



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: 12.11.2025
SDGIL/BSE/2025-26/49

To,

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

Scrip Code No. 531234

Dear Sir,

Sub: Outcome of Board Meeting dated 12th November, 2025 pursuant to Regulation 30 of SEBI (LODR) Regulations 2015.

Pursuant to to Regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, we hereby furnish the Unaudited Financial Results of the Company along with the Limited Review Report issued by the Statutory Auditors for the second quarter and half year ended on September 30, 2025 as considered, approved and taken on record by the Board of Directors of the Company in its meeting held today, November 12, 2025.

The Board Meeting commenced at 3.00 PM and concluded at 5.45 PM.

This information will also be made available on the Company's website at <http://scoobeedaygarments.com/index.php>.

We request you to kindly take the above information on record.

Yours Sincerely
For Scoobee Day Garments (India) Limited

CS Alphonsa Jose
Company Secretary & Compliance Officer

Encl: as above

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 half year ended September 30th, 2025 pursuant to Regulation 33 of the 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 half year ended September 30th, 2025 ("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 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: 25213541BMIBAP4321

Place: Thrissur

Date: 12/11/2025

Address

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



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(Formerly Known as Victory Paper And Boards (India) Limited)
CIN: L27100KL1994PLC008083

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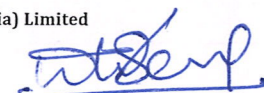
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

Particulars		For the Quarter Ended			For the Half Year Ended		Rs in Lakhs
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	For the Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	484.03	1,554.14	661.16	2,038.17	1,387.19	4,650.28
II	Other Income	15.44	23.38	16.08	38.82	15.64	60.42
III	Total Income	499.47	1,577.52	677.24	2,076.99	1,402.83	4,710.70
IV	Expenses						
	Cost of Materials Consumed	245.03	424.53	273.92	669.56	518.22	2,374.50
	Changes in Inventories Of Finished Goods And Work-in-Progress	(21.87)	246.71	2.18	224.84	21.43	(344.01)
	Employee Benefits Expense	371.44	446.73	255.73	818.17	485.16	1,314.38
	Finance Costs	53.28	69.47	65.33	122.75	131.97	264.39
	Depreciation and Amortization Expenses	59.53	58.53	117.81	118.06	179.66	312.33
	Other Expenses	101.00	214.30	154.21	315.30	236.20	734.23
	Total Expenses	808.41	1,460.27	869.18	2,268.68	1,572.64	4,655.82
V	Profit/(loss) before exceptional items and tax	(308.94)	117.25	(191.94)	(191.69)	(169.81)	54.88
VI	Exceptional Items	-	-	216.59	-	216.59	216.59
VII	Profit/(loss) before tax	(308.94)	117.25	24.65	(191.69)	46.78	271.47
VIII	Tax expense						
	(1) Current Tax	-	-	-	-	-	-
	(2) Tax of Earlier Years	-	-	-	-	-	0.15
	(3) Deferred Tax	77.62	(29.89)	(11.07)	47.73	(11.07)	(80.64)
IX	Profit/(Loss) for the period/year	(231.32)	87.36	13.58	(143.96)	35.71	190.98
X	Other Comprehensive Income						
A	(i) Items that will not be reclassified to profit or loss						
	a) Remeasurements of the defined benefit plans - Gratuity	(0.63)	(0.62)	1.62	(1.25)	1.62	(2.27)
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	a) Remeasurements of the defined benefit plans - Gratuity	0.15	0.16	(0.41)	0.31	(0.41)	0.57
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/(loss) for the period/year	(0.48)	(0.46)	1.21	(0.94)	1.21	(1.70)
XI	Total Comprehensive Income/ (loss) for the Period/year (Comprising Profit/(loss) and Other Comprehensive Income /(loss) for the period/year)	(231.80)	86.90	14.79	(144.90)	36.92	189.28
XII	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
XIII	Other Equity						(856.90)
XIV	Earnings per equity share (Face Value Re.10 per share)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)
	(1) Basic (Rs.)	(1.71)	0.65	0.11	(1.07)	0.27	1.41
	(2) Diluted (Rs.)	(1.71)	0.65	0.11	(1.07)	0.27	1.41

For ScooBeeDay Garments (India) Limited

Place : Kizhakkambalam
Date : 12.11.2025

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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 half year ended 30th September 2025

