



SCOOBEE DAY GARMENTS (INDIA) LIMITED

(Formerly Known as Victory Paper And Boards (India) Limited)

CIN: L27100KL1994PLC008083 | GST : 32AAACV7612G1ZM

Regd. Office: 666/12, Anna Aluminium Building, Kizhakkambalam, Aluva, Ernakulam, Kerala – 683 562
Web: www.scoobeedaygarments.com | e-mail: info@scoobeedaygarments.com | Phone: 0484 2680701

Ref: SDGIL/BSE/2024-25/19
12.08.2024

To,
The Secretary
Bombay Stock Exchange
New Trading wing, Rotunda Building,
P J Tower, Dalal Street,
Mumbai – 400 001.

Sir,

Subject: Outcome of Board Meeting held on August 12th, 2024 – Regulation 33 read with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is further to the Company's letter dated 6th August, 2024, intimating the date of Board Meeting for consideration of Unaudited Standalone Financial Results for the first quarter ended 30th June, 2024

Pursuant to Regulation 30 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") as amended from time to time, we wish to intimate the outcome of the company's Board meeting held today, 12.08.2024 as follows:

1. Approved the statement of Unaudited Standalone Financial Results together with the Limited Review Report by the auditor for the Quarter ended as on 30th June, 2024 in compliance of Reg. 33 of SEBI (LODR) Regulations 2015. - The copy of the said result along with Limited Review Report is enclosed herewith.
2. The Board considered and approved the Boards' Report on the operation of the company and its annexures along with Management Discussion and Analysis Report and Corporate Governance Report for the Financial Year 2023-24
3. The Board decided to convene 30th Annual General Meeting of the members of the Company on Thursday, **26th September, 2024** at 11.00 AM (IST) through Video Conferencing ("VC")/ Other Audio Visual Means ("OAVM") and approved the draft notice.
4. The Board decided to close the Register of Members and Share Transfer Books of the Company from Thursday, September 19th 2024 to Thursday, September 26th 2024 (both days inclusive) for the purpose of AGM.



SCOOBEE DAY GARMENTS (INDIA) LIMITED

(Formerly Known as Victory Paper And Boards (India) Limited)

CIN: L27100KL1994PLC008083 | GST : 32AAACV7612G1ZM

Regd. Office: 666/12, Anna Aluminium Building, Kizhakkambalam, Aluva, Ernakulam, Kerala – 683 562
Web: www.scoobeedaygarments.com | e-mail: info@scoobeedaygarments.com | Phone: 0484 2680701

5. The cut-off date as Thursday, 19th September, 2024 for determining eligible Members entitled to vote on the resolutions proposed in the Annual General Meeting Notice.
6. The Board appointed Mr. Nikhil George Pinto, Practicing Company Secretary (Membership No. FCS 11074) Partner, CaesarPintoJohn & Associates LLP, Company Secretaries, Kochi as the Scrutinizer for e-voting and the voting at Annual General Meeting.
7. The Board took note of the Resignation of Mr. Anil K Nayar, Chartered Accountant from Ernakulam whose term as Statutory Auditor will conclude at the upcoming 30th Annual General Meeting of the Company.
8. The Board on the recommendation of the Audit Committee inter alia considered and subject to the approval of the shareholders at the ensuing Annual General Meeting approved the appointment of M/s Varma and Varma, Chartered Accountants, (FRN: 004532S) Daiwik Arcade, Thiruvambady Road, Punkunnam, Thrissur- 680002 as the Statutory Auditor of the Company who shall hold the office from the conclusion of ensuing 30th Annual General Meeting until the conclusion of 35th Annual General Meeting – **Annexure 1**
9. The Board considered, discussed and reviewed the other items and ongoing business propositions.

The meeting commenced at 10.00 A.M. and concluded 11.45 A.M

This disclosure is made in compliance with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

The above information will also be made available on the website of the Company at www.scoobeedaygarments.com.

The above is for your kind information and record.

