

Ref: D/2023-24/09 Date: 18.05.2023

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:- <u>Submission of Audited Standalone and Consolidated Financial Results for the Quarter and Year ended on March 31, 2023 and Outcome of Board Meeting.</u>

Dear Sir/Madam,

In compliance with the provisions of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are pleased to inform you that the Board of Directors of the Company in its Meeting held today 18th May, 2023, Thursday which commenced at 04.00 p.m. and concluded at 10.10 p.m. have considered, approved and took on record inter-alia the following:

- The Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended 31st March, 2023 as considered, approved and taken on record by the Board of Directors of the Company along with the Auditor's Report(s) issued by the Statutory Auditors.
- Took note of the resignation letter given by Mr. Akshat Gupta and Mr. Vinod Kumar Independent Directors of the Company. The detailed disclosures stating reasons of the resignation and confirmation from the independent directors will be intimate within the stipulated time period.

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

348, 1st Floor, Tarun Enclave, Pitam Pura, New Delhi-110088 Phone: 2701 2828, 2702 2828, 2703 2828 Fax: 2701 2727

Website: www.strggroup.com

INDEPENDENT AUDITORS REPORT ON AUDIT OF STANDALONE FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF SBC EXPORTS LIMITED

We have audited the accompanying statement of Standalone Financial Results ("Statement") of SBC EXPORTS Limited (" the company") for the quarter and financial year ended 31st March, 2023, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and financial year ended 31st March, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules Thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the financial statements. The Company's Board of Directors are responsible or the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and

design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material mis-statement, whether due to fraud or error in preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material mis-statement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material mis-statement when it exists. Mis-statements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material mis-statement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material mis-statement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, is representations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However,

future events or conditions may cause the Company to cease to continue as a going concern; and

• Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended 31st March, 2023 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For STRG & Associates Chartered Accountants

FRN 014826N

RAKESH School Sc

Rakesh Gupta

M. No. 094040

UDIN: 23094040BGTZQX5117

Place: Delhi Date: 18.05.2023

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 AREAGHAZIABAD UTTAR PRADESH-201010
Tel: 0120-2895246, Email: info@sbcexportslimited.com,Website: www.sbcexportslimited.com

(Rs. in Lakh except EPS)

					(RS, III	Lakh except EPS)
	Standalone Financial Results for the Qu	arter and Year End	ed on 31st March,	2023		
			For Quarter Ended		For Financial Year ended	For Financial Year ended
	Particulars	31.03.2023	31,12,2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from operations	6486.67	4773.83	5192.32	18805.45	16815.73
	Other Income	138.41	13.93	4.42	208.95	35.55
	Total Income	6625.08	4787.76	5196.74	19014.40	16851.28
2	Expenses					
a)	Cost of raw material consumed	4988.61	4266.41	4827.34	16046.08	14863.31
b)	Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00
c)	Changes in Inventories of finished goods, work-in-progress and stock-in-trade	594.47	-280.10	-437.41	-282.50	-263.12
d)	Employee benefit expense	251.81	234.88	191.11	888.43	644.55
e)	Finance Costs	78.24	62.20	51.16	228.11	161.44
f)	Depreciation, Depletion and amortisation expense	85.60	30.74	19.95	108.42	70.81
g)	Other Expenses					
(i)	Other Expenses	367.19	240.30	407.73	1108.05	814.14
	Total other Expenses	367.19	240.30	407.73	1108.05	814.14
	Total Expenses	6365.92	4554.43	5059.88	18096.59	16291.13
3	Total Profit before Exceptional items & Tax	259.16	233.33	136.87	917.81	560,15
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	Total Profit before Tax	259.16	233.33	136.87	917.81	560.15
6	Tax Expense					
7	Current tax	0.00	0.00	0.00	242.56	169.57
8	Earliers Year Tax	0.00	0.00	0.00	0.10	52.14
9	Deferred Tax	0.00	0.00	0.00	4.91	4.56
10	Total tax expenses	0.00	0.00	0.00	237.75	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
12	Net Profit / (Loss) for the period of continuing operations	259.16	233.33	136.87	680.06	343.00
13	Profit / (Loss) from discontinued operations before tax	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
15	Net Profit / (Loss) from discontinued operation after tax (XII-XIII)	0.00	0.00	0.00	0.00	0.00
16	Share of profit (Loss) of associates and joint venture accounted for using equity Met	0.00	0.00	0.00	0.00	0.00
17	Total Profit(Loss) for the period	259.16	233.33	136.87	680.06	343.00
18	Other Comprehensive income Net of taxes	82.60	104.08	9.23	174.50	47.03
19	Total Comprehensive income for the period	341.76	337.41	146.10	854.56	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
	Profit / (Loss) attributable to Owners of non-controlling interests	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	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive income for the period attributable to Owners of non-controlling	0.00	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	2116.40
	Face value of equity share capital (In Rs)	1.00	1.00	1.00	1.00	1.00
	Details of Debt Securities	0.00	0.00	0.00	0.00	0.00
23	Reserves excluding revaluation reserve	1375.57	1237.32	521.03	1375.57	521.03
24	Earnings per Share					
i	Earning per Equity share from Continuing operations					
	Basic earnings / (Loss) per Share from continuing operations	0,12	0.11	0.06	0.32	0.16
	Diluted earnings / (Loss) per Share from continuing operations	0.12	0.11	0.06	0.32	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
	Diluted earnings / (Loss) per Share from Discontinuing operations	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	0.12	0.11	0.06	0.32	0.16
	b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.12	0.11	0.06	0.32	0.10
25	Debt equity ratio	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
27	Interest service coverage ratio	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 18th May, 2023.
- $\,\,2\,\,$ There were no investor complaints received / pending as at 31st March, 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.
- 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

Govindji Gupta (Managing Director)

