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

Dear Sir/Madam,

In compliance with the provisions of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are pleased to inform you that the Board of Directors of the Company in its Meeting held today 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

STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
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 GUPTA

Rakesh Gupta
Partner
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)

Standalone Financial Results for the Quarter and Year Ended on 31st March, 2023

	Particulars	For Quarter Ended			For Financial Year ended	For Financial Year ended
		31.03.2023 Audited	31.12.2022 Unaudited	31.03.2022 Audited	31.03.2023 Audited	31.03.2022 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 Metl	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-controllin	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**	**0.16**
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

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.

3 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

Director

Place : Sahibabad

Dated: 18th May 2023

Govindji Gupta

(Managing Director)

SBC EXPORTS LIMITED
CIN: L18100UP2011PLC043209

Standalone Statement of Assets and Liabilities as at 31st March, 2023

		Particulars	Year Ended	Year Ended
		Date of start of reporting period	01-04-22	01-04-21
		Date of end of reporting period	31-03-23	31-03-22
		Whether results are audited or unaudited	Audited	Audited
		Nature of report standalone or consolidated	Standalone	Standalone
	ASSETS			
1	Non-current assets			
		Property, Plant & Equipment	766.89	582.75
		Capital Work-in-progress	22.79	-
		Investment Property	-	-
		Goodwill	-	-
		Other Intangible Assets	-	-
		Intangible Assets under Development	4.15	-
		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	-	-
		Deferred Tax Assets (Net)	29.00	24.09
		Other non-current assets	470.06	281.63
		Total Non-Current Assests	1,292.89	888.47
2	Current Assets			
		Inventories	2,981.18	2,524.68
		Current Financials Asset		
		Current Investments	-	-
		Trade Receivables, Current	5,579.35	4,987.82
		Cash & Cash Equivalents	424.06	362.25
		Bank balance other than Cash & Cash Equivalents	-	-
		Loans, Current	653.69	539.46
		Other Current Financial Assets	-	-
		Total Current Financial Asset	6,657.10	5,889.53
		Current Tax Assets (Net)	-	-
		Other Current Assets	535.07	390.33
		Total current assets	10,173.35	8,804.53
3	Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets		-	-
		Total Assets	11,466.24	9,693.00
	Equity and Liabilities			
1	Equity			
	Equity attributable to owners of parent			
	(a)	Equity Share Capital	2,116.40	2,116.40
	(b)	Other Equity	1,375.57	521.03
		Total Equity attributable to owners of parent	3,491.97	2,637.43
		Total Equity	3,491.97	2,637.43
2	Liabilities			
	Non-Current Liabilities			
		Non-current Financial Liabilities		
		Borrowings, Non-current	-	-
		Trade Payables, Non-current	-	-
		Other Non-current financial liabilities	583.24	429.40
		Total Non-Current Financial Liabilities	583.24	429.40
	Current Liabilities			
		Current Financial Liabilities		
		Borrowings, current	-	-
		Trade Payables, current	3,375.57	3,756.39
		Other current financial liabilities	2,114.58	514.25
		Total Current Financial Liabilities	5,490.15	4,270.64
		Other Current Liabilities	1,652.46	2,182.81
		Provisions, Current	248.41	172.72
		Current Tax Liabilities (Net)	-	-
		Deffered government Grants, Current	-	-
		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 Liabilities	7,391.02	6,626.17
		TOTAL - EQUITY & LIABILITIES	11,466.24	9,693.00

For SBC Exports Limited

For SBC Exports Limited
Director

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.)
I.	**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**
V.	**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

Director

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 Quarter and Year Ended on 31st March, 2023

	Particulars	Three months ended			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	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)**					
	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	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	5639.65	5952.12	8090.68	5952.12
	Net Segment Liabilities	**11466.24**	**8765.58**	**9693.00**	**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

Director

Place : Sahibabad

Dated: 18th May, 2023

Govindji Gupta

(Managing Director)

STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
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

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, 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

RAKESH GUPTA

STRG & ASSOCIATES NEW DELHI CHARTERED ACCOUNTANTS

Rakesh Gupta
Partner
M. No. 094040
UDIN: 23094040BGTZQW7159

Place: Delhi
Date: 18.05.2023

STRG & ASSOCIATES
CHARTERED ACCOUNTANTS

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

1. 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
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)

