



Ref: D/2023-24/20

Date: 11.08.2023

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:- Submission of Un-audited Standalone and Consolidated Financial Results for the Quarter ended on June 30, 2023 and Outcome of Board Meeting

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 11th August, 2023, Friday which commenced at 02.00 p.m. and concluded at 04.30 P.M., inter alia, transacted the following businesses:

1. Approved the Un-Audited Standalone and Consolidated Financial Results along with the Limited Review Report for the Quarter ended on June 30, 2023;
2. Have discussed and considered but not approved the buyback proposal.
3. Recommended the final dividend of ₹ 0.05/- per equity share of ₹1/- each for financial year 2022-2023, subject to the approval of shareholders of the Company at the ensuing Annual General Meeting (AGM).

This information will also be made available on the Company's website at www.sbcexportslimited.com

This is for your information and records.

Thanking You

For SBC Exports Limited

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

CIN: L18100UP2011PLC043209

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

Head Office : 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.sbcexportslimited.com



Limited Review Report

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

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("Statement") of M/s SBC Exports Limited for the quarter ended 30th June, 2023. 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 Gupta
Partner
M. No. 094040
UDIN: 23094040BGTZTH1879
Place: Delhi
Date: 11.08.2023

11 AUG 2023

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 ended June 30th, 2023 ("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 quarter ended June 30th, 2023 as reported in these financial results have been approved by the holding company's Board of Directors.

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. 324.89 Lacs and total net profit/(loss) after tax of Rs. 1.27 Lacs, for the quarter ended June 30th, 2023 as considered in the consolidated unaudited financial results.



11 AUG 2023

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
Partner
M. No. 094040
UDIN: 23094040BGTZTI1272
Place: Delhi
Date: 11.08.2023

11 AUG 2023

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

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

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

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

(Rs. in Lakh except EPS)

Standalone Financial Results for the Quarter Ended on 30th June, 2023				
Particulars	For Quarter Ended			For Financial Year ended
	30.06.2023 Unaudited	31.03.2023 Audited	30.06.2022 Unaudited	31.03.2023 Audited
1 Income				
Revenue from operations	4961.09	6486.67	4018.32	18805.45
Other Income	94.55	138.41	51.14	208.95
Total Income	5055.64	6625.08	4069.46	19014.40
2 Expenses				
a) Cost of raw material consumed	3531.43	4988.61	3478.66	16046.08
b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00
c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	250.22	594.47	-64.37	-282.50
d) Employee benefit expense	336.51	251.81	186.82	888.43
e) Finance Costs	116.36	78.24	30.45	228.11
f) Depreciation, Depletion and amortisation expense	34.86	85.60	19.51	108.42
g) Other Expenses				
(i) Other Expenses	328.01	367.19	184.89	1108.05
Total other Expenses	328.01	367.19	184.89	1108.05
Total Expenses	4597.41	6365.92	3835.96	18096.59
3 Total Profit before Exceptional items & Tax	458.23	259.16	233.50	917.81
4 Exceptional Items	0.00	0.00	0.00	0.00
5 Total Profit before Tax	458.23	259.16	233.50	917.81
6 Tax Expense				
7 Current tax	0.00	0.00	0.00	242.56
8 Earliers Year Tax	0.00	0.00	0.00	0.10
9 Deferred Tax	0.00	0.00	0.00	4.91
10 Total tax expenses		0.00	0.00	237.75
11 Net movement in regulatory deferral account balances related to profit or loss and related tax movement	0.00	0.00	0.00	0.00
12 Net Profit / (Loss) for the period of continuing operations	458.23	259.16	233.50	680.06
13 Profit / (Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00
14 Tax Expense of discontinued operations	0.00	0.00	0.00	0.00
15 Net Profit / (Loss) from discontinued operation after tax (XII-XIII)	0.00	0.00	0.00	0.00
16 Share of profit (Loss) of associates and joint venture accounted for using equity Method	0.00	0.00	0.00	0.00
17 Total Profit(Loss) for the period	458.23	259.16	233.50	680.06
18 Other Comprehensive income Net of taxes	-18.30	82.60	-70.92	174.50
19 Total Comprehensive income for the period	439.93	341.76	162.58	854.56
20 Total Profit / (Loss) attributable to				
Profit / (Loss) attributable to Owners of parent	458.23	259.16	0.00	0.00
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	-18.30	82.60	-70.92	174.50
Total Comprehensive income for the period attributable to Owners of non-controlling int	0.00	0.00	0.00	0.00
22 Details of Equity Share Capital				
Paid-up equity share capital	2116.40	2116.40	2116.40	2116.40
Face value of equity share capital (In Rs)	1.00	1.00	1.00	1.00
Details of Debt Securities	0.00	0.00	0.00	0.00
23 Reserves excluding revaluation reserve	1815.50	1375.57	521.03	1375.57
24 Earnings per Share				
i Earning per Equity share from Continuing operations				
Basic earnings / (Loss) per Share from continuing operations	2.17	0.12	0.11	0.32
Diluted earnings / (Loss) per Share from continuing operations	2.17	0.12	0.11	0.32
ii Earning per Equity share from Discontinuing operations				
Basic earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00
Diluted earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00
iii Earnings per Equity Share				
a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations	2.17	0.12	0.11	0.32
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	2.17	0.12	0.11	0.32
25 Debt equity ratio	0.00	0.00	0.00	0.00
26 Debt Service coverage ratio	0.00	0.00	0.00	0.00
27 Interest service coverage ratio	0.00	0.00	0.00	0.00