Place : Sahibabad Dated: 18th May 2023

SBC EXPORTS LIMITED CIN: L18100UP2011PLC043209

Date of start of reporting period 31-03-23 31-0 Date of end of reporting period 31-03-23 31-0 Whether results are audited or unaudited Audited Audited Nature of report standalone or consolidated Standalone Standalone Property Standalone or consolidated Standalone Standalone Property Plant & Equipment 76-6.9 5.55 Property, Plant & Equipment 76-6.9 5.55 Capital Work-in-progress 22.79 investment Property	Particulars Date of start of reporting period Whether results are audited or unaudited Nature of report standalone or consolidated ASSETS Non-current assets Property, Plant & Equipment 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 receavables, Non-current Loans, Non-current Other Non-current financial assets Total Non-Current Financial Assets Perferred Tax Assets (Net) Other non-current assets Current Financial Asset Current Financial Asset Current Financial Assets Total Non-Current Financial Assets Total Non-Current Financial Assets Current Financial Assets Total Non-Current Financial Assets Current Financial Asset Total Current Financial Asset Current Financial Asset Current Financial Assets Total Current Financial Asset Current Financial Assets Fotal Current Financial Asset Current Financial Assets Total Current Financial Asset Current Financial Assets Fotal Current Financial Asset Current Financial Assets Fotal Current Financial Asset Current Financial Assets Fotal Current Assets Fotal Assets	Year Ended 01-04-22 31-03-23 Audited Standalone 766.89 22.79 4.15 29.00 470.06 1,292.89 2,981.18 5,579.35 424.06 653.69	Year Ended 01-04-21 31-03-22 Audited Standalone 582.75
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Intangible Assets under Development Biological Assets other than investment plants Investment accounted for using equity method Non Current Financial Assets Non Current Investments Trade receavables, Non-current Other Non-current financial assets Total Non-Current Financial Assets Deferred Tax Assets (Net) Other non-current assets Total Non-Current Assets Inventories Current Assets Inventories Current Assets Inventories Current Assets Total Non-Current Assets Inventories Current Investments Total Ron-Current Assets Inventories Current Assets Total Non-Current Assets Inventories Current Assets Total Non-Current Assets Inventories Current Assets Total Non-Current Assets Inventories Current Financial Asset Current Financial Asset Current Investments Trade Receivables, Current Assets Total Current Financial Asset Current Financial Asset Total Current Financial Liabilities Total Current Financial Liabilities Non-current Financial Liabilities Non-current Financial Liabilities Total Non-C	Intangible Assets under Development Biological Assets other than investment plants Investment accounted for using equity method Non Current Financial Assets Non current linvestments Trade receavables, Non-current Loans, Non-current Other Non-current financial assets Deferred Tax Assets (Net) Other non-current assets Total Non-Current Financial Assets Deferred Tax Assets (Net) Other non-current assets Total Non-Current Assets Inventories Current Financials Asset Current Investments Trade Receivables, Current Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Other Current Financial Assets Current Tax Assets (Net) Other Current Assets Total Current Financial Asset Current Tax Assets (Net) Other Current Assets Total current assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets Equity and Liabilities	29.00 470.06 1,292.89 2,981.18 5,579.35 424.06	24.09 281.63 888.47 2,524.68
Biological Assets other than investment plants Investment accounted for using equity method Non Current Financial Assets Non current Investments Trade receasables, Non-current Loans, Non-current Other Non-current financial assets Total Non-Current Financial Assets Deferred Tax Assets (Net) Other non-current sissets Current Assets Total Non-Current Financial Assets 1,292.89 888 Current Assets Inventories Inventories Inventories Current Financials Asset Current Financials Assets Trade Receivables, Current Cash & Cash Equivalents Assets Inventories Inventories Inventories Inventories Trade Receivables, Current Inventories Inventories Trade Receivables, Current Inventories Invent	Biological Assets other than investment plants 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 Deferred Tax Assets (Net) Other non-current assets Total Non-Current Financial Assets Potal Non-Current Financial Assets Inventories Current Assets Inventories Current Investments Trade Receivables, Current Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Other Current Financial Assets Current Tax Assets (Net) Other Current Assets Non-current assets Non-current assets Non-current assets Total Current assets Total current assets Non-current assets Non-current assets Total current assets Total current assets Non-current assets Total current assets Total Assets Equity and Liabilities	29.00 470.06 1,292.89 2,981.18 5,579.35 424.06	24.09 281.63 888.47 2,524.68
Investment accounted for using equity method	Investment accounted for using equity method Non Current Financial Assets Non current Investments Trade receavables, Non-current Loans, Non-current financial assets Deferred Tax Assets (Net) Other non-current assets Total Non-Current Financial Assets Inventories Current Financials Asset Current Investments Trade Receivables, Current Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Financial Assets Current Tax Assets (Net) Other Current Financial Assets Total Current Financial Asset Current Tax Assets (Net) Other Current Assets Total Current Financial Asset Fourity Assets Non-current assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets Equity and Liabilities	29.00 470.06 1,292.89 2,981.18 5,579.35 424.06	24.09 281.63 888.47 2,524.68
Non Current Financial Assets Non current Investments Trade receasables, Non-current Loans, Non-current financial assets Deferred Tax Assets (Net) Other Non-current assets Total Non-Current Financial Assets Current Financial Assets Current Assets Current Investments Trade Non-Current Assets Total Non-Current Assets 2,981.18 2,52. Current Financials Asset Current Investments Trade Receivables, Current Cash & Cash Equivalents Loans, Current Other Current Financial Asset Current Tax Assets (Net) Other Current Financial Asset Total Current Financial Asset Current Tax Assets (Net) Other Current Financial Asset Total Current Financial Asset Fortal Current Financial Asset Current Tax Assets (Net) Total Current Financial Asset Current Tax Assets (Net) Other Current Assets Total Current Financial Asset Total Current Financial Asset Fortal Current Assets Total Current Financial Asset Total Current Financial Asset Current Financial Asset Total Current Financial Asset Total Current Financial Asset Fortal Current Financial Asset Total Current Financial Asset 1,173,35 8,804 3 and related deffered tax assets Total Equity Share Capital (a) Equity Share Capital (b) Other Equity Total Equity Attributable to owners of parent (a) Equity Share Capital (b) Other Current Financial Liabilities Non-current Financial Liabilities Non-current Financial Liabilities Non-current Financial Liabilities Non-current Financial Liabilities Total Non-Current Financial Liabilities Fortal Non-Current Financial Liabilities Total Non-Current Financial Liabilities Fortal Non-Current Financial Liabilities Total Non-Current Financial Liabilities Borrowings, current Trade Payables, current Trade Payables, current Trade Payables, current Trade Payable	Non current Financial Assets Non current Investments Trade receavables, Non-current Loans, Non-current financial assets Other Non-current financial assets Deferred Tax Assets (Net) Other non-current assets Current Assets Inventories Current Financials Asset Current Investments Trade Receivables, Current Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Financial Assets Current Tax Assets (Net) Other Current Financial Assets Total Current Financial Asset Current Tax Assets (Net) Other Current Assets Non-current assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Fotal Assets Equity and Liabilities	29.00 470.06 1,292.89 2,981.18 5,579.35 424.06	24.09 281.63 888.47 2,524.68 4,987.82 362.25
Non current investments	Non current Investments Trade receavables, Non-current Loans, Non-current Other Non-current financial assets Deferred Tax Assets (Net) Other non-current assets Current Assets Inventories Current Financials Asset Current Financials Asset Trade Receivables, Current Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Other Current Financial Assets Current Tax Assets (Net) Other Current Assets Non-current Assets Total Current Financial Asset Current Financial Assets Total Current Financial Assets Total Current Financial Assets Total Current Financial Assets Total Current Assets	29.00 470.06 1,292.89 2,981.18 5,579.35 424.06	24.09 281.63 888.47 2,524.68 4,987.82 362.25
Trade receavables, Non-current	Trade receavables, Non-current Loans, Non-current Other Non-current financial assets Deferred Tax Assets (Net) Other non-current assets Total Non-Current Financial Assets Deferred Tax Assets (Net) Other non-current assets Total Non-Current Assets Inventories Current Financials Asset Current Investments Trade Receivables, Current Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Other Current Financial Assets Total Current Financial Assets Current Tax Assets (Net) Other Current Assets Non-current assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets Equity and Liabilities	29.00 470.06 1,292.89 2,981.18 5,579.35 424.06	24.09 281.63 888.47 2,524.68 4,987.82 362.25
