



Ref: D/2025-26/06

Date: 21.05.2025

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: - Announcement of Outcome of Board Meeting pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended ("SEBI LODR Regulations")

Dear Sir/Madam,

In compliance with the provisions of Regulation 30 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 21st March, 2025, Wednesday which was commenced at 04.00 p.m. and concluded at 07:30 P.m. have considered, approved and took on record inter-alia the following:

1. The Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended on 31st March, 2025 as considered, approved and taken on record by the Board of Directors of the Company along with the Limited Review Report issued by the Statutory Auditors enclosed as 'Annexure A'.
2. Re-appointment of Mr. Govind Ji Gupta as Managing Director for another term of five years, subject to shareholder approval in the ensuing AGM.
3. Resignation of Ms. Ruchi Chordia from the post of Non-Executive Independent Director.
4. Proposed **Initial Public Offering (IPO)** of its wholly owned subsidiary, Mauji Trip Limited subject to necessary regulatory approvals.
5. Tie- ups with Major E-Commerce Platforms such as **Amazon, Flipkart, Myntra & Meesho** in order to establish **Online Retail presence in the Country.**

This information will also be made available on the Company's website at www.sbcexportslimited.com. This is for your information and records.

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 : 9, Lohiya Talab, Chhoti Basahi, P.O. Vindhyachal Mirzapur, Uttar Pradesh - 231307

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



Independent Auditor's Report On Quarterly and Year to Date Standalone Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
SBC Exports Limited
9, Lohiya Talab, Chhoti Basahi P.O.
Vindhyachal, Mirzapur,
Uttar Pradesh - 231307

REPORT ON THE AUDIT OF THE FINANCIAL RESULTS

Opinion

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, 2025, 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. is 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 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 quarter and financial year ended 31st March, 2025.

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 for 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, 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 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, 2025 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 Digitally signed by
RAKESH GUPTA
GUPTA Date: 2025.05.21
18:45:11 +05'30'

CA Rakesh Gupta
(Partner)
M. No. 094040

UDIN: 25094040BMHUF2535
Place: New Delhi
Date: 21.05.2025

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

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

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

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

(Rs. in Lakh except EPS)

Standalone Financial Results for the Quarter & Year Ended on 31th March, 2025

Particulars	For Quarter Ended			For Financial Year ended	For Financial Year ended
	31.03.2025 Audited	31.12.2024 Unaudited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 Audited
1 Income					
Revenue from operations	7595.40	5002.42	6261.64	23152.95	19101.22
Other Income	124.95	407.46	170.60	870.18	361.67
Total Income	7720.35	5409.88	6432.24	24023.13	19462.89
2 Expenses					
a) Cost of raw material consumed	7494.68	4962.29	5227.89	21936.77	15060.41
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	-1038.53	-792.99	-136.77	-3074.53	54.94
d) Employee benefit expense	352.81	300.42	287.04	1293.21	1078.67
e) Finance Costs	164.43	183.64	190.60	717.00	592.21
f) Depreciation, Depletion and amortisation expense	23.34	40.83	38.00	142.25	131.88
g) Other Expenses					
(i) Other Expenses	411.28	379.69	497.02	1326.24	1260.32
Total Expenses	7408.01	5073.88	6103.78	22340.94	18178.43
3 Total Profit before Exceptional items & Tax	312.34	336.00	328.46	1682.19	1284.46
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00
5 Total Profit before Tax	312.34	336.00	328.46	1682.19	1284.46
6 Tax Expense					
7 Current tax	0.00	0.00	0.00	456.55	353.47
8 Earlier Year Tax	0.00	0.00	0.00	10.16	0.00
9 Deferred Tax	0.00	0.00	0.00	9.74	7.85
10 Total tax expenses	0.00	0.00	0.00	476.45	345.62
11 Net movement in regulatory deferral account balances related to profit or loss and related tax movement	0.00	0.00	0.00	0.00	0.00
12 Net Profit / (Loss) for the period of continuing operations	312.34	336.00	328.46	1205.74	938.84
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 Method	0.00	0.00	0.00	0.00	0.00
17 Total Profit(Loss) for the period	312.34	336.00	328.46	1205.74	938.84
18 Other Comprehensive income Net of taxes	-93.79	-43.24	-49.13	-34.17	147.46
19 Total Comprehensive income for the period	218.55	292.76	279.33	1171.57	1086.30
20 Total Profit / (Loss) attributable to					
Profit / (Loss) attributable to Owners of parent	312.34	336.00	328.46	1205.74	938.84
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 warrants of parents	-93.79	-43.24	-49.13	-34.17	147.46
Total Comprehensive income for the period attributable to Owners of non-controlling interest	0.00	0.00	0.00	0.00	0.00
22 Details of Equity Share Capital					
Paid-up equity share capital	4761.90	3174.60	3174.60	4761.90	3174.60
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	667.33	2663.26	1242.40	667.33	1242.40
24 Earnings per Share					
i Earning per Equity share from Continuing operations					
Basic earnings / (Loss) per Share from continuing operations	0.06	0.11	0.10	0.25	0.30
Diluted earnings / (Loss) per Share from continuing operations	0.06	0.11	0.10	0.25	0.30
ii Earning per Equity share from Discontinuing operations					
Basic earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00
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	0.06	0.11	0.10	0.25	0.30
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.06	0.11	0.10	0.25	0.30
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