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


Particulars	For the Quarter Ended			For the Half Year Ended		For the year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(Sale/income from each segment)						
a) Garments	432.11	1,493.80	623.07	1,925.91	1,311.41	4,472.14
b) Aluminium Roofing and Accessories	51.92	60.34	38.09	112.26	75.78	178.14
Total	484.03	1,554.14	661.16	2,038.17	1,387.19	4,650.28
Less: Inter segment revenue	-	-	-	-	-	-
Sales/Income from Operations	484.03	1,554.14	661.16	2,038.17	1,387.19	4,650.28
2. Segment Results						
(Profit/(Loss) before tax and interest from each segment)						
a) Garments						
-Profit/(Loss) before exceptional items	(248.05)	211.38	(64.32)	(36.67)	26.69	407.60
Garments Total	(248.05)	211.38	(64.32)	(36.67)	26.69	407.60
b) Aluminium Roofing and Accessories	2.37	1.78	(4.01)	4.15	(4.88)	21.66
Aluminium Roofing and Accessories Total	2.37	1.78	(4.01)	4.15	(4.88)	21.66
Total Profit/ (Loss) before Tax and Interest	(245.68)	213.16	(68.33)	(32.52)	21.81	429.26
Less: Interest & Finance Charges	53.28	69.47	65.33	122.75	131.97	264.39
Add: Exceptional Items	-	-	216.59	-	216.59	216.59
Add: Unallocable income net of unallocable expenditure	(9.98)	(26.44)	(58.29)	(36.42)	(59.66)	(109.99)
Profit/ (Loss) before tax	(308.94)	117.25	24.65	(191.69)	46.78	271.47

Particulars	For the Quarter Ended			For the Half Year Ended		For the year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
3. Segment Assets						
a) Garments	5,487.58	6,412.29	5,516.45	5,487.58	5,516.45	6,252.19
b) Aluminium Roofing and Accessories	150.90	142.20	163.86	150.90	163.86	140.97
c) Unallocated	342.13	351.63	328.08	342.13	328.08	364.80
Total	5,980.61	6,906.12	6,008.38	5,980.61	6,008.38	6,757.96
4. Segment Liabilities						
a) Garments	5,493.66	6,133.91	5,601.63	5,493.66	5,601.63	6,119.00
b) Aluminium Roofing and Accessories	24.17	4.59	1.03	24.17	1.03	(2.64)
c) Unallocated	114.58	187.62	64.99	114.58	64.99	148.49
Total	5,632.41	6,326.12	5,667.65	5,632.41	5,667.65	6,264.85
5. Capital Employed						
(Segment Assets-Segment Liabilities)						
a) Garments	(6.08)	278.38	(85.18)	(6.08)	(85.18)	133.19
b) Aluminium Roofing and Accessories	126.73	137.61	162.83	126.73	162.83	143.61
c) Unallocated	227.55	164.01	263.08	227.55	263.08	216.31
Total	348.20	580.00	340.73	348.20	340.73	493.11

For Scoobeday Garments (India) Limited

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K L V Narayanan
Managing Director
DIN: 01273573



Dony Dominic
Director
DIN: 03588411



Note 2 : STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2025

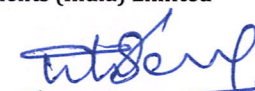
		(Rs. in Lakhs)	
		As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
A. ASSETS			
Non-current assets			
(a) Property, Plant and Equipment		4,555.20	4,633.50
(b) Other Intangible assets		1.54	2.02
(c) Financial Assets			
(i) Other financial assets		36.82	37.67
(d) Other non-Current Assets		50.13	32.12
Total Non-Current Assets		4,643.69	4,705.32
Current assets			
(a) Inventories		741.96	1,046.84
(b) Financial Assets			
(i) Trade receivables		377.26	774.66
(ii) Cash and Cash Equivalents		41.11	77.09
(iii) Bank balances other than (ii) above		1.13	-
(c) Current Tax Assets		10.70	9.04
(d) Other Current Assets		164.76	145.01
Total Current Assets		1,336.92	2,052.64
TOTAL ASSETS		5,980.61	6,757.96
B. EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital		1,350.00	1,350.00
(b) Other Equity		(1,001.79)	(856.90)
Total Equity		348.21	493.10
Liabilities			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings		206.05	401.70
(b) Provisions		50.96	41.64
(c) Deferred Tax Liabilities (net)		56.67	104.72
(d) Other Non - Current Liabilities		36.06	37.96
Total Non-Current Liabilities		349.74	586.02
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings		5,026.54	5,401.90
(ii) Trade payables			
total outstanding dues of micro enterprises and small enterprises and		12.80	6.09
total outstanding dues of creditors other than micro enterprises and small enterprises		203.17	229.88
(b) Other Current Liabilities		38.02	38.83
(c) Provisions		2.13	2.13
Total Current Liabilities		5,282.66	5,678.83
Total Liabilities		5,632.40	6,264.85
TOTAL EQUITY AND LIABILITIES		5,980.61	6,757.96