Loans, Non-current Other Non-current financial assets Deferred Tax Assets (Net) Other non-current assets Total Non-Current Financial Assets Total Non-Current Assets Total Non-Current Assets Inventories Current Financials Asset Current Financials Asset Current Financials Asset Current Financials Asset Loans (Current Assets) Eash Equivalents Cash Equivalents Current Tax Assets (Net) Other Current Financial Assets Total Current Financial Asset Current Tax Assets (Net) Other Current Assets Total Current Financial Asset Solution Assets Total Current Financial Asset Current Tax Assets (Net) Other Current Assets Total Current Assets Total Current Assets Solutival Liabilities Equity attributable to owners of parent (a) Equity Share Capital (b) Other Equity Total Equity Assets Non-current Liabilities Non-current Liabilities Non-current Liabilities Non-current Liabilities Non-current Financial Liabilities Total Non-Current Financial Liabilities Current Financial Liabilities Fortal Non-Current Financial Liabilities Current Financial Liabilities Current Financial Liabilities Fortal Non-Current Financial Liabilities Current Financial Liabilities Total Non-Current Financial Liabilities Current Financial Liabilities Borrowings, Non-current Trade Payables, Current	Loans, Non-current Other Non-current financial assets Deferred Tax Assets (Net) Other non-current assets Total Non-Current Financial Assets Current Assets Inventories Current Investments Trade Receivables, Current Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Other Current Financial Assets Current Tax Assets (Net) Other Current Assets Total Current Financial Assets	29.00 470.06 1,292.89 2,981.18 5,579.35 424.06	24.09 281.63 888.47 2,524.68 - 4,987.82
Other Non-current financial assets	Other Non-current financial assets Deferred Tax Assets (Net) Other non-current assets Total Non-Current Financial Assets Current Assets Inventories Current Financials Asset Current Investments Trade Receivables, Current Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Other Current Financial Assets Current Tax Assets (Net) Other Current Assets Non-current assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Equity and Liabilities Equity	29.00 470.06 1,292.89 2,981.18 5,579.35 424.06	24.09 281.63 888.47 2,524.68 - 4,987.82
Total Non-Current Financial Assets	Deferred Tax Assets (Net) Other non-current assets Current Assets Inventories Current Investments Trade Receivables, Current Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Other Current Financial Assets Current Tax Assets (Net) Other Current Assets Non-current assets Non-current assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Equity and Liabilities Equity	29.00 470.06 1,292.89 2,981.18 - 5,579.35 424.06 - 653.69	24.09 281.63 888.47 2,524.68 - 4,987.82
Deferred Tax Assets (Net)	Deferred Tax Assets (Net) Other non-current assets Current Assets Inventories Current Financials Asset Current Investments Trade Receivables, Current Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Other Current Financial Assets Current Tax Assets (Net) Other Current Assets Non-current assets Non-current assets Non-current assets Total Current Enancial Assets Total Current Enancial Assets Total Current Enancial Assets Total Current Enancial Assets Total Current Assets Total Current Enancial Assets	470.06 1,292.89 2,981.18	24.09 281.63 888.47 2,524.68 - 4,987.82 362.25
Other non-current assets	Other non-current assets Current Assets Inventories Current Financials Asset Current Investments Trade Receivables, Current Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Other Current Financial Assets Total Current Financial Assets Current Tax Assets (Net) Other Current Assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Fotal Assets Equity and Liabilities	470.06 1,292.89 2,981.18	281.63 888.47 2,524.68 - 4,987.82 362.25
Current Assets	2 Current Assets Inventories Current Financials Asset Current Investments Trade Receivables, Current Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Other Current Financial Assets Total Current Financial Assets Current Tax Assets (Net) Other Current Assets Total Current Assets	1,292.89 2,981.18 - 5,579.35 424.06 - 653.69	2,524.68 2,524.68 4,987.82 362.25
Current Assets	2 Current Assets Inventories Current Financials Asset Current Financials Asset Current Investments Trade Receivables, Current Cash & Cash & Cush Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Other Current Financial Assets Total Current Financial Assets Current Tax Assets (Net) Other Current Assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Fotal Assets Equity and Liabilities	2,981.18 - 5,579.35 424.06 - 653.69	2,524.68 - 4,987.82 362.25
Current Financials Asset Current Investments Trade Receivables, Current Start Receivables, Current Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Other Current Financial Assets Current Tax Assets (Net) Other Current Assets Total Current Financial Asset Current Tax Assets (Net) Total current assets Total current assets Total current assets Total current assets Total Assets Total Assets Total Current Assets Total Assets Total Assets Total Assets Total Assets Total Assets Total Equity Assets Total Equity Assets Total Equity Assets Total Equity Total Eq	Current Financials Asset Current Investments Trade Receivables, Current Cash & Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Other Current Financial Assets Total Current Financial Asset Current Tax Assets (Net) Other Current Assets Total current assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets Equity and Liabilities	5,579.35 424.06 - 653.69	4,987.82 362.25
Current Financials Asset	Current Investments Trade Receivables, Current Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Other Current Financial Assets Total Current Financial Asset Current Tax Assets (Net) Other Current Assets Total current assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Fotal Assets Equity and Liabilities Equity	5,579.35 424.06 - 653.69	4,987.82 362.25
Trade Receivables, Current 5,579.35 4,98: Cash & Cash Equivalents 424.06 36: Bank balance other than Cash & Cash Equivalents	Trade Receivables, Current Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Other Current Financial Assets Total Current Financial Asset Current Tax Assets (Net) Other Current Assets Total current assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets Equity and Liabilities	424.06 - 653.69	362.25 -
Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Corrent Financial Assets Total Current Financial Asset Current Tax Assets (Net) Other Current Assets Total current Financial Assets Total current Financial Assets Total current assets 10,173,35 8,804 Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets Total Assets Total Assets 11,466,24 9,693 Equity and Liabilities Equity attributable to owners of parent (a) Equity Share Capital (b) Other Equity Total Equity attributable to owners of parent (a) Equity Share Capital Total Equity attributable to owners of parent Assets Non-current Liabilities Non-current Liabilities Non-current Financial Liabilities Non-current Financial Liabilities Total Non-current Financial Liabilities Total Non-current Financial Liabilities Current Liabilities Total Non-current Financial Liabilities Sorrowings, Non-current Other Non-current financial Liabilities Current Liabilities Sorrowings, current Department Sorrowings, current Trade Payables, current	Cash & Cash Equivalents Bank balance other than Cash & Cash Equivalents Loans, Current Other Current Financial Assets Total Current Financial Assets Current Tax Assets (Net) Other Current Assets Total current assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets Equity and Liabilities	424.06 - 653.69	362.25 -
Bank balance other than Cash & Cash Equivalents Loans, Current Corrent Financial Assets Total Current Financial Assets Current Tax Assets (Net) Other Current Assets Current Tax Assets (Net) Other Current Assets Total Current assets Current assets Total Equity and Liabilities Equity attributable to owners of parent (a) Equity Share Capital (b) Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Total Equity Total E	Bank balance other than Cash & Cash Equivalents Loans, Current Other Current Financial Assets Total Current Financial Assets Current Tax Assets (Net) Other Current Assets Total current assets Total current assets Non-current assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets Equity and Liabilities Equity	- 653.69 -	-
Loans, Current Other Current Financial Assets Total Current Financial Asset Current Tax Assets (Net) Other Current Assets Other Current Assets Total Current Financial Asset Current Tax Assets (Net) Other Current Assets Total Current Assets S35.07 390 Total Current Assets S35.07 390 Total Current Assets Total Current Assets Total Current Assets S35.07 390 Non-current Assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets Total Assets Total Assets Total Assets Total Assets 11,466.24 9,693 Equity and Liabilities Equity Attributable to owners of parent (a) Equity Share Capital (b) Other Equity Total Equity Attributable to owners of parent Total Equity Attributable to owners of parent Total Equity Non-Current Liabilities Non-Current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current Total Non-Current Financial Liabilities Current Liabilities Borrowings, Current Total Current Financial Liabilities Borrowings, Current Trade Payables, current	Loans, Current Other Current Financial Assets Total Current Financial Asset Current Tax Assets (Net) Other Current Assets Total current assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets Equity and Liabilities Equity	•	539.46
