



Ref: D/BSE/2021-22/011

Date: June 26, 2021

To
Manager (CRD)
The BSE Limited
27th Floor, P.J. Towers
Dalal Street, Mumbai-400001

Scrip Code: 542725
Sub.: Financial Results in Revised Format

Dear Sir/Madam,

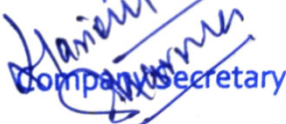
With reference to the communication received from the Exchange regarding filing of the revised Financial Results in accordance with the Ind-AS Format, we are hereby submitting the Revised Financial Results Pursuant to Regulation 33 Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015. (Originally submitted on 16th June, 2021)

Further, it may be noted there is no change in the Figures of the financials except the format.

Kindly take the same on your record.

Thanking You

For SBC Exports Limited
For SBC Exports Limited


Company Secretary

(Hariom Sharma)
Company Secretary
M. No. A41738

CIN: L18100UP2011PLC043209

Corp. Office : 49/95, Site-IV, Sahibabad Industrial Area, Ghaziabad, Uttar Pradesh - 201010

Head Office : House No. 20, Lohiya Talab, Choti Basahi, P.O. Vindhyachal Mirzapur, Uttar Pradesh - 231307

Tel. : 0120-2895246, Customer Care : +8303-300-100, E-mail : info@sbceportslimited.com, Web. : www.sbceportslimited.com



To
Board of Directors of
SBC Exports Limited

We have audited the yearly financial results of SBC Exports Limited for the year ended 31st March, 2021 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

These financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these financial results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit/ loss and other financial information for the year ended 31st March, 2021.

For STRG & Associates
Chartered Accountants
FRN 014826N


Rakesh Gupta
Rakesh Gupta
Partner
M. no. 094040

UDIN - 21094040AAAAEA9841
Place: New Delhi
Date: 16.06.2021

SBC EXPORTS LIMITED

CIN: U18100UP2011PLC043209

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

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

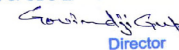
Tel: 0120-2895246, Email: info@sbcexportslimited.com, Website: www.sbcexportslimited.com

(Rs. in Lakh)

