



Ref: D/2022-23/40

Date: 11.11.2022

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 and Half Year ended on September 30, 2022 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, we are pleased to inform you that the Board of Directors of the Company at their Meeting held today i.e. on Friday, November 11, 2022, inter-alia, have considered and approved the Un-Audited Standalone and Consolidated Financial Results along with Limited Review Report for the Quarter and Half Year ended on September 30, 2022.

Further the Board took note of the following recent developments in the Company:

- The newly purchased factory situated at Mirzapur, UP is now fully operationalized.
- The Company has signed Mr. Gurmeet Choudhary (Indian Actor) and Ms. Rupali Bhushan (Indian Model and Ms. Jharkhand 2020) for the Company's Brand "**F-route**" promotion.

The said meeting of the Board of Directors commenced at 04.00 p.m. and concluded at 11.15 p.m. p.m.

The results are being uploaded 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@sbcelexportslimited.com, **Web. :** www.sbcexportslimited.com



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

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("Statement") of M/s SBC Exports Limited for the period ended 30th September, 2022. 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 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: 22094040BCWSEP8468

Place: Delhi

Date: 11.11.2022



SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

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

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

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

(Rs. in Lakh except EPS)

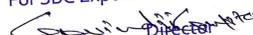
Standalone Financial Results for the Quarter and Half Year Ended on 30th September, 2022							
Particulars	For Quarter Ended (Unaudited)			For Six months ended (Unaudited)		For Financial Year ended (Audited)	
	30.09.2022	30.09.2021	30.06.2022	30.09.2022	30.09.2021	31.03.2022	
1 Income							
Revenue from operations	3526.63	5202.21	4018.32	7544.95	6013.54	16815.73	
Other Income	5.47	0.01	51.14	56.61	30.02	35.55	
Total Income	3532.10	5202.22	4069.46	7601.56	6043.56	16851.28	
2 Expenses							
a) Cost of raw material consumed	3312.16	4740.04	3478.66	6790.82	5417.89	14863.31	
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	-528.75	-158.57	-64.37	-593.12	-140.48	-263.12	
d) Employee benefit expense	214.92	153.59	186.82	401.74	280.09	644.55	
e) Finance Costs	57.22	35.67	30.45	87.67	66.18	161.44	
f) Depreciation, Depletion and amortisation expense	3.31	18.76	19.51	22.82	37.52	70.81	
g) Other Expenses							
(i) Other Expenses	315.68	206.44	184.89	500.57	264.28	814.14	
Total other Expenses	315.68	206.44	184.89	500.57	264.28	814.14	
Total Expenses	3374.53	4995.93	3835.96	7210.49	5925.48	16291.13	
3 Total Profit before Exceptional items & Tax	157.57	206.29	233.50	391.06	118.07	560.15	
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	
5 Total Profit before Tax	157.57	206.29	233.50	391.06	118.07	560.15	
6 Tax Expense							
7 Current tax	0.00	0.00	0.00	0.00	0.00	169.57	
8 Earlier's Year Tax	0.00	0.00	0.00	0.00	0.00	52.14	
9 Deferred Tax	0.00	0.00	0.00	0.00	0.00	4.56	
10 Total tax expenses	0.00	0.00	0.00	0.00	0.00	217.15	
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	157.57	206.29	233.50	391.06	118.07	343.00	
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	157.57	206.29	233.50	391.06	118.07	343.00	
18 Other Comprehensive income Net of taxes	58.74	0.00	-70.92	-12.18	0.10	47.03	
19 Total Comprehensive income for the period	216.31	206.29	162.58	378.88	118.17	390.03	
20 Total Profit / (Loss) attributable to							
Profit / (Loss) attributable to Owners of parent	0.00	0.00	0.00	0.00	0.00	0.00	
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							
Comprehensive income for the period attributable to warrants of parents	0.00	0.00	0.00	0.00	0.00	0.00	
Total Comprehensive income for the period attributable to Owners of non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00	
22 Details of Equity Share Capital							
Paid-up equity share capital	2116.40	1058.20	2116.40	2116.40	1058.20	2116.40	
Face value of equity share capital (In Rs)	1.00	10.00	1.00	10.00	10.00	1.00	
Details of Debt Securities	0.00	0.00	0.00	0.00	0.00	0.00	
23 Reserves excluding revaluation reserve	899.81	0.00	521.03	899.81	0.00	521.03	
24 Earnings per Share							
i Earning per Equity share from Continuing operations							
Basic earnings / (Loss) per Share from continuing operations	0.07	0.19	0.11	0.18	0.11	0.16	
Diluted earnings / (Loss) per Share from continuing operations	0.07	0.19	0.11	0.18	0.11	0.16	
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	0.07	0.19	0.11	0.18	0.11	0.16	
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.07	0.19	0.11	0.18	0.11	0.16	
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