Other Current Financial Assets Current Tax Assets (Net) Other Current Assets Other Current A	Other Current Financial Assets Current Tax Assets (Net) Other Current Assets Total Current Financial Asset Current Tax Assets (Net) Other Current Assets Total current assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets Equity and Liabilities Equity	•	539.46
Total Current Financial Asset Current Tax Assets (Net) Other Current Assets Total current assets S35.07 390 Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets Total Assets Total Assets 11,466.24 9,693 Equity and Liabilities Equity Attributable to owners of parent (a) Equity Share Capital (b) Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Total Equity attributable to owners of parent Anon-current Liabilities Non-current Liabilities Non-current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial Liabilities Current Liabilities Current Liabilities Borrowings, Current Total Non-Current Financial Liabilities Current Liabilities Borrowings, Current Trade Payables, current	Total Current Financial Asset Current Tax Assets (Net) Other Current Assets Total current assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets Equity and Liabilities Equity		,
Current Tax Assets (Net) Other Current Assets Other Current Assets Total current assets Total current assets 10,173.35 8,804 Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets 11,466.24 9,693 Equity and Liabilities Equity attributable to owners of parent (a) Equity Share Capital (b) Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Non-current Liabilities Non-current Liabilities Non-current Financial Liabilities Non-current Financial Liabilities Non-current Financial Liabilities Current Liabilities Current Liabilities Eguity Additional Current Financial Liabilities Eguity and Liabilities Sala 429 Current Liabilities Eguity and Liabilities Sala 429 Current Liabilities Borrowings, Current Trade Payables, current 3,375.57 3,756	Current Tax Assets (Net) Other Current Assets Total current assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets Equity and Liabilities Equity		-
Other Current Assets 535.07 390 Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets 11,466.24 9,693 Equity and Liabilities Equity attributable to owners of parent (a) Equity Share Capital 2,116.40 2,116 (b) Other Equity 1,1375.57 52 Total Equity attributable to owners of parent 3,491.97 2,637 Liabilities Non-current Liabilities Non-current Financial Liabilities Non-current Financial Liabilities Total Equity Assets 535.07 390 Non-current Financial Liabilities Dorrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities Current Liabilities Borrowings, Current Total Non-Current Financial Liabilities Current Financial Liabilities Borrowings, Current Trade Payables, current 3,375.57 3,750	Other Current Assets Total current assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets Equity and Liabilities Equity		5,889.53
Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets	Total current assets Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets Equity and Liabilities Equity		-
Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets 11,466.24 9,693 Equity and Liabilities Equity attributable to owners of parent (a) Equity Share Capital (b) Other Equity Total Equity attributable to owners of parent (a) Equity Share Capital (b) Other Equity Total Equity attributable to owners of parent Total Equity Non-current Liabilities Non-current Financial Liabilities Non-current Financial Liabilities Total Equity Non-current Financial Liabilities Sorrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities Current Liabilities Sas.24 429 Current Liabilities Current Liabilities Borrowings, current Trade Payables, current Trade Payables, current 3,375.77 3,756	Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets Total Assets Equity and Liabilities Equity		390.33
and related deffered tax assets Total Assets Equity and Liabilities Equity attributable to owners of parent (a) Equity Share Capital (b) Other Equity Total Equity attributable to owners of parent 2,116.40 2,116 (b) Other Equity Total Equity attributable to owners of parent 3,491.97 2,637 Liabilities Non-current Liabilities Non-current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current Financial Liabilities S83.24 429 Current Liabilities Current Liabilities Borrowings, Von-current Trade Payables, Current Total Non-Current Financial Liabilities Borrowings, Current Trade Payables, Current 3,375.77 3,756	and related deffered tax assets Total Assets Equity and Liabilities Equity	10,173.35	8,804.53
Total Assets 11,466.24 9,693	Total Assets Equity and Liabilities 1 Equity	-	
Equity and Liabilities Equity attributable to owners of parent (a) Equity Share Capital 2,116.40 2,116.40 (b) Other Equity Total Equity attributable to owners of parent 3,491.97 2,637 52: Liabilities Total Equity 3,491.97 2,637 2 Liabilities Non-Current Liabilities Non-current Financial Liabilities Non-current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current Trade Payables, Non-current Financial Liabilities Current Liabilities Current Liabilities S83.24 429 Current Liabilities Current Financial Liabilities Borrowings, Current	Equity and Liabilities 1 Equity	11,466.24	9,693.00
Equity Equity Sare Capital 2,116.40	1 Equity	,	,
Equity attributable to owners of parent (a) Equity Share Capital (b) Other Equity Total Equity attributable to owners of parent 7 Total Equity attributable to owners of parent 7 Total Equity 7 Total			
(a) Equity Share Capital (b) Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Total Equity Liabilities Non-Current Liabilities Non-current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities Total Non-Current Financial Liabilities Current Liabilities Current Liabilities Current Financial Liabilities Borrowings, Current Trade Payables, Current Trade Payables, Current Trade Payables, Current Trade Payables, current Say3-24 EBORROWINGS BORROWINGS Ay3-75-75 3,756			
(b) Other Equity	Equity attributable to owners of parent		
Total Equity attributable to owners of parent Total Equity 3,491.97 2,637 Liabilities Non-Current Liabilities Non-current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities Current Liabilities Current Liabilities Current Liabilities Borrowings, current Trade Payables, Non-current Trade Payables, Current	(a) Equity Share Capital	2,116.40	2,116.40
Total Equity 3,491.97 2,637 2 Liabilities Non-Current Liabilities Non-current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities Total Non-Current Financial Liabilities Current Liabilities Current Liabilities Borrowings, current Trade Payables, current 3,375.57 3,756	(b) Other Equity	1,375.57	521.03
2 Liabilities Non-Current Liabilities Non-Current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities Total Non-Current Financial Liabilities Current Liabilities Current Financial Liabilities Borrowings, current Trade Payables, current Trade Payables, current 3,375.57 3,756	Total Equity attributable to owners of parent	3,491.97	2,637.43
Non-Current Liabilities Non-current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities Total Non-Current Financial Liabilities Current Liabilities Current Financial Liabilities Borrowings, current Trade Payables, current 3,375.77 3,756		3,491.97	2,637.43
Non-current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities Total Non-Current Financial Liabilities Current Liabilities Current Financial Liabilities Borrowings, current Trade Payables, current 3,375.57 3,756			
Borrowings, Non-current - Trade Payables, Non-current - Other Non-current financial liabilities 583,24 429 Total Non-Current Financial Liabilities 583,24 429 Current Liabilities 583,24 429 Current Financial Liabilities 583,24 429 Total Non-Current Financial Liabilities 583,24 429 Current Financial Liabilities 583,24 429 Trade Payables, current - 3,375,57 3,756			
Trade Payables, Non-current Other Non-current financial liabilities Total Non-Current Financial Liabilities S83.24 429 Current Liabilities Current Financial Liabilities Borrowings, current Trade Payables, current 3,375.77 3,756			
Other Non-current financial liabilities 583.24 429 Current Liabilities 583.24 429 Current Financial Liabilities 583.24 429 Current Financial Liabilities 583.24 329		-	-
Total Non-Current Financial Liabilities 583.24 429 Current Liabilities Current Financial Liabilities Borrowings, current Trade Payables, current 3,375.57 3,750	Other News and County Library		- 420.40
Current Liabilities Current Financial Liabilities Borrowings, current Trade Payables, current 3,375.57 3,750			429.40
Current Financial Liabilities		363.24	429.40
Borrowings, current -			
Trade Payables, current 3,375.57 3,756			
			3,756.39
Uner current financial habilities 1.114.58 514	Other current financial liabilities	2,114.58	514.25
			4,270.64
·		,	2,182.81
			172.72
Current Tax Liabilities (Net)		-	-
Deffered government Grants, Current -		-	
Total current liabilities 7,391.02 6,626	Total current liabilities	7 391 02	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 - EQUITY & LIABILITIES 11,466.24 9,693	TOTAL - EQUITY & LIABILITIES	-	6,626.17