Financial Results-- Ind-AS					
Particulars	6 Months ended			Year to date Figures	
	01.10.2020	01.04.2020	01.10.2019	01.04.2020	01.04.2019
A	Date of start of reporting period				
B	Date of end of reporting period				
C	Whether results are audited or unaudited				
D	Nature of report standalone or consolidated				
1	Income				
	Revenue from operations	7,763.78	5,223.02	5,049.96	12,986.80
	Other Income	11.29	37.19	6.95	48.48
	Total Income	7,775.07	5,260.21	5,055.49	13,035.28
2	Expenses				
a)	Cost of raw material consumed	6,271.61	5,760.42	4,838.44	12,032.03
b)	Purchase of stock-in-trade	-	-	-	-
c)	Changes in Inventories of finished goods, work-in-progress and stock-in-trade	705.46	(1,098.41)	(390.81)	(392.95)
d)	Employee benefit expense	297.21	210.80	253.61	508.01
e)	Finance Costs	79.58	54.93	63.03	134.52
f)	Depreciation, Depletion and amortisation expense	38.18	37.23	69.22	75.41
f)	Other Expenses				
1	Other Expenses	223.29	201.05	148.53	424.34
2					
	Total other Expenses	223.29	201.05	148.53	424.34
	Total Expenses	7,615.33	5,166.02	4,982.03	9,836.55
3	Total Profit before Exceptional items & Tax	159.74	94.19	73.46	253.93
4	Exceptional Items	-	-	-	5.00
5	Total Profit before Tax	159.74	94.19	73.46	195.20
7	Tax Expense				
	- Current tax	77.58	-	69.55	77.58
	- Deferred Tax	7.22	-	(21.06)	7.22
10	Total tax expenses	70.36	-	48.48	70.36
11	Net movement in regulatory deferral account balances related to profit or loss and related tax movement	-	-	-	-
14	Net Profit / (Loss) for the period of continuing operations	89.38	94.19	24.98	183.57
15	Profit / (Loss) from discontinued operations before tax	-	-	-	-
16	Tax Expense of discontinued operations	-	-	-	-
17	Net Profit / (Loss) from discontinued operation after tax (XII-XIII)	-	-	-	-
19	Share of profit (Loss) of associates and joint venture accounted for using equity Method	-	-	-	-
21	Total Profit(Loss) for the period	89.38	94.19	24.98	183.57
22	Other Comprehensive income Net of taxes	-	-	-	-
23	Total Comprehensive income for the period	-	-	-	-
24	Total Profit / (Loss) attributable to				
	Profit / (Loss) attributable to Owners of parent	-	-	-	-
	Profit / (Loss) attributable to Owners of non-controlling interests	-	-	-	-
25	Total Comprehensive income for the period attributable to				
	Comprehensive income for the period attributable to warrants of parents	-	-	-	-
	Total Comprehensive income for the period attributable to Owners of non-controlling interest	-	-	-	-
26	Details of Equity Share Capital				
	Paid-up equity share capital	1,058.20	1,058.20	1,058.20	1,058.20
	Face value of equity share capital	0.01	0.10	0.10	0.10
27	Details of Debt Securities				
28	Reserves excluding revaluation reserve	-	-	-	-
29	Earnings per Share				
i	Earning per Equity share from Continuing operations				
	Basic earnings / (Loss) per Share from continuing operations	0.83	1.04	0.25	1.87
	Diluted earnings / (Loss) per Share from continuing operations	0.83	1.04	0.25	1.87
ii	Earning per Equity share from Discontinuing operations				
	Basic earnings / (Loss) per Share from Discontinuing operations	-	-	-	-
	Diluted earnings / (Loss) per Share from Discontinuing operations	-	-	-	-
ii	Earnings per Equity Share				
a)	Basic earnings / (Loss) per Share from Continuing and Discontinuing operations	0.83	1.04	0.25	1.87
b)	Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.83	1.04	0.25	1.87
30	Debt equity ratio	-	-	-	-
31	Debt Service coverage ratio	-	-	-	-
32	Interest service coverage ratio	-	-	-	-
33	Disclosure notes on Financial Results				

Notes

- The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on 16th June, 2021.
- There were no investor complaints received / pending as at 31st March, 2021.
- The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
- Previous period figures have been regrouped / reclassified wherever necessary to correspond with the current period classification / disclosures.

For SBC Exports Limited
For SBC EXPORTS LTD.


Govindji Gupta
(Managing Director)

Place : Sahibabad
Dated: 16th June, 2021

Statement of Assets and Liabilities			
Particulars		Current Year Ended	Previous Year Ended
Date of start of reporting period		01/04/2020	01/04/2019
Date of end of reporting period		31/03/2021	31/03/2020
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
ASSETS			
1	Non-current assets		
	Property, Plant & Equipment	449.40	381.52
	Capital Work-in-progress		
	Investment Property		
	Goodwill		
	Other Intangible Assets		
	Intangible Assets under Development		
	Biological Assets other than investment plants		
	Investment accounted for using equity method		
	Non Current Financial Assets		
	Non current Investments	-	-
	Trade receivables, Non-current	-	-
	Loans, Non-current	-	-
	Other Non-current financial assets	-	-
	Total Non-Current Financial Assets	-	-
	Deferred Tax Assets (Net)	19.53	12.31
	Other non-current assets	38.60	42.57
	Total Non-Current Assets	507.53	436.40
2	Current Assets		
	Inventories	3,029.25	1,100.04
	Current Financials Asset		
	Current Investments	-	-
	Trade Receivables, Current	3,014.41	2,214.81
	Cash & Cash Equivalents	289.01	380.79
	Bank balance other than Cash & Cash Equivalents	-	-
	Loans, Current	482.69	912.27
	Other Current Financial Assets	-	-
	Total Current Financial Asset	3,786.11	3,507.87
	Current Tax Assets (Net)	-	-
	Other Current Assets	305.41	220.41
	Total current assets	7,120.78	4,828.32
3	Non-current assets classified as held for sale regulatory deferral account debit balances and related deferred tax assets	-	-
	Total Assets	7,628.30	5,264.72
Equity and Liabilities			
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	1,058.20	1,058.20
	(b) Other Equity	1,189.20	1,005.44
	Total Equity attributable to owners of parent	2,247.40	2,063.64
	Total Equity	2,247.40	2,063.64
2	Liabilities		
	Non-Current Liabilities		
	Non-current Financial Liabilities		
	Borrowings, Non-current	-	-
	Trade Payables, Non-current	-	-
	Other Non-current financial liabilities	474.50	456.94
	Total Non-Current Financial Liabilities	474.50	456.94
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings, current	-	-
	Trade Payables, current	3,602.18	2,301.35
	Other current financial liabilities	438.93	233.39
	Total Current Financial Liabilities	4,041.11	2,534.74
	Other Current Liabilities	785.40	137.60
	Provisions, Current	79.89	71.80
	Current Tax Liabilities (Net)	-	-
	Deffered government Grants, Current	-	-
	Total current liabilities	4,906.40	2,744.14
3	Liabilities Directly associated with assets in disposal group classified as held for sale	-	-
	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total Liabilities	4,906.40	2,744.13
	TOTAL - EQUITY & LIABILITIES	7,628.30	5,264.72

