



Ref: D/2025-26/35

Date: 07.11.2025

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 Half Year ended on September 30th 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 **07th November 2025**, Friday which commenced at 04.00 P.M. and concluded at 06:30 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 Half Year ended on September 30th 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. Approved the new logo of the Company designed under the "**F Route**" branding. The Board further took note of the adoption and implementation of the said logo across all official platforms, documents, and communications of the Company.

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



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

Limited Review Report

To
The Board of Director
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 and Half Year ended 30th September, 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 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 014826M



Rakesh Gupta
Partner
M. No. 094040
UDIN: 25094040BMHUNP7965
Place: Delhi
Date: 07.11.2025

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 and Half Ended on 30th September, 2025								
Particulars	For Quarter Ended			For Six month ended		For Financial Year ended	For Financial Year ended	
	30.09.2025 Unaudited	30.06.2025 Unaudited	30.09.2024 Unaudited	30.09.2025 Unaudited	30.09.2024 Unaudited	31.03.2025 Audited	31.03.2024 Audited	
1 Income								
Revenue from operations	6481.39	6136.34	4849.55	12617.73	10555.13	23152.95	19101.22	
Other Income	327.25	33.77	198.81	361.02	337.77	870.18	361.67	
Total Income	6808.64	6170.11	5048.36	12978.75	10892.90	24023.13	19462.89	
2 Expenses								
a) Cost of raw material consumed	5072.89	4698.42	4945.43	9771.31	9479.80	21936.77	15060.41	
b) Purchase of stock-in-trade	0.00	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	-128.46	490.98	-1277.55	362.52	-1243.01	-3074.53	54.94	
d) Employee benefit expense	295.05	258.12	340.58	553.17	639.98	1293.21	1078.67	
e) Finance Costs	227.40	180.47	196.30	407.87	368.93	717.00	592.21	
f) Depreciation, Depletion and amortisation expense	30.44	26.93	39.19	57.37	78.08	142.25	131.88	
g) Other Expenses								
(i) Other Expenses	261.18	175.21	290.28	436.39	535.27	1326.24	1260.32	
Total Expenses	5758.50	5830.13	4534.23	11588.63	9859.05	22340.94	18178.43	
3 Total Profit before Exceptional items & Tax	1050.14	339.98	514.13	1390.12	1033.85	1682.19	1284.46	
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5 Total Profit before Tax	1050.14	339.98	514.13	1390.12	1033.85	1682.19	1284.46	
6 Tax Expense								
7 Current tax	0.00	0.00	0.00	0.00	0.00	456.55	353.47	
8 Earlier's Year Tax	0.00	0.00	0.00	0.00	0.00	10.16	0.00	
9 Deferred Tax	0.00	0.00	0.00	0.00	0.00	9.74	7.85	
10 Total tax expenses	0.00	0.00	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	0.00	0.00	
12 Net Profit / (Loss) for the period of continuing operations	1050.14	339.98	514.13	1390.12	1033.85	1205.74	938.84	
13 Profit / (Loss) from discontinued operations before tax	0.00	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	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	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	0.00	
17 Total Profit(Loss) for the period	1050.14	339.98	514.13	1390.12	1033.85	1205.74	938.84	
18 Other Comprehensive income Net of taxes	90.69	-80.69	-60.84	10.00	102.86	-34.17	147.46	
19 Total Comprehensive income for the period	1140.83	259.29	453.29	1400.12	1136.71	1171.57	1086.30	
20 Total Profit / (Loss) attributable to								
Profit / (Loss) attributable to Owners of parent	1050.14	339.98	514.13	1390.12	1033.85	1205.74	938.84	
Profit / (Loss) attributable to Owners of non-controlling interests	0.00	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	90.69	-80.69	-60.84	10.00	102.86	-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	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	3174.60	
Face value of equity share capital (In Rs)	1.00	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	0.00	
23 Reserves excluding revaluation reserve	2068.06	926.62	2379.10	2068.06	2379.10	667.33	1242.40	
24 Earnings per Share								
i Earning per Equity share from Continuing operations								
Basic earnings / (Loss) per Share from continuing operations	0.22	0.07	0.16	0.29	0.33	0.25	0.30	
Diluted earnings / (Loss) per Share from continuing operations	0.22	0.07	0.16	0.29	0.33	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	0.00	0.00	
Diluted earnings / (Loss) per Share from Discontinuing operations	0.00	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	0.22	0.07	0.16	0.29	0.33	0.25	0.30	
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.22	0.07	0.16	0.29	0.33	0.25	0.30	
25 Debt equity ratio	0.00	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	0.00	
27 Interest service coverage ratio	0.00	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 07th November, 2025.
- There were no investor complaints received / pending as at 30th September, 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 Second quarter of the Current financial Year.