For ScooBeeDay Garments (India) Limited

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K L V Narayanan
Managing Director
DIN: 01273573



Dony Dominic
Director
DIN: 03588411

Place : Kizhakkambalam
Date : 12-11-2025



Note 3: STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30th SEPTEMBER 2025

		(Rs. In Lakhs)	
		Half Year ended 30.09.2025 (Unaudited)	Half Year ended 30.09.2024 (Unaudited)
A.	Cash flow from Operating Activities:		
	Net Profit /(loss) before tax	(191.69)	46.78
	Adjustments for:		
	Depreciation and amortisation Expenses	118.06	179.66
	Finance Costs	122.75	131.97
	Provision for Gratuity	9.32	6.07
	Unrealised foregin exchange (gain)/loss (net)	(5.34)	-
	Deferred Income	(1.89)	-
	Loss on sale of property, plant and equipment	0.77	-
	Profit on sale of property, plant and equipment	-	(217.17)
	Operating Profit before working capital changes	51.98	147.31
	Adjustments for:		
	(Increase)/ Decrease in Inventories	304.88	31.20
	(Increase)/ Decrease in Trade Receivables, Other Non-Current Assets, Other Current Assets	364.98	(423.56)
	Increase/ (Decrease) in Trade Payables, Other Current liabilities	(22.07)	(28.40)
	Cash generated from/(used) in operations	699.77	(273.45)
	Less: Income tax paid (net)	(1.66)	1.56
	Net cash from/(used) in operating activities (A)	698.11	(271.89)
B.	Cash flow from Investing Activities:		
	Purchase of Property, Plant and Equipment	(45.84)	(17.02)
	Sale of Property, Plant and Equipment	5.81	229.63
	Proceeds from/(investments in) fixed deposits with banks	(0.27)	-
	Purchase of Intangible Assets	-	-
	Net cash from/(used in) investing activities (B)	(40.30)	212.61
C.	Cash flow from Financing Activities:		
	Proceeds from /(Repayment of) Non-Current Borrowings (including current maturities) (net)	(205.63)	(251.69)
	Proceeds from /(Repayment of) Current Borrowings (net)	(365.39)	453.23
	Finance Costs	(122.75)	(131.97)
	Net cash from/(used) in financing activities (C)	(693.77)	69.57
	Net Increase/ (Decrease) in Cash and Cash equivalents (A+B+C)	(35.97)	10.29
	Cash and cash equivalents at the beginning of the Period	77.09	5.81
	Cash and cash equivalents at the end of the period	41.11	16.10

For ScooBeeDay Garments (India) Limited

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K L V Narayanan
Managing Director
DIN: 01273573

[Signature]

Dony Dominic
Director
DIN: 03588411

Place : Kizhakkambalam
Date : 12-11-2025



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 12.11.2025. 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 (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.

6. 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.

7. The Company, vide its Letter of Offer dated August 26, 2025, offered up to 45,00,000 equity shares of face value of ₹10 each at a price of ₹90.00 per equity share (including a premium of 80.00 per equity share) aggregating to ₹4,050 on a rights basis to the eligible equity shareholders of the company in the ratio of one rights equity share for every three fully paid-up equity shares held by the eligible equity shareholders of the company on the record date, i.e., on September 02, 2025.

The issue opened on September 12, 2025 and closed on October 10, 2025 (extended from the original closing date of September 19, 2025).

The Company received applications for 34,20,028 equity shares, aggregating to ₹3,078.03 lakhs. The allotment of shares will be made in accordance with the applicable regulatory guidelines and the terms of the Letter of Offer

8. 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 : 12-11-2025

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K L V Narayanan
Managing Director
DIN: 01273573

Dony Dominic
Director
DIN: 03588411