Notes

- The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 11th August, 2023.
- There were no investor complaints received / pending as at 30th June, 2023.
- The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
- Previous period figures have been regrouped / reclassified wherever necessary to correspond with the current period classification / disclosures.

For SBC Exports Limited

For SBC Exports Limited

Govindji Gupta

(Managing Director)

Place : Sahibabad

Dated: 11th August 2023

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

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

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

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

Standalone Segment wise Results for the Quarter Ended on 30th June, 2023

Particulars		Three months ended			Financial Year ended
		01.04.2023	01.01.2023	01.04.2022	01.04.2022
Date of start of reporting period		01.04.2023	01.01.2023	01.04.2022	01.04.2022
Date of end of reporting period		30.06.2023	31.03.2023	30.06.2022	31.03.2023
Whether results are audited or unaudited		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue (Income)				
	(net sale/income from each segment should be disclosed)				
1	IT Support Services	1229.64	3503.03	1626.32	8769.29
2	Garments Sales	3731.45	2983.64	2391.99	10036.16
3	Tour & Travel Services	0.00	0.00	0.00	0.00
	Total Segment Revenue	4961.09	6486.67	4018.31	18805.45
	Less: Inter segment revenue	0.00	0.00	0.00	0.00
	Revenue from operations	4961.09	6486.67	4018.31	18805.45
2	Segment Result				
	Profit (+) / Loss (-) before tax and interest from each segment				
1	IT Support Services	31.95	25.88	83.83	362.63
2	Garments Sales	569.42	402.6	224.63	1100.52
3	Tour & Travel Services	0	0	0.00	0.00
	Total Profit before tax	601.37	428.48	308.46	1463.15
	i. Finance cost	116.36	78.24	30.45	228.11
	ii. Other Unallocable Expenditure net off Unallocable income	27.04	91.08	44.51	317.24
	Profit before tax	457.97	259.16	233.50	917.80
3	(Segment Asset - Segment Liabilities)				
	Segment Asset				
1	IT Support Services	795.39	1978.46	1788.74	1978.46
2	Garments Sales	8218.74	7375.88	5859.84	7375.88
3	Tour & Travel Services	0.00	0.00	58.81	0.00
	Total Segment Asset	9014.13	9354.34	7707.39	9354.34
	Un-allocable Assets	2023.87	2111.90	269.22	2111.90
	Net Segment Asset	11038.00	11466.24	7976.61	11466.24
4	Segment Liabilities				
	Segment Liabilities				
	IT Support Services	1190.69	1510.58	1196.06	1510.58
	Garments Sales	1857.27	1864.98	2509.86	1864.98
	Tour & Travel Services	0.00	0.00	25.63	0.00
	Total Segment Liabilities	3047.96	3375.56	3731.55	3375.56
	Un-allocable Liabilities	7990.04	8090.68	4245.06	8090.68
	Net Segment Liabilities	11038.00	11466.24	7976.61	11466.24

