

General information about company	
Scrip code*	531234
NSE Symbol*	NA
MSEI Symbol*	NA
ISIN*	INE962E01015
Name of company	SCOOBEE DAY GARMENTS (INDIA) LIMITED
Type of company	Main Board
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	21-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	15-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	21-05-2025 04:00
End date and time of board meeting	21-05-2025 05:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance	Yes

with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?		
Latest Date on which RPT policy is updated		12-08-2024
Indicate Company website link for updated RPT policy of the Company		https://scoobeedaygarments.com/kvpbil_uploads/downloads/061124020907Policy_on_Related_Party_Transaction.pdf
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?		No
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	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)	
Date of start of reporting period		01-01-2025	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
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	2169.56	4650.28	
	Other income	22.17	60.42	
	Total income	2191.73	4710.7	
2	Expenses			
(a)	Cost of materials consumed	1164.05	2374.5	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-132.41	-344.01	
(d)	Employee benefit expense	452.82	1314.38	
(e)	Finance costs	69.55	264.39	
(f)	Depreciation, depletion and amortisation expense	73.37	312.33	
(g)	Other Expenses			
1	Other Expenses	345.7	734.23	
	Total other expenses	345.7	734.23	
	Total expenses	1973.08	4655.82	
3	Total profit before exceptional items and tax	218.65	54.88	
4	Exceptional items	0	216.59	
5	Total profit before tax	218.65	271.47	
6	Tax expense			
7	Current tax	-0.15	-0.15	
8	Deferred tax	69.99	80.64	
9	Total tax expenses	69.84	80.49	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	148.81	190.98	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	148.81	190.98	
17	<u>Other comprehensive income net of taxes</u>	-3.52	-1.7	
18	Total Comprehensive Income for the period	145.29	189.28	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	1350	1350	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve		856.9	
23	Earnings per share			

i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	1.1	1.41	
	Diluted earnings (loss) per share from continuing operations	1.1	1.41	
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	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	1.1	1.41	
	Diluted earnings (loss) per share from continuing and discontinued operations	1.1	1.41	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block	
Textual Information(4)	<p>4. The above audited financial results for the quarter/ year ended March 31, 2025 have been recommended by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on 21.05.2025. The same has been subjected to audit as per the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), by the Statutory Auditors of the company and have issued an unmodified opinion. The financial results for the quarter and year ended March 31 2024, were audited by predecessor Statutory Auditors who have expressed unmodified opinion vide audit report dated 29-05-2024 on those financial results.</p> <p>5. The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 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.</p> <p>6. During the year ended March 31st, 2025, 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.</p> <p>7. The Company is primarily engaged in two reportable business segments, as identified in accordance with the Indian Accounting Standard (Ind AS 108) "Operating Segments", i.e. 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.</p> <p>8. The Company has, for the first time, recognised gratuity liability of employees during the quarter and six months ended September 30, 2024, in accordance with Indian Accounting Standard (Ind AS) 19 – "Employee Benefits", based on an actuarial valuation performed by an independent actuary. In accordance with Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors, 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. Details of restatement of the affected financial results line items for the prior periods are as follows.:</p> <p>Particulars 31 March 2024 (as previously reported) Change due to correction of error 31 March 2024 (restated)</p> <p>Increase in Employee Benefits Expense - 10.50 10.50</p> <p>Increase in Total Other Comprehensive Income - 2.64 2.64</p> <p>Decrease in Tax Expenses 30.83 2.64 28.19</p> <p>Decrease in Total Comprehensive Income 374.39 5.22 369.17</p> <p>Basic and diluted earnings per share for the prior year have also been restated. The amount of the correction for both basic and diluted earnings per share was a decrease of Rs.0.04 per share</p> <p>The correction of the error had no impact on previously reported cash flows from operating, investing and financing activities</p> <p>9. The Board of Directors of the Company, in its meeting held on March 27, 2025, has approved a Rights Issue of equity shares to the existing shareholders for an aggregate amount not exceeding Rs.5,000 Lakhs. Company has filed Draft Letter of Offer (DLOF) with the Securities and Exchange Board of India (SEBI) on May 8, 2025, in accordance with the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. As per the DLOF filed, the proceeds from the Rights Issue are intended to be utilized for the adjustment of unsecured loans from promoters and group companies, and for general corporate purposes.</p> <p>The Rights Issue is subject to requisite approvals from SEBI and other applicable statutory/regulatory authorities.</p> <p>10. Figures for the previous year/periods have been regrouped, recast and rearranged, wherever necessary to conform to current period's presentation.</p> <p>11. The Standalone Financial Results for the quarter ended March 31 2025 and quarter ended March 31 2024 is the balancing figure between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the financial year, which has been subject to a limited review by the Statutory Auditors.</p> <p>For ScooBeeDay Garments (India) Limited</p> <p>K L V Narayanan Dony Dominic Managing Director Director DIN: 01273573 DIN: 03588411</p> <p>Place: Kizhakkambalam Date: 21.05.2025</p>

