



# 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](http://www.scoobeedaygarments.com) | e-mail: [info@scoobeedaygarments.com](mailto:info@scoobeedaygarments.com) | Phone: 0484 2680701

Date: 12.08.2022

SDGIL/GEN/2022-23/23

The Secretary  
Bombay Stock Exchange  
New Trading Wing , Rotunda Building,  
P J Tower, Dalal Street,  
Mumbai – 400 001.

Sir,

Subject: Unaudited Financial Results for the quarter ended 30<sup>th</sup> June, 2022

Please find attached herewith the Unaudited Standalone Financial Result for the quarter ended 30<sup>th</sup> June, 2022 together with the Limited Review Report as per SEBI (Listing Obligations & Disclosure requirement) Regulations 2015.

The above were taken on record at the meeting of the Board of Directors of the Company held today.

The above is your kind information and record.

For Scoobee Day Garments (India) Limited

Dony Dominic  
Director

**SCOOBEE DAY GARMENTS (INDIA) LIMITED**  
**(Formerly Known as Victory Paper And Boards (India) Limited)**

CIN: L27100KL1994PLC008083

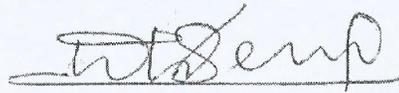
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Web: [www.scoobeedaygarments.com](http://www.scoobeedaygarments.com), E-mail: [info@scoobeedaygarments.com](mailto:info@scoobeedaygarments.com), Tel.0484 2680701

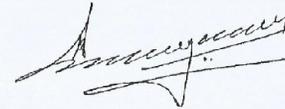
**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30.06.2022**

(Rs. in Lakhs)

| Particulars  | Quarter Ended   |                 |               | Year Ended      |
|--|-----------------|-----------------|---------------|-----------------|
|  | 30.06.2022      | 31.03.2022      | 30.06.2021    | 31.03.2022      |
|  | Unaudited       | Refer Note 6    | Unaudited     | Audited         |
| <b>1 Income</b>  |                 |                 |               |                 |
| (a) Revenue from Operations  | 1,366.12        | 1,452.86        | 946.34        | 4,250.66        |
| (b) Other Income   | 37.74           | 9.62            | 11.43         | 94.32           |
| <b>Total Income</b>  | <b>1,403.86</b> | <b>1,462.48</b> | <b>957.76</b> | <b>4,344.98</b> |
| <b>2 Expenses</b>  |                 |                 |               |                 |
| (a) Cost of Materials Consumed   | 615.07          | 890.17          | 372.34        | 2,067.38        |
| (b) Changes in inventories of finished goods and work-in-progress.                 | (10.61)         | (256.39)        | (37.62)       | (373.23)        |
| (c) Employee Benefit Expenses  | 290.98          | 312.83          | 220.57        | 1,014.72        |
| (d) Finance Costs  | 93.80           | 117.38          | 96.60         | 396.34          |
| (e) Depreciation and amortisation expense  | 59.59           | 63.01           | 45.33         | 213.96          |
| (f) Other Expenses   | 167.56          | 245.35          | 130.01        | 673.03          |
| <b>Total Expenses</b>  | <b>1,216.39</b> | <b>1,372.35</b> | <b>827.24</b> | <b>3,992.20</b> |
| <b>3 Profit / (Loss) before tax (1-2)</b>  | <b>187.47</b>   | <b>90.13</b>    | <b>130.53</b> | <b>352.78</b>   |
| <b>4 Tax expense</b>   |                 |                 |               |                 |
| Current Tax  |                 |                 |               |                 |
| Deferred Tax   |                 |                 |               |                 |
| <b>5 Net Profit / (Loss) for the period /year from continuing operations (3-4)</b> | <b>187.47</b>   | <b>90.13</b>    | <b>130.53</b> | <b>352.78</b>   |
| <b>6 Profit / (Loss) from discontinued operations</b>                              |                 |                 |               |                 |







