

Ref: D/2026-27/34

Date: 15.10.2026

To,
Listing Department
National Stock Exchange of India Limited
'Exchange Plaza'. C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051

To,
Listing Department
BSE Limited
P.J. Towers, Dalal Street
Mumbai-400001

Symbol: SBC

Scrip Code: 542725

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

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 **15th October, 2026 i.e. Thursday** which commenced at 04:00 P.M. and concluded at 07:30 P.M. have considered, approved and took on record inter-alia the following:

1. The Unaudited Standalone and Consolidated Financial Result of the Company for the **Quarter and half year ended on September 30th, 2026**, as considered, approved and taken on record by the Board of Directors of the Company along with the Limited Review Report (LRR) 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
Hari
Om
Sharma
Hariom Sharma

Digitally signed
by Hari Om
Sharma
Date:
2026.10.15
19:38:03 +05'30'

Company Secretary and Compliance Officer
M. No. A41738

Enclosed: As attached



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, 2026. 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 014826N


Rakesh Gupta
Partner
M. No. 094040
UDIN: 26094040EYYTOP4751
Place: Delhi
Date: 15/10/2026

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 half year ended on 30th September, 2026							
Particulars	For Quarter ended			For Six month ended		For Financial Year ended	For Financial Year ended
	30.09.2026 unaudited	30.06.2026 Unaudited	30.09.2025 Unaudited	30.09.2026 Unaudited	30.09.2025 Unaudited	31.03.2026 Audited	31.03.2025 Audited
1 Income							
Revenue from operations	13,831.19	10,603.58	6481.39	24434.77	12617.73	30142.10	23152.95
Other Income	507.53	376.21	327.25	883.74	361.02	1211.28	870.18
Total Income	14338.72	10979.79	6808.64	25318.51	12978.75	31353.38	24023.13
2 Expenses							
a) Cost of raw material consumed	12,144.45	9,599.10	5072.89	21743.55	9771.31	23851.92	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	(422.72)	(975.42)	-128.46	-1398.14	362.52	1040.13	-3074.53
d) Employee benefit expense	336.17	330.89	295.05	667.06	553.17	1237.97	1293.21
e) Finance Costs	360.22	349.11	227.40	709.33	407.87	1056.42	717.00
f) Depreciation, Depletion and amortisation expense	41.22	35.04	30.44	76.26	57.37	130.25	142.25
g) Other Expenses							
(i) Other Expenses	407.27	386.95	261.18	794.22	436.39	1083.14	1326.24
Total Expenses	12866.61	9725.67	5758.50	22592.28	11588.63	28399.83	22340.94
3 Total Profit before Exceptional items & Tax	1472.11	1254.12	1050.14	2726.23	1390.12	2953.55	1682.19
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 Total Profit before Tax	1472.11	1254.12	1050.14	2726.23	1390.12	2953.55	1682.19
6 Tax Expense							
7 Current tax	386.37	313.53	285.00	699.90	377.28	795.99	456.55
8 Earlier Year Tax	0.00	0	0.00	0.00	0.00	6.70	10.16
9 Deferred Tax	5.60	-2	0.00	3.60	0.00	(25.00)	9.74
10 Total tax expenses	391.97	311.53	0.00	703.50	0.00	777.69	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	0.00
12 Net Profit / (Loss) for the period of continuing operations	1080.14	942.60	765.14	2029.93	1390.12	2175.86	1205.74
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	1080.14	942.60	765.14	2029.93	1390.12	2175.86	1205.74
18 Other Comprehensive income Net of taxes	6.39	(97.67)	90.69	-91.28	10.00	(68.97)	-34.17
19 Total Comprehensive income for the period	1086.53	844.93	855.83	1938.65	1400.12	2106.89	1171.57
20 Total Profit / (Loss) attributable to							
Profit / (Loss) attributable to Owners of parent	1080.14	942.60	1050.14	2029.93	1390.12	2175.86	1205.74
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	6.39	-97.67	90.69	-91.28	10.00	-68.97	-34.17
Total Comprehensive income for the period attributable to Owners of non-controlling interests	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	4,761.90	4,761.90	4761.90	4761.90	4761.90	4761.90	4761.90
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	4713.49	3,619.77	2068.06	4713.49	2068.06	2774.85	667.33
24 Earnings per Share							
i Earning per Equity share from Continuing operations							
Basic earnings / (Loss) per Share from continuing operations	0.23	0.20	0.16	0.43	0.29	0.46	0.25
Diluted earnings / (Loss) per Share from continuing operations	0.23	0.20	0.16	0.43	0.29	0.46	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	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	0.23	0.20	0.16	0.43	0.29	0.46	0.25
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.23	0.20	0.16	0.43	0.29	0.46	0.25
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 TO THE STANDALONE FINANCIAL RESULTS - Q2 FY27

