



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

14.11.2023

SDGIL/BSE/2023-24/47

To,

The Bombay Stock Exchange
25th Floor, P J Tower
Dalal Street,
Fort, Mumbai – 400 001.

Dear Sir/Madam,

Sub: Intimation under Regulation 30 and 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Pursuant to Regulation 30 and 47 of the SEBI (LODR) Regulations, 2015, please find attached the newspaper advertisements regarding the Unaudited Standalone financial results of the Company for the quarter and half year ended September 30, 2023 published, in the newspapers, viz., 'Business Standard' (English) and 'Mangalam' (Malayalam). We request you to take the above on record and note the compliance under relevant provisions of SEBI (LODR) Regulations, 2015.

Kindly take note on the same.

For Scoobee Day Garments (India) Limited

ALPHONS
A JOSE
Digitally signed by
ALPHONSA JOSE
Date: 2023.11.14
14:16:05 +05'30'

CS Alphonsa Jose
Company Secretary & Compliance Officer

Encl: As above



THE WESTERN INDIA PLYWOODS LIMITED

CIN: L2021KL1945PLC001708. Tel: 0497 2778151, Email: westernply@gmail.com, Website: wipltid.in

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER, 2023 (Rs in Lakhs)

Sl No	Particulars	Standalone			Consolidated			
		Quarter ended		Six months ended	Quarter ended		Six months ended	
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	
1	Total Revenue From Operations	2,776	2,338	2,810	5,114	5,296	2,831	2,364
2	Net Profit for the Period (Before Tax and Exceptional item)	158	74	145	232	268	155	65
3	Net Profit / (Loss) before Tax (After Exceptional)	158	74	145	232	268	155	65
4	Net Profit for the Period After Tax (After Exceptional Items)	114	53	105	167	193	111	44
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after Tax)]	99	52	86	151	153	105	21
6	Equity Share Capital	849	849	849	849	849	849	849
7	(i) Earnings per Share - (of Rs 10/- each) (for continuing and discontinued operations)							
	a) Basic	1.35	0.62	1.24	1.97	2.27	1.29	0.52
	b) Diluted	1.35	0.62	1.24	1.97	2.27	1.29	0.52

Note:
1 The above is an extract of the detailed format of quarter and half year ended financial results filed with the Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial results is available on the website of Stock Exchange at www.nseindia.com and also on Company's website at www.wipltd.in.
2 The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind-AS) as notified by the Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013.

Place: Kannur
Date: 13/11/2023For The Western India Plywoods Ltd
MANAGING DIRECTOR

ABATE AS INDUSTRIES LIMITED

(Formerly known as Trijal Industries Limited)

CIN No: L65990T2991PLC029162

Regd Office: SF NO 348/1, Ettimadai Village, Kg Chavady (Atm), Coimbatore, Tamil Nadu-641105

Tel: 022-28749244, Email: abateasindustries@gmail.com, Website: www.abateas.com

Un-Audited Financial Results for the Quarter and Year ended 30.09.2023

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended		Six Month Ended		Year Ended
		30-Sep-2023	30-Jun-2023	30-Sep-2022	30-Sep-2023	31-Mar-2023
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Total Income from Operations	0	0	0.05	0	0.16
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-4.59	-4.94	-6.61	-9.53	-12.83
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	-4.59	-4.94	-6.61	-9.53	-14.41
4	"Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)"	-4.59	-4.94	-6.61	-9.53	-14.41
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-4.59	-4.94	-6.61	-9.53	-14.41
6	Equity Share Capital	501.61	501.61	501.61	501.61	501.61
7	Reserves (as shown in the Audited Balance Sheet)					-510.23
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) -					
	(a) Basic	-0.092	-0.098	-0.132	-0.190	-0.287
	(b) Diluted	-0.092	-0.098	-0.132	-0.190	-0.287

Note : The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the QuarterlyFinancial Results are available on the websites of the Stock Exchange at www.bseindia.com (s) and the Company's website.

For ABATE AS INDUSTRIES LIMITED

Sd/-
ARIKUZHIAN SAMSUDEEN
Chairman & Non-Executive Director
(DIN No.: 01812828)

DATE : 11/11/2023

PLACE : COIMBATORE

NORTHERN ARC CAPITAL LIMITED

CIN: U65910TN1989PLC017021

Regd. Office: IITM Research Park, Phase I, 10th Floor, Kanagam Village, Taramani, Chennai - 600 113

Statement of unaudited standalone financial results for the quarter and half year ended 30 September 2023

(INR in Lakhs, except per equity share data)

