



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

Dated: 29.05.2024
SDGIL/BSE/2024-25/09

To,

BSE Limited
Corporate Relationship Department,
2nd Floor, New Trading Wing,
Rotunda Building, PJ Towers,
Dalal Street, Mumbai – 400001

Dear Sir,

Sub: Outcome of Board Meeting dated 29th May, 2024 pursuant to Regulation 30 of SEBI (LODR) Regulations 2015.

Ref: Scrip Code No. 531234

With reference to the captioned subject we would like to inform you that the Board of Directors of the Company at its meeting held on 29th May 2024 has inter-alia considered and approved the following:-

1. Adoption of the Audited standalone financial results for the quarter and financial year ended on 31.03.2024.
2. Adoption of Statutory Auditor's Report on the Audited standalone financial results for the quarter and financial year ended on 31.03.2024 as received from the Statutory Auditor, Mr. Anil K Nayar, Chartered Accountant (M. No 202070).
3. Re - appointment of M/s CaeserPintoJohn & Associates, Practicing Company Secretaries as Secretarial Auditor
4. Re-appointment of M/s Nimmy Michael & Associates, Chartered Accountants as Internal Auditor
5. The Board considered, discussed and reviewed the other reports and ongoing business propositions.

The meeting commenced at 4.00 P.M. and concluded at 5.15 P.M.

The above is your kind information and record.

For Scoobee Day Garments (India) Limited

ALPHONS Digitally signed by
ALPHONSA JOSE
Date: 2024.05.29
17:21:19 +05'30'

A JOSE
CS Alphonsa Jose
Company Secretary & Compliance Officer

Factory: 6/1, Nedungur (Village), Karudayampalayam P.O, K Paramathi, Karur, Tamil Nadu, Pin: 639111



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

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of

Scoobee Day Garments (India) Limited

(Formerly known as Victory Paper and Boards (India) Limited

Report on the Audit of the Standalone Annual Financial Results

Opinion

I have audited the accompanying standalone annual financial results of Scoobee Day Garments (India) Limited (Formerly known as Victory Paper and Boards (India) Limited) (hereinafter referred to as the "Company") for the year ended 31 March 2024 ('standalone annual financial results'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid standalone annual financial results

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the year ended 31 March 2024.

Basis for Opinion

I have conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on the standalone annual financial results.



Management's Responsibility for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies



Act, 2013, I am also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosures made by the management in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify my opinion. Our conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the Company to express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of my audit work and in evaluating the results of my work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Date:-29-05-2024

Place:- Cochin- 682 020



ANIL K NAYAR
CHARTERED ACCOUNTANT
Memb No. 202070
UDIN-24202070BKAJDE1635

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2024

(Rs. in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
1 Income					
(a) Revenue from Operations	754.40	1,167.04	1,398.17	4,021.21	5,091.42
(b) Other Income	26.08	5.94	76.82	77.92	188.01
Total Income	780.48	1,172.98	1,474.99	4,099.13	5,279.43
2 Expenses					
(a) Cost of Materials Consumed	312.55	414.49	425.46	1,544.29	1,991.98
(b) Changes in inventories of finished goods and work-in-progress.	35.01	88.26	71.74	19.51	217.31
(c) Employee Benefit Expenses	237.88	297.58	245.60	1,079.55	1,099.11
(d) Finance Costs	61.36	66.00	72.68	286.16	356.60
(e) Depreciation and amortisation expense	60.93	62.58	60.25	247.04	242.94
(f) Other Expenses	116.63	105.84	181.60	517.36	587.72
Total Expenses	824.36	1,034.75	1,057.33	3,693.91	4,495.66
3 Profit / (Loss) before tax (1-2)	-43.88	138.23	417.65	405.22	783.76
4 Tax expense					
Current Tax					
Deferred Tax	30.83			30.83	
5 Net Profit / (Loss) for the period / year from continuing operations (3-4)	-74.71	138.23	417.65	374.39	783.76
6 Profit / (Loss) from discontinued operations					
Particulars	Quarter Ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	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)	-74.71	138.23	417.65	374.39	783.76
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)	-74.71	138.23	417.65	374.39	783.76
12 Earnings per equity share (for continuing operation):					
(a) Basic	-0.55	1.02	3.09	2.77	5.81
(b) Diluted	-0.55	1.02	3.09	2.77	5.81
13 Earnings per equity share (for discontinued operation):					
(a) Basic					
(b) Diluted					
14 Earnings per equity share (for continuing and discontinued operation):					
(a) Basic	-0.55	1.02	3.09	2.77	5.81
(b) Diluted	-0.55	1.02	3.09	2.77	5.81

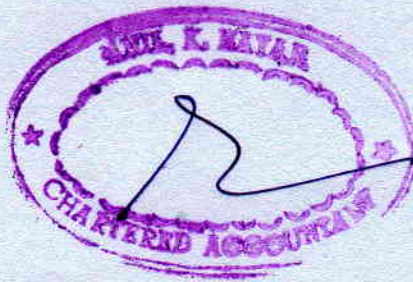


Segment wise Revenue, Results and Capital Employed for the quarter ended 31st March 2024

