



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

To,

The Secretary
BSE Limited
P J Tower, Dalal Street,
Mumbai – 400 001.

Date : 14.11.2022

Ref: SDGIL/GEN/2022-23/42

Ref: Scrip Code: 531234; Scrip ID: SCOOBEEDAY

Subject: Outcome of Board Meeting held today, 14th November 2022 along with Unaudited Financial results for the quarter and Half year ended 30th September, 2022.

Sir/Madam,

Referring to our letter dated 07.11.2022 regarding the Intimation of the Board Meeting to be held today and pursuant to the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform that, the Board of Directors of the Company at their meeting held today, 14th November 2022 has inter-alia considered and approved the standalone unaudited financial results of the Company for the quarter and half year ended September 30, 2022;

Further, pursuant to Regulation 33 of the SEBI LODR Regulations, please find enclosed herewith the following:

- Statement of standalone unaudited financial results of the Company for the quarter and half year ended September 30, 2022; and
- Limited Review Report on the aforesaid Financial Results.

The above were taken on record at the meeting of the Board of Directors of the Company held today started at 02:30 PM and concluded at 03.15 PM.

Kindly take note on the same.

Thanking you,

Truly,

For SCOOBEE DAY GARMENTS (INDIA) LIMITED


CS Abil Anil
Company Secretary & Compliance Officer



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2022

(Rs. in Lakhs)

Particulars	Quarter Ended			Half year ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from Operations	1,362.43	1,366.12	673.90	2,728.55	1,620.23	4,250.66
(b) Other Income	39.37	37.74	24.14	77.11	35.57	94.32
Total Income	1,401.80	1,403.86	698.04	2,805.66	1,655.81	4,344.98
2 Expenses						
(a) Cost of Materials Consumed	525.83	615.07	309.11	1,140.90	681.45	2,067.38
(b) Changes in inventories of finished goods and work-in-progress.	225.19	(10.61)	(46.96)	214.58	(84.58)	(373.23)
(c) Employee Benefit Expenses	283.16	290.98	199.00	574.14	419.56	1,014.72
(d) Finance Costs	92.15	93.80	92.31	185.95	188.92	396.34
(e) Depreciation and amortisation expense	61.43	59.59	49.60	121.02	94.93	213.96
(f) Other Expenses	112.40	167.56	89.36	279.96	219.37	673.03
Total Expenses	1,300.15	1,216.39	692.41	2,516.54	1,519.65	3,992.20
3 Profit / (Loss) before tax (1-2)	101.65	187.47	5.63	289.12	136.16	352.78
4 Tax expense						
Current Tax						
Deferred Tax						
5 Net Profit / (Loss) for the period / year from continuing operations (3-4)	101.65	187.47	5.63	289.12	136.16	352.78
6 Profit / (Loss) from discontinued operations						
Particulars	Quarter Ended			Half year ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	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 (5+8)	101.65	187.47	5.63	289.12	136.16	352.78
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)	101.65	187.47	5.63	289.12	136.16	352.78
12 Earnings per equity share (for continuing operation):						
(a) Basic	0.75	1.39	0.04	2.14	1.01	2.61
(b) Diluted	0.75	1.39	0.04	2.14	1.01	2.61
13 Earnings per equity share (for discontinued operation):						
(a) Basic						
(b) Diluted						
14 Earnings per equity share (for continuing and discontinued operation):						
(a) Basic	0.75	1.39	0.04	2.14	1.01	2.61
(b) Diluted	0.75	1.39	0.04	2.14	1.01	2.61

For **SCOOBEE DAY GARMENTS (INDIA) LIMITED**



Director




BALANCESHEET AS AT 30th SEPTEMBER 2022

(Rs. in Lakhs)

