



Ref: D/2025-26/46

Date: 05.02.2025

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 :- Outcome of Board Meeting in pursuance of Submission of Un-Audited Standalone and Consolidated Financial Results for the Quarter and Nine Month ended on December 31th 2025.

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 **05th February 2026, Thursday** which commenced at 04.00 P.M. and concluded at 04:30 P.M. have considered, approved and took on record inter-alia the following:

1. The Un-Audited Standalone and Consolidated Financial Results of the Company for the **Quarter and Nine Month ended on December 31st 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**'.

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

This is for your information and records.

Thanking You

For SBC Exports Limited

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

CIN: L18100UP2011PLC043209

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

Head Office : 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 Review Report on the Unaudited standalone Quarterly Financial Results of SBC Exports Limited for Quarter and nine month ended December 31st, 2025 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
SBC Exports Limited,
9, Lohiya Talab, Chhoti Basahi,
P.O Vindhyachal Mirzapur, UP - 231307

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("Statement") of **M/s SBC Exports Limited** for the quarter ended **31st December, 2025** and year to date results for the period from **1st April, 2025 to 31st December, 2025**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. This statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For STRG & Associates
Chartered Accountants
FRN 014826N

CA Rakesh Gupta
(Partner)
M. No. 094040

UDIN: 26094040HYKJTR2092
Place: Delhi
Date: 05.02.2026

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

(Amt. in Lakhs Except EPS)

Standalone Financial Results for the Quarter and Nine Month ended on 31st December, 2025						
Particulars	For Quarter Ended			For Nine months ended		For Financial Year ended
	31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	31.03.2025 Audited
1 Income						
Revenue from operations	7049.11	6481.39	5002.42	19666.84	15557.55	23152.95
Other Income	358.76	327.25	407.46	719.78	745.23	870.18
Total Income	7407.87	6808.64	5409.88	20386.62	16302.78	24023.13
2 Expenses						
a) Cost of raw material consumed	6427.67	5072.89	4962.29	16198.98	14442.09	21936.77
b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-1031.44	-128.46	-792.99	-668.92	-2036.00	-3074.53
d) Employee benefit expense	317.54	295.05	300.42	870.71	940.40	1293.21
e) Finance Costs	357.58	227.40	183.64	765.45	552.57	717.00
f) Depreciation, Depletion and amortisation expense	36.05	30.44	40.83	93.42	118.91	142.25
g) Other Expenses						
(i) Other Expenses	356.06	261.18	379.69	792.45	914.96	1326.24
Total Expenses	6463.46	5758.50	5073.88	18052.09	14932.93	22340.94
3 Total Profit before Exceptional items & Tax	944.41	1050.14	336.00	2334.53	1369.85	1682.19
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Total Profit before Tax	944.41	1050.14	336.00	2334.53	1369.85	1682.19
6 Tax Expense						
7 Current tax	0.00	0.00	0.00	0.00	0.00	456.55
8 Earlier's Year Tax	0.00	0.00	8.62	0.00	8.62	10.16
9 Deferred Tax	0.00	0.00	0.00	0.00	0.00	9.74
10 Total tax expenses	0.00	0.00	0.00	0.00	8.62	476.45
11 Net movement in regulatory deferral account balances related to profit or loss and related tax movement	0.00	0.00	0.00	0.00	0.00	0.00
12 Net Profit / (Loss) for the period of continuing operations	944.41	1050.14	327.38	2334.53	1361.23	1205.74
13 Profit / (Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
14 Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
15 Net Profit / (Loss) from discontinued operation after tax (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
16 Share of profit (Loss) of associates and joint venture accounted for using equity Method	0.00	0.00	0.00	0.00	0.00	0.00
17 Total Profit(Loss) for the period	944.41	1050.14	327.38	2334.53	1361.23	1205.74
18 Other Comprehensive income Net of taxes	26.57	90.69	-43.24	36.57	59.62	-34.17
19 Total Comprehensive income for the period	970.98	1140.83	284.14	2371.10	1420.85	1171.57
20 Total Profit / (Loss) attributable to						
Profit / (Loss) attributable to Owners of parent	944.41	1050.14	327.38	2334.53	1361.23	1205.74
Profit / (Loss) attributable to Owners of non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
21 Total Comprehensive income for the period attributable to						
Comprehensive income for the period attributable to warrants of parents	26.57	90.69	-43.24	36.57	59.62	-34.17
Total Comprehensive income for the period attributable to Owners of non-controlling interest	0.00	0.00	0.00	0.00	0.00	0.00
22 Details of Equity Share Capital						
Paid-up equity share capital	4761.90	4761.90	3174.60	4761.90	3174.60	4761.90
Face value of equity share capital (In Rs)	1.00	1.00	1.00	1.00	1.00	1.00
Details of Debt Securities	0.00	0.00	0.00	0.00	0.00	0.00
23 Reserves excluding revaluation reserve	3039.04	2068.06	2663.26	3039.04	2663.26	667.33
24 Earnings per Share						
i Earning per Equity share from Continuing operations						
Basic earnings / (Loss) per Share from continuing operations	0.20	0.22	0.10	0.49	0.43	0.25
Diluted earnings / (Loss) per Share from continuing operations	0.20	0.22	0.10	0.49	0.43	0.25
ii Earning per Equity share from Discontinuing operations						
Basic earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
Diluted earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
iii Earnings per Equity Share						
a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations	0.20	0.22	0.10	0.49	0.43	0.25
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.20	0.22	0.10	0.49	0.43	0.25
25 Debt equity ratio	0.00	0.00	0.00	0.00	0.00	0.00
26 Debt Service coverage ratio	0.00	0.00	0.00	0.00	0.00	0.00
27 Interest service coverage ratio	0.00	0.00	0.00	0.00	0.00	0.00