Place : Sahibabad
Dated: 16th June, 2021

For SBC Exports Limited
For SBC EXPORTS LTD.

Govindji Gupta
Director

Govindji Gupta
(Managing Director)

CASH FLOW STATEMENT, INDIRECT

	Particulars	Year Ended (Audited)	Year Ended (Audited)
A	Date of start of reporting period	01/04/2020	01/04/2019
B	Date of end of reporting period	31/03/2021	31/03/2020
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Statement of cash flows		
	CASH FLOWS FROM USED IN OPERATING ACTIVITIES		
	Profit before Tax	254.12	193.78
	Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	-	-
	Adjustments for decrease (increase) in inventories	(1,929.21)	(302.18)
	Adjustments for decrease (increase) in trade receivables, current	(799.59)	(410.26)
	Adjustments for decrease (increase) in trade receivables, non-current	-	-
	Adjustments for decrease (increase) in other current assets	(85.00)	(141.60)
	Adjustments for decrease (increase) in other non-current assets	-	-
	Adjustments for other financial assets, non-current	-	-
	Adjustments for other financial assets, current	429.57	(104.40)
	Adjustments for other bank balances	-	-
	Adjustments for increase (decrease) in trade payables, current	1,300.83	1,016.39
	Adjustments for increase (decrease) in trade payables, non-current	-	-
	Adjustments for increase (decrease) in other current liabilities	655.90	99.31
	Adjustments for increase (decrease) in other non-current liabilities	-	-
	Adjustments for depreciation and amortisation expense	75.41	111.49
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-
	Adjustments for provisions, current	-	-
	Adjustments for provisions, non-current	-	-
	Adjustments for other financial liabilities, current	-	-
	Adjustments for other financial liabilities, non-current	-	-
	Adjustments for unrealised foreign exchange losses gains	-	-
	Adjustments for dividend income	-	-
	Adjustments for interest income	-	-
	Adjustments for share-based payments	-	-
	Adjustments for fair value losses (gains)	-	-
	Adjustments for undistributed profits of associates	-	-
	Other adjustments for which cash effects are investing or financing cash flow	-	-
	Other adjustments to reconcile profit (loss)	-	-
	Other adjustments for non-cash items	-	-
	Share of profit and loss from partnership firm or association of persons or limited liability	-	-
	Total adjustments for reconcile profit (loss)	(352.09)	268.75
	Net cash flows from (used in) operations	(97.97)	463.95
	Dividends received	-	-
	Interest paid	-	-
	Interest received	-	-
	Income taxes paid (refund)	77.58	(69.55)
	Other inflows (outflows) of cash	-	-

