



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

Ref: SDGIL/BSE/2023-24/26

11.08.2023

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

Sir,

Subject: Outcome of Board Meeting held on August 11th, 2023 – Regulation 33 read with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is further to the Company's letter dated 2nd August, 2023, intimating the date of Board Meeting for consideration of Unaudited Standalone Financial Results for the first quarter ended 30th June, 2023

Pursuant to Regulation 30 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) as amended from time to time, we wish to intimate the outcome of the company’s Board meeting held today, 11.08.2023 as follows:

1. Approved the statement of Unaudited Standalone Financial Results together with the Limited Review Report by the auditor for the Quarter ended as on 30th June, 2023 in compliance of Reg. 33 of SEBI (LODR) Regulations 2015. - The copy of the said result along with Limited Review Report is enclosed herewith.
2. The Board considered and approved the Annual Report and Boards’ Report on the operation of the company and its annexures along with Management Discussion and Analysis Report and Corporate Governance Report for the Financial Year 2022-23
3. The Board decided to convene 29th Annual General Meeting of the members of the Company on Thursday, **28th September, 2023** at 11.00 AM IST through Video Conferencing (“VC”)/ Other Audio Visual Means (“OAVM”) and approved the draft notice.
4. The Board decided to close the Register of Members and Share Transfer Books of the Company from Thursday, September 21st 2023 to Thursday, September 28th 2023 (both days inclusive) for the purpose of AGM.



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5. The cut-off date as Thursday, 21st September, 2023 for determining eligible Members entitled to vote on the resolutions proposed in the Annual General Meeting Notice.
6. The Board appointed Mr. Nikhil George Pinto, Practicing Company Secretary (Membership No. FCS 11074) Partner, CaesarPintoJohn & Associates LLP, Company Secretaries, Kochi as the Scrutinizer for e-voting and the voting at Annual General Meeting.
7. The Board Appointed M/s. Nimmy & Co, Chartered Accountants, Ernakulam an Internal Auditors of the Company for the financial year 2023-24.
8. The Board appointed Mr. Nikhil George Pinto, Practicing Company Secretary (Membership No. FCS 11074) Partner, CaesarPintoJohn & Associates LLP, Company Secretaries, Kochi as Secretarial Auditor for the Year 2023-24 for conducting the Secretarial Audit for 2023-24.
9. The Board proposed to sell the land owned by the company located at Palakkad, Kerala to Oasis Commercial Private Limited in exchange of land located at Palakkad, Kerala subject to the approval of members at the ensuing Annual General Meeting.(Annexure A)
10. The Board approved the Constitution of CSR Committee and Approved of CSR Policy.
11. The Board considered, discussed and reviewed the other items and ongoing business propositions.

The meeting commenced at 11.00 A.M. and concluded 13.15 P.M

This disclosure is made in compliance with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

The above information will also be made available on the website of the Company at www.scoobeedaygarments.com.

The above is your kind information and record.

For Scoobee Day Garments (India) Limited

ALPHONSA JOSE Digitally signed by ALPHONSA JOSE
Date: 2023.08.11 13:18:23 +05'30'

Alphonsa Jose
Company Secretary & Compliance Officer





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Annexure A

Disclosure for Sale and Exchange of land by listed entity.

The company has a Land located at Palakkad, Kerala has an extent of 2 Acre 01.45 cents (0.8152 hectare) of land compressed in Resurvey no 156/1 remains unused as the land is separated by land owned by another company. That the other company owns 1 Acre 93.60 cents (0.7835 hectare) of land compressed in Resurvey no 156/7 combined with our land. In this regard on August 5, 2023 company has been executed a sale and exchange agreement with the other company.

This sale and exchange in pursuance of future business expansions and take the advantage of unused land. Such sale or disposal of unit does not have any impact on the business of the Company.

Sl No.	Item Disclosed	Details
	Sale of Land	Block No.40 of the Elappully II Village in the city of Palakkad, Kerala to an extent of 2 Acre 01.45 cents (0.8152 hectare) of land compressed in Resurvey no 156/1
	The amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division of the listed entity during the last financial year i.e. 31st March, 2023	Nil
	Date on which the agreement for sale has been entered into	5 th August, 2023
	The expected date of completion of sale/disposal	30 th September 2023
	Consideration received from such sale/disposal	Rs. 71,72,550/- (Rupees Seventy-One Lakhs Seventy-Two Thousand Five Hundred and Fifty only) as balance consideration for equalization of the value of the properties and as per specifically indicated in terms of agreement proposed to be entered into



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		by the company
	Brief details of buyers and whether any of the buyers belong to the promoter/promoter group/group companies. If yes, details thereof	M/s Oasis Commercial Private Ltd U51909HR2006PTC095135 The buyer is not related to Promoter/ Promoter Group/ Promoter Group Companies
	Whether the transaction would fall within related party transactions? If yes, whether the same is done at “arm’s length”	The transaction is not a related party transaction
	Whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations.	Not Applicable
	Additionally, in case of a slump sale, indicative disclosures provide for amalgamation/merger, shall be disclosed by the listed entity with respect to such slump sale.	Not Applicable

You are requested to take the above on your records.