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	4633.5
	Capital work-in-progress	0
	Investment property	2.02
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	37.67
	Total non-current financial assets	37.67
	Deferred tax assets (net)	0
	Other non-current assets	32.12
	Total non-current assets	4705.31
2	Current assets	
	Inventories	1046.84
	Current financial asset	
	Current investments	0
	Trade receivables, current	774.66
	Cash and cash equivalents	77.09
	Bank balance other than cash and cash equivalents	0
	Loans, current	0
	Other current financial assets	0
	Total current financial assets	851.75
	Current tax assets (net)	9.04
	Other current assets	145.01
	Total current assets	2052.64
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	6757.95
	Total current assets	2052.64
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	6757.95
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1350
	Other equity	-856.9
	Total equity attributable to owners of parent	493.1
	Non controlling interest	
	Total equity	493.1

2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	401.7
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	0
	Total non-current financial liabilities	401.7
	Provisions, non-current	41.64
	Deferred tax liabilities (net)	104.72
	Deferred government grants, Non-current	0
	Other non-current liabilities	37.96
	Total non-current liabilities	586.02
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	5401.9
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	6.09
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	229.88
	Total Trade payable	235.97
	Other current financial liabilities	0
	Total current financial liabilities	5637.87
	Other current liabilities	38.83
	Provisions, current	2.13
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	5678.83
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	6264.85
	Total equity and liabilities	6757.95
	Disclosure of notes on assets and liabilities	Textual Information(1)

Format for Reporting Segmenet 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		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Garments	2115.24	4472.14
2	Aluminium Roofing and Accessories	54.13	178.14
	Total Segment Revenue	2169.37	4650.28
	Less: Inter segment revenue		
	Revenue from operations	2169.37	4650.28
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Garments	308.69	407.6
2	Aluminium Roofing and Accessories	27.88	21.66
	Total Profit before tax	336.57	429.26
	i. Finance cost	69.55	264.39
	ii. Other Unallocable Expenditure net off Unallocable income	48.39	-106.6
	Profit before tax	218.63	271.47
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Garments	6252.18	6252.18
2	Aluminium Roofing and Accessories	140.97	140.97
	Total Segment Asset	6393.15	6393.15
	Un-allocable Assets	364.8	364.8
	Net Segment Asset	6757.95	6757.95
4	Segment Liabilities		
	Segment Liabilities		
1	Garments	6119	6119
2	Aluminium Roofing and Accessories	-2.64	-2.64
	Total Segment Liabilities	6116.36	6116.36
	Un-allocable Liabilities	148.49	148.49
	Net Segment Liabilities	6264.85	6264.85
	Disclosure of notes on segments		

Other Comprehensive Income			
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
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	-4.70	-2.27
	Total Amount of items that will not be reclassified to profit and loss	-4.70	-2.27
2	Income tax relating to items that will not be reclassified to profit or loss	-1.18	-0.57
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		
5	Total Other comprehensive income	-3.52	-1.70

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	271.47
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	264.39
	Adjustments for decrease (increase) in inventories	-408.82
	Adjustments for decrease (increase) in trade receivables, current	-722.69
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-24.85
	Adjustments for decrease (increase) in other non-current assets	3.28
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	85.6
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	12.59
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	312.33
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	16.94
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	-3.2
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-222.75
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-687.18
	Net cash flows from (used in) operations	-415.71
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	3.78
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-419.49
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0

	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	83.27
	Proceeds from sales of investment property	235.57
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	45.55
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-0.99
	Net cash flows from (used in) investing activities	196.86
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	558.3
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	264.39
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	293.91
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	71.28
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	71.28
	Cash and cash equivalents cash flow statement at beginning of period	5.81
	Cash and cash equivalents cash flow statement at end of period	77.09