For SBC Exports Limited
For SBC Exports Limited

Place: Sahibabad Dated: 18th May, 2023

> Govindji Gupta (Managing Director)

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

STANDALONE CASH FLOW STATEMENT AS AT 31ST MARCH, 2023

S.No.	Particulars		Amount (Rs.)		Amount (Rs.)
ı.	CASH FLOW FROM OPERATING ACTIVITIES		For the year ended 31.03.2023		For the year ended 31.03.2022
	Net Profit before Tax		91,780,135		56,014,639
	Add:- Depreciation	10,842,079		7,081,300	
			10,842,079		7,081,300
	Adjustments(if any)		17,449,979		4,703,174
	Operating Profit before Working Capital Changes		120,072,193		67,799,113
	Adjustments for:				
	Increase/(Decrease) in Other Current Liabilities & Provisions	(44,477,709)		150,219,847	
	Increase/(Decrease) in Trade Payable	(38,081,679)		15,420,499	
	(Increase)/Decrease in Other Current Assets	(14,474,317)		(8,491,877)	
	(Increase)/Decrease in Short Term Loans & Advances	(12,071,614)		(5,676,048)	
	(Increase)/Decrease in Receivables	(59,153,040)		(197,340,747)	
	(Increase)/Decrease in stock in hand	(45,650,156)	(213,908,515)	50,457,500	4,589,174
	Cash Generated from Operations		(93,836,322)		72,388,287
	Income Tax (current & earlier Year)		24,266,766		22,171,244
	Net Cash flow Generated from Operating Activities (A)		(118,103,088)		50,217,043
II.	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale (Purchase)of Investment	(18,842,980)		(24,303,914)	
	Long Term Loans & Advances Given	648,000		(,===, ,	
	Sale of Fixed Assets				
	Purchase of Fixed Assets	(31,950,075)	(50,145,055)	(20,416,115)	(44,720,029)
	Net Cash Flow Generated from Investing Activities (B)		(50,145,055)		(44,720,029)
III.	CASH FLOW FROM FINANCING ACTIVITIES				
	Cash Generated from capital proceeds				
	Short Term Borrowings	160,032,674		7,532,691	
	Long Term Borrowings	14,395,921	174,428,595	(5,705,780)	1,826,910
	Net Cash Flow Generated from Financing Activities (C)		174,428,595		1,826,910
IV.	Net increase in Cash & Cash Equivalents (A - B - C)		6,180,452		7,323,925
	Cash and Cash equivalents beginning of the year		36,225,094		36,225,094
	Cash and Cash equivalents as the end of the year		42,405,546		43,549,019
٧.	Cash & Cash equivalents as stated in Balance Sheet				
	Cash in Hand		5,522,003		6,822,666
	Cash at Bank , Fixed Deposit and Cheques In Hand		36,883,543		29,402,428
	Cash & Cash equivalents as stated in Balance Sheet		42,405,545		36,225,094

For SBC Exports Limited
For SBC Exports Limited

Place: Sahibabad Dated: 18th May, 2023

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 GHAZIABAD UTTAR PRADESH-201010

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

	Standalone Segment wise Results for the Qu	arter and Year	Ended on 31st	d on 31st March, 2023				
	Particulars	Thre	ee months end	Financial Year ended				
	Date of start of reporting period	01.01.2023	01.10.2022	01.01.2022	01.04.2022	01.04.2021		
	Date of end of reporting period	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022		
	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited		
1	Segment Revenue (Income)							
	(net sale/income from each segment should be disclosed)							
1	IT Support Services	3503.03	2398.54	3465.25	8769.29	10274.91		
2	Garments Sales	2983.64	2375.30		10036.16	6268.17		
3	Tour & Travel Services	0.00	0.00	84.08	0.00	272.66		
	Total Segment Revenue	6486.67	4773.84	5192.33	18805.45	16815.74		
	Less: Inter segment revenue	0.00	0.00	0.00	0.00	0.00		
	Revenue from operations	6486.67	4773.84	5192.33	18805.45	16815.74		
	·							
2	Segment Result							
	Profit (+) / Loss (-) before tax and interest from each segment							
1	IT Support Services	25.88	84.75	133.19	362.63	377.23		
2	Garments Sales	402.60	250.4	238.33	1100.52	635.81		
3	Tour & Travel Services	0	0	2.69	0.00	-11.30		
	Total Profit before tax	428.48	335.15	374.21	1463.15	1001.74		
	i. Finance cost	78.24	62.20	51.17	228.11	161.45		
	ii. Other Unallocable Expenditure net off Unallocable income	91.08	39.61	186.17	317.24	280.14		
	Profit before tax	259.16	233.34	136.87	917.80	560.15		
3	(Segment Asset - Segment Liabilities)							
<u> </u>	Segment Asset							
1	IT Support Services	1978.46	1642.04		1978.46	2722.11		
2	Garments Sales	7375.88	5722.59		7375.88	5295.75		
3	Tour & Travel Services	0.00	0.00	68.23	0.00	68.23		
	Total Segment Asset	9354.34	7364.63	8086.09	9354.34	8086.09		
	Un-allocable Assets	2111.90	1400.95	1606.91	2111.90	1606.91		
	Net Segment Asset	11466.24	8765.58	9693.00	11466.24	9693.00		
4	Segment Liabilities							
	Segment Liabilities							
	IT Support Services	1510.58	1096.48	1780.02	1510.58	1780.02		
	Garments Sales	1864.98	2029.45	1919.34	1864.98	1919.34		
	Tour & Travel Services	0.00	0.00	41.51	0.00	41.51		
	Total Segment Liabilities	3375.56	3125.93	3740.88	3375.56	3740.88		
	Un-allocable Liabilities	8090.68			8090.68	5952.12		
	Net Segment Liabilities	11466.24				9693.00		

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

Govindji Gupta (Managing Director)

Place: Sahibabad Dated: 18th May, 2023



348, 1st Floor, Tarun Enclave, Pitam Pura, New Delhi-110088 Phone: 2701 2828, 2702 2828, 2703 2828 Fax: 2701 2727

Website: www.strggroup.com

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF CONSOLIDATED FINANCIAL RESULTS TO THE BOARD OF DIRECTORS SBC EXPORTS LIMITED

We have audited the accompanying statement of Consolidated Financial Results ("Statement") of SBC EXPORTS Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries and associate (Holding Company and its subsidiaries and associate together referred to as "the Group") for the year ended 31st March, 2023 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports on separate audited financial statements of the subsidiaries and associate, the aforesaid Consolidated Financial Results:

I. includes the results of the following entities:

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

II. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.; and

Ill. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31st March, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company its subsidiaries and associates in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit provides a reasonable basis for our opinion and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Management's Responsibilities for the Consolidated Financial Results

These Consolidated Financial Results have been prepared on the basis of the Consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial

Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Results by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes *our* opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them.

We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also perform the procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other matters

The Consolidated Financial Results include the Audited Financial Results of 1 (One) subsidiary, whose Financial Results and financial information reflect Group's share of total assets of Rs. 11541.77 lacs as at 31st March, 2023, Group's share of total revenue of Rs.6897.73 lacs (Quarterly) and Rs. 19782.16 lacs (Yearly) and Group's share of total net profit/(loss) after tax of Rs. 297.28 lacs (Quarterly) and Rs. 689.34 lacs (Yearly) as considered in the Consolidated Financial Results, which have been audited by their respective independent auditors.

The independent auditors' reports on Financial Results and financial information of these entities have been furnished to us and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

The Annual Consolidated Statement includes the results for the quarter ended 31st March, 2023 being the balancing figure between audited figures in respect of the full Financial Year and the published unaudited year to date figures up to the third quarter of the current Financial Year which were subject to limited review by us.