Notes

- The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 05th February, 2026.
- There were no investor complaints received / pending as at 31st December, 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.
- On November 21, 2025, the Government of India notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working conditions Code, 2020 (collectively, the "Labour Codes") - consolidating 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact arising from changes in regulations. The company is in the process of assessing the potential impact of the aforesaid Labour Codes, pending notification of rules, on its employee benefit obligations and related costs on the basis of best information currently available, consistent with the guidance provided by the Institute of Chartered Accountants of India. However, the company does not foresee any material impact on the financial results of the company. The company continues to monitor the finalization of central State Rules and any clarifications from the Government on other aspects of the Labour Codes. The financial impact, if any, will be assessed upon notification of the final rules and their effective dates.
- The Company operates in two business segments, namely Garments Manufacturing and IT Support Services. The segment information has been prepared in accordance with Ind AS 108 - Operating Segments, as notified under the Companies (Indian Accounting Standards) Rules, 2015. The Company's management reviews segment performance on a periodic basis for the purpose of resource allocation and performance evaluation.

For SBC Exports Limited

For SBC Exports Limited



Director / Auth. Signatory

Place : Sahibabad

Dated: 05th February, 2026

 Govindji Gupta
 (Managing Director)

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

Regd. Off.: 9, Lohiya Talab, Chhoti Basahi P.O. Vindhyachal, 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

(Amt. in Lakhs except EPS)