- The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 21th May, 2025.
- There were no investor complaints received / pending as at 31th March, 2025.
- 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.
- The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the Current financial Year.

For SBC Exports Limited
For SBC Exports Limited


Director

Govindji Gupta
(Managing Director)

Place : Sahibabad

Dated: 21st May, 2025

Standalone Statement of Assets and Liabilities as at 31th March, 2025			
	Particulars	Year Ended	Year Ended
	Date of start of reporting period	01-04-2024	01-04-2023
	Date of end of reporting period	31-03-2025	31-03-2024
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
ASSETS			
1	Non-current assets		
	Property, Plant & Equipment	2,355.87	2,301.58
	Capital Work-in-progress	341.23	56.61
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	-	-
	Intangible Assets under Development	4.17	4.19
	Biological Assets other than investment plants	-	-
	Investment accounted for using equity method	-	-
	Non Current Financial Assets		
	Non current Investments	1,348.75	1,436.54
	Trade receavables, Non-current	-	-
	Loans, Non-current	-	-
	Other Non-current financial assets	127.93	222.93
	Total Non-Current Financial Assets	1,476.68	1,659.47
	Deferred Tax Assets (Net)	-	-
	Other non-current assets	-	-
	Total Non-Current Assets	4,177.95	4,021.85
2	Current Assets		
	Inventories	8,697.21	3,548.54
	Current Financials Asset		
	Current Investments	-	-
	Trade Receivables, Current	8,464.91	9,135.64
	Cash & Cash Equivalents	1,227.18	447.20
	Bank balance other than Cash & Cash Equivalents	-	-
	Loans, Current	2,297.24	379.03
	Other Current Financial Assets	-	-
	Total Current Financial Asset	11,989.33	9,961.87
	Current Tax Assets (Net)	-	-
	Other Current Assets	777.93	884.37
	Total current assets	21,464.47	14,394.78
3	Non-current assets classified as held for sale regulatory deferral account debit balances and related deferred tax assets	-	-
	Total Assets	25,642.43	18,416.63
Equity and Liabilities			
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	4,761.90	3,174.60
	(b) Other Equity	667.94	1,242.40
	Total Equity attributable to owners of parent	5,429.84	4,417.00
	Total Equity	5,429.84	4,417.00
2	Liabilities		
	Non-Current Liabilities		
	Non-current Financial Liabilities		
	Borrowings, Non-current	2,406.50	2,479.17
	Trade Payables, Non-current	-	-
	Other Non-current financial liabilities	42.61	30.93
	Total Non-Current Financial Liabilities	2,449.11	2,510.10
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings, current	10,633.27	2,784.66
	Trade Payables, current	4,970.95	6,379.87
	Other current financial liabilities	-	-
	Total Current Financial Liabilities	15,604.22	9,164.53
	Other Current Liabilities	1,625.25	1,895.37
	Provisions, Current	467.57	361.43
	Current Tax Liabilities (Net)	-	-
	Deffered government Grants, Current	-	-
	Total current liabilities	2,092.82	2,256.80
3	Liabilities Directly associated with assets in disposal group classified as held for sale	-	-
	Regulatory deferral account credit balances and related deferred tax liability	66.44	68.20
	Total Liabilities	20,212.59	13,999.63
	TOTAL - EQUITY & LIABILITIES	25,642.43	18,416.63