- The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 11th November, 2022.
- There were no investor complaints received / pending as at 30th September, 2022.
- 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


Director

Govindji Gupta
(Managing Director)

Place : Sahibabad

Dated: 11th November 2022

Standalone Statement of Assets and Liabilities as at 30th September, 2022			
Particulars		Year Ended	Year Ended
Date of start of reporting period		01-04-2022	01-04-2021
Date of end of reporting period		30-09-2022	31-03-2022
Whether results are audited or unaudited		Un-audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
ASSETS			
1	Non-current assets		
	Property, Plant & Equipment	677.76	582.75
	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)	24.09	24.09
	Other non-current assets	276.15	281.63
	Total Non-Current Assets	978.00	888.47
2	Current Assets		
	Inventories	3,277.53	2,524.68
	Current Financials Asset		
	Current Investments	-	-
	Trade Receivables, Current	3,129.04	4,987.82
	Cash & Cash Equivalents	320.45	362.25
	Bank balance other than Cash & Cash Equivalents	-	-
	Loans, Current	440.22	539.46
	Other Current Financial Assets	-	-
	Total Current Financial Asset	3,889.71	5,889.53
	Current Tax Assets (Net)	-	-
	Other Current Assets	319.27	390.33
	Total current assets	7,486.51	8,804.53
3	Non-current assets classified as held for sale regulatory deferral account debit balances and related deferred tax assets		
		-	-
	Total Assets	8,464.50	9,693.00
Equity and Liabilities			
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	2,116.40	2,116.40
	(b) Other Equity	899.81	521.03
	Total Equity attributable to owners of parent	3,016.21	2,637.43
	Total Equity	3,016.21	2,637.43
2	Liabilities		
	Non-Current Liabilities		
	Non-current Financial Liabilities		
	Borrowings, Non-current	-	-
	Trade Payables, Non-current	-	-
	Other Non-current financial liabilities	663.22	429.40
	Total Non-Current Financial Liabilities	663.22	429.40
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings, current	-	-
	Trade Payables, current	3,154.68	3,756.39
	Other current financial liabilities	948.39	514.25
	Total Current Financial Liabilities	4,103.07	4,270.64
	Other Current Liabilities	681.60	2,182.81
	Provisions, Current	0.40	172.72
	Current Tax Liabilities (Net)	-	-
	Deffered government Grants, Current	-	-
	Total current liabilities	4,785.07	6,626.17
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	4,785.07	6,626.17
	TOTAL - EQUITY & LIABILITIES	8,464.50	9,693.00

Place: Sahibabad
Dated: 11th November, 2022

For SBC Exports Limited

For SBC Exports Limited

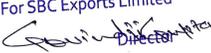

Director

Govindji Gupta
(Managing Director)