Consolidated Financial Results for the Quarter and Year Ended on 31st March, 2023

	Particulars	For Quarter Ended			For Financial Year ended	For Financial Year ended
		31.03.2023 Audited	31.12.2022 Unaudited	31.03.2022 Audited	31.03.2023 Audited	31.03.2022 Audited
1	**Income**					
	Revenue from operations	6759.10	4981.60	5261.70	19572.60	16885.11
	Other Income	138.63	13.97	4.42	209.56	35.55
	Total Income	**6897.73**	**4995.57**	**5266.12**	**19782.16**	**16920.66**
2	**Expenses**					
a)	Cost of raw material consumed	4954.44	4266.41	4827.34	16011.67	14863.31
b)	Purchase of stock-in-trade	286.76	184.95	61.12	701.12	61.12
c)	Changes in Inventories of finished goods, work-in-progress and stock-in-trade	590.72	-280.10	-437.41	-282.50	-263.12
d)	Employee benefit expense	320.76	234.88	191.11	957.38	644.55
e)	Finance Costs	78.32	62.34	51.17	228.45	161.45
f)	Depreciation, Depletion and amortisation expense	56.24	30.78	19.95	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**					
	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**					
	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-controllin	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	1387.68	1248.37	523.85	1387.68	523.85
24	**Earnings per Share**					
i	**Earning per Equity share from Continuing operations**					
	Basic earnings / (Loss) per Share from continuing operations	0.14	0.11	0.07	0.33	0.16
	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	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

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.
3. 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
Director

Place : Sahibabad
Dated: 18th May, 2023

Govindji Gupta
(Managing Director)

SBC EXPORTS LIMITED
CIN: L18100UP2011PLC043209

Standalone Statement of Assets and Liabilities as at 31st March, 2023

		Particulars	Year Ended	Year Ended
		Date of start of reporting period	01-04-2022	01-04-2021
		Date of end of reporting period	31-03-2023	31-03-2022
		Whether results are audited or unaudited	Audited	Audited
		Nature of report standalone or consolidated	Standalone	Standalone
	ASSETS			
1	Non-current assets			
		Property, Plant & Equipment	807.09	582.75
		Capital Work-in-progress	22.79	-
		Investment Property	-	-
		Goodwill	-	-
		Other Intangible Assets	-	-
		Intangible Assets under Development	29.31	-
		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	-	-
		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	Current Assets			
		Inventories	2,981.18	2,524.68
		Current Financials Asset		
		Current Investments	-	-
		Trade Receivables, Current	5,591.36	4,994.17
		Cash & Cash Equivalents	464.77	370.23
		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	8,870.04
3	Non-current assets classified as held for sale regulatory deferal account debit balances and related deffered tax assets		-	-
		Total Assets	11,541.77	9,708.52
	Equity and Liabilities			
1	Equity			
	Equity attributable to owners of parent			
	(a)	Equity Share Capital	2,116.40	2,116.40
	(b)	Other Equity	1,387.68	523.85
		Total Equity attributable to owners of parent	3,504.08	2,640.25
		Total Equity	3,504.08	2,640.25
2	Liabilities			
	Non-Current Liabilities			
		Non-current Financial Liabilities		
		Borrowings, Non-current	-	-
		Trade Payables, Non-current	-	-
		Other Non-current financial liabilities	593.24	429.40
		Total Non-Current Financial Liabilities	593.24	429.40
	Current Liabilities			
		Current Financial Liabilities		
		Borrowings, current	-	-
		Trade Payables, current	3,283.15	3,756.39
		Other current financial liabilities	1,653.99	524.25
		Total Current Financial Liabilities	4,937.14	4,280.64
		Other Current Liabilities	2,258.88	2,183.68
		Provisions, Current	248.41	174.54
		Current Tax Liabilities (Net)	-	-
		Deffered government Grants, Current	-	-
		Total current liabilities	7,444.43	6,638.86
3	Liabilities Directly associated with assets in disposal group classified as held for sale		-	-
	Regulatory deferral account credit balances and related deferred tax liability		-	-
		Total Liabilities	7,444.43	6,638.86
		TOTAL - EQUITY & LIABILITIES	11,541.77	9,708.52

