



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

Ref: SDGIL/BSE/2024-25/39

12.11.2024

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 November 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 04th November, 2024, intimating the date of Board Meeting for consideration of Unaudited Standalone Financial Results for the quarter and half year ended 30th September, 2024

Pursuant to Regulation 30 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) as amended from time to time, we wish to intimate the outcome of the company’s Board meeting held today, 12.11.2024 as follows:

1. Approved the statement of Unaudited Standalone Financial Results together with the Limited Review Report by the auditor for the Quarter and half year ended as on 30th September, 2024 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. It is hereby noted that the Managing Director informed the Board that Company has identified and finalised a source for manpower mobilisation. We expect additional 100 operators by the end of November and 150 operators in December. The anticipated production increase will reflect during the end of December and last quarter of the Financial Year 2024-25 and alternatively increase our productivity and profitability.
3. The Board considered, discussed and reviewed the other items and ongoing business propositions.

The meeting commenced at 11.00 A.M. and concluded 12.55 P.M

This disclosure is made in compliance with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

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

The above is for your kind information and record.

For Scoobee Day Garments (India) Limited.

ALPHONSA JOSE Digitally signed by
ALPHONSA JOSE
Date: 2024.11.12
13:16:41 +05'30'

Alphonsa Jose
Company Secretary & Compliance Officer

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UNAUDITED
STANDALONE FINANCIAL RESULTS**

To

The Board of Directors of
Scoobee Day Garments (India) Limited
(Formerly known as Victory Paper and Boards (India) Limited)

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Scoobee Day Garments (India) Limited ("the Company") for the quarter and half year ended September 30th, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statements is free of material misstatement. A review of interim financial information consists of making inquiries, 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Varma & Varma
(Firm No.004532S)**

Signed



Name

CA P HARIKRISHNANUNNY, B.Com, FCA

M.No.213541

UDIN: 24213541BKEJPH5952

Place : THRISSUR

Date : 12/11/2024

Address

Partner

M/s. Varma & Varma,
Chartered Accountants

Daiwik Arcade,
Thiruvambady Road,
Punkunnam, Thrissur – 680 002



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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2024

Rs in Lakhs

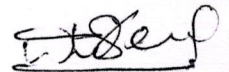
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	646.45	709.29	966.33	1,355.74	2,099.78	4,021.21
II Other Income	30.79	16.30	18.01	47.09	45.90	77.92
III Total Income	677.24	725.59	984.34	1,402.83	2,145.68	4,099.13
IV Expenses						
Cost of Materials Consumed	273.92	244.30	350.61	518.22	817.25	1,544.29
Changes in inventories of finished goods and work-in-progress.	2.18	19.25	(113.55)	21.43	(103.76)	19.51
Employee benefits expense	255.73	229.43	279.42	485.16	544.09	1,090.05
Finance Costs	65.33	66.64	79.44	131.97	158.79	286.16
Depreciation and amortization expense	117.81	61.85	62.26	179.66	123.53	247.04
Other expenses	154.21	81.99	139.37	236.20	294.89	517.36
Total Expenses	869.18	703.46	797.55	1,572.64	1,834.79	3,704.41
V Profit / (Loss) before exceptional items and tax	(191.94)	22.13	186.79	(169.81)	310.89	394.72
VI Exceptional Items (See note no. 6)	216.59	-	-	216.59	-	-
VII Profit / (Loss) before tax	24.65	22.13	186.79	46.78	310.89	394.72
VIII Tax expense						
(1) Current Tax						
(2) Deferred Tax	(11.07)	-	-	(11.07)	-	(28.19)
IX Profit / (Loss) for the period / year from continuing operations	13.58	22.13	186.79	35.71	310.89	366.53
X Profit / (Loss) from discontinued operations						
XI Tax expense of discontinued operations						
XII Profit / (loss) from Discontinued operations (after tax)						
XIII Profit / (loss) for the period	13.58	22.13	186.79	35.71	310.89	366.53
XIV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss						
a) Remeasurements of the defined benefit plans - Gratuity	1.62	-	-	1.62	-	3.52
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.41)	-	-	(0.41)	-	(0.89)
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						
C Total Other comprehensive income / (losses) for the year, net of tax	1.21	-	-	1.21	-	2.63
XV Total Comprehensive Income for the Period (XIII+XIV)(Comprising Profit / (Loss) and Other Comprehensive Income for the period)	14.79	22.13	186.79	36.92	310.89	369.16
XVI Paid-up equity share capital (Face Value Re.10 per share)	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00
XVII Other Equity						(1,046.18)
XVIII Earnings per equity share (for continuing operation)(Face Value Re.10 per share)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(Annualised)
(1) Basic	0.11	0.16	1.38	0.27	2.30	2.73
(2) Diluted	0.11	0.16	1.38	0.27	2.30	2.73
XIX Earnings per equity share (for discontinued operation) (Face Value Re.10 per share)						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XX Earnings per equity share (for discontinued and continuing operations) (Face Value Re.10 per share)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(Annualised)
(1) Basic	0.11	0.16	1.38	0.27	2.30	2.73
(2) Diluted	0.11	0.16	1.38	0.27	2.30	2.73