SBC EXPORTS LIMITED
CIN: L18100UP2011PLC043209
STANDALONE CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2022

S.No.	Particulars		Amount (Rs.)		Amount (Rs.)
			For half year ended 30.09.2022		For the year ended 31.03.2022
I.	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit before Tax		3,78,78,587		5,60,14,639
	Add:- Depreciation	22,81,640		70,81,300	
			22,81,640		70,81,300
	Adjustments(if any)		-		47,03,174
	Operating Profit before Working Capital Changes		4,01,60,227		6,77,99,113
	Adjustments for:				
	Increase/(Decrease) in Other Current Liabilities & Provisions	(16,73,52,049)		15,02,19,847	
	Increase/(Decrease) in Trade Payable	(6,01,71,014)		1,54,20,499	
	(Increase)/Decrease in Other Current Assets	71,06,217		(84,91,877)	
	(Increase)/Decrease in Short Term Loans & Advances	99,23,038		(56,76,048)	
	(Increase)/Decrease in Receivables	18,58,77,203		(19,73,40,747)	
	(Increase)/Decrease in stock in hand	(7,52,85,222)	(9,99,01,827)	5,04,57,500	45,89,174
	Cash Generated from Operations		(5,97,41,600)		7,23,88,287
	Income Tax (current & earlier Year)		-		2,21,71,244
	Net Cash flow Generated from Operating Activities (A)		(5,97,41,600)		5,02,17,043
II.	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale (Purchase)of Investment	5,48,100		(2,43,03,914)	
	Long Term Loans & Advances Given				
	Sale of Fixed Assets				
	Purchase of Fixed Assets	(1,17,82,121)	(1,12,34,021)	(2,04,16,115)	(4,47,20,029)
	Net Cash Flow Generated from Investing Activities (B)		(1,12,34,021)		(4,47,20,029)
III.	CASH FLOW FROM FINANCING ACTIVITIES				
	Cash Generated from capital proceeds				
	Short Term Borrowings	4,34,13,962		75,32,691	
	Long Term Borrowings	2,33,81,362	6,67,95,324	(57,05,780)	18,26,910
	Net Cash Flow Generated from Financing Activities (C)		6,67,95,324		18,26,910
IV.	Net increase in Cash & Cash Equivalents (A - B - C)		(41,80,297)		73,23,925
	Cash and Cash equivalents beginning of the year		3,62,25,094		3,62,25,094
	Cash and Cash equivalents as the end of the year		3,20,44,797		4,35,49,019
V.	Cash & Cash equivalents as stated in Balance Sheet				
	Cash in Hand		10,30,044		68,22,666
	Cash at Bank , Fixed Deposit and Cheques In Hand		3,10,14,752		2,94,02,428
	Cash & Cash equivalents as stated in Balance Sheet		3,20,44,796		3,62,25,094

Place : Sahibabad
Dated: 11th November, 2022

For SBC Exports Limited
For SBC Exports Limited

Director
Govindji Gupta
(Managing Director)



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, 2022 ("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, 2022 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. 286.95 Lacs and total net profit/(loss) after tax of Rs. 4.32 Lacs (Provision for tax shall be taken care at year end), for the Half Year ended 30th September, 2022 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

Partner

M. No. 094040

UDIN: 22094040 BCW SNO1209

Place: Delhi

Date: 11.11.2022

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

(Rs. in Lakh except EPS)

Consolidated Financial Results for the Quarter and Half Year Ended on 30th September, 2022