Thanking you,

Yours faithfully,

For Scoobee Day Garments (India) Limited

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Alphonsa Jose

Company Secretary and Compliance Officer



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30.06.2023

(Rs. in Lakhs)

Particulars	Quarter Ended			Year Ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	Unaudited	Refer Note 6	Unaudited	Audited
1 Income				
(a) Revenue from Operations	1,133.45	1,398.17	1,366.12	5,091.42
(b) Other Income	27.89	76.82	37.74	188.01
Total Income	1,161.34	1,474.99	1,403.86	5,279.43
2 Expenses				
(a) Cost of Materials Consumed	466.64	425.46	615.07	1,991.98
(b) Changes in inventories of finished goods and work-in-progress.	9.79	71.74	(10.61)	217.31
(c) Employee Benefit Expenses	264.67	245.60	290.98	1,099.11
(d) Finance Costs	79.35	72.68	93.80	356.60
(e) Depreciation and amortisation expense	61.27	60.25	59.59	242.94
(f) Other Expenses	155.52	181.60	167.56	587.72
Total Expenses	1,037.24	1,057.33	1,216.39	4,495.66
3 Profit / (Loss) before tax (1-2)	124.10	417.65	187.47	783.76
4 Tax expense				
Current Tax				
Deferred Tax				
5 Net Profit / (Loss) for the period /year from continuing operations (3-4)	124.10	417.65	187.47	783.76
6 Profit / (Loss) from discontinued operations				
Particulars	Quarter Ended			Year Ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	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)	124.10	417.65	187.47	783.76
10 Other Comprehensive Income				
a (i) Items that will not be reclassified to profit or (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)	124.10	417.65	187.47	783.76
12 Earnings per equity share (for continuing operation):				
(a) Basic	0.92	3.09	1.39	5.81
(b) Diluted	0.92	3.09	1.39	5.81
13 Earnings per equity share (for discontinued operation):				
(a) Basic				
(b) Diluted				
14 I Earnings per equity share (for continuing				
(a) Basic	0.92	3.09	1.39	5.81
(b) Diluted	0.92	3.09	1.39	5.81



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Segment wise Revenue, Results and Capital Employed for the quarter ended 30th June 2023

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

Particulars	(Rs. in Lakhs)			
	Quarter Ended			Year Ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	Unaudited	Refer Note 6	Unaudited	Audited
1. Segment Revenue				
(Sale/income from each segment)				
a) Garments	1,072.78	1,293.82	1,175.98	4,526.42
b) Aluminium/Roofing	27.89	104.35	190.14	564.99
Total	1,100.67	1,398.18	1,366.12	5,091.42
Less: Inter segment revenue				
Sales/Income from Operations	1,100.67	1,398.18	1,366.12	5,091.42
2. Segment Results				
(profit+)/loss(-) before tax and interest from each segment)				
a) Garments	114.92	412.24	156.26	718.32
b) Aluminium/Roofing	10.49	9.97	32.45	73.90
Total	125.41	422.21	188.71	792.22
Add: Unallocable income net of unallocable expenditure	(1.32)	(4.55)	(1.24)	(8.45)
Total Profit/ (Loss) before tax	124.10	417.65	187.47	783.76

Particulars	Quarter Ended			
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	Unaudited	Refer Note 6	Unaudited	Audited
3. Segment Assets				
a) Garments	5,659.57	5,563.44	5,925.20	5,563.44
b) Aluminium/Roofing	151.71	211.82	179.90	211.82
c) Unallocated	499.02	545.65	604.92	545.65
Total	6,310.30	6,320.91	6,710.02	6,320.91
4. Segment Liabilities				
a) Garments	6,209.87	6,322.80	7,299.04	6,322.80
b) Aluminium/Roofing	11.05	32.82	(10.35)	32.82
c) Unallocated	17.48	17.48	69.83	17.48
Total	6,238.40	6,373.10	7,358.51	6,373.10
5. Capital Employed				
(Segment Assets-Segment Liabilities)				
a) Garments	(550.30)	(759.36)	(1,373.84)	(759.36)
b) Aluminium/Roofing	140.66	178.99	190.26	178.99
c) Unallocated	481.54	528.17	535.09	528.17
	71.90	(52.19)	(648.49)	(52.19)

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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 11.08.2023 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
6. The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures in respect of the full financial year up to March 31, 2023 and the unaudited published year-to-date figures up to December 31, 2022 being the date of the end of the third quarter of the respective financial years, which were subjected to limited review.
7. 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 : 11.08.2023

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K L V Narayanan
Managing Director
DIN: 01273573

Dony Dominic
Director
DIN: 03588411





To,

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

(CIN: L27100KL1994PLC008083)

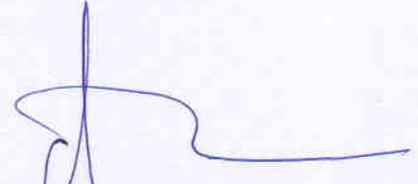
Independent Auditor's Limited Review Report on Unaudited Quarterly Financial Results of
M/s Scoobeeday Garments (India) Limited
Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015

1. I have reviewed the accompanying statement of unaudited financial results along with Notes of Scoobeeday Garments (India) Limited *(Formerly Known as Victory Paper and Boards (India) Limited)* for the period ended 30th June 2023.
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: 11.08.2023 ,



Anil K Nayar

Chartered Accountant

UDIN: 23202070BGXLEV6478

Memb No. 202070