Standalone Segment wise Results for the Quarter and Nine Month ended on 31st December, 2025							
Particulars		Three months ended			Nine months ended		Financial Year ended
Date of start of reporting period		01.10.2025	01.07.2025	01.10.2024	01.04.2025	01.04.2024	01.04.2024
Date of end of reporting period		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
Whether results are audited or unaudited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue (Income)						
	(net sale/income from each segment should be disclosed)						
i	IT Support Services	3434.47	2447.88	2183.70	9002.57	6113.55	9754.27
ii	Garments Sales	3614.64	4033.51	2818.72	10664.27	9444.00	13398.68
	Total Segment Revenue	7049.11	6481.39	5002.42	19666.84	15557.55	23152.95
	Less: Inter segment revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue from operations	7049.11	6481.39	5002.42	19666.84	15557.55	23152.95
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
i	IT Support Services	409.20	202.11	102.11	803.32	337.50	623.54
ii	Garments Sales	1036.11	935.76	398.85	2355.29	1555.89	1965.30
	Total Profit before tax	1445.31	1137.87	500.96	3158.61	1893.39	2588.84
	i. Finance cost	357.58	227.40	183.64	765.45	552.57	717.00
	ii. Other Unallocable Expenditure net off Unallocable income	143.32	-139.67	-18.67	58.63	-29.02	189.65
	Profit before tax	944.41	1050.14	335.99	2334.53	1369.84	1682.19
3	(Segment Asset - Segment Liabilities)						
	Segment Asset						
i	IT Support Services	4037.08	3101.84	2090.09	4037.08	2090.09	2919.97
ii	Garments Sales	22071.09	22697.06	16097.30	22071.09	16097.30	20479.43
	Total Segment Asset	26108.16	25798.90	18187.40	26108.16	18187.40	23399.40
	Un-allocable Assets	6402.96	5539.17	2582.66	6402.96	2582.66	2225.15
	Net Segment Asset	32511.12	31338.07	20770.06	32511.12	20770.06	25624.55
4	Segment Liabilities						
	Segment Liabilities						
i	IT Support Services	3949.57	3826.68	1708.44	3949.57	1708.44	1891.14
ii	Garments Sales	20275.05	19168.98	10656.35	20275.05	10656.35	16119.82
	Total Segment Liabilities	24224.62	22995.65	12364.78	24224.62	12364.78	18010.97
	Un-allocable Liabilities	485.58	1512.46	5696.42	485.58	5696.42	2,201.63
	Net Segment Liabilities	24710.20	24508.11	18061.20	24710.20	18061.20	20212.60

Notes:

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

Place : Sahibabad

Dated: 05th, February 2026

For SBC Exports Limited
For SBC Exports Limited


Director / Auth. Signatory

Govindji Gupta
(Managing Director)



Independent Auditors' Review Report on the unaudited consolidated financial results of SBC Exports Limited for the quarter 31st December, 2025 and year to date results for the period from 1st April, 2025 to 31st December, 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
SBC Exports Limited,
9, Lohiya Talab, Chhoti Basahi,
P.O Vindhyachal Mirzapur, UP - 231307

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **SBC Exports Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income for the for the quarter ended 31st **December, 2025** and year to date results for the period from 1st **April, 2025 to 31st December, 2025** ("the Statement") which includes an associate, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31st December, 2025 as reported in these financial results have been approved by the holding company's Board of Directors, but have not been subjected to review.

3. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015. Our responsibility is to express a conclusion on the Statement based on our review.

4. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review is limited primarily to inquiries of the personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

5. The Statement includes the results of the following entities:

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

6. We have reviewed the financial information of 1 (One) subsidiary included in the consolidated unaudited financial results, whose financial information include total income of Rs. 3437.63 Lakhs and Rs. 6661.91 Lakhs, total net profit/(loss) after tax of Rs.175.47 Lakhs and Rs. 268.78 Lakhs, for the quarter ended 31st December, 2025 and for the period from 1st April, 2025 to 31st December, 2025 as considered in the consolidated unaudited financial results.



7. Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For STRG & Associates
Chartered Accountants
FRN-014826N