For SBC Exports Limited

For SBC Exports Limited

 Director / Auth. Signatory
 Govindji Gupta
 (Managing Director)

Place : Sahibabad

Dated: 07th November, 2025

Standalone Statement of Assets and Liabilities For the Quarter and Half Year ended 30th September 2025			
			(Rs. in Lakh)
	Particulars	Half Year Ended	Year Ended
	Date of start of reporting period	01-04-2025	01-04-2024
	Date of end of reporting period	30-09-2025	31-03-2025
	Whether results are audited or unaudited	Un-audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	ASSETS		
1	Non-current assets		
	Property, Plant & Equipment	2,368.39	2,355.87
	Capital Work-in-progress	467.52	341.23
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	-	-
	Intangible Assets under Development	4.17	4.17
	Biological Assets other than investment plants	-	-
	Investment accounted for using equity method	-	-
	Non Current Financial Assets		
	Non current Investments	1,369.55	1,348.75
	Trade receivables, Non-current	-	-
	Loans, Non-current	-	-
	Other Non-current financial assets	127.93	127.93
	Total Non-Current Financial Assets	1,497.48	1,476.68
	Deferred Tax Assets (Net)	-	-
	Other non-current assets	-	-
	Total Non-Current Assets	4,337.56	4,177.95
2	Current Assets		
	Inventories	10,065.34	8,697.21
	Current Financials Asset		
	Current Investments	-	-
	Trade Receivables, Current	9,172.33	8,464.91
	Cash & Cash Equivalents	1,445.27	1,227.18
	Bank balance other than Cash & Cash Equivalents	-	-
	Loans, Current	4,933.11	2,297.24
	Other Current Financial Assets	-	-
	Total Current Financial Asset	15,550.71	11,989.33
	Current Tax Assets (Net)	-	-
	Other Current Assets	1,384.45	777.93
	Total current assets	27,000.50	21,464.47
3	Non-current assets classified as held for sale regulatory deferral account debit balances and related deferred tax assets	-	-
	Total Assets	31,338.07	25,642.43
	Equity and Liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	4,761.90	4,761.90
	(b) Other Equity	2,068.06	667.94
	Total Equity attributable to owners of parent	6,829.96	5,429.84
	Total Equity	6,829.96	5,429.84
2	Liabilities		
	Non-Current Liabilities		
	Non-current Financial Liabilities		
	Borrowings, Non-current	2,323.55	2,406.50
	Trade Payables, Non-current	-	-
	Other Non-current financial liabilities	42.61	42.61
	Total Non-Current Financial Liabilities	2,366.16	2,449.11
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings, current	16,908.34	10,633.27
	Trade Payables, current	3,763.58	4,970.95
	Other current financial liabilities	-	-
	Total Current Financial Liabilities	20,671.92	15,604.22
	Other Current Liabilities	938.37	1,625.25
	Provisions, Current	465.22	467.57
	Current Tax Liabilities (Net)	-	-
	Deferred government Grants, Current	-	-
	Total current liabilities	1,403.59	2,092.82
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	66.44
	Total Liabilities	24,508.11	20,212.59
	TOTAL - EQUITY & LIABILITIES	31,338.07	25,642.43

Place: Sahibabad
Dated: 07th November, 2025

For SBC Exports Limited
For SBC Exports Limited

Director / Auth. Signatory

Govindji Gupta
(Managing Director)