| Particulars  | Quarter Ended |              |            | Year Ended |
|--|---------------|--------------|------------|------------|
|  | 30.06.2022    | 31.03.2022   | 30.06.2021 | 31.03.2022 |
|  | Unaudited     | Refer Note 6 | Unaudited  | Audited    |
| 7 Tax expense of discontinued operations   |               |              |            |            |
| 8 Profit/(loss) from Discontinued operations (after tax) (6+7)   |               |              |            |            |
| 9 Profit/(loss) for the period (5+8)   | 187.47        | 90.13        | 130.53     | 352.78     |
| 10 Other Comprehensive Income  |               |              |            |            |
| a (i) Items that will not be reclassified to profit or loss  |               |              |            |            |
| (ii) Income tax relating to items that will not be reclassified to profit or loss  |               |              |            |            |
| 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  |               |              |            |            |
| 11 Total Comprehensive Income for the Period (Comprising Profit / (Loss) and Other Comprehensive Income for the period) (9+10) | 187.47        | 90.13        | 130.53     | 352.78     |
| 12 Earnings per equity share (for continuing operation):   |               |              |            |            |
| (a) Basic  | 1.39          | 0.67         | 0.97       | 2.61       |
| (b) Diluted  | 1.39          | 0.67         | 0.97       | 2.61       |
| 13 Earnings per equity share (for discontinued operation):   |               |              |            |            |
| (a) Basic  |               |              |            |            |
| (b) Diluted  |               |              |            |            |
| 14 Earnings per equity share (for continuing and discontinued operation):  |               |              |            |            |
| (a) Basic  | 1.39          | 0.67         | 0.97       | 2.61       |
| (b) Diluted  | 1.39          | 0.67         | 0.97       | 2.61       |

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**Segment wise Revenue, Results and Capital Employed for the quarter and year ended 30th June 2022**

The Company has identified business segments as its reportable segments. Business segments comprise Garments, Aluminium/ Roofing

(Rs. in Lakhs)

| Particulars   | Quarter Ended   |                 |               | Year Ended      |
|---|-----------------|-----------------|---------------|-----------------|
|   | 30.06.2022      | 31.03.2022      | 30.06.2021    | 31.03.2022      |
|   | Unaudited       | Refer Note 6    | Unaudited     | Audited         |
| <b>1. Segment Revenue</b>                                     |                 |                 |               |                 |
| (Sale/income from each segment)                               |                 |                 |               |                 |
| a) Garments   | 1,175.98        | 1,296.94        | 808.46        | 3,590.24        |
| b) Aluminium/Roofing  | 190.14          | 155.92          | 137.88        | 660.42          |
| <b>Total</b>  | <b>1,366.12</b> | <b>1,452.86</b> | <b>946.34</b> | <b>4,250.66</b> |
| Less: Inter segment revenue                                   |                 |                 |               |                 |
| Sales/Income from Operations                                  | <b>1,366.12</b> | <b>1,452.86</b> | <b>946.34</b> | <b>4,250.66</b> |
| <b>2. Segment Results</b>                                     |                 |                 |               |                 |
| (profit(+)/loss(-) before tax and interest from each segment) |                 |                 |               |                 |
| a) Garments   | 156.26          | 77.23           | 119.13        | 275.52          |
| b) Aluminium/Roofing  | 32.45           | 11.20           | 18.65         | 86.21           |
| <b>Total</b>  | <b>188.71</b>   | <b>88.43</b>    | <b>137.78</b> | <b>361.73</b>   |
| Add: Unallocable income net of unallocable expenditure        | (1.24)          | 1.70            | (7.25)        | (8.95)          |
| <b>Total Profit/ (Loss) before tax</b>                        | <b>187.47</b>   | <b>90.13</b>    | <b>130.53</b> | <b>352.78</b>   |