CA Rakesh Gupta
(Partner)
M. No. 094040

UDIN: 26094040SJGSLV5273

Place: Delhi

Date: 05.02.2026

Consolidated Financial Results for the Quarter and Nine Month ended on 31st December, 2025						
Particulars	For Quarter Ended			For Nine months ended		For Financial Year Ended
	31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	31.03.2025 Audited
1 Income						
Revenue from operations	10445.43	8469.60	7204.20	26160.54	20374.90	30004.52
Other Income	361.11	390.51	409.23	786.64	750.17	898.51
Total Income	10806.54	8860.11	7613.43	26947.18	21125.07	30903.03
2 Expenses						
a) Cost of raw material consumed	6427.67	5072.89	4962.29	16198.98	14442.09	21936.77
b) Purchase of stock-in-trade	3190.86	1915.82	2102.93	6195.39	4628.21	6584.73
c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-1031.44	-128.46	-792.99	-668.92	-2036.00	-3074.53
d) Employee benefit expense	311.61	300.99	318.59	870.71	958.57	1293.21
e) Finance Costs	372.17	240.49	183.84	806.12	552.95	721.80
f) Depreciation, Depletion and amortisation expense	49.61	41.43	43.22	128.70	126.08	160.37
g) Other Expenses						
(i) Other Expenses	364.98	280.36	429.57	811.69	1018.70	1445.20
Total Expenses	9686.66	7723.52	7247.45	24343.87	19690.62	29067.55
3 Total Profit before Exceptional items & Tax	1119.88	1136.59	365.98	2603.31	1434.46	1835.47
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Total Profit before Tax	1119.88	1136.59	365.98	2603.31	1434.46	1835.47
6 Tax Expense						
7 Current tax	0.00	0.00	0.00	0.00	0.00	494.66
8 Earlier Year Tax	0.00	0.00	8.24	0.00	8.24	9.78
9 Deferred Tax	0.00	0.00	0.00	0.00	0.00	5.65
10 Total tax expenses	0.00	0.00	8.24	0.00	8.24	510.09
11 Net movement in regulatory deferral account balances related to profit or loss and related tax movement	0.00	0.00	0.00	0.00	0.00	0.00
12 Net Profit / (Loss) for the period of continuing operations	1119.88	1136.59	357.74	2603.31	1426.22	1336.68
13 Profit / (Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
14 Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
15 Net Profit / (Loss) from discontinued operation after tax (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
16 Share of profit (Loss) of associates and joint venture accounted for using equity Method	0.00	0.00	0.00	0.00	0.00	0.00
17 Total Profit(Loss) for the period	1119.88	1136.59	357.74	2603.31	1426.22	1336.68
18 Other Comprehensive Income Net of taxes	26.57	90.69	-43.24	36.57	59.62	-34.17
19 Total Comprehensive income for the period	1146.45	1227.28	314.50	2639.88	1485.84	1302.51
20 Total Profit / (Loss) attributable to						
Profit / (Loss) attributable to Owners of parent	1119.88	1136.59	357.74	2603.31	1426.22	1336.68
Profit / (Loss) attributable to Owners of non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
21 Total Comprehensive income for the period attributable to						
Comprehensive income for the period attributable to warrants of parents	26.57	90.69	-43.24	36.57	59.62	-34.17
Total Comprehensive income for the period attributable to Owners of non-controlling interest	0.00	0.00	0.00	0.00	0.00	0.00
22 Details of Equity Share Capital						
Paid-up equity share capital	4761.90	4761.90	3174.60	4761.90	3174.60	4761.90
Face value of equity share capital (In Rs)	1.00	1.00	1.00	1.00	1.00	1.00
Details of Debt Securities	0.00	0.00	0.00	0.00	0.00	0.00
23 Reserves excluding revaluation reserve	3439.12	2292.67	2746.01	3439.12	2746.01	799.24
24 Earnings per Share						
i Earning per Equity share from Continuing operations						
Basic earnings / (Loss) per Share from continuing operations	0.24	0.24	0.11	0.55	0.45	0.28
Diluted earnings / (Loss) per Share from continuing operations	0.24	0.24	0.11	0.55	0.45	0.28
ii Earning per Equity share from Discontinuing operations						
Basic earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
Diluted earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
iii Earnings per Equity Share						
a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations	0.24	0.24	0.11	0.55	0.45	0.28
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.24	0.24	0.11	0.55	0.45	0.28
25 Debt equity ratio	0.00	0.00	0.00	0.00	0.00	0.00
26 Debt Service coverage ratio	0.00	0.00	0.00	0.00	0.00	0.00
27 Interest service coverage ratio	0.00	0.00	0.00	0.00	0.00	0.00