SBC EXPORTS LIMITED
CIN: L18100UP2011PLC043209
STANDALONE CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2025

S.No.	Particulars		Amount (Rs.)		Amount (Rs.)
			For the Half year ended 30.09.2025		For the year ended 31.03.2025
I.	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit before Tax		13,90,12,350		16,82,19,436
	Add:- Depreciation	57,36,847		1,42,25,464	
			57,36,847		1,42,25,464
	Adjustments(if any)		10,00,029		(45,66,593)
	Operating Profit before Working Capital Changes		14,57,49,226		17,78,78,307
	Adjustments for:				
	Increase/(Decrease) in Other Current Liabilities & Provisions	(6,89,23,552)		(1,52,30,149)	
	Increase/(Decrease) in Trade Payable	(12,07,36,602)		(14,08,92,373)	
	(Increase)/Decrease in Other Current Assets	(6,06,52,198)		1,06,43,899	
	(Increase)/Decrease in Loans & Advances	(26,35,86,409)		(19,18,20,995)	
	(Increase)/Decrease in Receivables	(7,07,42,300)		6,70,72,022	
	(Increase)/Decrease in stock in hand	(13,68,13,798)	(72,14,54,859)	(51,48,66,994)	(78,50,94,591)
	Cash Generated from Operations		(57,57,05,633)		(60,72,16,284)
	Income Tax (current & earlier Year)		-		4,66,71,308
	Net Cash flow Generated from Operating Activities (A)		(57,57,05,633)		(65,38,87,592)
II.	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale (Purchase)of Investment	(20,80,030)		87,78,629	
	Long Term Loans & Advances Given	-		95,00,000	
	Purchase of Fixed Assets	(2,01,82,405)		(4,81,14,595)	
	Sale of Fixed assets	5,65,654	(2,16,96,781)		(2,98,35,966)
	Net Cash Flow Generated from Investing Activities (B)		(2,16,96,781)		(2,98,35,966)
III.	CASH FLOW FROM FINANCING ACTIVITIES				
	Cash Generated from capital proceeds				
	Dividend payment	-		(1,58,73,000)	
	Short Term Borrowings	62,75,06,203		78,48,61,179	
	Long Term Borrowings	(82,94,427)	61,92,11,776	(72,66,845)	76,17,21,334
	Net Cash Flow Generated from Financing Activities (C)		61,92,11,776		76,17,21,334
IV.	Net increase in Cash & Cash Equivalents (A - B - C)		2,18,09,362		7,79,97,777
	Cash and Cash equivalents beginning of the year		12,27,17,956		4,47,20,178
	Cash and Cash equivalents as the end of the year		14,45,27,318		12,27,17,956
V.	Cash & Cash equivalents as stated in Balance Sheet				
	Cash in Hand		63,96,333		58,61,277
	Cash at Bank , Fixed Deposit and Cheques In Hand		13,81,30,988		11,68,56,668
	Cash & Cash equivalents as stated in Balance Sheet		14,45,27,320		12,27,17,956

For SBC Exports Limited

Place : Sahibabad
Dated: 07th November, 2025

For SBC Exports Limited

Director / Auth. Signatory
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

Standalone Segment wise Results for the Quarter and Half Year Ended on 30th September, 2025

Particulars		Three months ended			For Six month ended		Financial Year ended
Date of start of reporting period		01.07.2025	01.04.2025	01.07.2024	01.04.2025	01.04.2024	01.04.2024
Date of end of reporting period		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	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	2447.88	3120.22	2280.11	5568.10	3929.86	9754.27
ii	Garments Sales	4033.51	3016.12	2569.45	7049.63	6625.28	13398.68
	Total Segment Revenue	6481.39	6136.34	4849.56	12617.73	10555.14	23152.95
	Less: Inter segment revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue from operations	6481.39	6136.34	4849.56	12617.73	10555.14	23152.95
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
i	IT Support Services	202.11	192.01	136.32	394.12	235.39	623.54
ii	Garments Sales	935.76	383.42	537.21	1319.18	1157.03	1965.30
	Total Profit before tax	1137.87	575.43	673.53	1713.30	1392.42	2588.84
	i. Finance cost	227.40	180.47	196.30	407.87	368.93	717.00
	ii. Other Unallocable Expenditure net off Unallocable income	-139.67	54.98	-36.89	-84.69	-10.35	189.65
	Profit before tax	1050.14	339.98	514.12	1390.12	1033.84	1682.19
3	(Segment Asset - Segment Liabilities)						
	Segment Asset						
i	IT Support Services	1592.44	2106.84	1763.05	1592.44	1763.05	1461.74
ii	Garments Sales	20485.32	21076.51	15908.57	20485.32	15908.57	18401.66
	Total Segment Asset	22077.76	23183.35	17671.62	22077.76	17671.62	19863.40
	Un-allocable Assets	9260.31	4128.13	4750.45	9260.31	4750.45	5779.02
	Net Segment Asset	31338.07	27311.48	22422.07	31338.07	22422.07	25642.42
4	Segment Liabilities						
	Segment Liabilities						
i	IT Support Services	1903.49	1967.11	1080.89	1903.49	1080.89	576.70
ii	Garments Sales	1860.27	4799.81	4754.42	1860.27	4754.42	4394.49
	Total Segment Liabilities	3763.76	6766.92	5835.31	3763.76	5835.32	4971.19
	Un-allocable Liabilities	27574.31	20544.55	16586.75	27574.31	16586.75	20671.24
	Net Segment Liabilities	31338.07	27311.48	22422.06	31338.07	22422.07	25642.43