- The Financial Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 15th October, 2026
- There were no investor complaints received / pending as at 30th September , 2026
- 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 and 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 three business segments, namely Garments Manufacturing, Manpower services 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 and on the Behalf of
SBC Exports Limited

For SBC Exports Limited



Director / Auth. Signatory

Govind Ji Gupta
Managing Director

Place : Sahibabad

Dated: 15th October, 2026

SBC EXPORTS LIMITED

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

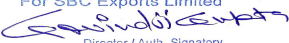
Tel: 0120-2895246, Email: info@sbcexportslimited.com, Website: www.sbcexportslimited.com

CIN: L18100UP2011PLC043209

Standalone Statement of Assets and Liabilities as at 30th September, 2026

Particular		AMOUNT IN LAKH	AMOUNT IN LAKH
		Half Year Ended	Year Ended
	Date of start of reporting period	01.04.2026	01.04.2025
	Date of end of reporting period	30.09.2026	31.03.2026
	Whether results are audited or unaudited	Unaudited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
ASSETS			
1	Non-current assets		
	Property, Plant & Equipment	2,424.29	2,386.53
	Capital Work-in-progress	1,645.51	1,520.15
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	-	-
	Intangible Assets under Development	11.60	14.63
	Biological Assets other than investment plants	-	-
	Investment accounted for using equity method	-	-
	Non Current Financial Assets		
	Non current Investments	1,030.50	1,224.37
	Trade receavables, Non-current	-	508.34
	Loans, Non-current	194.44	194.44
	Other Non-current financial assets	-	-
	Total Non-Current Financial Assets		1,927.15
	Deferred Tax Assets (Net)	16.05	-
	Other non-current assets	-	-
	Total Non-Current Assests	5,322.39	5,848.46
2	Current Assets		
	Inventories	11,739.03	10,648.80
	Current Financials Asset		
	Current Investments	-	-
	Trade Receivables, Current	17,272.69	9,649.69
	Cash & Cash Equivalents	2,980.71	1,704.82
	Bank balance other than Cash & Cash Equivalents	-	-
	Loans, Current	13,502.28	6,074.14
	Other Current Financial Assets	-	-
	Total Current Financial Asset	33,755.68	17,428.65
	Current Tax Assets (Net)	-	-
	Other Current Assets	1,553.63	1,502.80
	Total current assets	47,048.32	29,580.25
3	Non-current assets classified as held for sale regulatory deferral account debit balances and related deferred tax assets	-	-
	Total Assets	52,370.72	35,428.72
Equity and Liabilities			
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	4,761.90	4,761.90
	(b) Other Equity	4,713.49	2,774.85
	Total Equity attributable to owners of parent	9,475.39	7,536.75
	Total Equity	9,475.39	7,536.75
2	Liabilities		
	Non-Current Liabilities		
	Non-current Financial Liabilities		
	Borrowings, Non-current	6,721.50	3,776.67
	Trade Payables, Non-current	-	-
	Other Non-current financial liabilities	50.78	43.23
	Total Non-Current Financial Liabilities	6,772.28	3,819.90
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings, current	21,560.28	18,315.42
	Trade Payables, current	4,461.92	3,888.97
	Other current financial liabilities	-	-
	Total Current Financial Liabilities	26,022.20	22,204.39
	Other Current Liabilities	8,604.95	1,040.76
	Provisions, Current	1,495.89	808.68
	Current Tax Liabilities (Net)	-	-
	Deferred government Grants, Current	-	-
	Total current liabilities	10,100.84	1,849.44
3	Liabilities Directly associated with assets in disposal group classified as held for sale	-	-
	Regulatory deferral account credit balances and related deferred tax liability	-	18.24
	Total Liabilities	42,895.32	27,891.97
	TOTAL - EQUITY & LIABILITIES	52,370.72	35,428.72

Place: Sahibabad
Dated: 15th october, 2026

For and on the Behalf of
SBC Exports Limited
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, Mirzapur, Uttar Pradesh, India, 231307