Place: Sahibabad
Dated: 21st May, 2025

For SBC Exports Limited

For SBC Exports Limited


Director

Govindji Gupta
(Managing Director)

SBC EXPORTS LIMITED
CIN: L18100UP2011PLC043209
STANDALONE CASH FLOW STATEMENT AS AT 31th March, 2025

S.No.	Particulars		Amount (Rs.)		Amount (Rs.)
			For the year ended 31.03.2025		For the year ended 31.03.2024
I.	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit before Tax		16,82,19,436		12,84,45,741
	Add:- Depreciation	1,42,25,464	1,42,25,464	1,31,87,978	1,31,87,978
	Adjustments(if any)		(45,66,593)		1,97,05,428
	Operating Profit before Working Capital Changes		17,78,78,307		16,13,39,147
	Adjustments for:				
	Increase/(Decrease) in Other Current Liabilities & Provisions	(1,52,30,149)		3,65,02,440	
	Increase/(Decrease) in Trade Payable	(14,08,92,373)		30,04,29,831	
	(Increase)/Decrease in Other Current Assets	1,06,43,899		(3,49,30,027)	
	(Increase)/Decrease in Loans & Advances	(19,18,20,995)		1,10,85,335	
	(Increase)/Decrease in Receivables	6,70,72,022		(35,56,28,837)	
	(Increase)/Decrease in stock in hand	(51,48,66,994)	(78,50,94,591)	(5,67,36,050)	(9,92,77,308)
	Cash Generated from Operations		(60,72,16,284)		6,20,61,839
	Income Tax (current & earlier Year)		4,66,71,308		3,53,47,145
	Net Cash flow Generated from Operating Activities (A)		(65,38,87,592)		2,67,14,694
II.	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale (Purchase)of Investment	87,78,629		(9,66,47,042)	
	Long Term Loans & Advances Given	95,00,000		(59,12,351)	
	Purchase of Fixed Assets	(4,81,14,595)	(2,98,35,966)	(17,00,43,635)	(27,26,03,028)
	Net Cash Flow Generated from Investing Activities (B)		(2,98,35,966)		(27,26,03,028)
III.	CASH FLOW FROM FINANCING ACTIVITIES				
	Cash Generated from capital proceeds				
	Dividend payment	(1,58,73,000)		(1,05,82,000)	
	Short Term Borrowings	78,48,61,179		6,70,08,328	
	Long Term Borrowings	(72,66,855)	76,17,21,325	19,17,76,638	24,82,02,966
	Net Cash Flow Generated from Financing Activities (C)		76,17,21,325		24,82,02,966
IV.	Net increase in Cash & Cash Equivalents (A - B - C)		7,79,97,767		23,14,632
	Cash and Cash equivalents beginning of the year		4,47,20,178		4,24,05,545
	Cash and Cash equivalents as the end of the year		12,27,17,945		4,47,20,177
V.	Cash & Cash equivalents as stated in Balance Sheet				
	Cash in Hand		58,61,277		59,55,007
	Cash at Bank , Fixed Deposit and Cheques In Hand		11,68,56,668		3,87,65,171
	Cash & Cash equivalents as stated in Balance Sheet		12,27,17,945		4,47,20,178

Place : Sahibabad
Dated: 21st May, 2025

For SBC Exports Limited
For SBC Exports Limited

Govindji Gupta
(Managing Director)