Particulars	For Quarter Ended (Unaudited)			For Six months ended (Unaudited)		For Financial Year ended (Audited)
	30.09.2022	30.09.2021	30.06.2022	30.09.2022	30.09.2021	31.03.2022
1 Income						
Revenue from operations	3690.23	5202.21	4141.67	7831.90	6013.54	16885.11
Other Income	5.81	0.01	51.15	56.96	30.02	35.55
Total Income	3696.04	5202.22	4192.82	7888.86	6043.56	16920.66
2 Expenses						
a) Cost of raw material consumed	3312.16	4740.04	3478.66	6790.82	5417.89	14863.31
b) Purchase of stock-in-trade	131.78	0.00	97.63	229.41	0.00	61.12
c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-528.75	-158.57	-64.37	-593.12	-140.48	-263.12
d) Employee benefit expense	193.52	153.59	208.22	401.74	280.09	644.55
e) Finance Costs	57.32	35.67	30.47	87.79	66.18	161.45
f) Depreciation, Depletion and amortisation expense	3.31	18.76	19.51	22.82	37.52	70.81
g) Other Expenses						
(i) Other Expenses	366.74	206.44	187.28	554.02	264.28	818.20
Total other Expenses	366.74	206.44	187.28	554.02	264.28	818.20
Total Expenses	3536.08	4995.93	3957.40	7493.48	5925.48	16356.32
3 Total Profit before Exceptional items & Tax	159.96	206.29	235.42	395.39	118.08	564.34
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Total Profit before Tax	159.97	206.29	235.42	395.39	118.08	564.34
6 Tax Expense						
7 Current tax	0.00	0.00	0.00	0.00	0.00	170.94
8 Earlier Year Tax	0.00	0.00	0.00	0.00	0.00	52.14
9 Deferred Tax	0.00	0.00	0.00	0.00	0.00	4.56
10 Total tax expenses	0.00	0.00	0.00	0.00	0.00	218.52
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	159.97	206.29	235.42	395.39	118.08	345.81
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	159.97	206.29	235.42	395.39	118.08	345.81
18 Other Comprehensive income Net of taxes	58.73	0.00	-70.92	-12.19	0.10	47.03
19 Total Comprehensive income for the period	218.70	206.29	164.50	383.20	118.18	392.84
20 Total Profit / (Loss) attributable to						
Profit / (Loss) attributable to Owners of parent	159.97	206.29	235.42	395.39	118.08	345.81
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						
Comprehensive income for the period attributable to warants of parents	58.73	0.00	-70.92	-12.19	0.10	47.03
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						
Paid-up equity share capital	2116.40	1058.20	2116.40	2116.40	1058.20	2116.40
Face value of equity share capital (In Rs)	1.00	10.00	1.00	10.00	10.00	1.00
Details of Debt Securities	0.00	0.00	0.00	0.00	0.00	0.00
23 Reserves excluding revaluation reserve	523.85	521.03	523.85	906.95	1307.28	523.85
24 Earnings per Share						
i Earning per Equity share from Continuing operations						
Basic earnings / (Loss) per Share from continuing operations	0.08	0.19	0.11	0.19	0.11	0.16
Diluted earnings / (Loss) per Share from continuing operations	0.08	0.19	0.11	0.19	0.11	0.16
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	0.08	0.19	0.11	0.19	0.11	0.16
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.08	0.19	0.11	0.19	0.11	0.16
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

- The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on 11th November, 2022.
- There were no investor complaints received / pending as at 30th September, 2022.
- 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 November, 2022