	Half Year Ended 30.09.2022 (Unaudited)	Half Year Ended 30.09.2021 (Unaudited)	Year ended 31.03.2022 (Audited)
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	5,187.81	5,250.50	5,210.11
(b) Capital work-in-progress	-	-	-
(c) Other Intangible assets	9.15	13.44	10.90
(d) Financial Assets			
(ii) Loans	15.67	12.30	12.30
(iii) Other financial assets	30.13	29.54	30.13
(f) Non-Current Tax Assets	16.60	13.38	14.56
(g) Other non-Current Assets	6.34	6.41	6.34
	5,265.70	5,325.57	5,284.34
Current assets			
(a) Inventories	823.65	561.41	934.11
(b) Financial Assets	-	-	-
(i) Trade receivables	209.39	81.85	205.08
(ii) Cash and Cash Equivalents	78.14	6.93	61.55
(iii) Bank balances other than (ii) above	51.47	238.54	224.40
(c) Other Current Assets	160.06	181.25	134.34
	1,322.71	1,069.98	1,559.48
TOTAL ASSETS	6,588.41	6,395.55	6,843.82
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	1,350.00	1,350.00	1,350.00
(b) Other Equity	(1,896.84)	(2,402.58)	(2,185.96)
	(546.84)	(1,052.58)	(835.96)
Liabilities			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	2,206.12	2,952.79	2,494.95
(ii) Other financial liabilities	33.30	33.30	33.30
	2,239.42	2,986.09	2,528.25
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	4,603.23	4,313.70	4,567.82
(ii) Trade payables			
total outstanding dues of micro enterprises and small enterprises	0.49		1.42
total outstanding dues of creditors other than micro enterprises and small enterprises	163.69	20.09	67.41
(iii) Other financial liabilities	117.02	119.69	491.69
(b) Other Current Liabilities	11.40	8.56	23.19
	4,895.83	4,462.04	5,151.53
TOTAL EQUITY AND LIABILITIES	6,588.41	6,395.55	6,843.82

For **SCOORIE DAY GARMENTS (INDIA) LIMITED**

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Director



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CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER 2022

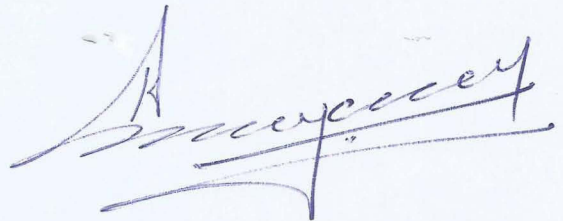
(Rs. In Lakhs)

Sl No.		For the period ended 30.09.2022 (Unaudited)	For the period ended 30.09.2021 (Unaudited)	For the Year ended 31.03.2022 (Audited)
A.	Cash flow from Operating Activities:			
	Net Profit / Loss before tax	289.12	136.16	352.78
	Adjustments for:			
	Depreciation and amortisation expenses	121.02	94.93	213.96
	Finance Cost	185.95	188.92	396.34
	Sundry Balances n more payable written back	-	-	-
	Net gain on sale of property, plant and equipment	(25.96)	-	(31.89)
	Operating Profit/ (Loss) before working capital changes	570.13	420.00	931.19
	Adjustments for:			
	(Increase)/ Decrease in Inventory	110.46	(55.19)	(427.89)
	(Increase)/ Decrease in Trade Receivables, Loans, Other Current Assets	139.52	37.49	(25.20)
	Increase/ (Decrease) in Trade Payables, Other Financial liabilities, Other Current liabilities	(291.12)	(41.70)	(530.07)
	Cash generated/(used) in operations	529.00	360.62	(51.98)
	Less: Income tax paid	(2.04)	3.95	2.77
	Net cash (used) in operating activities (A)	526.96	364.57	(49.21)
B.	Cash flow from Investing Activities:			
	Purchase of Tangible Fixed Assets	(115.65)	(550.05)	(644.82)
	Investment in Capital Work In Progress			-
	Purchase of Intangible Fixed Assets	(0.76)		-
	Sale of Fixed Assets	45.42		50.57
	Net cash (used) in investing activities (B)	(71.00)	(550.05)	(594.25)
C.	Cash flow from Financing Activities:			
	Proceeds of Short - Term borrowings	35.41	350.47	604.60
	Proceeds of Long - Term borrowings	(288.82)	23.08	488.98
	Finance Cost	(185.95)	(190.98)	(398.41)
	0			
	Net cash from financing activities (C)	(439.37)	182.56	695.16
	Net Increase/ (Decrease) in Cash and Cash equivalents (A+B+C)	16.59	(2.92)	51.70
	Cash and cash equivalents at the beginning of the Year	61.55	9.84	9.84
	Cash and cash equivalents at the end of the Year	78.14	6.93	61.55