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

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

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

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

Standalone Segment wise Results for the Quarter & Year Ended on 31st March, 2025

Particulars		Three months ended			Financial Year ended	Financial Year ended
Date of start of reporting period		01.01.2025	01.10.2024	01.01.2024	01.04.2024	01.04.2023
Date of end of reporting period		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
Whether results are audited or unaudited		Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue (Income)					
	(net sale/income from each segment should be disclosed)					
i	IT Support Services	3640.73	2183.70	1805.84	9754.27	7153.93
ii	Garments Sales	3954.68	2818.72	4455.80	13398.68	11947.29
	Total Segment Revenue	7595.41	5002.42	6261.64	23152.95	19101.22
	Less: Inter segment revenue	0.00	0.00	0.00	0.00	0.00
	Revenue from operations	7595.41	5002.42	6261.64	23152.95	19101.22
2	Segment Result					
	Profit (+) / Loss (-) before tax and interest from each segment					
i	IT Support Services	286.03	102.11	59.04	623.54	549.09
ii	Garments Sales	409.41	398.85	396.76	1965.30	1385.86
	Total Profit before tax	695.44	500.97	455.80	2588.84	1934.95
	i. Finance cost	164.43	183.64	190.60	717.00	592.21
	ii. Other Unallocable Expenditure net off Unallocable income	218.67	-18.67	-63.26	189.65	58.29
	Profit before tax	312.34	336.00	328.46	1682.19	1284.45
3	(Segment Asset - Segment Liabilities)					
	Segment Asset					
i	IT Support Services	1461.74	715.85	1586.78	1461.74	1586.78
ii	Garments Sales	18401.66	16097.30	13473.82	18401.66	13473.82
	Total Segment Asset	19863.40	16813.15	15060.60	19863.40	15060.60
	Un-allocable Assets	5779.03	6652.97	3356.03	5779.02	3356.03
	Net Segment Asset	25642.43	23466.12	18416.63	25642.42	18416.63
4	Segment Liabilities					
	Segment Liabilities					
i	IT Support Services	576.70	868.41	1974.42	576.70	1974.42
ii	Garments Sales	4394.49	3096.11	4405.45	4394.49	4405.45
	Total Segment Liabilities	4971.19	3964.52	6379.87	4971.19	6379.87
	Un-allocable Liabilities	20671.24	19501.60	12036.76	20671.24	12036.76
	Net Segment Liabilities	25642.43	23466.12	18416.63	25642.43	18416.63

Notes:

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

For SBC Exports Limited

Place : Sahibabad

Dated: 21st May, 2025

For SBC Exports Limited

 Director

Govindji Gupta
(Managing Director)



Independent Auditor's Report On Quarterly and Year to Date Consolidated Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
SBC Exports Limited
9, Lohiya Talab, Chhoti Basahi P.O.
Vindhyachal, Mirzapur,
Uttar Pradesh - 231307

REPORT ON THE AUDIT OF THE FINANCIAL RESULTS

Opinion

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, 2025 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

III. 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, 2025.

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. 2,812.65 lakhs** as at 31st March, 2025, Group's share of total revenue of **Rs. 2,083.64 lakhs (Quarterly)** and **Rs. 7,045.69 lakhs (Yearly)** and Group's share of total net profit/(loss) after tax of **Rs 49.05 lakhs (Quarterly)** and **Rs. 114.03 lakhs (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, 2025 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 Digitally signed by
RAKESH GUPTA
GUPTA Date: 2025.05.21
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CA Rakesh Gupta
(Partner)
M. No. 094040

UDIN: 25094040BMHUFF5569
Place: Delhi
Date: 21.05.2025

Notes to Audited Standalone & Consolidated Financial Results for the quarter and financial year ended on 31st March, 2025

1. The Audited Standalone & Consolidated financial results of the Company for the quarter and financial year ended 31st March, 2025 have been duly reviewed and recommended by the Audit Committee and approved by the board of directors at their respective meetings held on 21Th May, 2025.
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.
4. Figures for the quarter ended 31st March 2025 and 31st March 2024 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, 2025 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 Digitally signed
by RAKESH
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GUPTA Date: 2025.05.21
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**Rakesh Gupta
Partner
M. No. 094040
UDIN: 25094040BMHUFF5569**