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: 07th, November 2025

For SBC Exports Limited

 Director / Auth. Signatory

Govindji Gupta
 (Managing Director)



Limited Review Report

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 Consolidated Financial Results of SBC Exports Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income for the quarter and half year ended 30th September, 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 30th September, 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 reflect total revenues of Rs. 2063.66 Lacs and total net profit/(loss) after tax of Rs 86.44 Lacs, for the quarter ended 30th September, 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



Rakesh Gupta
Partner
M. No. 094040
UDIN: 25094040BMHUNQ7761

Place: Delhi
Date: 07.11.2025

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

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

GHAZIABAD UTTAR PRADESH-201010

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

(Rs. in Lakh except EPS)

Consolidated Financial Results for the Quarter and Half Ended on 30th September, 2025							
Particulars	For Quarter Ended			For Six month ended		For Financial Year Ended	
	30.09.2025 Unaudited	30.06.2025 Unaudited	30.09.2024 Unaudited	30.09.2025 Unaudited	30.09.2024 Unaudited	31.03.2025 Audited	
1 Income							
Revenue from operations	8469.60	7245.51	6598.36	15715.11	13170.70	30004.52	
Other Income	390.51	35.02	201.16	425.53	340.94	898.51	
Total Income	8860.11	7280.53	6799.52	16140.64	13511.64	30903.03	
2 Expenses							
a) Cost of raw material consumed	5072.89	4698.42	4945.43	9771.31	9479.80	21936.77	
b) Purchase of stock-in-trade	1915.82	1088.71	1682.24	3004.53	2525.28	6584.73	
c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-128.46	490.98	-1277.55	362.52	-1243.01	-3074.53	
d) Employee benefit expense	300.99	258.11	338.27	559.10	639.98	1293.21	
e) Finance Costs	240.49	193.46	196.36	433.95	369.11	721.80	
f) Depreciation, Depletion and amortisation expense	41.43	37.66	41.58	79.09	82.86	160.37	
g) Other Expenses							
(i) Other Expenses	280.36	166.35	336.27	446.71	589.13	1445.20	
Total Expenses	7723.52	6933.69	6262.60	14657.21	12443.15	29067.55	
3 Total Profit before Exceptional items & Tax	1136.59	346.84	536.92	1483.43	1068.49	1835.47	
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	
5 Total Profit before Tax	1136.59	346.84	536.92	1483.43	1068.49	1835.47	
6 Tax Expense							
7 Current tax	0.00	0.00	0.00	0.00	0.00	494.66	
8 Earlier's Year Tax	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	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	1136.59	346.84	536.92	1483.43	1068.49	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	1136.59	346.84	536.92	1483.43	1068.49	1336.68	
18 Other Comprehensive income Net of taxes	90.69	-80.69	-60.84	10.00	102.86	-34.17	
19 Total Comprehensive income for the period	1227.28	266.15	476.08	1493.43	1171.35	1302.51	
20 Total Profit / (Loss) attributable to							
Profit / (Loss) attributable to Owners of parent	1136.59	346.84	536.93	1483.43	1068.49	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	90.69	-80.69	-60.84	10.00	102.86	-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	2292.67	1065.39	2414.61	2292.67	2414.61	799.24	
24 Earnings per Share							
i Earning per Equity share from Continuing operations							
Basic earnings / (Loss) per Share from continuing operations	0.24	0.07	0.17	0.31	0.34	0.28	
Diluted earnings / (Loss) per Share from continuing operations	0.24	0.07	0.17	0.31	0.34	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	0.07	0.17	0.31	0.34	0.28	
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.24	0.07	0.17	0.31	0.34	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 07th November, 2025.
- There were no investor complaints received / pending as at 30th September, 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 Second quarter of the Current financial Year.