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

STANDALONE CASH FLOW STATEMENT AS AT 30th SEPTEMBER, 2026

S.No.	Particulars	Amount (Rs.) (In Lakh)		Amount (Rs.) (In Lakh)	
I.	CASH FLOW FROM OPERATING ACTIVITIES		For the Half year ended 30.09.2026		For the year ended 31.03.2026
	Net Profit before Tax		2,726.23		2,953.57
	Add:- Depreciation	76.26		130.24	
			76.26		130.24
	Adjustments(if any)		(121.98)		(92.16)
	Operating Profit before Working Capital Changes		2,680.51		2,991.65
	Adjustments for:				
	Increase/(Decrease) in Other Current Liabilities & Provisions	8,258.96		(242.78)	
	Increase/(Decrease) in Trade Payable	572.95		(1,081.98)	
	(Increase)/Decrease in Other Current Assets	(50.81)		(724.88)	
	(Increase)/Decrease in Loans & Advances	(7,428.14)		(3,776.89)	
	(Increase)/Decrease in Receivables	(7,114.66)		(1,693.12)	
	(Increase)/Decrease in stock in hand	(1,090.23)	(6,851.93)	(1,951.59)	(9,471.24)
	Cash Generated from Operations		(4,171.42)		(6,479.59)
	Income Tax (current & earlier Year)		699.90		802.69
	Net Cash flow Generated from Operating Activities (A)		(4,871.32)		(7,282.28)
II.	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale (Purchase)of Investment	193.87		124.38	
	Long Term Loans & Advances Given	-		(66.51)	
	Purchase of Fixed Assets	(236.34)		(1,356.28)	
	sale of Fixwd Assets		(42.47)	6.00	(1,292.41)
	Net Cash Flow Generated from Investing Activities (B)		(42.47)		(1,292.41)
III.	CASH FLOW FROM FINANCING ACTIVITIES				
	Cash Generated from capital proceeds				
	Dividend payment	-			
	Short Term Borrowings	3,244.86		7,682.15	
	Long Term Borrowings	2,944.83	6,189.69	1,370.18	9,052.33
	Net Cash Flow Generated from Financing Activities (C)		6,189.69		9,052.33
IV.	Net increase in Cash & Cash Equivalents (A - B - C)		1,275.90		477.64
	Cash and Cash equivalents beginning of the year		1,704.82		1,227.18
	Cash and Cash equivalents as the end of the year		2,980.72		1,704.82
V.	Cash & Cash equivalents as stated in Balance Sheet				
	Cash in Hand		115.65		76.76
	Cash at Bank , Fixed Deposit and Cheques In Hand		2,865.06		1,628.06
	Cash & Cash equivalents as stated in Balance Sheet		2,980.71		1,704.82

Place : Sahibabad
Dated:15th October, 2026

For and on the Behalf of
SBC Exports Limited

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

(Amt. in Lakhs except EPS)

Standalone Segment wise Results for the Quarter and Half Year ended on 30th September, 2026							
Particulars		Three months ended			For Six month ended		Financial Year ended
Date of start of reporting period		01.07.2026	01.04.2026	01.07.2025	01.04.2026	01.04.2025	01.04.2025
Date of end of reporting period		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
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	3894.84	3552.21	2447.88	7447.05	5568.10	13018.91
ii	Garments Sales	9936.35	7051.37	4033.51	16987.72	7049.63	17123.19
	Total Segment Revenue	13831.19	10603.58	6481.39	24434.77	12617.73	30142.10
	Less: Inter segment revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue from operations	13831.19	10603.58	6481.39	24434.77	12617.73	30142.10
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
i	IT Support Services	325.17	281.65	202.11	606.82	394.12	1123.59
ii	Garments Sales	1434.88	1245.05	935.76	2679.93	1319.18	3258.87
	Total Profit before tax	1760.05	1526.7	1137.87	3286.75	1713.30	4382.46
	i. Finance cost	359.89	349.11	227.40	709.00	407.87	1056.42
	ii. Other Unallocable Expenditure net off Unallocable income	-71.95	-76.53	-139.67	148.48	-84.69	372.46
	Profit before tax	1472.11	1254.12	1050.14	2726.23	1390.12	2953.58
3	(Segment Asset - Segment Liabilities)						
	Segment Asset						
i	IT Support Services	5301.37	3759.09	3101.84	5301.37	3101.84	3638.17
ii	Garments Sales	34772.74	27841.95	22697.06	34772.74	22697.06	23351.29
	Total Segment Asset	40074.10	31601.04	25798.90	40074.10	25798.90	26989.46
	Un-allocable Assets	12296.61	20379.25	5539.17	12296.61	5539.17	8439.26
	Net Segment Asset	52370.71	51980.29	31338.07	52370.71	31338.07	35428.72
4	Segment Liabilities						
	Segment Liabilities						
i	IT Support Services	5301.37	4598.54	3826.68	5301.37	3826.68	4186.05
ii	Garments Sales	34772.74	25052.73	19168.98	34772.74	19168.98	21795.02
	Total Segment Liabilities	40074.10	29651.27	22995.66	40074.10	22995.66	25981.07
	Un-allocable Liabilities	2802.88	13947.34	1512.46	2802.88	1512.46	1910.90
	Net Segment Liabilities	42876.98	43598.61	24508.12	42876.98	24508.12	27891.97