Consolidated Statement of Assets and Liabilities as at 30th September, 2022			
	Particulars	Half Year Ended	Year Ended
	Date of start of reporting period	01-04-2022	01-04-2021
	Date of end of reporting period	30-09-2022	31-03-2022
	Whether results are audited or unaudited	Un-audited	Audited
	Nature of report standalone or consolidated	Consolidated	Consolidated
ASSETS			
1	Non-current assets		
	Property, Plant & Equipment	677.89	582.75
	Capital Work-in-progress	0.00	0.00
	Investment Property	0.00	0.00
	Goodwill	0.00	0.00
	Other Intangible Assets	0.00	0.00
	Intangible Assets under Development	0.00	0.00
	Biological Assets other than investment plants	0.00	0.00
	Investment accounted for using equity method	0.00	0.00
	Non Current Financial Assets		
	Non current Investments	0.00	0.00
	Trade receavables, Non-current	0.00	0.00
	Loans, Non-current	0.00	0.00
	Other Non-current financial assets	0.00	0.00
	Total Non-Current Financial Assets	0.00	0.00
	Deferred Tax Assets (Net)	24.09	24.09
	Other non-current assets	226.15	231.64
	Total Non-Current Assests	928.13	838.48
2	Current Assets		
	Inventories	3277.53	2524.68
	Current Financials Asset		
	Current Investments	0.00	0.00
	Trade Receivables, Current	3174.99	4994.17
	Cash & Cash Equivalents	323.97	370.23
	Bank balance other than Cash & Cash Equivalents	0.00	0.00
	Loans, Current	440.23	590.63
	Other Current Financial Assets	0.00	0.00
	Total Current Financial Asset	3939.19	5955.03
	Current Tax Assets (Net)	0.00	0.00
	Other Current Assets	384.88	390.33
	Total current assets	7601.60	8870.04
3	Non-current assets classified as held for sale regulatory deferral account debit balances and related deferred tax assets	0.00	0.00
	Total Assets	8529.73	9708.52
Equity and Liabilities			
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	2116.40	2116.40
	(b) Other Equity	906.96	523.85
	Total Equity attributable to owners of parent	3023.36	2640.25
	Total Equity	3023.36	2640.25
2	Liabilities		
	Non-Current Liabilities		
	Non-current Financial Liabilities		
	Borrowings, Non-current	0.00	0.00
	Trade Payables, Non-current	0.00	0.00
	Other Non-current financial liabilities	663.22	429.41
	Total Non-Current Financial Liabilities	663.22	429.41
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings, current	0.00	0.00
	Trade Payables, current	3200.13	3756.39
	Other current financial liabilities	958.39	524.25
	Total Current Financial Liabilities	4158.53	4280.64
	Other Current Liabilities	684.23	2183.68
	Provisions, Current	0.40	174.54
	Current Tax Liabilities (Net)	0.00	0.00
	Deffered government Grants, Current	0.00	0.00
	Total current liabilities	4843.15	6638.86
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	4843.15	6638.86
	TOTAL - EQUITY & LIABILITIES	8529.73	9708.52

Place : Sahibabad
Dated: 11th November, 2022

For SBC Exports Limited
For SBC Exports Limited

Director
Govindji Gupta
(Managing Director)

SBC EXPORTS LIMITED
CIN: L18100UP2011PLC043209
Consolidated Cash Flow Statement for the Half Year ended on 30th September, 2022

S.No.	Particulars	Amount (Rs.)	Amount (Rs.)
		For the half year ended 30.09.2022	For the year ended 31.03.2022
I.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax	3,83,10,674	5,64,34,178
	Add:- Depreciation	22,81,640	70,81,300
		22,81,640	70,81,300
	Adjustments(if any)	-	47,03,174
	Operating Profit before Working Capital Changes	4,05,92,314	6,82,18,652
	Adjustments for:		
	Increase/(Decrease) in Other Current Liabilities & Provisions	(16,73,59,509)	15,03,06,864
	Increase/(Decrease) in Trade Payable	(5,56,25,491)	1,65,62,192
	(Increase)/Decrease in Other Current Assets	5,44,848	(84,91,895)
	(Increase)/Decrease in Short Term Loans & Advances	1,50,40,830	(1,07,93,840)
	(Increase)/Decrease in Receivables	18,19,17,940	(19,91,18,229)
	Increase/(Decrease) in Short Term Provisions	-	1,82,430
	Increase/(Decrease) in Short Term Borrowings	-	10,00,000
	(Increase)/Decrease in stock in hand	(7,52,85,222)	5,04,57,500
		(10,07,66,604)	1,05,022
	Cash Generated from Operations	(6,01,74,290)	6,83,23,674
	Income Tax (current & earlier Year)	-	2,23,21,441
	Net Cash flow Generated from Operating Activities (A)	(6,01,74,290)	4,60,02,233
II.	CASH FLOW FROM INVESTING ACTIVITIES		
	Sale (Purchase)of Investment	5,48,100	(2,43,03,914)
	Long Term Loans & Advances Given		
	Sale of Fixed Assets		
	Purchase of Fixed Assets	(1,17,95,210)	(2,04,16,115)
	Net Cash Flow Generated from Investing Activities (B)	(1,12,47,110)	(4,47,20,029)
III.	CASH FLOW FROM FINANCING ACTIVITIES		
	Cash Generated from capital proceeds		
	Issue of Share Capital		50,00,000
	Short Term Borrowings	4,34,13,962	75,32,691
	Long Term Borrowings	2,33,81,362	(57,05,780)
	Net Cash Flow Generated from Financing Activities (C)	6,67,95,324	68,26,910
IV.	Net increase in Cash & Cash Equivalents (A - B - C)	(46,26,075)	81,09,115
	Cash and Cash equivalents beginning of the year	3,70,23,051	2,89,01,168
	Cash and Cash equivalents as the end of the year	3,23,96,976	3,70,23,051
V.	Cash & Cash equivalents as stated in Balance Sheet		
	Cash in Hand	10,30,044	73,03,026
	Cash at Bank , Fixed Deposit and Cheques In Hand	3,13,66,931	2,97,20,025
	Cash & Cash equivalents as stated in Balance Sheet	3,23,96,975	3,70,23,051