For STRG & Associates Chartered Accountants

FRN 014826N

RAKES H

GUPTA

Rakesh Gupta ACC

Partner M. No. 094040

UDIN: 23094040BGTZQW7159

NEW DELHI

Place: Delhi Date: 18.05.2023



348, 1st Floor, Tarun Enclave, Pitam Pura, New Delhi-110088 Phone : 2701 2828, 2702 2828, 2703 2828 Fax: 2701 2727

Website: www.strggroup.com

Notes to Audited Standalone& Consolidated Financial Results for the quarter and financial year ended on 31st March, 2023

- The Audited Standalone & Consolidated financial results of the Company for the quarter and financial year ended 31st March, 2023 have been duly reviewed and recommended by the Audit Committee and approved by the board of directors at their respective meetings held on 18Th May, 2023.
- 2. The Statutory Auditors have carried out audit of the standalone and consolidated financial results as required under Regulation 33 of SEBI (LODR) Regulations, 2015 and have issued an unmodified opinion thereon.
- 3. The Mauji Trip Limited, a wholly owned subsidiary Company of SBC Exports Limited was incorporated on 3rd day of December, 2021 i.e. in the 3rd Quarter of the Financial Year 2021-22.
- 4. Figures for the quarter ended 31st March 2023 and 31st March 2022 are the balancing figures between audited figures in respect of full financial year and the published year to date unaudited figures upto the third quarter of the respective financial years.
- 5. Figures for previous quarter / period have been regrouped and reclassified wherever considered necessary, to confirm to current quarter / period's classification/ disclosures.
- 6. The audited standalone & consolidated financial results of the Company for the quarter and financial year ended 31st March, 2023 are also available on the website of the Stock Exchanges, where the Shares of the Company are listed i.e., www.bseindia.com, www.nseindia.com and on Company's website (www.sbcexportslimited.com).

For STRG & Associates Chartered Accountants FRN 014826N

RAKESH

GUPTA

Rakesh Gupta ACCC Partner

M. No. 094040

UDIN: 23094040BGTZQW7159

Place: Delhi Date: 18.05.2023

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 AREAGHAZIABAD UTTAR PRADESH-201010 Tel: 0120-2895246, Email: info@sbcexportslimited.com, Website: www.sbcexportslimited.com

(Rs. in Lakh except EPS)

Particulars 31,03,2023 31,12,2022 Audited Unaudited	31.03.2022 Audited 5261.70 4.42 5266.12 4827.34 61.12 -437.41 191.11 51.17 19.95	For Financial Year ended 31.03.2023 Audited 19572.60 209.56 19782.16 16011.67 701.12 -282.50 957.38	For Financial Year ended 31.03.2022 Audited 16885.11 35.55 16920.66
1 Income 2 Income	5261.70 4.42 5266.12 4827.34 61.12 -437.41 191.11 51.17	19572.60 209.56 19782.16 16011.67 701.12 -282.50	16885.11 35.55 16920.66
Income Revenue from operations 6759.10 4981.60 Other Income 138.63 13.97 Total Income 6897.73 4995.57 2 Expenses 897.73 4995.57 a) Cost of raw material consumed 4954.44 4266.41 b) Purchase of stock-in-trade 286.76 184.95 c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade 590.72 -280.10 d) Employee benefit expense 320.76 234.88 e) Finance Costs 78.32 62.34	5261.70 4.42 5266.12 4827.34 61.12 -437.41 191.11 51.17	19572.60 209.56 19782.16 16011.67 701.12 -282.50	16885.11 35.55 16920.66 14863.31
Other Income 138.63 13.97 Total Income 6897.73 4995.57 2 Expenses 4954.44 4266.41 a) Cost of raw material consumed 4954.44 4266.41 b) Purchase of stock-in-trade 286.76 184.95 c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade 590.72 -280.10 d) Employee benefit expense 320.76 234.88 e) Finance Costs 78.32 62.34	4.42 5266.12 4827.34 61.12 -437.41 191.11 51.17	209.56 19782.16 16011.67 701.12 -282.50	35.55 16920.66 14863.31
Total Income 6897.73 4995.57	4827.34 61.12 -437.41 191.11 51.17	19782.16 16011.67 701.12 -282.50	16920.66 14863.31
2 Expenses a) Cost of raw material consumed 4954.44 4266.41 b) Purchase of stock-in-trade 286.76 184.95 c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade 590.72 -280.10 d) Employee benefit expense 320.76 234.88 e) Finance Costs 78.32 62.34	4827.34 61.12 -437.41 191.11 51.17	16011.67 701.12 -282.50	14863.31
a) Cost of raw material consumed 4954.44 4266.41 b) Purchase of stock-in-trade 286.76 184.95 c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade 590.72 -280.10 d) Employee benefit expense 320.76 234.88 e) Finance Costs 78.32 62.34	61.12 -437.41 191.11 51.17	701.12 -282.50	
b) Purchase of stock-in-trade 286.76 184.95 c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade 590.72 -280.10 d) Employee benefit expense 320.76 234.88 e) Finance Costs 78.32 62.34	61.12 -437.41 191.11 51.17	701.12 -282.50	
c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade 590.72 -280.10 d) Employee benefit expense 320.76 234.88 e) Finance Costs 78.32 62.34	-437.41 191.11 51.17	-282.50	61.12
d) Employee benefit expense 320.76 234.88 e) Finance Costs 78.32 62.34	191.11 51.17		3IZ
e) Finance Costs 78.32 62.34	51.17	957.38	-263.12
			644.55
f) Depreciation Depletion and amortisation expense	19.95	228.45	161.45
f) Depreciation, Depletion and amortisation expense 56.24 30.78		109.84	70.81
g) Other Expenses			
(i) Other Expenses 313.21 259.07	411.79	1126.30	818.20
Total other Expenses 313.21 259.07	411.79	1126.30	818.20
Total Expenses 6600.45 4758.33	5125.07	18852.26	16356.32
3 Total Profit before Exceptional items & Tax 297.28 237.24	141.05	929.90	564.34
4 Exceptional Items 0.00 0.00	0.00	0.00	0.00
5 Total Profit before Tax 297.28 237.24	141.05	929.90	564.34
6 Tax Expense			
7 Current tax 0.00 0.00	0.00	243.20	170.94
8 Earliers Year Tax 0.00 0.00	0.00	-0.22	52.14
9 Deferred Tax 0.00 0.00	0.00	2.42	4.56
10 Total tax expenses 0.00 0.00	0.00	240.78	218.52
11 Net movement in regulatory deferral account balances related to profit or loss and related tax movement 0.00 0.00	0.00	0.00	0.00
12 Net Profit / (Loss) for the period of continuing operations 297.28 237.24	141.05	689.34	345.82
13 Profit / (Loss) from discontinued operations before tax 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
15 Net Profit / (Loss) from discontinued operation after tax (XII-XIII) 0.00 0.00	0.00	0.00	0.00
16 Share of profit (Loss) of associates and joint venture accounted for using equity Met 0.00 0.00	0.00	0.00	0.00
17 Total Profit (Loss) for the period 297.28 237.24	141.05	689.34	345.81
18 Other Comprehensive income Net of taxes 82.60 54.10	9.23	174.50	47.03
19 Total Comprehensive income for the period 379.88 291.34	150.28	863.84	392.84
20 Total Profit / (Loss) attributable to	130,20	003,04	372,04
Profit / (Loss) attributable to Owners of parent 0.00 0.00	0.00	689.34	345.81
Profit / (Loss) attributable to Owners of non-controlling interests 0.00 0.00	0.00	0.00	0.00
21 Total Comprehensive income for the period attributable to	0.00	0.00	0.00
Comprehensive income for the period attributable to warants of parents 82.60 104.08	9.23	174.50	47.03
Total Comprehensive income for the period attributable to Owners of non-controllir 0.00 0.00	0.00	0.00	0.00
22 Details of Equity Share Capital	0.00	0.00	0.00
Paid-up equity share capital 2116.40 2116.40	2116.40	2116.40	2116.40
Face value of equity share capital (In Rs) 1.00 1.00	1.00	1.00	1.00
Details of Debt Securities 0.00 0.00	0.00	0.00	0.00
23 Reserves excluding revaluation reserve 1387.68 1248.37	523.85	1387.68	523.85
23 Reserves excluding revaluation reserve	323.83	1307.00	323.03
i Earnings per Snare i Earning per Equity share from Continuing operations			
	0.07	0.33	0.16
3 1 71			
Diluted earnings / (Loss) per Share from continuing operations 0.14 0.11	0.07	0.33	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
Diluted earnings / (Loss) per Share from Discontinuing operations 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 0.14 0.11	0.07	0.33	0.16
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations 0.14 0.11	0.07	0.33	0.16
25 Debt equity ratio 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
27 Interest service coverage ratio 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 18th May, 2023.
- 2 There were no investor complaints received / pending as at 31st March, 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.
- 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