Notes

- The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 05th February, 2026.
 - There were no investor complaints received / pending as at 31st December, 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.
- On November 21, 2025, the Government of India notified the Code on Wages, 2019, the industrial Relations Code, 2020, the Code on social Security, 2020 and the Occupational Safety, Health and Working conditions Code, 2020 (collectively, the "Labour Codes") - consolidating 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact arising from changes in regulations- The company is in the process of assessing the potential impact of the aforesaid Labour Codes, pending notification of rules, on its employee benefit obligations and related costs on the basis of best information currently available, consistent with the guidance provided by the institute of Chartered Accountants of India.
- However, the company does not foresee any material impact on the financial results of the company. The company continues to monitor the finalization of central State Rules and any clarifications from the Government on other aspects of the Labour Codes. The financial impact, if any, will be assessed upon notification of the final rules and their effective dates.
- The Company operates in two business segments, namely Garments Manufacturing and IT Support Services. The segment information has been prepared in accordance with Ind AS 108 - Operating Segments, as notified under the Companies (Indian Accounting Standards) Rules, 2015. The Company's management reviews segment performance on a periodic basis for the purpose of resource allocation and performance evaluation.

Place : Sahibabad

Dated: 05th February, 2026

For SBC Exports Limited
For SBC Exports Limited

Director / Auth. Signatory
Govindji Gupta
(Managing Director)

Amt. in Lakhs						
Consolidated Segment wise Results for the Quarter and Nine Month Ended on 31st December, 2025						
Particulars	Three Months Ended			Nine months ended		Financial Year Ended
Date of start of reporting period	01.10.2025	01.07.2025	01.10.2024	01.04.2025	01.04.2024	01.04.2024
Date of end of reporting period	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Segment Revenue (Income)						
(net sale/income from each segment should be disclosed)						
i IT Support Services	3434.47	2447.88	2183.69	9002.57	6113.55	9754.27
ii Garments Sales	3614.64	4033.51	2818.72	10664.27	9444.00	13398.68
iii Tour & Travel Services	3435.28	2000.39	2244.52	6595.04	4962.05	7045.69
Total Segment Revenue	10484.39	8481.78	7246.93	26261.88	20519.60	30198.64
Less: Inter segment revenue	38.97	12.19	42.72	101.35	144.69	194.12
Revenue from operations	10445.42	8469.59	7204.21	26160.53	20374.91	30004.52
2 Segment Result						
Profit (+) / Loss (-) before tax and interest from each segment						
i IT Support Services	409.20	202.11	102.11	803.32	337.50	623.54
ii Garments Sales	1036.11	935.76	398.86	2355.29	1555.89	1965.30
iii Tour & Travel Services	175.47	86.44	29.61	268.77	64.22	153.28
Total Profit before tax	1620.78	1224.31	530.58	3427.38	1957.61	2742.12
i. Finance cost	372.17	240.49	183.84	806.12	552.95	721.80
ii. Other Unallocable Expenditure net off Unallocable income	128.74	-152.77	-19.24	17.96	-29.78	184.85
Profit before tax	1119.88	1136.59	365.98	2603.31	1434.46	1835.47
3 (Segment Asset - Segment Liabilities)						
Segment Asset						
i IT Support Services	4037.08	3101.84	2090.09	4037.08	2090.09	2919.97
ii Garments Sales	22071.09	22697.06	16097.30	22071.09	16097.30	20479.43
iii Tour & Travel Services	6693.35	3827.38	3034.12	6693.35	3034.12	3355.48
Total Segment Asset	32801.52	29626.28	21221.51	32801.51	21221.51	26754.88
Un-allocable Assets	6402.96	5539.17	2582.66	6402.96	2582.66	2225.15
Net Segment Asset	39204.48	35165.45	23804.17	39204.47	23804.17	27139.13
4 Segment Liabilities						
Segment Liabilities						
i IT Support Services	3949.57	3826.68	1708.44	3949.57	1708.44	1891.14
ii Garments Sales	20275.05	19168.98	10656.35	20275.05	10656.35	16119.82
iii Tour & Travel Services	5489.73	2799.41	2149.43	5489.73	2149.43	2423.18
Total Segment Liabilities	29714.35	25795.07	14514.22	29714.35	14514.22	20434.14
Un-allocable Liabilities	485.58	1512.46	5696.42	485.58	5696.42	2201.63
Net Segment Liabilities	30199.93	27307.53	20210.64	30199.93	20210.64	27139.13

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

Place : Sahibabad
Dated: 05th, February, 2026

For SBC Exports Limited
For SBC Exports Limited

Director / Auth. Signatory
Govindji Gupta
(Managing Director)