For SBC Exports Limited

For SBC Exports Limited

 Director

Govindji Gupta
(Managing Director)

Place : Sahibabad

Dated: 11th November, 2022

Standalone Segment wise Results for the Quarter and Half Year Ended on 30th September, 2022

Particulars		Three months ended (Unaudited)			Six months ended (Unaudited)		Financial Year ended (Audited)
		01.07.2022	01.04.2022	01.07.2021	01.04.2022	01.04.2021	01.04.2021
Date of start of reporting period		01.07.2022	01.04.2022	01.07.2021	01.04.2022	01.04.2021	01.04.2021
Date of end of reporting period		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
Whether results are audited or unaudited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue (Income)						
	(net sale/income from each segment should be disclosed)						
1	IT Support Services	1241.40	1626.32	3547.19	2867.72	4227.48	10274.91
2	Garments Sales	2285.23	2391.99	1558.38	4677.22	1719.43	6268.17
3	Tour & Travel Services	0.00	0.00	66.63	0.00	66.63	272.66
	Total Segment Revenue	3526.62	4018.32	5172.20	7544.94	6013.54	16815.74
	Less: Inter segment revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue from operations	3526.62	4018.32	5172.20	7544.94	6013.54	16815.74
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	IT Support Services	168.17	83.83	196.771	252.00	220.58	377.23
2	Garments Sales	222.89	224.63	18.493	447.52	21.71	635.81
3	Tour & Travel Services	0.00	0	-32.258	0.00	-32.26	-11.30
	Total Profit before tax	391.06	308.46	183.01	699.52	210.04	1001.74
	i. Finance cost	57.22	30.45	35.67	87.67	66.18	161.45
	ii. Other Unallocable Expenditure net off Unallocable income	176.29	44.51	-58.95	220.80	25.78	280.14
	Profit before tax	157.56	233.50	206.28	391.06	118.07	560.15
3	(Segment Asset - Segment Liabilities)						
	Segment Asset						
1	IT Support Services	1437.98	1788.74	1588.14	1437.98	1588.14	2722.11
2	Garments Sales	5646.27	5859.84	4789.41	5646.27	4789.41	5295.75
3	Tour & Travel Services	0.00	58.81	50.18	0.00	50.18	68.23
	Total Segment Asset	7084.26	7707.39	6427.73	7084.26	6427.73	8086.09
	Un-allocable Assets	1380.24	269.22	1174.39	1380.24	1174.39	1606.91
	Net Segment Asset	8464.50	7976.61	7602.13	8464.50	7602.13	9693.00
4	Segment Liabilities						
	Segment Liabilities						
	IT Support Services	782.01	1196.06	1967.88	782.01	1967.88	1780.02
	Garments Sales	2372.74	2509.86	456.14	2372.74	456.14	1919.34
	Tour & Travel Services	0.00	25.63	26.44	0.00	26.44	41.51
	Total Segment Liabilities	3154.75	3731.55	2450.46	3154.75	2450.46	3740.88
	Un-allocable Liabilities	5309.75	4245.06	5151.67	5309.75	5151.67	5952.12
	Net Segment Liabilities	8464.50	7976.61	7602.13	8464.50	7602.13	9693.00