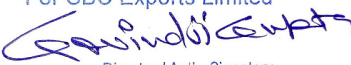
Notes:

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

Place : Sahibabad

Dated: 15th October, 2026

For SBC Exports Limited


Director / Auth. Signatory

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, 2026 ("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, 2026 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 Income of **Rs. 2649.09 Lakhs** and total net profit/(loss) after tax of **Rs 50.21 Lakhs**, for the quarter ended 30th September, 2026 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: 26094040DZZHCV8207



Place: Delhi
Date: 15/10/2026

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

Regd. Off.: 9, Lohiya Talab, Chhoti Basahi P.O. Vindhyachal, Vindhyachal, Mirzapur, Mirzapur, Uttar Pradesh, India, 231307
Corp.Off.: 49/95 SITE-IV SAHIBABAD INDUSTRIAL AREA AGHAZIABAD UTTAR PRADESH-201010

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

(Rs. in Lakh except EPS)

Consolidated Financial Results for the Quarter and half Year Ended on 30th September, 2026

Particulars	For Quarter Ended			For Six Month ended		For Financial Year Ended	For Financial Year Ended
	30.09.2026 Unaudited	30.06.2026 Unaudited	30.09.2025 Unaudited	30.09.2026 Unaudited	30.09.2025 Unaudited	31.03.2026 Audited	31.03.2025 Audited
1 Income							
Revenue from operations	16,432.73	12,107.74	8,469.60	28,540.47	15,715.11	40,320.71	30,004.52
Other Income	514.70	377.06	390.51	891.76	425.53	1,371.83	898.51
Total Income	16,947.43	12,484.80	8,860.11	29,432.23	16,140.64	41,692.54	30,903.03
2 Expenses							
a) Cost of raw material consumed	12,144.45	9,599.10	5,072.89	21,743.55	9,771.31	23,851.92	21,936.77
b) Purchase of stock-in-trade	2,472.21	1,446.23	1,915.82	3,918.44	3,004.53	9,805.57	6,584.73
c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(422.72)	(975.42)	(128.46)	(1,398.14)	362.52	1,040.13	(3,074.53)
d) Employee benefit expense	336.17	330.89	300.99	667.06	559.10	1,237.97	1,293.21
e) Finance Costs	398.25	363.47	240.49	761.72	433.95	1,110.15	721.80
f) Depreciation, Depletion and amortisation expense	56.52	49.89	41.43	106.41	79.09	179.87	160.37
g) Other Expenses							
(i) Other Expenses	420.75	395.16	280.36	815.91	446.71	1,042.07	1,445.20
Total Expenses	15,405.63	11,209.32	7,723.52	26,614.95	14,657.21	36,462.28	29,067.55
3 Total Profit before Exceptional items & Tax	1,541.79	1,275.48	1,136.59	2,817.28	1,483.43	3,424.85	1,835.47
4 Exceptional Items	-	-	-	-	-	-	-
5 Total Profit before Tax	1,541.79	1,275.48	1,136.59	2,817.28	1,483.43	3,424.85	1,835.47
6 Tax Expense							
7 Current tax	407.77	318.91	306.31	726.68	399.78	919.17	494.66
8 Earlier Year Tax	-	-	-	-	-	6.70	9.78
9 Deferred Tax	3.52	3.87	-	7.39	-	28.29	5.65
10 Total tax expenses	411.29	322.78	306.31	734.07	399.78	954.16	510.09
11 Net movement in regulatory deferral account balances related to profit or loss and related tax movement	-	-	-	-	-	-	-
12 Net Profit / (Loss) for the period of continuing operations	1,137.54	960.44	830.28	2,097.99	1,083.65	2,527.27	1,336.68
13 Profit / (Loss) from discontinued operations before tax	-	-	-	-	-	-	-