For ScooBeeDay Garments (India) Limited

Place : Kizhakkambalam
Date : 12.11.2024

K L V
NARAYANAN
Digitally signed by K L V NARAYANAN
Date: 2024.11.12 12:37:46 +05'30'

K L V Narayanan
Managing Director
DIN: 01273573



Dony Dominic
Director
DIN: 03588411



Note 1 : Segment wise Revenue, Results, Segment Assets, Segment Liabilities and Capital Employed for the quarter and half year ended 30th September 2024

The Company has identified business segments as its reportable segments. Business segments comprise Garments & Aluminium Roofing and Accessories

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue (Sale/income from each segment)						
a) Garments	608.36	671.60	917.74	1,279.96	1,962.63	3,760.83
b) Aluminium Roofing and Accessories	38.09	37.69	48.59	75.78	137.15	260.38
Total	646.45	709.29	966.33	1,355.74	2,099.78	4,021.21
Less: Inter segment revenue	-	-	-	-	-	-
Sales/Income from Operations	646.45	709.29	966.33	1,355.74	2,099.78	4,021.21
2. Segment Results (profit(+)/loss(-) before tax and interest from each segment)						
a) Garments						
-Profit/(Loss) before exceptional items	(129.65)	24.37	182.52	(105.28)	297.44	385.18
-Exceptional Items (See note no. 6)	216.59	-	-	216.59	-	-
Garments Total	86.94	24.37	182.52	111.32	297.44	385.18
b) Aluminium Roofing and Accessories	(4.01)	(0.87)	5.60	(4.88)	16.09	28.62
Total	82.93	23.50	188.12	106.43	313.53	413.80
Add: Unallocable income net of unallocable expenditure	(58.29)	(1.37)	(1.33)	(59.66)	(2.64)	(19.07)
Total Profit/ (Loss) before tax	24.65	22.13	186.79	46.78	310.89	394.72

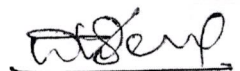
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
3. Segment Assets						
a) Garments	5,516.45	5,454.36	5,607.89	5,516.45	5,607.89	5,238.90
b) Aluminium Roofing and Accessories	163.86	110.27	113.93	163.86	113.93	166.81
c) Unallocated	328.08	383.12	504.82	328.08	504.82	376.68
Total	6,008.38	5,947.75	6,226.64	6,008.38	6,226.64	5,782.39
4. Segment Liabilities						
a) Garments	5,601.63	5,559.46	5,932.98	5,601.63	5,932.98	5,367.89
b) Aluminium Roofing and Accessories	1.03	(0.80)	13.07	1.03	13.07	43.81
c) Unallocated	64.99	63.13	35.06	64.99	35.06	66.88
Total	5,667.65	5,621.79	5,981.11	5,667.65	5,981.11	5,478.58
5. Capital Employed (Segment Assets-Segment Liabilities)						
a) Garments	(85.18)	(105.10)	(325.09)	(85.18)	(325.09)	(128.99)
b) Aluminium Roofing and Accessories	162.83	111.07	100.86	162.83	100.86	123.00
c) Unallocated	263.08	319.99	469.76	263.08	469.76	309.80
Total	340.73	325.96	245.53	340.73	245.53	303.81

For ScooBeeDay Garments (India) Limited

Place : Kizhakkambalam
Date : 12.11.2024

K L V
NARAYANAN
K L V Narayanan
Managing Director
DIN: 01273573

Digitally signed by K
L V NARAYANAN
Date: 2024.11.12
12:38:15 +05'30'



Dony Dominic
Director
DIN: 03588411



Note 2 : STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2024

		(Rs. in Lakhs)	
		As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment		4,705.76	4,880.25
(b) Capital work-in-progress		-	-
(c) Other Intangible assets		3.37	3.98
(d) Financial Assets			
(i) Other financial assets		34.14	33.29
(e) Non-Current Tax Assets (Net)		3.54	5.10
(f) Deferred Tax Assets (net)		-	-
(g) Other non-Current Assets		34.54	35.40
		4,781.35	4,958.02
Current assets			
(a) Inventories		606.82	638.02
(b) Financial Assets		-	-
(i) Trade receivables		456.23	56.99
(ii) Cash and Cash Equivalents		16.10	5.81
(iii) Bank balances other than (ii) above		3.44	3.39
(c) Other Current Assets		144.44	120.16
		1,227.03	824.37
TOTAL ASSETS		6,008.38	5,782.39
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital		1,350.00	1,350.00
(b) Other Equity		(1,009.26)	(1,046.18)
		340.74	303.82
Liabilities			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings		621.99	827.62
(ii) Deferred Tax Liabilities (net)		36.13	24.65
(b) Other Non - Current Liabilities		27.52	23.61
		685.64	875.88
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings		4,825.41	4,418.24
(ii) Trade payables			
total outstanding dues of micro enterprises and small enterprises		0.08	0.12
total outstanding dues of creditors other than micro enterprises and small enterprises		19.99	35.91
(iii) Other financial liabilities		123.57	125.04
(b) Other Current Liabilities		12.95	23.38
		4,982.00	4,602.69
TOTAL EQUITY AND LIABILITIES		6,008.38	5,782.39