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

Particulars	(Rs. in Lakhs)				
	Quarter Ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
1. Segment Revenue					
(Sale/income from each segment)					
a) Garments	684.71	1,113.50	1,293.82	3,760.83	4,526.42
b) Aluminium/Roofing	69.69	53.53	104.35	260.38	564.99
Total	754.40	1,167.03	1,398.18	4,021.21	5,091.42
Less: Inter segment revenue					
Sales/Income from Operations	754.40	1,167.03	1,398.18	4,021.21	5,091.42
2. Segment Results					
(profit(+)/loss(-) before tax and interest from each segment)					
a) Garments	-73.87	130.78	412.24	354.35	718.32
b) Aluminium/Roofing	3.76	8.78	9.97	28.62	73.90
Total	-70.11	139.56	422.21	382.97	792.22
Add: Unallocable income net of unallocable expenditure	(4.60)	(1.33)	(4.55)	(8.58)	(8.45)
Total Profit/ (Loss) before tax	-74.71	138.23	417.65	374.39	783.76

Particulars	Quarter Ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
3. Segment Assets					
a) Garments	5,260.19	5,342.04	5,563.44	5,260.19	5,563.44
b) Aluminium/Roofing	166.81	155.02	211.82	166.81	211.82
c) Unallocated	376.70	425.80	545.65	376.70	545.65
Total	5,803.70	5,922.86	6,320.91	5,803.70	6,320.91
4. Segment Liabilities					
a) Garments	5,420.01	5,477.23	6,322.80	5,420.01	6,322.80
b) Aluminium/Roofing	43.81	31.25	32.82	43.81	32.82
c) Unallocated	17.67	17.48	17.48	17.67	17.48
Total	5,481.49	5,525.96	6,373.10	5,481.49	6,373.10
5. Capital Employed					
(Segment Assets-Segment Liabilities)					
a) Garments	(159.82)	(135.18)	(759.36)	(159.82)	(759.36)
b) Aluminium/Roofing	123.00	123.77	178.99	123.00	178.99
c) Unallocated	359.02	408.32	528.17	359.03	528.17
	322.21	396.91	(52.19)	322.21	(52.19)



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 29.05.2024 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.

Place : Kizhakkambalam
Date : 29.05.2024

For ScooBeeDay Garments (India) Limited

KLV
NARAYANAN

Digitally signed by
K L V NARAYANAN
Date: 2024.05.29
16:56:44 +05'30'

K L V Narayanan
Managing Director
DIN: 01273573

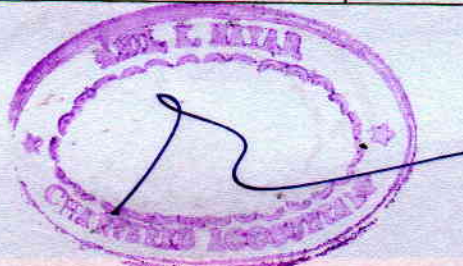
Dony Dominic
Director
DIN: 03588411



BALANCESHEET AS AT 31st MARCH 2024

(Rs. in Lakhs)

	Year ended 31.03.2024 (Audited)	Year ended 31.03.2023 (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	4,880.25	5,084.60
(b) Capital work-in-progress	-	-
(c) Other Intangible assets	3.98	7.47
(d) Financial Assets		
(ii) Loans	27.74	15.67
(iii) Other financial assets	33.29	38.09
(f) Non-Current Tax Assets	5.10	5.59
(g) Other non-Current Assets	7.66	7.56
	4,958.02	5,158.98
Current assets		
(a) Inventories	638.02	743.38
(b) Financial Assets	-	-
(i) Trade receivables	56.99	127.38
(ii) Cash and Cash Equivalents	5.81	108.46
(iii) Bank balances other than (ii) above	3.39	60.93
(c) Other Current Assets	141.45	121.78
	845.66	1,161.93
TOTAL ASSETS	5,803.68	6,320.91
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,350.00	1,350.00
(b) Other Equity	(1,027.80)	(1,402.19)
	322.20	(52.19)
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,287.88	1,464.78
(ii) Other financial liabilities	30.83	-
	1,318.71	1,464.78
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,957.97	4,623.99
(ii) Trade payables		
total outstanding dues of micro enterprises and small enterprises	0.12	0.35
total outstanding dues of creditors other than micro enterprises and small enterprises	57.20	111.66
(iii) Other financial liabilities	125.04	143.84
(b) Other Current Liabilities	22.44	28.48
	4,162.77	4,908.32
TOTAL EQUITY AND LIABILITIES	5,803.68	6,320.91



CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st MARCH 2024

(Rs. In Lakhs)