**Place: Delhi
Date: 21.05.2025**

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

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

Corp.Off.: 49/95 SITE-IV SAHIBABAD INDUSTRIAL AREA AGHAZIABAD 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 Year Ended on 31st March, 2025						
Particulars	For Quarter Ended			For Financial Year	For Financial Year	
	31.03.2025 Audited	31.12.2024 Unaudited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 Audited	
1 Income						
Revenue from operations	9629.62	7204.20	6936.53	30004.52	20940.57	
Other Income	148.34	409.23	172.51	898.51	365.28	
Total Income	9777.96	7613.43	7109.04	30903.03	21305.85	
2 Expenses						
a) Cost of raw material consumed	7494.47	4962.29	5094.21	21936.77	14926.73	
b) Purchase of stock-in-trade	1956.52	2102.93	631.46	6584.73	1745.09	
c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-1038.32	-792.99	-136.77	-3074.53	54.94	
d) Employee benefit expense	334.64	318.59	375.50	1293.21	1167.23	
e) Finance Costs	168.85	183.84	190.72	721.80	592.49	
f) Depreciation, Depletion and amortisation expense	34.29	43.22	44.43	160.37	157.14	
g) Other Expenses						
(i) Other Expenses	426.50	429.57	578.27	1445.20	1367.85	
Total Expenses	9376.94	7247.45	6777.81	29067.55	20011.47	
3 Total Profit before Exceptional items & Tax	401.02	365.98	331.23	1835.47	1294.38	
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	
5 Total Profit before Tax	401.02	365.98	331.23	1835.47	1294.38	
6 Tax Expense						
7 Current tax	0.00	0.00	0.00	494.66	359.38	
8 Earlier Year Tax	0.00	0.00	0.00	9.78	0.00	
9 Deferred Tax	0.00	0.00	0.00	5.65	9.50	
10 Total tax expenses	0.00	0.00	0.00	510.09	349.88	
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	401.02	365.98	331.23	1336.68	944.50	
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 Method	0.00	0.00	0.00	0.00	0.00	
17 Total Profit(Loss) for the period	401.02	365.98	331.23	1336.68	944.50	
18 Other Comprehensive income Net of taxes	-93.79	-43.24	-49.13	-34.17	147.46	
19 Total Comprehensive income for the period	307.23	322.74	282.10	1302.51	1091.96	
20 Total Profit / (Loss) attributable to						
Profit / (Loss) attributable to Owners of parent	401.02	357.74	255.16	1336.68	944.50	
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 warrants of parents	-93.79	-43.24	-49.13	-34.17	147.46	
Total Comprehensive income for the period attributable to Owners of non-controlling interests	0.00	0.00	0.00	0.00	0.00	
22 Details of Equity Share Capital						
Paid-up equity share capital	4761.90	3174.60	3174.60	4761.90	3174.60	
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	799.24	2746.01	1260.17	799.24	1260.17	
24 Earnings per Share						
i Earning per Equity share from Continuing operations						
Basic earnings / (Loss) per Share from continuing operations	0.08	0.12	0.10	0.28	0.30	
Diluted earnings / (Loss) per Share from continuing operations	0.08	0.12	0.10	0.28	0.30	
ii Earning per Equity share from Discontinuing operations						
Basic earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	
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	0.08	0.12	0.10	0.28	0.30	
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.08	0.12	0.10	0.28	0.30	
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

- The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 21st May, 2025.
- There were no investor complaints received / pending as at 31st March 2025.
- 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.
- The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the Current financial Year.

For SBC Exports Limited
For SBC Exports Limited

Govindji Gupta
(Managing Director)

