



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

12.02.2024

Ref: SDGIL/BSE/2023-24/52

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 February 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 06th February, 2024, intimation of the Board Meeting for consideration of Unaudited Standalone Financial Results for the quarter and nine months ended 31st December, 2023. Pursuant to Regulation 30 of the Securities Exchange Board of India (LODR) Regulations, 2015 ("Listing Regulations") as amended from time to time, we wish to intimate the outcome of the company's Board meeting held today, 12.02.2024 as follows:

1. Approved the statement of Unaudited Standalone Financial Results together with the Limited Review Report by the auditor for the Quarter and nine months ended as on 31st December, 2023 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, discussed and reviewed the other items and ongoing business propositions.

The meeting commenced at 10.30 A. M. and concluded at 11.15 A. M

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

The above is your kind information and record.

For Scoobee Day Garments (India) Limited

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Alphonsa Jose
Company Secretary & Compliance Officer

Segment wise Revenue, Results and Capital Employed for the quarter ended 31st December 2023

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

Particulars	(Rs. in Lakhs)					
	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(Sale/income from each segment)						
a) Garments	1,113.50	917.73	826.51	3,076.12	3,232.60	4,526.42
b) Aluminium/Roofing	53.53	48.59	138.18	190.69	460.64	564.99
Total	1,167.04	966.33	964.70	3,266.81	3,693.25	5,091.42
Less: Inter segment revenue						
Sales/Income from Operations	1,167.04	966.33	964.70	3,266.81	3,693.25	5,091.42
2. Segment Results						
(profit+)/loss(-) before tax and interest from each segment)						
a) Garments	130.78	182.52	62.24	428.21	306.08	718.32
b) Aluminium/Roofing	8.78	5.60	16.13	24.86	63.93	73.90
Total	139.56	188.12	78.36	453.08	370.00	792.22
Add: Unallocable income net of unallocable expenditure	(1.33)	(1.33)	(1.37)	(3.98)	(3.90)	(8.45)
Total Profit/ (Loss) before tax	138.23	186.79	76.99	449.10	366.10	783.76

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
3. Segment Assets						
a) Garments	5,342.04	5,607.89	5,752.84	5,342.04	5,752.84	5,563.44
b) Aluminium/Roofing	155.02	113.93	218.31	155.02	218.31	211.82
c) Unallocated	425.80	500.40	434.88	425.80	434.88	545.65
Total	5,922.86	6,222.22	6,406.03	5,922.86	6,406.03	6,320.91
4. Segment Liabilities						
a) Garments	5,477.23	5,932.98	6,847.96	5,477.23	6,847.96	6,322.80
b) Aluminium/Roofing	31.25	13.07	(4.73)	31.25	(4.73)	32.82
c) Unallocated	17.48	17.48	32.66	17.48	32.66	17.48
Total	5,525.96	5,963.53	6,875.89	5,525.96	6,875.89	6,373.10
5. Capital Employed						
(Segment Assets-Segment Liabilities)						
a) Garments	(135.18)	(325.09)	(1,095.12)	(135.18)	(1,095.12)	(759.36)
b) Aluminium/Roofing	123.77	100.86	223.04	123.77	223.04	178.99
c) Unallocated	408.32	482.92	402.22	408.32	402.22	528.17
	396.91	258.69	(469.86)	396.91	(469.86)	(52.19)

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For SCOBBEE DAY GARMENTS (INDIA) LIMITED

(Handwritten Signature)

Director

Notes

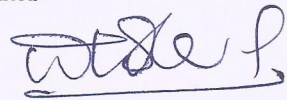
1. These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments thereafter.
2. The above Statement of unaudited Standalone Financial Results were reviewed by the Audit Committee on 12.02.2024 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. 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.

For ScooBeeDay Garments (India) Limited

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K L V Narayanan
Managing Director
DIN: 01273573



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Director
DIN: 03588411

Place : Kizhakkambalam
Date : 12.02.2024





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 quarter ended 31st December 2023 and Nine months from April 01,2023 to December 31,2023.
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. 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 me to obtain assurance that I 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.

Place: Kochi

Date: 12.02.2024



Anil K Nayar

Chartered Accountant

UDIN: 25202070 BKAJCM 9030

Memb No. 202070

