



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/2024-25/45

12.02.2025

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 February 12th, 2025 – 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 05th February, 2025, intimating the date of Board Meeting for consideration of Unaudited Standalone Financial Results for the quarter and nine months ended 31st December, 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, 12.02.2025 as follows:

1. Approved the statement of Unaudited Standalone Financial Results together with the Limited Review Report by the auditor for the Quarter and Nine months ended as on 31st December, 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. The Board was informed that the authorized capital of the Company as on date is fully paid up and the same needs to be increased for further fund raising by the Company. The Board decided to consider the proposal for rights issue in a separate meeting of the Board of Directors which is to be held after increasing the authorized capital of the Company.
3. The Board has approved and considered the proposal to increase the Authorized Share Capital of the Company, and has made a recommendation to the shareholders in this regard. The existing Authorized Share Capital of ₹13,50,00,000/- (Rupees Thirteen Crore Fifty Lakhs only), comprising 1,35,00,000 (One Crore Thirty-Five Lakhs) equity shares of ₹10/- (Rupees Ten only) each, will be increased to ₹18,00,00,000/- (Rupees Eighteen Crore only), divided into 1,80,00,000 (One Crore Eighty Lakhs) equity shares of ₹10/- (Rupees Ten only) each.



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4. The Board decided to convene an Extra Ordinary General Meeting of the members of the company on Monday, 17th March, 2025 through Video Conferencing (“VC”)/ Other Audio Visual Means (“OAVM”), approved the draft notice and fixed 10th March, 2025, as the cut-off date to determine the entitlement of the members, to cast their vote electronically on the resolution set forth in the Notice of the Extra Ordinary General Meeting.
5. The Board appointed Mr. Nikhil George Pinto, Practicing Company Secretary (Membership No. FCS 11074) Partner, CaesarPintoJohn & Associates LLP, Company Secretaries, Kochi as the Scrutinizer for e-voting and the voting at Extra General Meeting.
6. The Board considered, discussed and reviewed the other items and ongoing business propositions.

The meeting commenced at 02.30 P.M. and concluded 03.30 P.M

The above is for your kind information and record.

Thanking You

Yours Faithfully

For Scoobee Day Garments (India) Limited.

Alphonsa Jose

Company Secretary & Compliance Officer

Independent Auditor's Review Report on Review of Unaudited Standalone Financial Results of Scoobee Day Garments (India) Limited (Formerly known as Victory Paper and Boards (India) Limited) for the quarter and nine months ended 31st December 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 nine months ended December 31st, 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 (Ind AS 34) "Interim Financial Reporting", 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 Statement 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: 25213541BMIAUY2140

Place : THRISSUR

Date : 12/02/2025

Address

Partner
M/s. Varma & Varma,
Chartered Accountants
Daiwik Arcade,
Thiruvambady Road,
Punkunnam, Thrissur – 680 002



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2024

Rs in Lakhs

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	1,063.76	646.45	1,167.04	2,419.50	3,266.81	4,021.21
II Other Income	52.38	30.79	5.94	99.47	51.84	77.92
III Total Income	1,116.14	677.24	1,172.98	2,518.97	3,318.65	4,099.13
IV Expenses						
Cost of Materials Consumed	692.23	273.92	414.49	1,210.45	1,231.74	1,544.29
Changes in inventories of finished goods and work-in-progress.	(233.03)	2.18	88.26	(211.60)	(15.50)	19.51
Employee benefits expense	376.40	255.73	297.58	861.56	841.67	1,090.05
Finance Costs	62.87	65.33	66.00	194.84	224.80	286.16
Depreciation and amortization expense	59.30	117.81	62.58	238.96	186.11	247.04
Other expenses	152.33	154.21	105.84	388.53	400.73	517.36
Total Expenses	1,110.10	869.18	1,034.75	2,682.74	2,869.55	3,704.41
V Profit / (Loss) before exceptional items and tax	6.04	(191.94)	138.23	(163.77)	449.10	394.72
VI Exceptional Items (See note no. 4)	-	216.59	-	216.59	-	-
VII Profit / (Loss) before tax	6.04	24.65	138.23	52.82	449.10	394.72
VIII Tax expense						
(1) Current Tax						
(2) Deferred Tax	0.42	(11.07)	-	(10.65)	-	(28.19)
IX Profit / (Loss) for the period / year from continuing operations	6.46	13.58	138.23	42.17	449.10	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 / year	6.46	13.58	138.23	42.17	449.10	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	0.81	1.62	-	2.43	-	3.52
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.20)	(0.41)	-	(0.61)	-	(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 period / year	0.61	1.21	-	1.82	-	2.63
XV Total Comprehensive Income for the Period / year (XIII+XIV) (Comprising Profit / (Loss) and Other Comprehensive Income for the period / year)	7.07	14.79	138.23	43.99	449.10	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 operations) (Face Value Re.10 per share)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(Annualised)
(1) Basic (Rs.)	0.05	0.11	1.02	0.31	3.33	2.73
(2) Diluted (Rs.)	0.05	0.11	1.02	0.31	3.33	2.73
XIX Earnings per equity share (for discontinued operations) (Face Value Re.10 per share)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(Annualised)
(1) Basic (Rs.)	-	-	-	-	-	-
(2) Diluted (Rs.)	-	-	-	-	-	-
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 (Rs.)	0.05	0.11	1.02	0.31	3.33	2.73
(2) Diluted (Rs.)	0.05	0.11	1.02	0.31	3.33	2.73