Place : Sahibabad
Dated: 21st May, 2025

SBC EXPORTS LIMITED
CIN: L18100UP2011PLC043209

Consolidated Statement of Assets and Liabilities as at 31st March, 2025			
	Particulars	Year Ended	Year Ended
	Date of start of reporting period	01-04-2024	01-04-2023
	Date of end of reporting period	31-03-2025	31-03-2024
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	ASSETS		
1	Non-current assets		
	Property, Plant & Equipment	2,513.91	2,317.19
	Capital Work-in-progress	341.23	56.61
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	-	-
	Intangible Assets under Development	29.33	29.35
	Biological Assets other than investment plants	-	-
	Investment accounted for using equity method	-	-
	Non Current Financial Assets	2,884.47	2,403.15
	Non current Investments	544.47	626.74
	Trade receivables, Non-current	-	-
	Loans, Non-current	-	-
	Other Non-current financial assets	127.93	222.93
	Total Non-Current Financial Assets	672.40	849.67
	Deferred Tax Assets (Net)	-	-
	Other non-current assets	-	-
	Total Non-Current Assets	3,556.87	3,252.82
2	Current Assets		
	Inventories	8,697.21	3,548.54
	Current Financials Asset		
	Current Investments	-	-
	Trade Receivables, Current	8,229.69	9,083.85
	Cash & Cash Equivalents	1,287.46	497.25
	Bank balance other than Cash & Cash Equivalents	-	-
	Loans, Current	4,581.59	1,220.87
	Other Current Financial Assets	786.31	886.28
	Total Current Financial Asset	14,885.05	11,688.25
	Current Tax Assets (Net)	-	-
	Other Current Assets	-	-
	Total current assets	23,582.26	15,236.79
3	Non-current assets classified as held for sale regulatory deferral account debit balances and related deferred tax assets	-	-
	Total Assets	27,139.12	18,489.61
	Equity and Liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	4,761.90	3,174.60
	(b) Other Equity	799.24	1,243.26
	Total Equity attributable to owners of parent	5,561.14	4,417.86
	Total Equity	5,561.14	4,417.86
2	Liabilities		
	Non-Current Liabilities		
	Non-current Financial Liabilities		
	Borrowings, Non-current	2,670.96	2,489.17
	Trade Payables, Non-current	-	-
	Other Non-current financial liabilities	42.61	30.93
	Total Non-Current Financial Liabilities	2,713.57	2,520.10
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings, current	10,955.62	2,784.66
	Trade Payables, current	5,136.23	6,404.02
	Other current financial liabilities	-	-
	Total Current Financial Liabilities	16,091.85	9,188.68
	Other Current Liabilities	2,195.84	1,907.43
	Provisions, Current	507.92	369.59
	Current Tax Liabilities (Net)	68.80	85.95
	Deffered government Grants, Current	-	-
	Total current liabilities	2,772.56	2,362.97
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	18,864.41	11,551.65
	TOTAL - EQUITY & LIABILITIES	27,139.12	18,489.61

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

Place: Sahibabad
Dated: 21st May, 2025

For SBC Exports Limited
For SBC Exports Limited

Govindji Gupta
(Managing Director)

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

CONSOLIDATED CASH FLOW STATEMENT AS AT 31ST MARCH, 2025

S.No.	Particulars	Amount (Rs.)	
		For the year ended 31.03.2025	For the year ended 31.03.2024
I.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax	18,35,47,342	12,94,37,992
	Add:- Depreciation	1,60,37,066	1,57,13,743
		1,60,37,066	1,57,13,743
	Adjustments(if any)	(45,66,593)	1,97,05,428
	Operating Profit before Working Capital Changes	19,50,17,815	16,48,57,163
	Adjustments for:		
	Increase/(Decrease) in Other Current Liabilities & Provisions	4,37,91,361	3,80,41,102
	Increase/(Decrease) in Trade Payable	(8,72,46,184)	29,79,85,737
	(Increase)/Decrease in Other Current Assets	94,57,793	(3,50,02,332)
	(Increase)/Decrease in Loans & Advances	(33,60,71,550)	(7,22,42,866)
	(Increase)/Decrease in Receivables	4,58,83,519	(34,92,49,260)
	(Increase)/Decrease in stock in hand	(51,48,66,994)	(5,67,36,050)
	Cash Generated from Operations	(64,40,34,239)	(1,23,46,504)
	Income Tax (current & earlier Year)	5,04,43,900	3,59,38,296
	Net Cash flow Generated from Operating Activities (A)	(69,44,78,139)	(4,82,84,800)
II.	CASH FLOW FROM INVESTING ACTIVITIES		
	Sale (Purchase)of Investment	87,66,129	(2,06,47,042)
	Long Term Loans & Advances Given	95,00,000	(59,12,351)
	Purchase of Fixed Assets	(6,41,69,455)	(17,01,10,558)
	Net Cash Flow Generated from Investing Activities (B)	(4,59,03,326)	(19,66,69,951)
III.	CASH FLOW FROM FINANCING ACTIVITIES		
	Cash Generated from capital proceeds		
	Dividend payment	(1,58,73,000)	(1,05,82,000)
	Short Term Borrowings	81,70,95,310	6,70,08,328
	Long Term Borrowings	1,81,79,622	19,17,76,638
	Net Cash Flow Generated from Financing Activities (C)	81,94,01,932	24,82,02,966
IV.	Net increase in Cash & Cash Equivalents (A + B + C)	7,90,20,467	32,48,215
	Cash and Cash equivalents beginning of the year	4,97,25,248	4,64,77,034
	Cash and Cash equivalents as the end of the year	12,87,45,715	4,97,25,249
V.	Cash & Cash equivalents as stated in Balance Sheet		
	Cash in Hand	77,20,637	84,10,783
	Cash at Bank , Fixed Deposit and Cheques In Hand	12,10,25,078	4,13,14,466
	Cash & Cash equivalents as stated in Balance Sheet	12,87,45,715	4,97,25,249