14 Tax Expense of discontinued operations	-	-	-	-	-	-	-
15 Net Profit / (Loss) from discontinued operation after tax (XII-XIII)	-	-	-	-	-	-	-
16 Share of profit (Loss) of associates and joint venture accounted for using equity Method	-	-	-	-	-	-	-
17 Total Profit(Loss) for the period	1,137.54	960.44	830.28	2,097.99	1,083.65	2,527.27	1,336.68
18 Other Comprehensive income Net of taxes	6.38	(97.66)	90.69	(91.28)	10.00	(68.97)	(34.17)
19 Total Comprehensive income for the period	1,143.92	862.78	920.97	2,006.71	1,093.65	2,458.30	1,302.51
20 Total Profit / (Loss) attributable to							
Profit / (Loss) attributable to Owners of parent	1,137.54	960.44	830.28	2,097.99	1,083.65	2,527.27	1,336.68
Profit / (Loss) attributable to Owners of non-controlling interests	-	-	-	-	-	-	-
21 Total Comprehensive income for the period attributable to							
Comprehensive income for the period attributable to warrants of parents	6.38	(97.66)	90.69	(91.28)	10.00	(68.97)	(34.17)
Total Comprehensive income for the period attributable to Owners of non-controlling interests	-	-	-	-	-	-	-
22 Details of Equity Share Capital							
Paid-up equity share capital	4,761.90	4,761.90	4,761.90	4,761.90	4,761.90	4,761.90	4,761.90
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	-	-	-	-	-	-	-
23 Reserves excluding revaluation reserve	5,264.26	4,120.33	2,292.67	5,264.26	2,292.67	3,257.55	799.24
24 Earnings per Share							
i Earning per Equity share from Continuing operations							
Basic earnings / (Loss) per Share from continuing operations	0.24	0.20	0.17	0.44	0.23	0.53	0.28
Diluted earnings / (Loss) per Share from continuing operations	0.24	0.20	0.17	0.44	0.23	0.53	0.28
ii Earning per Equity share from Discontinuing operations							
Basic earnings / (Loss) per Share from Discontinuing operations	-	-	-	-	-	-	-
Diluted earnings / (Loss) per Share from Discontinuing operations	-	-	-	-	-	-	-
iii Earnings per Equity Share							
a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations	0.24	0.20	0.17	0.44	0.23	0.53	0.28
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.24	0.20	0.17	0.44	0.23	0.53	0.28
25 Debt equity ratio	-	-	-	-	-	-	-
26 Debt Service coverage ratio	-	-	-	-	-	-	-
27 Interest service coverage ratio	-	-	-	-	-	-	-

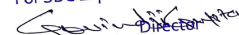
NOTES TO THE CONSOLIDATED FINANCIAL RESULTS - Q2 FY26-27

- The above consolidated financial results of The SBC Exports Limited ("the Holding Company") and its subsidiary were reviewed by the audit committee and approved by the Board of Directors at its meeting held today on 15th October, 2026.
- There were no investor complaints received / pending as at 30th September, 2026.
- 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 and 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.

Place : Sahibabad
Dated: 15th October, 2026

For and on the Behalf of
SBC Exports Limited

For SBC Exports Limited


Director

Govind Ji Gupta
Managing Director

SBC EXPORTS LIMITED

CIN: L18100UP2011PLC043209

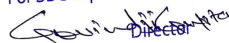
Consolidated Statement of Assets and Liabilities as at 30th September, 2026