For SBC Exports Limited

For SBC Exports Limited

 Director / Auth. Signatory

Govindji Gupta
 (Managing Director)

Place : Sahibabad

Dated: 07th November, 2025

SBC EXPORTS LIMITED
CIN: L18100UP2011PLC043209

Consolidated Statement of Assets and Liabilities as Quarter and Half Ended on 30th September, 2025.			
Particulars		Half Year Ended	Year Ended
Date of start of reporting period		4/1/2025	4/1/2024
Date of end of reporting period		9/30/2025	3/31/2025
Whether results are audited or unaudited		Un-Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
ASSETS			
1	Non-current assets		
	Property, Plant & Equipment	2,546.37	2,513.91
	Capital Work-in-progress	467.52	341.23
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	-	-
	Intangible Assets under Development	29.33	29.33
	Biological Assets other than investment plants	-	-
	Investment accounted for using equity method	-	-
	Non Current Financial Assets	3,043.22	2,884.47
	Non current Investments	559.67	544.47
	Trade receivables, Non-current	-	-
	Loans, Non-current	127.93	-
	Other Non-current financial assets	3.66	127.93
	Total Non-Current Financial Assets	691.26	672.40
	Deferred Tax Assets (Net)	-	-
	Other non-current assets	-	-
	Total Non-Current Assests	3,734.48	3,556.87
2	Current Assets		
	Inventories	10,065.35	8,697.21
	Current Financials Asset		
	Current Investments	-	-
	Trade Receivables, Current	10,514.23	8,229.69
	Cash & Cash Equivalents	1,536.75	1,287.46
	Bank balance other than Cash & Cash Equivalents	-	-
	Loans, Current	7,075.18	4,581.59
	Other Current Financial Assets	1,414.55	786.31
	Total Current Financial Asset	20,540.71	14,885.05
	Current Tax Assets (Net)	-	-
	Other Current Assets	-	-
	Total current assets	30,606.06	23,582.26
3	Non-current assets classified as held for sale regulatory deferral account debit balances and related deferred tax assets	-	-
	Total Assets	34,340.53	27,139.12
Equity and Liabilities			
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	4,761.90	4,761.90
	(b) Other Equity	2,292.67	799.24
	Total Equity attributable to owners of parent	7,054.57	5,561.14
	Total Equity	7,054.57	5,561.14
2	Liabilities		
	Non-Current Liabilities		
	Non-current Financial Liabilities		
	Borrowings, Non-current	2,588.02	2,670.96
	Trade Payables, Non-current	-	-
	Other Non-current financial liabilities	42.61	42.61
	Total Non-Current Financial Liabilities	2,630.63	2,713.57
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings, current	17,271.91	10,955.62
	Trade Payables, current	4,764.07	5,136.23
	Other current financial liabilities	-	-
	Total Current Financial Liabilities	22,035.98	16,091.85
	Other Current Liabilities	2,044.98	2,195.84
	Provisions, Current	505.57	507.92
	Current Tax Liabilities (Net)	68.80	68.80
	Deferred government Grants, Current	-	-
	Total current liabilities	2,619.35	2,772.56
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	24,655.33	18,864.41
	TOTAL - EQUITY & LIABILITIES	34,340.53	27,139.12

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: 07th November, 2025

For SBC Exports Limited

Director / Auth. Signatory

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 for the Quarter and Half Ended on 30th September, 2025.

S.No.	Particulars		Amount (Rs.)		Amount (Rs.)
			For the year ended 30.09.2025		For the year ended 31.03.2025
I.	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit before Tax		148,342,864		183,547,342
	Add:- Depreciation	7,908,674		16,037,066	
			7,908,674		16,037,066
	Adjustments(if any)		1,000,029		(4,566,593)
	Operating Profit before Working Capital Changes		157,251,568		195,017,815
	Adjustments for:				
	Increase/(Decrease) in Other Current Liabilities & Provisions	(15,321,245)		43,791,361	
	Increase/(Decrease) in Trade Payable	(37,215,675)		(87,246,184)	
	(Increase)/Decrease in Other Current Assets	(62,629,634)		9,457,793	
	(Increase)/Decrease in Loans & Advances	(249,359,790)		(336,071,550)	
	(Increase)/Decrease in Receivables	(228,454,017)		45,883,519	
	(Increase)/Decrease in stock in hand	(136,813,798)	(729,794,158)	(514,866,994)	(839,052,054)
	Cash Generated from Operations		(572,542,590)		(644,034,239)
	Income Tax (current & earlier Year)		-		50,443,900
	Net Cash flow Generated from Operating Activities (A)		(572,542,590)		(694,478,139)
II.	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale (Purchase)of Investment	(2,080,030)		8,766,129	
	Long Term Loans & Advances Given	-		9,500,000	
	Purchase of Fixed Assets	(24,348,792.69)		(64,169,455)	(45,903,326)
	Sale of Fixed Asset	565,654.00	(25,863,169)		
	Net Cash Flow Generated from Investing Activities (B)		(25,863,169)		(45,903,326)
III.	CASH FLOW FROM FINANCING ACTIVITIES				
	Cash Generated from capital proceeds				
	Dividend payment			(15,873,000)	
	Short Term Borrowings	631,629,308		817,095,310	
	Long Term Borrowings	(8,294,432)	623,334,876	18,179,622	819,401,932
	Net Cash Flow Generated from Financing Activities (C)		623,334,876		819,401,932
IV.	Net increase in Cash & Cash Equivalents (A + B + C)		24,929,118		79,020,467
	Cash and Cash equivalents beginning of the year		128,745,715		49,725,248
	Cash and Cash equivalents as the end of the year		153,674,832		128,745,715
V.	Cash & Cash equivalents as stated in Balance Sheet				
	Cash in Hand		8,593,997		7,720,637
	Cash at Bank , Fixed Deposit and Cheques In Hand		145,080,836		121,025,078
	Cash & Cash equivalents as stated in Balance Sheet		153,674,832		128,745,715

