

Integrated Filing (Finance) Ind AS

SBC EXPORTS LIMITED

General Information

Scrip code*	542725
NSE Symbol*	SBC
MSEI Symbol*	NOTLISTED
ISIN*	INE04AK01028
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	05-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-02-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date of board meeting	05-02-2026
Start time of board meeting	16:00:00
End date of board meeting	05-02-2026
End time of board meeting	16:30:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results - Ind-AS

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	10,445.43	26,160.54
	Other income	361.11	786.64
	Total income	10,806.54	26,947.18
2	Expenses		
(a)	Cost of materials consumed	6,427.67	16,198.98
(b)	Purchases of stock-in-trade	3,190.86	6,195.39
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,031.44)	(668.92)
(d)	Employee benefit expense	311.61	870.71
(e)	Finance costs	372.17	806.12
(f)	Depreciation, depletion and amortisation expense	49.61	128.70
(g)	Other Expenses		
1	other Expenses	366.18	812.89
	Total other expenses	366.18	812.89
	Total expenses	9,686.66	24,343.87
3	Total profit before exceptional items and tax	1,119.88	2,603.31
4	Exceptional items	0.00	0.00
5	Total profit before tax	1,119.88	2,603.31
6	Tax expense		
7	Current tax	0.00	0.00
8	Deferred tax	0.00	0.00
9	Total tax expenses	0.00	0.00
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	1,119.88	2,603.31
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	1,119.88	2,603.31
17	Other comprehensive income net of taxes	26.57	36.57

18	Total Comprehensive Income for the period	1,146.45	2,639.88
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	4,761.90	4,761.90
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.24	0.55
	Diluted earnings (loss) per share from continuing operations	0.24	0.55
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	0.24	0.55
	Diluted earnings (loss) per share from continuing and discontinued operations	0.24	0.55
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
1 Garments	3,614.64	10,664.27
2 IT & Manpower	3,434.47	9,002.57
3 Tour and Travel Services	3,435.28	6,595.04
Total Segment Revenue	10,484.39	26,261.88
Less: Inter segment revenue	38.97	101.35
Revenue from operations	10,445.42	26,160.53
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1 Garments	1,036.11	2,355.29
2 IT & Manpower	409.20	803.32
3 Tour and Travel Services	175.47	268.77
Total Profit before tax	1,620.78	3,427.38
i. Finance cost	372.17	806.12
ii. Other Unallocable Expenditure net off Unallocable income	128.74	17.96
Profit before tax	1,119.87	2,603.30
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1 Garments	22,071.09	22,071.09
2 IT & Manpower	4,037.08	4,037.08
3 Tour and Travel Services	6,693.35	6,693.35
Total Segment Assets	32,801.52	32,801.52
Un-allocable Assets	6,402.96	6,402.96
Net Segment Assets	39,204.48	39,204.48
4 Segment Liabilities		
Segment Liabilities		
1 Garments	20,275.05	20,275.05
2 IT & Manpower	3,949.57	3,949.57
3 Tour and Travel Services	5,489.73	5,489.73
Total Segment Liabilities	29,714.35	29,714.35
Un-allocable Liabilities	485.58	485.58
Net Segment Liabilities	30,199.93	30,199.93
Disclosure of notes on segments		

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
Total Amount of items that will not be reclassified to profit and loss		
2 Income tax relating to items that will not be reclassified to profit or loss	(26.57)	(36.57)
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss		
5 Total Other comprehensive income	26.57	36.57

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015: The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results		true	
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	STRG and Associate	true	31-01-2027

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditor Comment on (i) or (ii) above
No records available							