

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	05-02-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Third quarter	
Nature of report standalone or consolidated	Standalone	
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	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information(1)

Text Block

[Textual
Information\(1\)](#)

No such Event Occur

Financial Results - Ind-AS

Amount in (Lakhs)

	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	Standalone	Standalone
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	7,049.11 19,666.84
	Other income	358.76 719.78
	Total income	7,407.87 20,386.62
2	Expenses	
(a)	Cost of materials consumed	6,427.67 16,198.98
(b)	Purchases of stock-in-trade	0.00 0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,031.44) (668.92)
(d)	Employee benefit expense	317.54 870.71
(e)	Finance costs	357.58 765.45
(f)	Depreciation, depletion and amortisation expense	36.05 93.42
(g)	Other Expenses	
1	Other Expenses	356.06 792.45
	Total other expenses	356.06 792.45
	Total expenses	6,463.46 18,052.09
3	Total profit before exceptional items and tax	
	944.41	2,334.53
4	Exceptional items	0.00 0.00
5	Total profit before tax	944.41 2,334.53
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	944.41 2,334.53
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	944.41	2,334.53
17	Other comprehensive income net of taxes	26.57	36.57
18	Total Comprehensive Income for the period	970.98	2,371.10
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	0.20	0.49
	Diluted earnings (loss) per share from continuing operations	0.20	0.49
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	0.20	0.49
	Diluted earnings (loss) per share from continuing and discontinued operations	0.20	0.49
24	Debt equity ratio	0.00%	0.00%
25	Debt service coverage ratio	0.00%	0.00%
26	Interest service coverage ratio	0.00%	0.00%
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	Standalone	Standalone
1 Segment Revenue (Income) (net sale/income from each segment should be disclosed)		
1 IT Support Services	3,434.47	9,002.57
2 Garments Sales	3,614.64	10,664.27
Total Segment Revenue	7,049.11	19,666.84
Less: Inter segment revenue	0.00	0.00
Revenue from operations	7,049.11	19,666.84
2 Segment Result Profit (+) / Loss (-) before tax and interest from each segment		
1 IT Support Services	409.20	803.32
2 Garments Sales	1,036.11	2,355.29
Total Profit before tax	1,445.31	3,158.61
i. Finance cost	357.58	765.45
ii. Other Unallocable Expenditure net off Unallocable income	143.32	58.63
Profit before tax	944.41	2,334.53
3 (Segment Asset - Segment Liabilities) Segment Asset		
1 IT Support Services	4,037.08	4,037.08
2 Garments Sales	22,071.09	22,071.09
Total Segment Assets	26,108.17	26,108.17
Un-allocable Assets	6,402.96	6,402.96
Net Segment Assets	32,511.13	32,511.13
4 Segment Liabilities Segment Liabilities		
1 IT Support Services	3,949.57	3,949.57
2 Garments Sales	20,275.04	20,275.04
Total Segment Liabilities	24,224.61	24,224.61
Un-allocable Liabilities	485.58	485.58
Net Segment Liabilities	24,710.19	24,710.19
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	Standalone	Standalone
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	0.00	0.00
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 Standalone 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 & 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							

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							