Govindji Gupta (Managing Director)

Place: Sahibabad

Dated: 18th May, 2023

SBC EXPORTS LIMITED CIN: L18100UP2011PLC043209

	Standalone Statement of Assets and Liabilities as at 31st March		
		ո, 2023	
	Particulars	Year Ended	Year Ende
	Date of start of reporting period	01-04-2022	01-04-202
	Date of end of reporting period	31-03-2023	31-03-202
	Whether results are audited or unaudited	Audited	Audite
	Nature of report standalone or consolidated	Standalone	Standalon
ASSE		Standarone	Standaton
	current assets		
ı ıton	Property, Plant & Equipment	807.09	582.75
	Capital Work-in-progress	22.79	302.73
		22.77	
	Investment Property Goodwill		
-		-	
-	Other Intangible Assets	20.24	
	Intangible Assets under Development	29.31	-
	Biological Assets other than investment plants	-	-
	Investment accounted for using equity method	-	-
Non	Current Financial Assets		
<u> </u>	Non current Investments	-	-
	Trade receavables, Non-current	-	
	Loans, Non-current	-	-
	Other Non-current financial assets	-	-
	Total Non-Current Financial Assets	-	-
	Deferred Tax Assets (Net)	26.50	24.09
	Other non-current assets	420.16	231.64
	Total Non-Current Assests	1,305.85	838.48
2 Curr	ent Assets	.,	555, 10
- Cult	Inventories	2,981.18	2,524.68
	Current Financials Asset	2,701.10	2,327.00
	Current Investments		
-		F F04 2/	4 004 17
	Trade Receivables, Current	5,591.36	4,994.17 370.23
	Cash & Cash Equivalents	464.77	370.23
ļ	Bank balance other than Cash & Cash Equivalents	-	
	Loans, Current	662.25	590.63
	Other Current Financial Assets	536.36	-
	Total Current Financial Asset	7,254.74	5,955.03
	Current Tax Assets (Net)	-	-
	Other Current Assets		
		-	390.33
	Total current assets	10,235.92	390.33 8,870.04
٠ .	Total current assets current assets classified as held for sale regulatory deferal account debit balances and	10,235.92	
٠ .	Total current assets	10,235.92	
٠ .	Total current assets current assets classified as held for sale regulatory deferal account debit balances and	10,235.92	8,870.04
3 1	Total current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets	-	8,870.04
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3 relat	Total current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets ty and Liabilities	-	8,870.04
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Fequit 1 Equit Equi	Total current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets ty and Liabilities	-	8,870.04
Equit Equit Equit (a)	Total current assets current assets current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets ty and Liabilities ty iity attributable to owners of parent	11,541.77	9,708.52 2,116.40
Fequit 1 Equit Equit (a)	Total current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets ty and Liabilities ty ity attributable to owners of parent Equity Share Capital Other Equity	2,116.40 1,387.68	9,708.52 2,116.40 523.85
Fequit 1 Equit Equit (a)	Total current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets ty and Liabilities ty ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent	2,116.40 1,387.68 3,504.08	8,870.04 9,708.52 2,116.40 523.85 2,640.25
Fqui	Total current assets current assets current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets ty and Liabilities ty ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity	2,116.40 1,387.68	9,708.52 2,116.4(523.8 2,640.25
Fqui	Total current assets current assets current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets ty and Liabilities ty attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent	2,116.40 1,387.68 3,504.08	9,708.52 2,116.4(523.8 2,640.25
Fqui	Total current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets ty and Liabilities ty and Liabilities ty deferal account debit balances and ed defered tax assets Total Assets ty and Liabilities ty attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity lities Current Liabilities	2,116.40 1,387.68 3,504.08	9,708.52 9,708.52 2,116.40 523.85
Fqui	Total current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets ty and Liabilities ty and Liabilities ty and Liabilities ty and Liabilities Total Assets Total Assets Total Assets Total Assets Total Assets Total Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity attributable to owners of parent Total Equity Ilities Current Liabilities Non-current Financial Liabilities	2,116.40 1,387.68 3,504.08	9,708.52 2,116.4(523.8 2,640.25
Fqui	Total current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets ty and Liabilities ty ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent [Suppose the company of the c	2,116.40 1,387.68 3,504.08	9,708.52 2,116.4(523.8! 2,640.2!
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3 relat Equit 1 Equit 2 Equ (a) (b) 2 Liabi Non-	Total current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets ty and Liabilities ty and Liabilities ty and Liabilities ty and Liabilities Total Assets Ity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity Ilities Current Liabilities Non-current Financial Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities Total Non-Current Financial Liabilities	2,116.40 1,387.68 3,504.08 3,504.08	9,708.52 2,116.4(523.4(52,640.25 2,640.25
3 relat Equit 1 Equit 2 Equ (a) (b) 2 Liabi Non-	Total current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets ty and Liabilities Total Assets Total Assets Assets Total Equity attributable to owners of parent	2,116.40 1,387.68 3,504.08 3,504.08	9,708.52 2,116.4(523.4(52,640.25 2,640.25
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3 relat Equit 1 Equit 2 Equ (a) (b) 2 Liabi Non-	Total current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets ty and Liabilities ty and Liabilities ty and Liabilities Equity Share Capital Other Equity Total Equity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity Ilities Current Liabilities Borrowings, Non-current Trade Payables, Current	2,116.40 1,387.68 3,504.08 3,504.08 3,504.08 593.24 593.24 593.24	2,116.4(523.8; 2,640.25 2,640.25 3,756.39
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1 Equit 1 Equit 2 (a) (b) 2 Liabi Non-	Total current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets ty and Liabilities ty and Liabilities ty and Liabilities Equity Share Capital Other Equity Total Equity attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity Ilities Current Liabilities Borrowings, Non-current Trade Payables, Current	2,116.40 1,387.68 3,504.08 3,504.08 3,504.08 593.24 593.24 593.24	2,116.4(523.8) 2,640.25 2,640.25 3,756.39 524.21 4,280.64
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Equit 1 Equit 1 Equit 2 Liabi Non-	Total current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets ty and Liabilities ty and Liabilities ty attributable to owners of parent Equity Share Capital Other Equity Total Equity attributable to owners of parent Total Equity over the service of parent Total Equity attributable to owners of parent Total Equity attributable to owners of parent Total Equity over the service over the service of parent Total Payables, Non-current Total Payables, Non-current Trade Payables, current Trade Payables, current Trade Payables, current Other current financial liabilities Total Current Financial Liabilities	2,116.40 1,387.68 3,504.08 3,504.08 3,504.08 	2,116.4(523.8) 2,640.25 2,640.25 3,756.39 429.4(42) 42) 42(429.4(42) 42) 42(
1 Equit 1 Equit 2 (a) (b) 2 Liabi Non-	Total current assets current assets current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets Total Assets Total Liabilities Equity Share Capital Other Equity Total Equity 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 Non-current Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities ent Liabilities Current Financial Liabilities Borrowings, current Total Non-Current Financial Liabilities ent Liabilities Other Current financial liabilities Total Current Financial Liabilities Other Current Liabilities Other Current Liabilities	2,116.40 1,387.68 3,504.08 3,504.08 3,504.24 593.24 593.24 593.24 2,258.88	2,116.4(523.8) 2,640.2! 2,640.2! 2,640.2! 3,756.3(429.4(42) 42) 42(429.4(42) 42) 42(42) 42(42) 42(42) 42(42) 42(42) 42(42) 42(42) 42(42) 42(42) 42(42) 42(42) 42(
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3 relat Equit 1 Equit 2 Equ (a) (b) 2 Liabi Non-	Total current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets ty and Liabilities ty and Liabilities ty and Liabilities ty artibutable 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 Ilities Current Liabilities Borrowings, Non-current Trade Payables, Non-current Other Non-current financial liabilities Ent Liabilities Current Financial Liabilities Borrowings, current Trade Payables, current Other Current financial liabilities Total Non-Current Financial Liabilities Other Current Financial Liabilities Other Current Tinancial Liabilities Other Current Tinancial Liabilities Other Current Tax Liabilities Other Current Tax Liabilities (Net) Deffered government Grants, Current	2,116.40 1,387.68 3,504.08 3,504.08 3,504.08 593.24 593.24 593.24 593.24 2,258.88 248.41	2,116.4(523.8) 2,640.25 2,640.25 3,756.36 524.25 4,280.64 2,183.66 174.54
Equit 1 Equi (a) (b) Non-	Total current assets current assets current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets Total Assets ty and Liabilities ty and Liabilities ty 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 Non-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 Total Non-Current Financial Liabilities Other Current Liabilities Other Current Liabilities Provisions, Current Current Tax Liabilities (Net) Deffered government Grants, Current Total current liabilities	2,116.40 1,1387.68 3,504.08 3,504.08 3,504.08 3,504.08 3,504.08 3,504.08 3,504.08	9,708.52 2,116.40 523.85 2,640.25 2,640.25 429.40
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3 relat Equit 1 Equi (a) (b) 2 Liabi Non	Total current assets current assets current assets current assets classified as held for sale regulatory deferal account debit balances and ed deffered tax assets Total Assets Total Assets ty and Liabilities ty and Liabilities ty 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 Non-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 Total Non-Current Financial Liabilities Other current financial liabilities Total Current Financial Liabilities Other Current Liabilities Provisions, Current Current Tax Liabilities (Net) Deffered government Grants, Current Total current liabilities	2,116.40 1,1387.68 3,504.08 3,504.08 3,504.08 3,504.08 3,504.08 3,504.08 593.24 593.24 593.24 593.24 593.24 593.24	2,116.4(523.8) 2,640.25 2,640.25 3,756.36 524.25 4,280.64 2,183.66 174.54

