	1,260.17 4,434.77 4,434.77 2,489.17 30.93 2,520.10 6,404.02 2,784.66
1 Equi Equi (a) (b) 2 Liabi	ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity Ities Current Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial Liabilities ent Liabilities Current Financial Liabilities Borrowings, current Trade Payables, current Trade Payables, current Other current financial Liabilities Borrowings, current Trade Payables, curr	2,414.61 5,589.21 5,589.21 4,313.34 30.93 4,344.27 6,649.01 3,343.57 9,992.58	1,260.17 4,434.77 4,434.77 2,489.17 - 30.93 2,520.10 - - 6,404.02 2,784.66 9,188.68
1 Equi Equi (a) (b) 2 Liabi	ity attributable to owners of parent  Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Current Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities Exerct Financial Liabilities Borrowings, current Trade Payables, current Trade Payables, current Other current financial liabilities Exerct financial liabilities Borrowings, current Trade Payables, current Other Current financial liabilities Current financial liabilities Borrowings, current Trade Payables, current Other current financial liabilities Current financial liabilities Dother Current Liabilities Current financial financial financial financial financial financial financialiabilities Current finan	2,414.61 5,589.21 5,589.21 4,313.34 - 30.93 4,344.27 - 6,649.01 3,343.57 9,992.58 3,443.82	1,260.17 4,434.77 4,434.77 2,489.17 
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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: 22nd October, 2024

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

## CONSOLIDATED CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2024

S.No.	Particulars		Amount (Rs.)		Amount (Rs.)
			For the half year ended		For the year ended
١.	CASH FLOW FROM OPERATING ACTIVITIES		30.09.2024		31.03.2024
	Net Profit before Tax		10,68,48,324		12,94,37,992
	Add:- Depreciation	82,86,468	10,00,40,324	1,57,13,743	12,74,37,772
		02,00,400	82,86,468	1,57,15,745	1,57,13,743
	Adjustments(if any)		1,02,86,119		1,97,05,428
	Operating Profit before Working Capital Changes		12,54,20,911		16,48,57,163
	Adjustments for:		12,54,20,711		10,40,57,105
	Increase/(Decrease) in Other Current Liabilities & Provisions	15,28,06,759		3,80,41,102	
	Increase/(Decrease) in Trade Payable	2,44,99,066		29,79,85,737	
	(Increase)/Decrease in Other Current Assets	(1,17,14,296)		(3,50,02,332)	
	(Increase)/Decrease in Loans & Advances	(7,20,75,337)		(7,22,42,866)	
	(Increase)/Decrease in Receivables	(15,53,26,785)		(34,92,49,260)	
	(Increase)/Decrease in stock in hand	(18,86,30,975)	(25,04,41,568)	(5,67,36,050)	(17,72,03,669
	Cash Generated from Operations		(12,50,20,657)		(1,23,46,504
	Income Tax (current & earlier Year )				3,59,38,296
	Net Cash flow Generated from Operating Activities (A)		(12,50,20,657)		(4,82,84,800
١١.	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale (Purchase)of Investment	(59,08,152)		(2,06,47,042)	
	Long Term Loans & Advances Given	(1,15,50,000)		(59,12,351)	
	Purchase of Fixed Assets	(6,04,36,061)	(7,78,94,213)	(17,01,10,558)	(19,66,69,951
	Net Cash Flow Generated from Investing Activities (B)	(-,,,	(7,78,94,213)	( , , , , , , , , , , , , , , , , , , ,	(19,66,69,951)
Ш.	CASH FLOW FROM FINANCING ACTIVITIES				
	Cash Generated from capital proceeds				
	Dividend payment			(1,05,82,000)	
	Short Term Borrowings	5,58,90,850		6,70,08,328	
	Long Term Borrowings	18,24,16,810	23,83,07,660	19,17,76,638	24,82,02,966
	Net Cash Flow Generated from Financing Activities (C)		23,83,07,660		24,82,02,966
IV.	Net increase in Cash & Cash Equivalents ( A + B + C )		3,53,92,790		32,48,215
	Cash and Cash equivalents beginning of the year		4,97,25,249		4,64,77,034
	Cash and Cash equivalents as the end of the year		8,51,18,039		4,97,25,249
۷.	Cash & Cash equivalents as stated in Balance Sheet			ĺ	
	Cash in Hand		55,47,607		84,10,783
	Cash at Bank , Fixed Deposit and Cheques In Hand		7,95,70,432		4,13,14,465
	Cash & Cash equivalents as stated in Balance Sheet		8,51,18,039		4,97,25,248