Particulars		Half Year Ended	Year Ended
Date of start of reporting period		01.04.2026	01.04.2025
Date of end of reporting period		30.09.2026	31.03.2026
Whether results are audited or unaudited		Unaudited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
ASSETS			
1	Non-current assets		
	Property, Plant & Equipment	2,546.58	2,537.87
	Capital Work-in-progress	1,645.51	1,520.15
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	-	-
	Intangible Assets under Development	36.76	39.78
	Biological Assets other than investment plants	-	-
	Investment accounted for using equity method	-	-
	Non Current Financial Assets	4,228.85	4,097.80
	Non current Investments	220.62	414.69
	Trade receivables, Non-current	-	508.34
	Loans, Non-current	194.44	194.44
	Other Non-current financial assets	-	-
	Total Non-Current Financial Assets	415.06	1,117.47
	Deferred Tax Assets (Net)	20.77	-
	Other non-current assets	0.20	-
	Total Non-Current Assets	4,664.88	5,215.27
2	Current Assets		
	Inventories	11,739.03	10,648.80
	Current Financials Asset		
	Current Investments	-	-
	Trade Receivables, Current	18,851.05	13,578.72
	Cash & Cash Equivalents	4,112.44	1,804.83
	Bank balance other than Cash & Cash Equivalents	-	-
	Loans, Current	16,301.75	10,895.79
	Other Current Financial Assets	-	1,526.22
	Total Current Financial Asset	39,265.24	27,805.56
	Current Tax Assets (Net)	-	-
	Other Current Assets	1,621.92	-
	Total current assets	52,626.19	38,454.36
3	Non-current assets classified as held for sale regulatory deferral account debit balances and related deferred tax assets	-	-
	Total Assets	57,291.06	43,669.62
Equity and Liabilities			
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	4,761.90	4,761.90
	(b) Other Equity	5,264.26	3,257.55
	Total Equity attributable to owners of parent	10,026.16	8,019.45
	Total Equity	10,026.16	8,019.45
2	Liabilities		
	Non-Current Liabilities		
	Non-current Financial Liabilities		
	Borrowings, Non-current	7,486.34	4,041.51
	Trade Payables, Non-current	-	-
	Other Non-current financial liabilities	50.78	43.23
	Total Non-Current Financial Liabilities	7,537.12	4,084.74
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings, current	23,151.26	18,671.60
	Trade Payables, current	9,411.75	8,755.47
	Other current financial liabilities	-	-
	Total Current Financial Liabilities	32,563.01	27,427.07
	Other Current Liabilities	5,516.68	3,186.93
	Provisions, Current	1,648.10	934.11
	Current Tax Liabilities (Net)	-	17.32
	Deferred government Grants, Current	-	-
	Total current liabilities	7,164.78	4,138.36
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	47,264.91	31,565.43
	TOTAL - EQUITY & LIABILITIES	57,291.06	43,669.62

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: 15th October, 2026

For SBC Exports Limited

Director

Govindji Gupta
(Managing Director)

SBC EXPORTS LIMITED

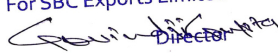
Regd. Off.: 9, Lohiya Talab, Chhoti Basahi P.O. Vindhyachal, Vindhyachal, Mirzapur, Mirzapur, Uttar Pradesh, India, 231307
CIN: L18100UP2011PLC043209

CONSOLIDATED CASH FLOW STATEMENT AS AT 30th September, 2026

S.No.	Particulars		Amount (IN LAKH)		Amount (IN LAKH)
			For the Half year ended 31.09.2026		For the year ended 31.03.2026
I.	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit before Tax		2,817.27		3,424.86
	Add:- Depreciation	106.41	106.41	179.87	179.87
	Adjustments(if any)		(121.98)		(92.16)
	Operating Profit before Working Capital Changes		2,801.70		3,512.57
	Adjustments for:				
	Increase/(Decrease) in Other Current Liabilities & Provisions	3,051.29		1,417.90	
	Increase/(Decrease) in Trade Payable	656.28		3,619.24	
	(Increase)/Decrease in Other Current Assets	(95.71)		(734.50)	
	(Increase)/Decrease in Loans & Advances	(5,405.96)		(6,314.20)	
	(Increase)/Decrease in Receivables	(4,763.99)		(5,857.37)	
	(Increase)/Decrease in stock in hand	(1,090.23)	(7,648.32)	(1,951.59)	(9,820.52)
	Cash Generated from Operations		(4,846.62)		(6,307.95)
	Income Tax (current & earlier Year)		726.68		925.87
	Net Cash flow Generated from Operating Activities (A)		(5,573.30)		(7,233.82)
II.	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale (Purchase)of Investment	193.87		124.38	
	Long Term Loans & Advances Given	-		(66.51)	
	Purchase of Fixed Assets	(237.45)		(1,399.20)	
	Sale of Fixed assets		(43.58)	6.00	(1,335.33)
	Net Cash Flow Generated from Investing Activities (B)		(43.58)		(1,335.33)
III.	CASH FLOW FROM FINANCING ACTIVITIES				
	Cash Generated from capital proceeds				
	Dividend payment	-			
	Short Term Borrowings	4,479.66		7,715.98	
	Long Term Borrowings	3,444.83	7,924.49	1,370.55	9,086.53
	Net Cash Flow Generated from Financing Activities (C)		7,924.49		9,086.53
IV.	Net increase in Cash & Cash Equivalents (A + B + C)		2,307.61		517.38
	Cash and Cash equivalents beginning of the year		1,804.83		1,287.46
	Cash and Cash equivalents as the end of the year		4,112.44		1,804.84
V.	Cash & Cash equivalents as stated in Balance Sheet				
	Cash in Hand		171.06		106.07
	Cash at Bank , Fixed Deposit and Cheques In Hand		3,941.38		1,698.76
	Cash & Cash equivalents as stated in Balance Sheet		4,112.44		1,804.83