For SBC Exports Limited
For SBC Exports Limited

Govindji Gupta (Managing Director)

Place: Sahibabad Dated: 18th May, 2023

SBC EXPORTS LIMITED CIN: L18100UP2011PLC043209 STANDALONE CASH FLOW STATEMENT AS AT 31ST MARCH, 2023

S.No.	Particulars		Amount (Rs.)		Amount (Rs.)
ı.	CASH FLOW FROM OPERATING ACTIVITIES		For the year ended 31.03.2023		For the year ended 31.03.2022
	Net Profit before Tax Add:- Depreciation	1,08,42,079	9,17,80,135	70,81,300	5,60,14,639
			1,08,42,079		70,81,300
	Adjustments(if any) Operating Profit before Working Capital Changes Adjustments for:		1,74,49,979 12,00,72,193		47,03,174 6,77,99,11 3
	Increase/(Decrease) in Other Current Liabilities & Provisions Increase/(Decrease) in Trade Payable (Increase)/Decrease in Other Current Assets (Increase)/Decrease in Short Term Loans & Advances (Increase)/Decrease in Receivables (Increase)/Decrease in stock in hand	(4,44,77,709) (3,80,81,679) (1,44,74,317) (1,20,71,614) (5,91,53,040) (4,56,50,156)		15,02,19,847 1,54,20,499 (84,91,877) (56,76,048) (19,73,40,747) 5,04,57,500	45,89,174
	Cash Generated from Operations Income Tax (current & earlier Year) Net Cash flow Generated from Operating Activities (A)		(9,38,36,322) 2,42,66,766 (11,81,03,088)		7,23,88,287 2,21,71,244 5,02,17,043
II.	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale (Purchase)of Investment Long Term Loans & Advances Given Sale of Fixed Assets Purchase of Fixed Assets Net Cash Flow Generated from Investing Activities (B)	(1,88,42,980) 6,48,000 (3,19,50,075)	(5,01,45,055) (5,01,45,055)	(2,43,03,914)	(4,47,20,029) (4,47,20,029)
III.	CASH FLOW FROM FINANCING ACTIVITIES				
	Cash Generated from capital proceeds Short Term Borrowings Long Term Borrowings Net Cash Flow Generated from Financing Activities (C)	16,00,32,674 1,43,95,921	17,44,28,595 1 7,44,28,595	75,32,691 (57,05,780)	18,26,910 18,26,910
IV.	Net increase in Cash & Cash Equivalents (A - B - C) Cash and Cash equivalents beginning of the year Cash and Cash equivalents as the end of the year		61,80,452 3,62,25,094 4,24,05,545		73,23,925 3,62,25,094 4,35,49,019
٧.	Cash & Cash equivalents as stated in Balance Sheet				
	Cash in Hand Cash at Bank , Fixed Deposit and Cheques In Hand Cash & Cash equivalents as stated in Balance Sheet		55,22,003 3,68,83,543 4,24,05,545		68,22,666 2,94,02,428 3,62,25,094

Place: Sahibabad Dated: 18th May, 2023

For SBC Exports Limited
For SBC Exports Limited

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 AREA

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

Consolidated Segment wise Results for the Quarter and Year Ended on 31st March, 2023						
	Particulars	ded	Financial Year ended	Financial Year ended		
	Date of start of reporting period	01.01.2023	01.10.2022	01.01.2022	01.04.2022	01.04.2021
	Date of end of reporting period	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue (Income)					
	(net sale/income from each segment should be disclosed)					
1	IT Support Services	3503.03	2398.54	3465.25	8769.29	10274.91
2	Garments Sales	2983.64	2375.30	1643.00	10036.16	6268.17
3	Tour & Travel Services	306.85	207.76	153.44	801.57	342.03
	Total Segment Revenue	6793.52	4981.60	5261.69	19607.02	16885.10
	Less: Inter segment revenue	0.00	0.00	0.00	0.00	0.00
	Revenue from operations	6793.52	4981.60	5261.69	19607.02	16885.10
2	Segment Result					
	Profit (+) / Loss (-) before tax and interest from each segment					
1	IT Support Services	25.88	84.75	133.19	362.63	377.23
2	Garments Sales	402.60		238.33	1100.52	635.81
3	Tour & Travel Services	3.94	4.29	2.69	12.43	-8.48
	Total Profit before tax	432.42	339.44	374.20	1475.58	1004.56
	i. Finance cost	78.32	62.34	51.17	228.45	161.45
	ii. Other Unallocable Expenditure net off Unallocable income	56.82	39.75	181.97	317.23	278.77
	Profit before tax	297.28	237.35	141.06	929.90	564.34
3	(Segment Asset - Segment Liabilities)					
	Segment Asset					
1	IT Support Services	1978.46	1642.04	2722.11	1978.46	2722.11
2	Garments Sales	7375.88	5722.59	5295.75	7375.88	5295.75
3	Tour & Travel Services	173.17	78.22	83.74	173.17	83.74
	Total Segment Asset	9527.51	7442.85	8101.60	9527.51	8101.60
	Un-allocable Assets	2014.26		1606.91		1606.91
	Net Segment Asset	11541.77	8892.02	9708.51	11541.77	9708.51
4	Segment Liabilities					
	Segment Liabilities					
	IT Support Services	1510.58				1780.02
	Garments Sales	1864.98		1919.34		1919.34
	Tour & Travel Services	14.43	50.43	57.02	14.43	57.02
	Total Segment Liabilities	3389.99	3176.36	3756.39	3389.99	3756.39
	Un-allocable Liabilities	8151.78				5952.12
	Net Segment Liabilities	11541.77	8892.02	9708.51		9708.51

Notes:

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

Place: Sahibabad Dated: 18th May, 2023 For SBC Exports Limited