Notes: 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: 21st May, 2025

SBC EXPORTS LIMITED
CIN: L18100UP2011PLC043209

Regd. Off.: 9, Lohiya Talab, Chhoti Basahi P.O. Vindhyachal, Mirzapur, Uttar Pradesh, India, 231307
Corp.Off.: 49/95 SITE-IV SAHIBABAD INDUSTRIAL AREA GHAZIABAD UTTAR PRADESH-201010
Tel: 0120-2895246, Email: info@sbcexportslimited.com, Website: www.sbcexportslimited.com

Consolidated Segment wise Results for the Quarter and Year Ended on 31st March, 2025

Particulars		Three Months Ended			Financial Year Ended	Financial Year Ended
Date of start of reporting period		01.01.2025	01.10.2024	01.01.2024	01.04.2024	01.04.2023
Date of end of reporting period		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
Whether results are audited or unaudited		Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue (Income)					
(net sale/income from each segment should be disclosed)						
i	IT Support Services	4406.18	2183.69	1805.84	9754.27	7153.93
ii	Garments Sales	5907.19	2818.72	4455.80	13398.68	11947.29
iii	Tour & Travel Services	5781.56	2244.52	708.88	7045.69	1973.01
Total Segment Revenue		16094.93	7246.93	6970.52	30198.64	21074.23
Less: Inter segment revenue		49.43	42.72	0.00	194.12	0.00
Revenue from operations		16045.50	7204.21	6970.52	30004.52	21074.23
2	Segment Result					
Profit (+) / Loss (-) before tax and interest from each segment						
i	IT Support Services	133.49	102.11	59.04	623.54	549.09
ii	Garments Sales	976.2	398.86	396.76	1965.30	1385.86
iii	Tour & Travel Services	146.11	29.61	4.25	153.28	11.42
Total Profit before tax		1255.80	530.58	460.05	2742.12	1946.37
i. Finance cost		320.03	183.84	190.72	721.80	592.49
ii. Other Unallocable Expenditure net off Unallocable income		63.47	-19.24	-61.87	184.85	59.51
Profit before tax		872.30	365.98	331.20	1835.47	1294.37
3	(Segment Asset - Segment Liabilities)					
Segment Asset						
i	IT Support Services	623.54	715.85	1586.78	623.54	1586.78
ii	Garments Sales	1965.30	16097.30	13473.82	1965.30	13473.82
iii	Tour & Travel Services	1871.35	2639.53	242.76	1871.35	242.76
Total Segment Asset		4460.19	19452.68	15303.36	4460.19	15303.36
Un-allocable Assets		22678.94	5760.71	3186.25	22678.94	3186.25
Net Segment Asset		27139.13	25213.39	18489.61	27139.13	18489.61
4	Segment Liabilities					
Segment Liabilities						
i	IT Support Services	576.70	1541.59	1974.42	576.70	1974.42
ii	Garments Sales	4394.49	2901.90	4405.45	4394.49	4405.45
iii	Tour & Travel Services	298.45	75.55	22.77	298.45	22.77
Total Segment Liabilities		5269.64	4519.04	6402.64	5269.64	6402.64
Un-allocable Liabilities		21869.49	9274.47	12086.97	21869.49	12086.97
Net Segment Liabilities		27139.13	13793.51	18489.61	27139.13	18489.61

Notes:

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

Place : Sahibabad
Dated: 21st May, 2025

For SBC Exports Limited
For SBC Exports Limited

Govindji Gupta
(Managing Director)