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| Particulars                          | Quarter Ended   |                 |                   | Year Ended      |
|--------------------------------------|-----------------|-----------------|-------------------|-----------------|
|                                      | 30.06.2022      | 31.03.2022      | 30.06.2021        | 31.03.2022      |
|                                      | Unaudited       | Refer Note 6    | Unaudited         | Audited         |
| <b>3. Segment Assets</b>             |                 |                 |                   |                 |
| a) Garments                          | 5,925.20        | 5,983.57        | 5,725.34          | 5,983.57        |
| b) Aluminium/Roofing                 | 179.90          | 204.88          | 370.40            | 204.88          |
| c) Unallocated                       | 604.92          | 655.37          | 676.88            | 655.37          |
| <b>Total</b>                         | <b>6,710.02</b> | <b>6,843.82</b> | <b>6,772.62</b>   | <b>6,843.82</b> |
| <b>4. Segment Liabilities</b>        |                 |                 |                   |                 |
| a) Garments                          | 7,299.04        | 7,575.93        | 7,462.72          | 7,575.93        |
| b) Aluminium/Roofing                 | (10.35)         | (32.27)         | 69.35             | (32.27)         |
| c) Unallocated                       | 69.83           | 136.12          | 298.77            | 136.12          |
| <b>Total</b>                         | <b>7,358.51</b> | <b>7,679.78</b> | <b>7,830.84</b>   | <b>7,679.78</b> |
| <b>5. Capital Employed</b>           |                 |                 |                   |                 |
| (Segment Assets-Segment Liabilities) |                 |                 |                   |                 |
| a) Garments                          | (1,373.84)      | (1,592.36)      | (1,737.38)        | (1,592.36)      |
| b) Aluminium/Roofing                 | 190.26          | 237.15          | 301.05            | 237.15          |
| c) Unallocated                       | 535.09          | 519.25          | 378.12            | 519.25          |
|                                      | <b>(648.49)</b> | <b>(835.96)</b> | <b>(1,058.21)</b> | <b>(835.96)</b> |

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**Notes**

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 12th August 2022 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
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. The figures for the quarter ended March 31, 2022 are the balancing figures between audited figures in respect of the full financial year up to March 31, 2022 and the unaudited published year-to-date figures up to December 31, 2021 being the date of the end of the third quarter of the respective financial years, which were subjected to limited review.
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.

**For ScooBeeDay Garments (India) Limited**

Place : Kizhakkambalam  
Date : 12.08.2022



K L V Narayanan  
Managing Director  
DIN: 01273573

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Dony Dominic  
Director  
DIN : 03588411

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ANIL K. NAYAR B.Sc., FCA  
CHARTERED ACCOUNTANT

To,

The Board of Directors  
Scoobeday Garments (India) Limited  
(Formerly Known as Victory Paper and Boards (India) Limited)

(CIN: L27100KL1994PLC008083)

Independent Auditor's Limited Review Report on Unaudited Quarterly Financial Results of  
M/s Scoobeday Garments (India) Limited  
Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)  
Regulations, 2015

1. I have reviewed the accompanying statement of unaudited financial results along with Notes of Scoobeday Garments (India) Limited (Formerly Known as Victory Paper and Boards (India) Limited) for the period ended 30th June 2022.
2. This Statement, which is the responsibility of the Company's Management and approved by the 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with SEBI Circular No. CIR/ CFD/ CMD1/ 44/ 2019 dated 29.03.2019 ("Listing Regulations"). My responsibility is to issue a report on the Statement based on my review.
3. I have conducted my 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. This standard requires that I plan and perform the review to obtain moderate assurance as to whether the unaudited financial statements are free of material misstatement. A review of Interim Financial information consists of making enquiries, 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 the standards specified under section 143 (1) of Companies Act, 2013 and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly I do not express an audit opinion.



4. Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kochi

Date: 12.08.2022



Anil K Nayar

Chartered Accountant

UDIN: 22202070AOVXTQ5385

Memb No. 202070