For ScooBeeDay Garments (India) Limited

K L V
NARAYANAN

Digitally signed by
K L V NARAYANAN
Date: 2024.11.12
12:38:38 +05'30'

K L V Narayanan
Managing Director
DIN: 01273573

Dony Dominic
Director
DIN: 03588411

Place : Kizhakkambalam
Date : 12.11.2024



Note 3: STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30th SEPTEMBER 2024

		(Rs. In Lakhs)	
Sl No.		Half Year ended 30.09.2024 (Unaudited)	Half Year ended 30.09.2023 (Unaudited)
A.	Cash flow from Operating Activities:		
	Net Profit / (Loss) before tax	46.78	310.89
	Adjustments for:		
	Depreciation and amortization expense	179.66	123.53
	Finance Costs	131.97	158.79
	Sundry Balances no more payable written back	-	-
	Provision for Gratuity	6.07	-
	Net gain on sale of Property, Plant and Equipment	(217.17)	0.26
	Interest income	(0.24)	-
	Operating Profit/ (Loss) before working capital changes	147.07	593.47
	Adjustments for:		
	(Increase)/ Decrease in Inventory	31.20	(67.66)
	(Increase)/ Decrease in Trade Receivables, Loans, Other Current Assets	(423.56)	52.04
	Increase/ (Decrease) in Trade Payables, Other Financial liabilities, Other Current liabilities	(28.40)	(114.02)
	Cash generated/(used) in operations	(273.69)	463.83
	Less: Income tax paid (net)	1.56	(1.95)
	Net cash from/(used) in operating activities (A)	(272.13)	461.88
B.	Cash flow from Investing Activities:		
	Purchase of Property, Plant and Equipment	(17.02)	(35.73)
	Sale of Property, Plant and Equipment (See note No. 6)	229.63	2.89
	Interest income	0.24	-
	Net cash from/(used) in investing activities (B)	212.85	(32.84)
C.	Cash flow from Financing Activities:		
	Proceeds from /(Repayment of) Short - Term borrowings (net)	453.23	(378.33)
	Proceeds from /(Repayment of) Long - Term borrowings (including Current maturities)	(251.69)	82.78
	Finance Costs	(131.97)	(158.79)
	Net cash from/(used) in financing activities (C)	69.57	(454.34)
	Net Increase/ (Decrease) in Cash and Cash equivalents (A+B+C)	10.29	(25.30)
	Cash and cash equivalents at the beginning of the Year	5.81	108.46
	Cash and cash equivalents at the end of the period	16.10	83.17



For ScooBeeDay Garments (India) Limited

K L V
NARAYANAN

K L V Narayanan
Managing Director
DIN: 01273573

Dony Dominic
Director
DIN: 03588411

Place : Kizhakkambalam
Date : 12.11.2024



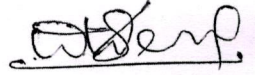
Notes

4. The above financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its respective meetings held on November 11th, 2024 and November 12th, 2024. The same have been subjected to Limited Review by the Statutory Auditors
5. The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
6. During the quarter and half year ended September 30th, 2024, the Company sold a portion of its land measuring 1.1604 hectares for a consideration of Rs. 220.80 Lakhs. Profit on sale of land amounting to Rs. 216.59 Lakhs has been shown as an exceptional item in the above financial results.
7. The Company is primarily engaged in two reportable business segments, as identified in accordance with IND AS 108 "Operating Segments" Apparels and Readymade Garments and Aluminium/Galvanized Iron Roofing Accessories. These segments are evaluated separately by the Company's chief operating decision maker to assess performance and allocate resources.
8. The Company has, for the first time, recognised gratuity liability of employees in the quarter and half year ended September 30th, 2024, in accordance with the Indian Accounting Standard - 19 (Ind AS 19) "Employee Benefits based on actuarial valuation performed by an Independent Actuary. In compliance with the requirements of the applicable accounting standards, the Company has made retrospective adjustments to reflect the gratuity liability in prior periods. The cumulative effect of Rs. 13.15 Lakhs has been recognized as an adjustment to the opening balance of retained earnings (net of deferred tax) as of 01.04.2023, the earliest prior period presented.
9. Figures for the previous year/periods have been regrouped, recast and rearranged, wherever necessary to conform to current period's presentation.

Place : Kizhakkambalam
Date : 12.11.2024

K L V
NARAYANA
N
Digitally signed by
K L V NARAYANAN
Date: 2024.11.12
12:39:18 +05'30'
K L V Narayanan
Managing Director
DIN: 01273573

For ScooBeeDay Garments (India) Limited



Dony Dominic
Director
DIN: 03588411