tes: Previous period figures have been regrouped / reclassified wherever necessary to correspond with the current period classification / disclosure

Place : Sahibabad
Date: 15th October, 2026

For SBC Exports Limited
For SBC Exports Limited

Govind Ji Gupta
Managing Director

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)

Consolidated Segment wise Results for the Quarter Ended on 30th September, 2026							
Particulars		Three Months Ended			Six Months Ended		Financial Year Ended
Date of start of reporting period		01.07.2026	01.04.2026	01.07.2025	01.04.2026	01.04.2025	01.04.2025
Date of end of reporting period		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
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	3894.84	3552.21	2447.88	7447.05	5568.10	13018.91
ii	Garments Sales	9936.35	7051.37	4033.51	16987.72	7049.63	17123.09
iii	Tour & Travel Services	2641.91	1542.79	2000.39	4184.70	3159.76	10406.73
	Total Segment Revenue	16473.10	12146.37	8481.78	28619.47	15777.49	40548.73
	Less: Inter segment revenue	40.36	38.64	12.19	79.00	62.38	228.12
	Revenue from operations	16432.74	12107.83	8469.6	28540.47	15715.11	40320.61
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
i	IT Support Services	325.17	281.65	202.11	606.82	394.12	1123.59
ii	Garments Sales	1434.88	1245.05	935.76	2679.93	1319.18	3258.87
iii	Tour & Travel Services	73.20	17.84	86.44	91.04	93.30	471.29
	Total Profit before tax	1833.25	1544.54	1224.31	3377.79	1806.60	4853.75
	i. Finance cost	398.25	363.47	240.49	761.72	433.95	1110.15
	ii. Other Unallocable Expenditure net off Unallocable income	-106.79	(94.41)	(152.77)	-201.20	-110.78	318.74
	Profit before tax	1541.79	1275.48	1136.59	2817.28	1483.43	3424.87
3	(Segment Asset - Segment Liabilities)						
	Segment Asset						
i	IT Support Services	5922.06	3759.09	3101.84	5922.06	3101.84	3638.17
ii	Garments Sales	30515.83	27841.95	22697.06	30515.83	22697.06	23351.29
iii	Tour & Travel Services	13968.34	14338.40	3827.38	13968.34	3827.38	9051.83
	Total Segment Asset	50406.23	45939.44	29626.28	50406.23	29626.28	36041.29
	Un-allocable Assets	6884.77	20379.25	5539.17	6884.77	5539.17	7628.33
	Net Segment Asset	57291.00	66318.69	35165.45	57291.00	35165.45	43669.62
4	Segment Liabilities						
	Segment Liabilities						
i	IT Support Services	5301.37	4598.54	3826.68	5301.37	3826.68	4186.05
ii	Garments Sales	34772.74	25052.73	19168.98	34772.74	19168.98	21795.02
iii	Tour & Travel Services	12607.57	13024.34	2799.41	12607.57	2799.41	7759.10
	Total Segment Liabilities	52681.67	42675.61	25795.07	52681.67	25795.07	33740.17
	Un-allocable Liabilities	390.67	13947.34	1512.46	390.67	1512.46	1910.00
	Net Segment Liabilities	53072.34	56622.95	27307.53	53072.34	27307.53	35650.17

Notes:

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

Place : Sahibabad

Dated: 15th October, 2026

For SBC Exports Limited

 Director