Format for Disclosure of Related Party Transactions (applicable only for h												
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Va tran dur rep p
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							
1	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	ANNA ALUMINIUM COMPANY PRIVATE LIMITED	AAFCA6562R	Promoter	Sale of goods or services		0.32	Approved by Audit Committee	0.32	21-05-2025	(
2	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	ANNA ALUMINIUM COMPANY PRIVATE LIMITED	AAFCA6562R	Promoter	Purchase of goods or services		0.19	Approved by Audit Committee	0.19	21-05-2025	(
3	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	ANNA ALUMINIUM COMPANY PRIVATE LIMITED	AAFCA6562R	Promoter	Any other transaction	Lease Rent Expenditure	0.54	Approved by Audit Committee	0.54	21-05-2025	(
4	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	ANNA ALUMINIUM COMPANY PRIVATE LIMITED	AAFCA6562R	Promoter	Interest paid		29.08	Approved by Audit Committee	29.08	21-05-2025	2
5	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	ANNA ALUMINIUM COMPANY PRIVATE LIMITED	AAFCA6562R	Promoter	Loan		-478.18	Approved by Audit Committee	-478.18	21-05-2025	-4
6	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	ANNA ALUMINIUM COMPANY PRIVATE LIMITED	AAFCA6562R	Promoter	Any other transaction	Lease rent received	9.9	Approved by Audit Committee	9.9	21-05-2025	
7	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	Kitex Limited	AABCK1586D	Enterprise in which KMP has substantial influence	Sale of goods or services		353.39	Approved by Audit Committee	353.39	21-05-2025	3:
8	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	Kitex Limited	AABCK1586D	Enterprise in which KMP has substantial influence	Sale of fixed assets		5.94	Approved by Audit Committee	5.94	21-05-2025	:
9	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	Kitex Limited	AABCK1586D	Enterprise in which KMP has substantial influence	Any other transaction	Job Work	19.75	Approved by Audit Committee	19.75	21-05-2025	1
10	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	Kitex Limited	AABCK1586D	Enterprise in which KMP has substantial influence	Purchase of goods or services		236.84	Approved by Audit Committee	236.84	21-05-2025	2:
11	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	Kitex Limited	AABCK1586D	Enterprise in which KMP has substantial influence	Purchase of fixed assets		59.03	Approved by Audit Committee	59.03	21-05-2025	5
12	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	Kitex Limited	AABCK1586D	Enterprise in which KMP has substantial influence	Interest paid		32.65	Approved by Audit Committee	32.65	21-05-2025	3
13	SCOOBEE DAY	AAACV7612G	Kitex Limited	AABCK1586D	Enterprise in which	Loan		768.96	Approved by Audit	768.95	21-05-2025	76

	GARMENTS (INDIA) LIMITED				KMP has substantial influence				Committee			
14	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	Kitex Limited	AABCK1586D	Enterprise in which KMP has substantial influence	Any other transaction	Lease Rent Received	4.05	Approved by Audit Committee	4.05	21-05-2025	4
15	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	Kitex Garments Limited	AABCK0714F	Enterprise in which KMP has substantial influence	Sale of goods or services		2021.63	Approved by Audit Committee	2021.63	21-05-2025	20
16	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	Kitex Garments Limited	AABCK0714F	Enterprise in which KMP has substantial influence	Any other transaction	Job Work	0	Approved by Audit Committee	0	21-05-2025	
17	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	Kitex Garments Limited	AABCK0714F	Enterprise in which KMP has substantial influence	Purchase of goods or services		1449.92	Approved by Audit Committee	1449.91	21-05-2025	14
18	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	SARA APICES PRIVATE LIMITED	AAXCS7461B	Enterprise in which Directors are related	Sale of fixed assets		0	Approved by Audit Committee	0	21-05-2025	
19	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	SARA APICES PRIVATE LIMITED	AAXCS7461B	Enterprise in which Directors are related	Purchase of goods or services		5.33	Approved by Audit Committee	5.33	21-05-2025	1
20	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	ANNA ALUMINIUM VESSELS	AADFA9406B	Enterprise in which Directors are related	Sale of goods or services		0	Approved by Audit Committee	0	21-05-2025	
21	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	K L V NARAYANAN	AAOPV7914J	Managing Director	Remuneration		8.04	Approved by Audit Committee	8.04	21-05-2025	1
22	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	ZAPHIA FAREED	AACPZ5408P	Chief Financial Officer	Remuneration		8.79	Approved by Audit Committee	8.79	21-05-2025	1
23	SCOOBEE DAY GARMENTS (INDIA) LIMITED	AAACV7612G	ALPHONSA JOSE	AYLPJ0276C	Company Secretary	Remuneration		4.8	Approved by Audit Committee	4.8	21-05-2025	
Total value of transaction during the reporting period												

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s Varma & Varma	Yes	31-07-2025

