

General information about company	
Scrip code	531234
NSE Symbol	
MSEI Symbol	
ISIN*	INE962E01015
Name of company	SCOOBEE DAY GARMENTS (INDIA) LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	12-02-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-02-2025
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	12-02-2025 02:30
End date and time of board meeting	12-02-2025 03:30
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	1063.76	2419.5
	Other income	52.38	99.47
	Total income	1116.14	2518.97
2	Expenses		
(a)	Cost of materials consumed	692.23	1210.45
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-233.03	-211.6
(d)	Employee benefit expense	376.4	861.56
(e)	Finance costs	62.87	194.84
(f)	Depreciation, depletion and amortisation expense	59.3	238.96
(f)	Other Expenses		
1	Other Expenses	152.33	388.53
10			
	Total other expenses	152.33	388.53
	Total expenses	1110.1	2682.74

Financial Results – Ind-AS			
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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	6.04	-163.77
4	Exceptional items	0	216.59
5	Total profit before tax	6.04	52.82
7	Tax expense		
8	Current tax	0	0
9	Deferred tax	-0.42	10.65
10	Total tax expenses	-0.42	10.65
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	6.46	42.17
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	6.46	42.17

Financial Results – Ind-AS			
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D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurements of the defined benefit plans - Gratuity	0.81	2.43
	Total Amount of items that will not be reclassified to profit and loss	0.81	2.43
2	Income tax relating to items that will not be reclassified to profit or loss		
		0.2	0.61
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
		0	0
5	Total Other comprehensive income	0.61	1.82

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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23	Total Comprehensive Income for the period	7.07	43.99
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	1350	1350
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.05	0.31
	Diluted earnings (loss) per share from continuing operations	0.05	0.31
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.05	0.31
	Diluted earnings (loss) per share from continuing and discontinued operations	0.05	0.31
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)

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.

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2024	01-04-2024
Date of end of reporting period		31-12-2024	31-12-2024
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Garments	1015.52	2295.48
2	Aluminium Roofing and Accessories	48.24	124.02
	Total Segment Revenue	1063.76	2419.5
	Less: Inter segment revenue	0	0
	Revenue from operations	1063.76	2419.5
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Garments	72.23	98.91
2	Aluminium Roofing and Accessories	-1.35	-6.23
	Total Profit before tax	70.88	92.68
	i. Finance cost	62.87	194.84
	ii. Other Unallocable Expenditure net off Unallocable income	1.97	-154.99
	Profit before tax	6.040000000000001	52.83
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Garments	5876.54	5876.54
2	Aluminium Roofing and Accessories	131.78	131.78
	Total Segment Asset	6008.32	6008.32
	Un-allocable Assets	468.41	468.41
	Net Segment Asset	6476.73	6476.73
4	Segment Liabilities		
	Segment Liabilities		
1	Garments	6060.91	6060.91
2	Aluminium Roofing and Accessories	1.01	1.01
	Total Segment Liabilities	6061.92	6061.92
	Un-allocable Liabilities	67	67
	Net Segment Liabilities	6128.92	6128.92
	Disclosure of notes on segments		