Notes:

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

Place : Sahibabad
Dated: 11th November, 2022

For SBC Exports Limited
For SBC Exports Limited

Govindji Gupta
(Managing Director)

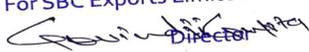
Consolidated Segment wise Results for the Quarter and Half Year Ended on 30th September, 2022

Particulars		Three months ended (Unaudited)			Six months ended (Unaudited)		Financial Year ended (Audited)
		01.07.2022	01.04.2022	01.07.2021	01.04.2022	01.04.2021	01.04.2021
Date of start of reporting period		01.07.2022	01.04.2022	01.07.2021	01.04.2022	01.04.2021	01.04.2021
Date of end of reporting period		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
Whether results are audited or unaudited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue (Income)						
	(net sale/income from each segment should be disclosed)						
1	IT Support Services	1241.40	1626.32	3547.19	2867.72	4227.48	10274.91
2	Garments Sales	2285.23	2391.99	1558.38	4677.22	1719.43	6268.17
3	Tour & Travel Services	163.61	123.35	66.63	286.96	66.63	342.03
	Total Segment Revenue	3690.23	4141.67	5172.20	7831.90	6013.54	16885.10
	Less: Inter segment revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue from operations	3853.84	4141.67	5172.20	7831.90	6013.54	16885.10
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	IT Support Services	168.17	83.83	196.77	252.00	220.58	377.23
2	Garments Sales	222.89	224.63	18.49	447.52	21.71	635.81
3	Tour & Travel Services	2.26	1.94	-32.26	4.20	-32.26	-8.48
	Total Profit before tax	393.32	310.40	183.01	703.72	210.04	1004.56
	i. Finance cost	57.32	30.47	35.67	87.79	66.18	161.45
	ii. Other Unallocable Expenditure net off Unallocable income	176.15	44.51	-58.95	220.66	25.78	278.77
	Profit before tax	159.86	235.42	206.28	395.28	118.07	564.34
3	(Segment Asset - Segment Liabilities)						
	Segment Asset						
1	IT Support Services	1437.98	1788.74	19.99	1437.98	1588.14	2722.11
2	Garments Sales	5646.27	5859.84	1928.93	5646.27	4789.41	5295.75
3	Tour & Travel Services	46.08	87.42	26.89	46.08	50.18	83.74
	Total Segment Asset	7130.34	7736.00	1975.81	7130.34	6427.73	8101.60
	Un-allocable Assets	1399.39	325.98	-1693.02	1399.39	1174.39	1606.91
	Net Segment Asset	8529.73	8061.98	282.80	8529.73	7602.13	9708.51
4	Segment Liabilities						
	Segment Liabilities						
	IT Support Services	782.01	1196.06	399.73	782.01	1967.88	1780.02
	Garments Sales	2372.74	2509.86	-1216.48	2372.74	456.14	1919.34
	Tour & Travel Services	45.46	68.65	18.36	45.46	26.44	57.02
	Total Segment Liabilities	3200.20	3774.57	-798.39	3200.20	2450.46	3756.39
	Un-allocable Liabilities	5329.53	4287.41	1081.19	5329.53	5151.67	5952.12
	Net Segment Liabilities	8529.73	8061.98	282.80	8529.73	7602.13	9708.51

Notes:

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

Place : Sahibabad
Dated: 11th November, 2022

For SBC Exports Limited
For SBC Exports Limited

Govindji Gupta
(Managing Director)