For Scoobee Day Garments (India) Limited

ALPHONSA JOSE
JOSE

Digitally signed by
ALPHONSA JOSE
Date: 2024.08.12 11:53:22
+05'30'

Alphonsa Jose
Company Secretary & Compliance Officer



SCOOBEE DAY GARMENTS (INDIA) LIMITED

(Formerly Known as Victory Paper And Boards (India) Limited)

CIN: L27100KL1994PLC008083 | GST : 32AAACV7612G1ZM

Regd. Office: 666/12, Anna Aluminium Building, Kizhakkambalam, Aluva, Ernakulam, Kerala – 683 562

Web: www.scoobeedaygarments.com | e-mail: info@scoobeedaygarments.com | Phone: 0484 2680701

Annexure 1

Sl No.	Particulars	
1	Reason for Change	Appointment
2	Date of Appointment	Subject to the approval of the Shareholders, from the Conclusion of ensuing 30 th Annual General Meeting.
3	Term of Appointment	Subject to the approval of the Shareholders, from the conclusion of ensuing 30 th Annual General Meeting until the conclusion of the 35 th Annual General Meeting.
4	Brief Profile (In case of Appointment)	M/s Varma & Varma, Chartered Accountants was founded in 1935 and is registered with the Institute of Chartered Accountants of India (ICAI). Originally based in Kochi, the firm has expanded significantly and now operates with 33 partners across nine offices throughout India. Redraft offers a comprehensive range of services, including Audit & Assurance, Taxation Representation & Advisory, Incorporation & Investment Advisory, and Management Services
5	Disclosure of relationship between Directors (in case of appointment of a Director)	Not Applicable



ANIL K. NAYAR B.Sc., FCA
CHARTERED ACCOUNTANT

To,

The Board of Directors
Scoobeday Garments (India) Limited
(Formerly Known as Victory Paper and Boards (India) Limited)

(CIN: L27100KL1994PLC008083)

Independent Auditor's Limited Review Report on Unaudited Quarterly Financial Results of
M/s Scoobeday Garments (India) Limited
Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015

1. I have reviewed the accompanying statement of unaudited financial results along with Notes of Scoobeday Garments (India) Limited *(Formerly Known as Victory Paper and Boards (India) Limited* for the period ended 30th June 2024.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with SEBI Circular No. CIR/ CFD/ CMD1/ 44/ 2019 dated 29.03.2019 ("Listing Regulations"). My responsibility is to issue a report on the Statement based on my review.
3. I have conducted my 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 I plan and perform the review to obtain moderate assurance as to whether the unaudited financial statements are free of material misstatement. A review of Interim Financial information consists of making enquiries, primarily of the company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the standards specified under section 143 (1) of Companies Act, 2013 and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

4. Based on my review conducted as above, nothing has come to my attention that causes me 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.



Anil K Nayar

Chartered Accountant

UDIN: 24202070BKAJDX1465

Memb No. 202070

Place: Kochi

Date: 12.08.2024



SCOOBEE DAY GARMENTS (INDIA) LIMITED
(Formerly Known as Victory Paper And Boards (India) Limited)

CIN: L27100KL1994PLC008083

Regd. Office : 666/12, Anna Aluminium Building, Kizhakkambalam, Aluva, Ernakulam, Kerala, India - 683 562

Web: www.scoobeedaygarments.com, E-mail: info@scoobeedaygarments.com, Tel. 0484 2680701

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30.06.2024

Particulars	Quarter Ended			Year Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Refer Note 6	Unaudited	Audited
1 Income				
(a) Revenue from Operations	709.29	754.40	1,133.45	4,021.21
(b) Other Income	16.30	26.08	27.89	77.92
Total Income	725.59	780.48	1,161.34	4,099.13
2 Expenses				
(a) Cost of Materials Consumed	244.30	312.55	466.64	1,544.29
(b) Changes in inventories of finished goods and work-in-progress.	19.25	35.01	9.79	19.51
(c) Employee Benefit Expenses	229.43	237.88	264.67	1,079.55
(d) Finance Costs	66.64	61.36	79.35	286.16
(e) Depreciation and amortisation expense	61.85	60.93	61.27	247.04
(f) Other Expenses	81.99	116.63	155.52	517.36
Total Expenses	703.46	824.36	1,037.24	3,693.91
3 Profit / (Loss) before tax (1-2)	22.13	(43.88)	124.10	405.22
4 Tax expense				
Current Tax				
Deferred Tax		30.83		30.83
5 Net Profit / (Loss) for the period / year from continuing operations (3-4)	22.13	(74.71)	124.10	374.39
6 Profit / (Loss) from discontinued operations				
Particulars	Quarter Ended			Year Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Refer Note 6	Unaudited	Audited
7 Tax expense of discontinued operations				
8 Profit/(loss) from Discontinued operations (after tax) (6+7)				
9 Profit/(loss) for the period (5+8)	22.13	(74.71)	124.10	374.39
10 Other Comprehensive Income				
a (i) Items that will not be reclassified to profit or loss				
(ii) Income tax relating to items that will not be reclassified to profit or loss				
b (i) Items that will be reclassified to profit or loss				
(ii) Income tax relating to items that will be reclassified to profit or loss				
11 Total Comprehensive Income for the Period (Comprising Profit / (Loss) and Other Comprehensive Income for the period) (9+10)	22.13	(74.71)	124.10	374.39
12 Earnings per equity share (for continuing operation):				
(a) Basic	0.16	(0.55)	0.92	2.77
(b) Diluted	0.16	(0.55)	0.92	2.77
13 Earnings per equity share (for discontinued operation):				
(a) Basic				
(b) Diluted				
14 Earnings per equity share (for continuing and discontinued operation):				
(a) Basic	0.16	(0.55)	0.92	2.77
(b) Diluted	0.16	(0.55)	0.92	2.77



