

### 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	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	12-02-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-02-2024
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	12-02-2024 10:30
End date and time of board meeting	12-02-2024 11:15
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

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		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	01-10-2023	01-04-2023
B	Date of end of reporting period	31-12-2023	31-12-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	1167.04	3266.81
	Other income	5.94	51.84
	<b>Total income</b>	<b>1172.98</b>	<b>3318.65</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	414.49	1231.74
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	88.26	-15.5
(d)	Employee benefit expense	297.58	841.67
(e)	Finance costs	66	224.8
(f)	Depreciation, depletion and amortisation expense	62.58	186.11
<b>(f)</b>	<b>Other Expenses</b>		
1	Other Expenses	105.84	400.73
10			
	<b>Total other expenses</b>	<b>105.84</b>	<b>400.73</b>

	<b>Total expenses</b>	<b>1034.75</b>	<b>2869.55</b>
--	-----------------------	----------------	----------------

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		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	01-10-2023	01-04-2023
B	Date of end of reporting period	31-12-2023	31-12-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>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.</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>	138.23	449.1
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	138.23	449.1
<b>7</b>	<b>Tax expense</b>		
8	Current tax	0	0
9	Deferred tax	0	0
<b>10</b>	<b>Total tax expenses</b>	0	0
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	138.23	449.1
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	138.23	449.1
22	Other comprehensive income net of taxes	0	0

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		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	01-10-2023	01-04-2023
B	Date of end of reporting period	31-12-2023	31-12-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>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.</b>		
<b>23</b>	<b>Total Comprehensive Income for the period</b>	138.23	449.1
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	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
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	1350	1350
	Face value of equity share capital	10	10
<b>27</b>	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	1.02	3.33
	Diluted earnings (loss) per share from continuing operations	1.02	3.33

<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	1.02	3.33
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	1.02	3.33
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
<b>33</b>	<b>Disclosure of notes on financial results</b>	Textual Information(1)	

## Text Block

Textual Information(1)

1. These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments thereafter.
2. The above Statement of unaudited Standalone Financial Results were reviewed by the Audit Committee on 12.02.2024 and approved by the Board of Directors at their meeting held on the same date.
3. Based on the "management approach" as defined in Ind-AS 108 - Operating Segments, the Chief Operating Decision Maker evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments and segment information is presented accordingly.
4. Figures for the previous year/periods have been regrouped, recasted and rearranged, wherever necessary.
5. The Company has considered the possible effects that may arise out of the still unfolding COVID-19 pandemic on the carrying amounts of property, plant & equipment, inventories, trade receivables, etc. Based on the current estimates, the Company does not expect any significant impact on such carrying values. The impact of COVID-19 on the Company's financial statements may differ from that estimated as at the date of approval of Standalone Financial Results.
6. Effective from April 1, 2019, the company has adopted IND AS 116 'Leases'. The application of IND AS 116 did not have any significant impact in the financial results of the company.

<b>Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results</b>			
<b>Particulars</b>		<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period		01-10-2023	01-04-2023
Date of end of reporting period		31-12-2023	31-12-2023
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Garments	1113.5	3076.12
2	Aluminium/Roofing	53.53	190.69
	<b>Total Segment Revenue</b>	1167.03	3266.81
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	1167.03	3266.81
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Garments	130.78	428.21
2	Aluminium/Roofing	8.78	24.86
	<b>Total Profit before tax</b>	139.56	453.07
	<b>i. Finance cost</b>		
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	1.33	3.98
	<b>Profit before tax</b>	138.23	449.09
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		



1	Garments	5342.04	5342.04
2	Aluminium/Roofing	155.02	155.02
	<b>Total Segment Asset</b>	5497.06	5497.06
	<b>Un-allocable Assets</b>	425.8	425.8
	<b>Net Segment Asset</b>	5922.86	5922.86
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Garments	5477.23	5477.23
2	Aluminium/Roofing	31.25	31.25
	<b>Total Segment Liabilities</b>	5508.48	5508.48
	<b>Un-allocable Liabilities</b>	17.48	17.48
	<b>Net Segment Liabilities</b>	5525.96	5525.96
	<b>Disclosure of notes on segments</b>		