Notes:

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

For SBC Exports Limited

Place : Sahibabad

Dated: 11th August, 2023

For SBC Exports Limited


Director

Govindji Gupta

(Managing Director)

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

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

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

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

(Rs. in Lakh except EPS)

Consolidated Financial Results for the Quarter Ended on 30th June, 2023				
Particulars	For Quarter Ended			For Financial Year ended
	30.06.2023 Unaudited	31.03.2023 Audited	30.06.2022 Unaudited	31.03.2023 Audited
1 Income				
Revenue from operations	5285.99	6759.10	4141.67	19572.60
Other Income	94.67	138.63	51.15	209.56
Total Income	5380.66	6897.73	4192.82	19782.16
2 Expenses				
a) Cost of raw material consumed	3826.83	4954.44	3478.66	16011.67
b) Purchase of stock-in-trade	0.00	286.76	97.63	701.12
c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	250.22	590.72	-64.37	-282.50
d) Employee benefit expense	347.17	320.76	208.22	957.38
e) Finance Costs	116.47	78.32	30.47	228.45
f) Depreciation, Depletion and amortisation expense	41.13	56.24	19.51	109.84
g) Other Expenses				
(i) Other Expenses	339.58	313.21	187.28	1126.30
Total other Expenses	339.58	313.21	187.28	1126.30
Total Expenses	4921.40	6600.45	3957.40	18852.26
3 Total Profit before Exceptional items & Tax	459.26	297.28	235.42	929.90
4 Exceptional Items	0.00	0.00	0.00	0.00
5 Total Profit before Tax	459.26	297.28	235.42	929.90
6 Tax Expense				
7 Current tax	0.00	0.00	0.00	243.20
8 Earliers Year Tax	0.00	0.00	0.00	-0.22
9 Deferred Tax	0.00	0.00	0.00	2.42
10 Total tax expenses	0.00	0.00	0.00	240.78
11 Net movement in regulatory deferral account balances related to profit or loss and related tax movement	0.00	0.00	0.00	0.00
12 Net Profit / (Loss) for the period of continuing operations	459.26	297.28	235.42	689.34
13 Profit / (Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00
14 Tax Expense of discontinued operations	0.00	0.00	0.00	0.00
15 Net Profit / (Loss) from discontinued operation after tax (XII-XIII)	0.00	0.00	0.00	0.00
16 Share of profit (Loss) of associates and joint venture accounted for using equity Method	0.00	0.00	0.00	0.00
17 Total Profit(Loss) for the period	459.26	297.28	235.42	689.34
18 Other Comprehensive income Net of taxes	-18.30	82.60	-70.92	174.50
19 Total Comprehensive income for the period	440.96	379.88	164.50	863.84
20 Total Profit / (Loss) attributable to				
Profit / (Loss) attributable to Owners of parent	459.26	297.28	235.42	689.34
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	-18.30	82.60	-70.92	174.50
Total Comprehensive income for the period attributable to Owners of non-controlling interest	0.00	0.00	0.00	0.00
22 Details of Equity Share Capital				
Paid-up equity share capital	2116.40	2116.40	2116.40	2116.40
Face value of equity share capital (In Rs)	1.00	1.00	1.00	1.00
Details of Debt Securities	0.00	0.00	0.00	0.00
23 Reserves excluding revaluation reserve	1816.52	1387.68	523.85	1387.68
24 Earnings per Share				
i Earning per Equity share from Continuing operations				
Basic earnings / (Loss) per Share from continuing operations	0.22	0.14	0.11	0.33
Diluted earnings / (Loss) per Share from continuing operations	0.22	0.14	0.11	0.33
ii Earning per Equity share from Discontinuing operations				
Basic earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00
Diluted earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00
iii Earnings per Equity Share				
a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations	0.22	0.14	0.11	0.33
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.22	0.14	0.11	0.33
25 Debt equity ratio	0.00	0.00	0.00	0.00
26 Debt Service coverage ratio	0.00	0.00	0.00	0.00
27 Interest service coverage ratio	0.00	0.00	0.00	0.00