For SCOOBEE DAY GARMENTS (INDIA) LIMITED

[Handwritten Signature]

Director

Segment wise Revenue, Results and Capital Employed for the quarter ended 30th June 2024

The Company has identified business segments as its reportable segments. Business segments comprise Garments, Aluminium/ Roofing

Particulars	Quarter Ended			Year Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Refer Note 6	Unaudited	Audited
1. Segment Revenue				
(Sale/income from each segment)				
a) Garments	687.90	684.71	1,072.78	3,760.83
b) Aluminium/Roofing	37.69	69.69	27.89	260.38
Total	725.59	754.40	1,100.67	4,021.21
Less: Inter segment revenue				
Sales/Income from Operations	725.59	754.40	1,100.67	4,021.21
2. Segment Results				
(profit+)/loss(-) before tax and interest from each segment)				
a) Garments	24.37	(73.87)	114.92	354.35
b) Aluminium/Roofing	-0.87	3.76	10.49	28.62
Total	23.50	(70.11)	125.41	382.97
Add: Unallocable income net of unallocable expenditure	(1.37)	(4.60)	(1.32)	(8.58)
Total Profit/ (Loss) before tax	22.13	-74.71	124.10	374.39

Particulars	Quarter Ended			Year Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Refer Note 6	Unaudited	Audited
3. Segment Assets				
a) Garments	5,454.36	5,260.19	5,659.57	5,260.19
b) Aluminium/Roofing	110.27	166.81	151.71	166.81
c) Unallocated	383.12	376.70	499.02	376.70
Total	5,947.74	5,803.70	6,310.30	5,803.70
4. Segment Liabilities				
a) Garments	5,590.29	5,420.01	6,209.87	5,420.01
b) Aluminium/Roofing	(0.80)	43.81	11.05	43.81
c) Unallocated	13.92	17.67	17.48	17.67
Total	5,603.41	5,481.49	6,238.40	5,481.49
5. Capital Employed				
(Segment Assets-Segment Liabilities)				
a) Garments	(135.94)	(159.82)	(550.30)	(159.82)
b) Aluminium/Roofing	111.07	123.00	140.66	123.00
c) Unallocated	369.20	359.02	481.54	359.03
	344.33	322.21	71.90	322.21



For SCOOBEE DAY GARMENTS (INDIA) LIMITED

(Handwritten Signature)

Director

Notes

1. These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments thereafter.
2. The above Statement of Audited Standalone Financial Results were reviewed by the Audit Committee on 12.08.2024 and approved by the Board of Directors at their meeting held on the same date.
3. Based on the "management approach" as defined in Ind-AS 108 - Operating Segments, the Chief Operating Decision Maker evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments and segment information is presented accordingly.
4. Figures for the previous year/periods have been regrouped, recasted and rearranged, wherever necessary.
5. The Company has considered the possible effects that may arise out of the still unfolding COVID-19 pandemic on the carrying amounts of property, plant & equipment, inventories, trade receivables, etc. Based on the current estimates, the Company does not expect any significant impact on such carrying values. The impact of COVID-19 on the Company's financial statements may differ from that estimated as at the date of approval of Standalone Financial Results.
6. The figures for the quarter ended March 31, 2024 are the balancing figures between audited figures in respect of the full financial year up to March 31, 2024 and the unaudited published year-to-date figures up to December 31, 2023 being the date of the end of the third quarter of the respective financial years, which were subjected to limited review.
7. Effective from April 1, 2019, the company has adopted IND AS 116 'Leases'. The application of IND AS 116 did not have any significant impact in the financial results of the company.