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

Place : Sahibabad
Dated: 07th November, 2025

For SBC Exports Limited

For SBC Exports Limited

Director / Author. Signatory

Govindji Gupta
(Managing Director)

Consolidated Segment wise Results for the Quarter and Half Year Ended on 30th September, 2025

Particulars		Three Months Ended			Six Month Ended		Financial Year Ended
Date of start of reporting period		01.07.2025	01.04.2025	01.07.2024	01.04.2025	01.04.2024	01.04.2024
Date of end of reporting period		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	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	2447.88	3120.22	2280.11	5568.10	3929.86	9754.27
ii	Garments Sales	4033.51	3016.12	2569.45	7049.63	6625.28	13398.68
iii	Tour & Travel Services	2000.39	1159.37	1795.52	3159.76	2717.54	7045.69
	Total Segment Revenue	8481.78	7295.71	6645.08	15777.49	13272.68	30198.64
	Less: Inter segment revenue	12.19	50.19	52.90	62.38	101.97	194.12
	Revenue from operations	8469.59	7245.52	6592.18	15715.11	13170.71	30004.52
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
i	IT Support Services	202.11	192.01	136.32	394.12	235.39	623.54
ii	Garments Sales	935.76	383.42	537.21	1319.18	1157.03	1965.30
iii	Tour & Travel Services	86.44	6.86	22.79	93.30	34.63	153.28
	Total Profit before tax	1224.31	582.29	696.32	1806.60	1427.05	2742.12
	i. Finance cost	240.49	193.46	196.36	433.95	369.11	721.80
	ii. Other Unallocable Expenditure net off Unallocable income	-152.77	41.99	-36.96	-110.78	-10.54	184.85
	Profit before tax	1136.59	346.84	536.92	1483.43	1068.48	1835.47
3	(Segment Asset - Segment Liabilities)						
	Segment Asset						
i	IT Support Services	1592.44	2106.84	1763.05	1592.44	1763.05	623.54
ii	Garments Sales	20485.32	21076.51	15908.57	20485.32	15908.57	1965.3
iii	Tour & Travel Services	3812.46	2415.83	2315.65	3812.46	2315.65	1871.35
	Total Segment Asset	25890.22	25599.18	19987.27	25890.22	19987.27	4460.19
	Un-allocable Assets	4715.84	4128.13	3829.82	4715.84	3829.82	22678.94
	Net Segment Asset	30606.06	29727.31	23817.09	30606.06	23817.09	27139.13
4	Segment Liabilities						
	Segment Liabilities						
i	IT Support Services	1903.49	1967.11	1080.89	1903.49	1080.89	576.70
ii	Garments Sales	1860.27	4799.81	4754.42	1860.27	4754.42	4394.49
iii	Tour & Travel Services	3002.46	2415.83	2315.65	3002.46	2315.65	298.45
	Total Segment Liabilities	6766.22	9182.75	8150.96	6766.22	8150.96	5269.64
	Un-allocable Liabilities	23839.84	20544.56	15666.13	23839.84	15666.13	21869.49
	Net Segment Liabilities	30606.06	29727.31	23817.09	30606.06	23817.09	27139.13

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

Place : Sahibabad
Dated: 07th November, 2025

For SBC Exports Limited

For SBC Exports Limited

Director / Auth. Signatory

Govindji Gupta
(Managing Director)