



## 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](http://www.scoobeedaygarments.com) | e-mail: [info@scoobeedaygarments.com](mailto:info@scoobeedaygarments.com) | Phone: 0484 2680701

Date : 20.01.2022

Ref: SDGIL/GEN/2021-22/17

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

Sir,

Subject: Unaudited Financial results for the quarter and Nine Months ended 31<sup>st</sup> December, 2021.

Please find attached the unaudited standalone financial results for the quarter and Nine Months ended 31<sup>st</sup> December, 2021 along with the Limited Review Report as per SEBI (Listing Obligations & Disclosure requirement) Regulations 2015.

The above were taken on record at the meeting of the Board of Directors of the Company held today started at 09.00 AM and concluded at 10.45 AM.

The above is for your kind information and record.

Thanking You

For SCOOBEE DAY GARMENTS (INDIA) LIMITED

*Formerly Victory Paper and Boards (India) Limited*

CS JOSMIN JOSE  
Company Secretary

**SCOOBEE DAY GARMENTS (INDIA) LIMITED**  
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**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31.12.2021**

(Rs.in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income</b>						
(a) Revenue from Operations	1,177.57	673.90	665.20	2,797.80	1,818.06	2,608.00
(b) Other Income	49.12	24.14	3.25	84.70	4.90	18.03
<b>Total Income</b>	<b>1,226.69</b>	<b>698.04</b>	<b>668.45</b>	<b>2,882.50</b>	<b>1,822.96</b>	<b>2,626.03</b>
<b>2 Expenses</b>						
(a) Cost of Materials Consumed	495.76	309.11	428.77	1,177.21	1,161.52	1,547.70
(b) Changes in inventories of finished goods and work-in-progress.	(32.27)	(46.96)	(112.24)	(116.84)	(158.81)	(163.22)
(c) Employee Benefit Expenses	282.33	199.00	225.79	701.89	512.19	732.84
(d) Finance Costs	90.04	92.31	69.65	278.96	200.22	382.03
(e) Depreciation and amortisation expense	56.02	49.60	39.73	150.95	117.82	159.17
(f) Other Expenses	208.32	89.36	149.72	427.68	289.28	412.14
<b>Total Expenses</b>	<b>1,100.20</b>	<b>692.41</b>	<b>801.42</b>	<b>2,619.85</b>	<b>2,122.22</b>	<b>3,070.68</b>
<b>3 Profit / (Loss) before tax (1-2)</b>	<b>126.49</b>	<b>5.63</b>	<b>(132.97)</b>	<b>262.65</b>	<b>(299.26)</b>	<b>(444.65)</b>
<b>4 Tax expense</b>						
Current Tax	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-
<b>5 Net Profit / (Loss) for the period /year from continuing operations (3-4)</b>	<b>126.49</b>	<b>5.63</b>	<b>(132.97)</b>	<b>262.65</b>	<b>(299.26)</b>	<b>(444.65)</b>
<b>6 Profit / (Loss) from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



(Rs.in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
7 Tax expense of discontinued operations	-	-	-	-	-	-
8 Profit/(loss) from Discontinued operations (after tax) (6+7)	-	-	-	-	-	-
9 Profit/(loss) for the period /year (5+8)	126.49	5.63	(132.97)	262.65	(299.26)	(444.65)
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)	126.49	5.63	(132.97)	262.65	(299.26)	(444.65)
12 Earnings per equity share (for continuing operation):						
(a) Basic	0.94	0.04	(0.98)	1.95	(2.22)	(3.29)
(b) Diluted	0.94	0.04	(0.98)	1.95	(2.22)	(3.29)
13 Earnings per equity share (for discontinued operation):						
(a) Basic	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-
14 Earnings per equity share (for continuing and discontinued operation):						
(a) Basic	0.94	0.04	(0.98)	1.95	(2.22)	(3.29)
(b) Diluted	0.94	0.04	(0.98)	1.95	(2.22)	(3.29)