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

For SBC Exports Limited

For SBC Exports Limited Cour Different 1994

Govindji Gupta (Managing Director)

Place : Sahibabad Dated: 22nd October, 2024

#### CIN: L18100UP2011PLC043209 Regd. Off.: 9, Lohiya Talab, Chhoti Basahi P.O. Vindhyachal, Vindhyachal, Mirzapur, Mirzapur, Uttar Pradesh, India, 231307

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

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

	Consolidated Segment wise Results for the Qua			•			
	Particulars	Th	ree Months End	ded	Six month	s ended	Financial Year Ended
	Date of start of reporting period	01.07.2024	01.04.2024	01.07.2023	01.04.2024	01.04.2023	01.04.2023
	Date of end of reporting period	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Whether results are audited or unaudited	Unudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue (Income)						
	(net sale/income from each segment should be disclosed)						
	IT Support Services	2280.11	1649.75	1531.97	3929.86	2761.61	7153.93
i	Garments Sales	2569.45	4055.83	1581.12	6625.28	5312.57	11947.29
ii	Tour & Travel Services	1795.52	922.02	461.93	2717.54	786.83	1973.01
	Total Segment Revenue	6645.08	6627.60	3575.02	13272.68	8861.01	21074.23
	Less: Inter segment revenue	52.90	0.00	52.90	101.97	52.90	0.00
	Revenue from operations	6592.18	6627.60	3522.12	13170.71	8808.11	21074.23
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
i	IT Support Services	136.32	99.07	262.92	235.39	294.87	549.09
i	Garments Sales	537.21	619.82	186.19	1157.03	755.61	1385.86
ii	Tour & Travel Services	22.79	11.84	2.86	34.63	4.14	11.42
	Total Profit before tax	696.32	730.73	451.97	1427.05	1054.62	1946.37
	i. Finance cost	196.36	172.75	139.77	369.11	256.23	592.49
	ii. Other Unallocable Expenditure net off Unallocable income	-16.97	6.43	92.89	-10.54	119.82	59.51
	Profit before tax	516.93	551.55	219.31	1068.48	678.57	1294.37
3	(Segment Asset - Segment Liabilities)						
	Segment Asset						
i	IT Support Services	1763.05	1801.25	1018.82	1763.05	1018.82	1586.78
i		15908.57	13617.71	9632.29	15908.57	9632.29	13473.82
ii	Tour & Travel Services	2315.65	1135.57	64.98	2315.65	64.98	242.76
	Total Segment Asset	19987.27	16554.53	10716.09	19987.27	10716.09	15303.36
	Un-allocable Assets	3829.82	4309.18	1974.51	3829.82	1974.51	3186.25
	Net Segment Asset	23817.09	20863.71	12690.60	23817.09	12690.60	18489.61
4	Segment Liabilities						
· ·	Segment Liabilities						
	i IT Support Services	1080.89	1533.98	903.46	1080.89	903.46	1974.42
j		4754.42	4510.96	2429.25	4754.42	2429.25	4405.45
ii		2315.65	1135.57	64.98	2315.65	64.98	22.77
		2313.05	155.57	04.70	2515.05	04.70	
	Total Segment Liabilities	8150.96	7180.51	3397.69	8150.96	3397.69	6402.64
	5						
	Un-allocable Liabilities	15666.13	13683.20	9292.91	15666.13	9292.91	12086.97

Notes:

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

Place : Sahibabad Dated: 22nd October, 2024

For SBC Exports Limited

For SBC Exports Limited

Govindji Gupta (Managing Director)