SI No.		For the Year ended 31.03.2024 (Audited)	For the Year ended 31.03.2023 (Audited)
A.	Cash flow from Operating Activities:		
	Net Profit / Loss before tax	405.22	783.76
	Adjustments for:		
	Depreciation and amortisation expenses	247.04	242.94
	Finance Cost	286.16	356.60
	Sundry Balances n more payable written back	-	-
	Net gain on sale of property, plant and equipment	(3.38)	(33.93)
	Operating Profit/ (Loss) before working capital changes	935.04	1,349.38
	Adjustments for:		
	(Increase)/ Decrease in Inventory	105.35	190.74
	(Increase)/ Decrease in Trade Receivables, Loans, Other Current Assets	100.90	241.17
	Increase/ (Decrease) in Trade Payables, Other Financial liabilities, Other Current liabilities	(79.53)	(22.58)
	Cash generated/(used) in operations	1,061.76	1,758.70
	Less: Income tax paid	0.48	8.97
	Net cash (used) in operating activities (A)	1,062.24	1,767.67
B.	Cash flow from Investing Activities:		
	Purchase of Tangible Fixed Assets	(52.89)	(136.58)
	Investment in Capital Work In Progress	-	-
	Purchase of Intangible Fixed Assets	(1.08)	(1.77)
	Sale of Fixed Assets	18.15	58.28
	Net cash (used) in investing activities (B)	(35.82)	(80.07)
C.	Cash flow from Financing Activities:		
	Proceeds of Short - Term borrowings	(666.01)	(253.94)
	Proceeds of Long - Term borrowings	(176.90)	(1,030.17)
	Finance Cost	(286.16)	(356.60)
	0	-	-
	Net cash from financing activities (C)	(1,129.07)	(1,640.70)
	Net Increase/ (Decrease) in Cash and Cash equivalents (A+B+C)	(102.65)	46.91
	Cash and cash equivalents at the beginning of the Year	108.46	61.55
	Cash and cash equivalents at the end of the Year	5.81	108.46





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

29.05.2024

SDGIL/BSE/2024-25/10

To

BSE Limited
Corporate Relationship Department,
2nd Floor, New Trading Wing,
Rotunda Building, PJ Towers,
Dalal Street, Mumbai – 400001

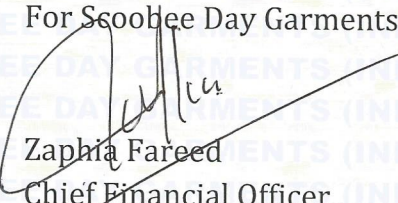
Dear Sir,

Subject: Declaration Pursuant to Regulation 33(3) (d) of SEBI (LODR) 2015.

Scrip Code. 531234

Pursuant to provisions of Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 we hereby confirm that the Statutory Auditor Mr. Anil K Nayar, Chartered Accountant, having Membership No: 202070 has issued Auditor Report on Standalone Financial Results with Unmodified opinion for the Financial Year ended 31st March, 2024.

For Scoobee Day Garments (India) Limited


Zaphia Fareed
Chief Financial 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

Disclosures under Regulation 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

SL NO.	PARTICULARS	DETAILS	
1	Name of the Auditors	M/s. CaesarPintoJohn & Associates, LLP, Practising Company Secretaries.	M/s. Nimmy Michael & Associates, Chartered Accountants.
2	Reason for Change viz. Appointment, Resignation, removal, death or otherwise	Not Applicable, since auditors are being re-appointed	Not Applicable, since auditors are being re-appointed
3	Date of Re-Appointment	29 th May, 2024 M/s. CaesarPintoJohn & Associates LLP (CPJ), Practising Company Secretaries, Cochin, Kerala are appointed as Secretarial Auditor of the Company, to conduct the Secretarial Audit for the Financial Year 2024-2025	29 th May, 2024 M/s. Nimmy Michael & Associates, Chartered Accountants, Cochin, Kerala are appointed as Internal Auditor of the Company, to conduct the Internal Audit for the Financial Year 2024-2025
4	Brief Profile	Name of the Auditor: M/s. CaesarPintoJohn & Associates LLP (CPJ), Practising Company Secretaries Address: F4, First Floor, LSpace, Logic Square, VIP Road, Near JLN Stadium Metro Station, Kaloor - 682017. CaesarPintoJohn & Associates LLP (CPJ), is a peer reviewed Limited Liability Partnership firm of qualified Company Secretaries registered with the Institute of Company Secretaries of India and has extensive experience in handing secretarial audit.	Name of the Auditor: M/s. Nimmy Michael & Associates, Chartered Accountants Address: 7/229, 1 st Floor, K M Square, Palachuvadu, Kakkanad, Ernakulam - 682030 Nimmy Michael & Associates, Chartered Accountants who has been specialises in providing Management and Business Consulting Services for various sectors.



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

		The Core team consists of 3 Qualified Company Secretaries and the Firm provides the professional services in the field of Secretarial & Legal, Start up Exclusive Services, Accounting & Taxation, NGO Compliance, Governance and Management, Education and Training.	
5	Disclosure of relationships between directors (in case of appointment of a director).	NA	NA