Sl. No.	Particulars	Quarter ended		Six month ended		Year ended
		30 September 2023	30 June 2023	30 September 2022	30 September 2023	31 March 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations	42,444.35	38,801.82	30,327.46	81,246.17	58,118.44
2	Net Profit for the Period (before Tax, Exceptional and / or Extraordinary items)	9,791.45	7,930.76	6,976.73	17,722.21	13,505.53
3	Net Profit for the period before Tax, (after Exceptional and / or Extraordinary Items)	9,791.45	7,930.76	6,976.73	17,722.21	13,505.53
4	Net Profit for the Period after Tax, (after Exceptional and / or Extraordinary Items)	7,279.83	5,929.58	5,168.71	13,209.41	10,120.18
5	Total Comprehensive income for the period [Comprising profit for the period (after tax) and other comprehensive income (after tax)]	9,999.50	4,324.98	5,671.14	14,324.48	8,990.93
6	Paid-up Equity Share Capital	8,908.51	8,903.13	8,901.45	8,908.51	8,901.45
7	Reserves (excluding Revaluation Reserve)	190,962.83	179,963.31	162,994.13	190,962.83	162,994.13
8	Securities premium	85,752.74	85,679.03	85,659.55	85,752.74	85,659.55
9	Net worth (Equity and preference share capital + Reserve and surplus excluding revaluation reserve)	208,135.98	197,131.08	180,160.22	208,135.98	180,160.22
10	Paid up Debt Capital/ Outstanding debt	-	-	-	-	-
11	Outstanding Redeemable Preference Shares	-	-	-	-	-
12	Debt Equity Ratio (Refer note b)	3.76	3.63	3.45	3.76	3.45
13	Earnings per share (of Rs. 10 each) (not annualised)					
	Basic	8.17	6.66	5.81	14.83	11.38
	Diluted	5.56	4.49	3.90	10.05	7.65
14	Capital Redemption Reserve	2,660.00	2,660.00	2,660.00	2,660.00	2,660.00
15	Debture Redemption Reserve (Refer note c)	NA	NA	NA	NA	NA
16	Debt Service Coverage Ratio (Refer note d)	NA	NA	NA	NA	NA
17	Interest Service Coverage Ratio (Refer note d)	NA	NA	NA	NA	NA

Notes
a. The Sl. No. 1 to 8 and 12 are extracts from the detailed format of Statement of standalone unaudited financial results for the quarter and half year ended 30 September 2023 filed with the stock exchange under Regulation 52 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the statement of unaudited standalone financial results for the quarter ended and half year ended 30 September 2023 are available on the websites of the stock exchange and the Company.

b. Debt equity ratio is calculated as (Long-term borrowing + Short-term borrowings) / Net worth

c. As per Rule 18(7)(b)(ii) of Companies (Share Capital and Debenture) Rules 2014 read with the Companies Act 2013, Debenture Redemption Reserve is not required to be created for issue of privately placed debentures by Non-Banking Finance Companies registered with Reserve Bank.

d. Debt service coverage ratio and interest service coverage ratio is not applicable for Non Banking Finance Company (NBFC) and accordingly no disclosure has been made.

e. The Standalone financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on November 13, 2023. This financial results have been subjected to a limited review by the statutory auditors of the Company. The auditors have issued an unmodified opinion on the financial results.

f. The unaudited Standalone Financial Results have been prepared in accordance with Indian Accounting Standards ('Ind AS') as per the Companies (Indian Accounting Standard) Rules, 2015 as amended from time to time, notified under section 133 of the Companies Act 2013 ('the Act') and other relevant provisions of the Act and in compliance with Regulation 52 of the Securities Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended. Any application guidance/ clarifications/ directions issued by Reserve Bank of India (RBI) are implemented as and when they are issued/become applicable.

g. In terms of the requirement as per RBI notification no. RBI/2019/170 DOR (NBFC) CC PD No. 109/22/10/2019-20 dated 13 March 2020 on implementation of Indian Accounting Standards. Non Banking Financial Companies (NBFCs) are required to create an impairment reserve for any shortfall in impairment allowances under Ind AS 109 and income recognition asset classification and provisioning (IRACP) norms (including provision on standard assets). The impairment allowances under Ind AS 109 made by the Company exceeds the total provision required under IRACP (including provision on standard assets) as at 30 September 2023 and accordingly, no amount is required to be transferred to impairment reserve.

h. In compliance with Regulation 52 of the Securities Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations 2015, review of financial results for the quarter and half year ended 30 September 2023 has been carried out by the Statutory Auditors of the Company.

i. For the items referred in sub-clauses (a), (b), (d) of the Regulation 52 (4) of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015, the pertinent disclosures have been made to the Stock Exchange(s) Bombay Stock Exchange and can be accessed on the URL <https://www.northernarc.com/investor>

Place: Mumbai
Date: 13 November 2023

Ashish Mehrotra
Managing Director & CEO