	Net cash flows from (used in) operating activities	(175.56)	394.40
	Cash flows from used in investing activities		
	Cash flows from losing control of subsidiaries or other businesses	-	-
	Cash flows used in obtaining control of subsidiaries or other businesses	-	-
	Other cash receipts from sales of equity or debt instruments of other entities	-	-
	Other cash payments to acquire equity or debt instruments of other entities	-	-
	Other cash receipts from sales of interests in joint ventures	-	-
	Other cash payments to acquire interests in joint ventures	-	-
	Cash receipts from share of profits of partnership firm or association of persons or limited	-	-
	Cash payment for investment in partnership firm or association of persons or limited liability	-	-
	Proceeds from sales of property, plant and equipment	-	-
	Purchase of property, plant and equipment	143.29	144.41
	Proceeds from sales of investment property	3.98	(43.00)
	Purchase of investment property	-	-
	Proceeds from sales of intangible assets	-	-
	Purchase of intangible assets	-	-
	Proceeds from sales of intangible assets under development	-	-
	Purchase of intangible assets under development	-	-
	Proceeds from sales of goodwill	-	-
	Purchase of goodwill	-	-
	Proceeds from biological assets other than bearer plants	-	-
	Purchase of biological assets other than bearer plants	-	-
	Proceeds from government grants	-	-
	Proceeds from sales of other long-term assets	-	-
	Purchase of other long-term assets	-	-
	Cash advances and loans made to other parties	-	-
	Cash receipts from repayment of advances and loans made to other parties	-	-
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	-	-
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	-	-
	Dividends received	-	-
	Interest received	-	-
	Income taxes paid (refund)	-	-
	Other inflows (outflows) of cash	-	-
	Net cash flows from (used in) investing activities	(139.31)	(187.41)
	Cash flows from used in financing activities		
	Proceeds from changes in ownership interests in subsidiaries	-	-
	Payments from changes in ownership interests in subsidiaries	-	-
	Proceeds from issuing shares	-	-
	Proceeds from issuing other equity instruments	-	-
	Payments to acquire or redeem entity's shares	-	-
	Payments of other equity instruments	-	-
	Proceeds from exercise of stock options	-	-
	Proceeds from issuing debentures notes bonds etc	-	-
	Proceeds from borrowings	223.10	(0.61)
	Repayments of borrowings	-	-
	Payments of finance lease liabilities	-	-
	Payments of lease liabilities	-	-
	Dividends paid	-	-

Interest paid	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) financing activities (B)	223.10	(0.61)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(91.76)	206.38
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	-	-
Net increase (decrease) in cash and cash equivalents	(91.76)	206.38
Cash and cash equivalents cash flow statement at beginning of period	380.79	174.41
Cash and cash equivalents cash flow statement at end of period	289.03	380.79

Note

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

Place : Sahibabad

Dated: 16-06-2021

For SBC Exports Limited
For SBC EXPORTS LTD

Director

Govindji Gupta
(Managing Director)

Segment wise Revenue, Results and Capital employed alongwith the Company Results

Particulars		Six Months ended	Year to date Figures
Date of start of reporting period		01/10/2020	01/04/2020
Date of end of reporting period		31/03/2021	31/03/2021
Whether results are audited or unaudited		Unaudited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	IT Support Services	4839.977	7882.240
2	Garments Sales	2810.106	4985.650
3	Tour & Travel Services	113.687	118.900
	Total Segment Revenue	7763.77	12986.790
	Less: Inter segment revenue	0.000	0.000
	Revenue from operations	7763.77	12986.790
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	IT Support Services	241.281	359.537
2	Garments Sales	136.661	185.240
3	Tour & Travel Services	-7.438	-24.640
	Total Profit before tax	370.504	520.137
	i. Finance cost	79.58	134.520
	ii. Other Unallocable Expenditure net off Unallocable income	201.560	202.070
	Profit before tax	89.364	183.547
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	IT Support Services	-275.729	1520.280
2	Garments Sales	771.557	4942.750
3	Tour & Travel Services	8.021	29.980
	Total Segment Asset	503.850	6493.010
	Un-allocable Assets	0.000	1135.294
	Net Segment Asset	503.850	7628.304
4	Segment Liabilities		
	Segment Liabilities		
	IT Support Services	163.690	2642.135
	Garments Sales	-33.322	946.346
	Tour & Travel Services	-0.547	13.703
	Total Segment Liabilities	129.821	3602.184
	Un-allocable Liabilities	149.312	4026.120
	Net Segment Liabilities	279.133	7628.304

Notes:

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

Place : Sahibabad

Dated: 16-06-2021

For SBC Exports Limited

For SBC EXPORTS LTD.

Govindji Gupta
Director

Govindji Gupta
(Managing Director)