For ScooBeeDay Garments (India) Limited

Place : Kizhakkambalam
Date : 12-02-2025

K L V Narayanan
Managing Director
DIN: 01273573

Dony Dominic
Director
DIN: 03588411



Notes

1. Segment wise Revenue, Results, Segment Assets, Segment Liabilities and Capital Employed for the quarter and nine months ended 31st December 2024

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


Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(Sale/income from each segment)						
a) Garments	1,015.52	608.36	1,113.50	2,295.48	3,076.12	3,760.83
b) Aluminium Roofing and Accessories	48.24	38.09	53.54	124.02	190.69	260.38
Total	1,063.76	646.45	1,167.04	2,419.50	3,266.81	4,021.21
Less: Inter segment revenue	-	-	-	-	-	-
Sales/Income from Operations	1,063.76	646.45	1,167.04	2,419.50	3,266.81	4,021.21
2. Segment Results						
(Profit/(Loss) before tax and interest from each segment)						
a) Garments						
-Profit/(Loss) before exceptional items	72.23	(64.32)	196.78	98.91	653.01	671.34
Garments Total	72.23	(64.32)	196.78	98.91	653.01	671.34
b) Aluminium Roofing and Accessories						
-Profit/(Loss) before exceptional items	(1.35)	(4.01)	8.78	(6.23)	24.86	28.62
Aluminium Roofing and Accessories Total	(1.35)	(4.01)	8.78	(6.23)	24.86	28.62
Total Profit/ (Loss) before Tax and Interest	70.88	(68.33)	205.56	92.68	677.87	699.96
Less: Interest & Finance Charges	62.87	65.33	66.00	194.84	224.80	286.16
Add: Exceptional Items (See note no. 4)	-	216.59	-	216.59	-	-
Add: Unallocable income net of unallocable expenditure	(1.97)	(58.28)	(1.33)	(61.61)	(3.97)	(19.08)
Profit/ (Loss) before tax	6.04	24.65	138.23	52.82	449.10	394.72

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
3. Segment Assets						
a) Garments	5,876.54	5,516.45	5,342.04	5,876.54	5,342.04	5,238.90
b) Aluminium Roofing and Accessories	131.78	163.86	155.02	131.78	155.02	166.81
c) Unallocated	468.41	328.08	425.80	468.41	425.80	376.68
Total	6,476.73	6,008.39	5,922.86	6,476.73	5,922.86	5,782.39
4. Segment Liabilities						
a) Garments	6,060.91	5,601.63	5,477.23	6,060.91	5,477.23	5,367.89
b) Aluminium Roofing and Accessories	1.01	1.03	31.25	1.01	31.25	43.81
c) Unallocated	67.00	64.99	17.48	67.00	17.48	66.88
Total	6,128.92	5,667.65	5,525.96	6,128.92	5,525.96	5,478.58
5. Capital Employed						
(Segment Assets-Segment Liabilities)						
a) Garments	(184.37)	(85.18)	(135.19)	(184.37)	(135.19)	(128.99)
b) Aluminium Roofing and Accessories	130.77	162.83	123.77	130.77	123.77	123.00
c) Unallocated	401.41	263.09	408.32	401.41	408.32	309.80
	347.81	340.74	396.90	347.81	396.90	303.81

For Scoobeeday Garments (India) Limited

Place : Kizhakkambalam
Date : 12-02-2025

K L V Narayanan
Managing Director
DIN: 01273573


Dony Dominic
Director
DIN: 03588411



2. 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 12.02.2025. The same have been subjected to Limited Review by the Statutory Auditors.

3. The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS 34) "Interim Financial Reporting", 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.

4. During the nine months ended December 31st, 2024, the Company has 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 is shown as an exceptional item in the above financial results.

5. The Company is primarily engaged in two reportable business segments, as identified in accordance with the Indian Accounting Standard (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.

6. The Company has, for the first time, recognised gratuity liability of employees in the quarter and six months ended September 30th, 2024, in accordance with the Indian Accounting Standard (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.

7. Figures for the previous year/periods have been regrouped, recast and rearranged, wherever necessary to conform to current period's presentation.

For ScooBeeDay Garments (India) Limited

Place : Kizhakkambalam
Date : 12-02-2025

K L V Narayanan
Managing Director
DIN: 01273573


Dony Dominic
Director
DIN: 03588411