Notes

- The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 11th August, 2023.
- There were no investor complaints received / pending as at 30th June, 2023.
- The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
- Previous period figures have been regrouped / reclassified wherever necessary to correspond with the current period classification / disclosures.

For SBC Exports Limited

For SBC Exports Limited



Govindji Gupta
(Managing Director)

Place : Sahibabad

Dated: 11th August, 2023

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

Regd. Off.: HOUSE NO.-20, LOHIYA TALAB, CHOTI BASAHI P.O.: VINDHYACHAL MIRZAPUR UP 231307 IN
GHAZIABAD UTTAR PRADESH-201010

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

Consolidated Segment wise Results for the Quarter Ended on 30th June, 2023

Particulars		Three months ended			Financial Year ended
		01.04.2023	01.01.2023	01.04.2022	01.04.2022
Date of start of reporting period		01.04.2023	01.01.2023	01.04.2022	01.04.2022
Date of end of reporting period		30.06.2023	31.03.2023	30.06.2022	31.03.2023
Whether results are audited or unaudited		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue (Income)				
	(net sale/income from each segment should be disclosed)				
1	IT Support Services	1229.64	3503.03	1626.32	8769.29
2	Garments Sales	3731.45	2983.64	2391.99	10036.16
3	Tour & Travel Services	324.90	306.85	123.35	801.57
	Total Segment Revenue	5285.99	6793.52	4141.66	19607.02
	Less: Inter segment revenue	0.00	0.00	0.00	0.00
	Revenue from operations	5285.99	6793.52	4141.66	19607.02
2	Segment Result				
	Profit (+) / Loss (-) before tax and interest from each segment				
1	IT Support Services	31.95	25.88	83.83	362.63
2	Garments Sales	569.42	402.6	224.63	1100.52
3	Tour & Travel Services	127.86	3.94	1.94	12.43
	Total Profit before tax	729.23	432.42	310.40	1475.58
	i. Finance cost	116.46	78.32	30.47	228.45
	ii. Other Unallocable Expenditure net off Unallocable income	153.51	56.82	44.51	317.23
	Profit before tax	459.26	297.28	235.42	929.90
3	(Segment Asset - Segment Liabilities)				
	Segment Asset				
1	IT Support Services	795.39	1978.46	1788.74	1978.46
2	Garments Sales	8218.74	7375.88	5859.84	7375.88
3	Tour & Travel Services	217.16	173.17	87.42	173.17
	Total Segment Asset	9231.29	9527.51	7736.00	9527.51
	Un-allocable Assets	2023.87	2014.26	325.98	2014.26
	Net Segment Asset	11255.16	11541.77	8061.98	11541.77
4	Segment Liabilities				
	Segment Liabilities				
	IT Support Services	1190.69	1510.58	1196.06	1510.58
	Garments Sales	1857.27	1864.98	2509.86	1864.98
	Tour & Travel Services	167.16	14.43	68.65	14.43
	Total Segment Liabilities	3215.12	3389.99	3774.57	3389.99
	Un-allocable Liabilities	8040.04	8151.78	4287.41	8151.78
	Net Segment Liabilities	11255.16	11541.77	8061.98	11541.77

Notes:

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

Place : Sahibabad

Dated: 11th August, 2023

For SBC Exports Limited
For SBC Exports Limited

 Director

Govindji Gupta
(Managing Director)