Place : Kizhakkambalam
Date : 12.08.2024



For ScooBeeDay Garments (India) Limited

K L V
NARAYANAN

Digitally signed by K L V
NARAYANAN
Date: 2024.08.12
11:46:45 +05'30'

K L V Narayanan
Managing Director
DIN: 01273573

A handwritten signature in blue ink, appearing to read "Dony Dominic".

Dony Dominic
Director
DIN: 03588411

BALANCESHEET AS AT 30th June 2024

(Rs. in Lakhs)

	Year ended 30.06.2024 (Unaudited)	Year ended 31.03.2024 (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	4,823.97	4,880.25
(b) Capital work-in-progress	-	-
(c) Other Intangible assets	2.62	3.98
(d) Financial Assets		
(ii) Loans	27.74	27.74
(iii) Other financial assets	33.29	33.29
(f) Non-Current Tax Assets	5.74	5.10
(g) Other non-Current Assets	7.66	7.66
	4,901.02	4,958.02
Current assets		
(a) Inventories	590.55	638.02
(b) Financial Assets	-	-
(i) Trade receivables	252.67	56.99
(ii) Cash and Cash Equivalents	12.97	5.81
(iii) Bank balances other than (ii) above	3.39	3.39
(c) Other Current Assets	187.14	141.45
	1,046.72	845.66
TOTAL ASSETS	5,947.74	5,803.68
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,350.00	1,350.00
(b) Other Equity	(1,005.67)	(1,027.80)
	344.33	322.20
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,171.21	1,287.88
(ii) Other financial liabilities	30.08	30.83
	1,201.29	1,318.71
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	4,227.40	3,957.97
(ii) Trade payables		
total outstanding dues of micro enterprises and small enterprises	0.13	0.12
total outstanding dues of creditors other than micro enterprises and small enterprises	32.82	57.20
(iii) Other financial liabilities	131.47	125.04
(b) Other Current Liabilities	10.30	22.44
	4,402.12	4,162.77
TOTAL EQUITY AND LIABILITIES	5,947.74	5,803.68



For SCOOBEE DAY GARMENTS (INDIA) LIMITED

(Signature)

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th JUNE 2024

(Rs. In Lakhs)

Sl No.		For the Year ended 30.06.2024 (Unaudited)	For the Year ended 31.03.2024 (Audited)
A.	<u>Cash flow from Operating Activities:</u>		
	Net Profit / Loss before tax	22.13	405.22
	Adjustments for:	-	-
	Depreciation and amortisation expenses	61.85	247.04
	Finance Cost	66.64	286.16
	Sundry Balances n more payable written back	-	-
	Net gain on sale of property, plant and equipment	0.45	(3.38)
	Operating Profit/ (Loss) before working capital changes	151.07	935.04
	Adjustments for:		
	(Increase)/ Decrease in Inventory	47.47	105.35
	(Increase)/ Decrease in Trade Receivables, Loans, Other Current Assets	(241.37)	100.90
	Increase/ (Decrease) in Trade Payables, Other Financial liabilities, Other Current liabilities	(30.83)	(79.53)
	Cash generated/(used) in operations	(73.66)	1,061.76
	Less: Income tax paid	(0.63)	0.48
	Net cash (used) in operating activities (A)	(74.30)	1,062.24
B.	<u>Cash flow from Investing Activities:</u>		
	Purchase of Tangible Fixed Assets	(9.65)	(52.89)
	Investment in Capital Work In Progress	-	-
	Purchase of Intangible Fixed Assets	-	(1.08)
	Sale of Fixed Assets	5.00	18.15
	Net cash (used) in investing activities (B)	(4.65)	(35.82)
C.	<u>Cash flow from Financing Activities:</u>		
	Proceeds of Short - Term borrowings	269.42	(666.01)
	Proceeds of Long - Term borrowings	(116.67)	(176.90)
	Finance Cost	(66.64)	(286.16)
	0	-	-
	Net cash from financing activities (C)	86.11	(1,129.07)
	Net Increase/ (Decrease) in Cash and Cash equivalents (A+B+C)	7.16	(102.65)
	Cash and cash equivalents at the beginning of the Year	5.81	108.46
	Cash and cash equivalents at the end of the Year	12.97	5.81



For SCOOBEE DAY GARMENTS (INDIA) LIMITED

(Signature)

Director