**Segment wise Revenue, Results and Capital Employed for the quarter ended 31st December 2021**

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

(Rs.in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Segment Revenue</b>						
(Sale/income from each segment)						
a) Garments	1,012.25	472.59	471.94	2,293.30	1,275.98	1,916.25
b) Aluminium/Roofing	165.31	201.31	193.26	504.50	542.08	691.76
<b>Total</b>	<b>1,177.57</b>	<b>673.90</b>	<b>665.20</b>	<b>2,797.80</b>	<b>1,818.06</b>	<b>2,608.00</b>
Less: Inter segment revenue	-	-	-	-	-	-
Sales/Income from Operations	<b>1,177.57</b>	<b>673.90</b>	<b>665.20</b>	<b>2,797.80</b>	<b>1,818.06</b>	<b>2,608.00</b>
<b>2. Segment Results</b>						
(Profit+)/Loss(-) before tax from each Segment)						
a) Garments	112.00	(32.85)	(150.50)	198.29	(349.31)	(507.54)
b) Aluminium/Roofing	18.05	38.31	18.67	75.01	53.48	74.91
<b>Total</b>	<b>130.05</b>	<b>5.47</b>	<b>(131.83)</b>	<b>273.29</b>	<b>(295.83)</b>	<b>(432.63)</b>
Add: Unallocable income/(expenditure) (net)	(3.56)	0.17	(1.14)	(10.65)	(3.43)	(12.02)
<b>Total Profit/ (Loss) before tax</b>	<b>126.49</b>	<b>5.63</b>	<b>(132.97)</b>	<b>262.65</b>	<b>(299.26)</b>	<b>(444.65)</b>

*[Handwritten Signature]*

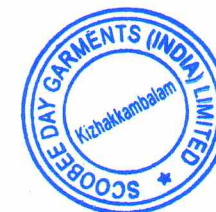
*[Handwritten Signature]*





(Rs.in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>3. Segment Assets</b>						
a) Garments	5,929.19	5,472.58	4,685.01	5,929.19	4,685.01	4,948.76
b) Aluminium/Roofing	268.93	307.32	347.09	268.93	347.09	316.71
c) Unallocated	661.14	615.65	645.93	661.14	645.93	664.14
<b>Total</b>	<b>6,859.26</b>	<b>6,395.55</b>	<b>5,678.03</b>	<b>6,859.26</b>	<b>5,678.03</b>	<b>5,929.61</b>
<b>4. Segment Liabilities</b>						
a) Garments	7,747.95	7,411.90	6,567.20	7,747.95	6,567.20	6,869.15
b) Aluminium/Roofing	4.10	2.93	120.88	4.10	120.88	40.18
c) Unallocated	33.30	33.30	33.30	33.30	33.30	209.02
<b>Total</b>	<b>7,785.35</b>	<b>7,448.13</b>	<b>6,721.38</b>	<b>7,785.35</b>	<b>6,721.38</b>	<b>7,118.35</b>
<b>5. Capital Employed</b>						
(Segment Assets-Segment Liabilities)						
a) Garments	(1,818.76)	(1,939.32)	(1,882.19)	(1,818.76)	(1,882.19)	(1,920.39)
b) Aluminium/Roofing	264.83	304.38	226.21	264.83	226.21	276.53
c) Unallocated	627.84	582.36	612.63	627.84	612.63	455.11
	<b>(926.09)</b>	<b>(1,052.58)</b>	<b>(1,043.35)</b>	<b>(926.09)</b>	<b>(1,043.35)</b>	<b>(1,188.74)</b>



## 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 20th January 2022 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.

Place : Kizhakkambalam  
Date : 20.01.2022



K L V Narayanan  
Managing Director  
DIN: 01273573

**For Scoobeeday Garments (India) Limited**



Dony Dominic  
Director  
DIN: 03588411





**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** for the quarter ended 31<sup>st</sup> December 2021 and year to date from April 01,2021 to December 31,2021.
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.



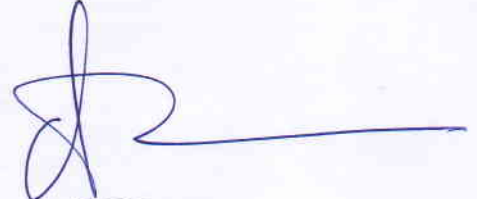


4. Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the 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: 20.01.2022

UDIN: 22202070AAAAAL7375



Anil K Nayar

Chartered Accountant

Memb No. 202070