For SBC Exports Limited

For SBC Exports Limited
Director

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.)
I.	**CASH FLOW FROM OPERATING ACTIVITIES**		**For the year ended 31.03.2023**		**For the year ended 31.03.2022**
	Net Profit before Tax		**9,17,80,135**		**5,60,14,639**
	Add:- Depreciation	1,08,42,079		70,81,300	
			1,08,42,079		70,81,300
	Adjustments(if any)		1,74,49,979		47,03,174
	Operating Profit before Working Capital Changes		**12,00,72,193**		**6,77,99,113**
	Adjustments for:				
	Increase/(Decrease) in Other Current Liabilities & Provisions	(4,44,77,709)		15,02,19,847	
	Increase/(Decrease) in Trade Payable	(3,80,81,679)		1,54,20,499	
	(Increase)/Decrease in Other Current Assets	(1,44,74,317)		(84,91,877)	
	(Increase)/Decrease in Short Term Loans & Advances	(1,20,71,614)		(56,76,048)	
	(Increase)/Decrease in Receivables	(5,91,53,040)		(19,73,40,747)	
	(Increase)/Decrease in stock in hand	(4,56,50,156)	(21,39,08,515)	5,04,57,500	45,89,174
	Cash Generated from Operations		**(9,38,36,322)**		**7,23,88,287**
	Income Tax (current & earlier Year)		2,42,66,766		2,21,71,244
	Net Cash flow Generated from Operating Activities (A)		**(11,81,03,088)**		**5,02,17,043**
II.	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Sale (Purchase)of Investment	(1,88,42,980)		(2,43,03,914)	
	Long Term Loans & Advances Given	6,48,000			
	Sale of Fixed Assets				
	Purchase of Fixed Assets	(3,19,50,075)	(5,01,45,055)	(2,04,16,115)	(4,47,20,029)
	Net Cash Flow Generated from Investing Activities (B)		**(5,01,45,055)**		**(4,47,20,029)**
III.	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Cash Generated from capital proceeds				
	Short Term Borrowings	16,00,32,674		75,32,691	
	Long Term Borrowings	1,43,95,921	17,44,28,595	(57,05,780)	18,26,910
	Net Cash Flow Generated from Financing Activities (C)		**17,44,28,595**		**18,26,910**
IV.	**Net increase in Cash & Cash Equivalents (A - B - C)**		**61,80,452**		**73,23,925**
	Cash and Cash equivalents beginning of the year		3,62,25,094		3,62,25,094
	Cash and Cash equivalents as the end of the year		**4,24,05,545**		**4,35,49,019**
V.	**Cash & Cash equivalents as stated in Balance Sheet**				
	Cash in Hand		55,22,003		68,22,666
	Cash at Bank , Fixed Deposit and Cheques In Hand		3,68,83,543		2,94,02,428
	Cash & Cash equivalents as stated in Balance Sheet		**4,24,05,545**		**3,62,25,094**

For SBC Exports Limited

For SBC Exports Limited
Director

Govindji Gupta
(Managing Director)

Place : Sahibabad
Dated: 18th May, 2023

SBC EXPORTS LIMITED
CIN: L18100UP2011PLC043209
Regd. Off.: HOUSE NO.-20, LOHIYA TALAB, CHOTI BASAHI P.O.: VINDHYACHAL MIRZAPUR UP 231307 IN
Corp.Off.: 49/95 SITE-IV SAHIBABAD INDUSTRIAL AREA
Tel: 0120-2895246, Email: info@sbcexportslimited.com,Website: www.sbcexportslimited.com

Consolidated Segment wise Results for the Quarter and Year Ended on 31st March, 2023

	Particulars	Three months ended			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	250.4	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	1449.17	1606.91	2014.26	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	1096.48	1780.02	1510.58	1780.02
	Garments Sales	1864.98	2029.45	1919.34	1864.98	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	5715.66	5952.12	8151.78	5952.12
	Net Segment Liabilities	**11541.77**	**8892.02**	**9708.51**	**11541.77**	**9708.51**

Notes:

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

For SBC Exports Limited

Director

Place : Sahibabad
Dated: 18th May, 2023