For **SCOOBEE DAY GARMENTS (INDIA) LIMITED**



Director

Segment wise Revenue, Results and Capital Employed for the quarter and half year ended 30th September 2022

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

(Rs. in Lakhs)

Particulars	Quarter Ended			Half year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue (Sale/income from each segment)						
a) Garments	1,230.11	1,175.98	472.59	2,406.09	1,281.04	3,590.24
b) Aluminium/Roofing	132.32	190.14	201.31	322.46	339.19	660.42
Total	1,362.43	1,366.12	673.90	2,728.55	1,620.23	4,250.66
Less: Inter segment revenue						
Sales/Income from Operations	1,362.43	1,366.12	673.90	2,728.55	1,620.23	4,250.66
2. Segment Results (profit(+)/loss(-) before tax and interest from each segment)						
a) Garments	87.58	156.26	(32.85)	243.84	86.29	275.52
b) Aluminium/Roofing	15.35	32.45	38.32	47.80	56.96	86.21
Total	102.93	188.71	5.47	291.64	143.24	361.73
Add: Unallocable income net of unallocable expenditure	(1.28)	(1.24)	0.17	(2.52)	(7.09)	(8.95)
Total Profit/ (Loss) before tax	101.65	187.47	5.63	289.12	136.16	352.78

Particulars	Quarter Ended			Half year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
3. Segment Assets						
a) Garments	5,800.65	5,925.20	5,472.58	5,800.65	5,472.58	5,983.57
b) Aluminium/Roofing	277.16	179.90	307.32	277.16	307.32	204.88
c) Unallocated	510.60	604.92	615.65	510.60	615.65	655.37
Total	6,588.41	6,710.02	6,395.55	6,588.41	6,395.55	6,843.82
4. Segment Liabilities						
a) Garments	6,804.95	7,299.03	7,411.90	6,804.95	7,411.90	7,575.93
b) Aluminium/Roofing	(14.26)	(10.35)	2.93	(14.26)	2.93	(32.27)
c) Unallocated	344.56	69.83	33.30	344.56	33.30	136.12
Total	7,135.25	7,358.51	7,448.13	7,135.25	7,448.13	7,679.78
5. Capital Employed (Segment Assets-Segment Liabilities)						
a) Garments	(1,004.30)	(1,373.83)	(1,939.32)	(1,004.30)	(1,939.32)	(1,592.36)
b) Aluminium/Roofing	291.42	190.25	304.38	291.42	304.38	237.15
c) Unallocated	166.05	535.09	582.36	166.05	582.36	519.25
	(546.84)	(648.49)	(1,052.58)	(546.84)	(1,052.58)	(835.96)

For SCOOBEE DAY GARMENTS (INDIA) LIMITED

[Signature]

Director



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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 14-11-2022 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 : 14-11-2022



For ScooBeeDay Garments (India) Limited

K L V Narayanan
Managing Director
DIN: 01273573

A handwritten signature in blue ink, appearing to read "K L V Narayanan".

For SCOOBEE DAY GARMENTS (INDIA) LIMITED

A handwritten signature in blue ink, appearing to read "K L V Narayanan".

Director



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 30th September 2022 and half year to date from April 01,2022 to September 30,2022.
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: 14.11.2022



Anil K Nayar

Chartered Accountant

UDIN: 22202070BCZMIH6001

Memb No. 202070

