



SCOOBEE DAY GARMENTS (INDIA) LIMITED

Date : 04.11.2021
Ref: SDGIL/GEN/2021-22/09

To,
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 and Half year ended 30th September, 2021.

Please find attached the unaudited standalone financial results for the quarter and half year ended 30th September, 2021 along 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 started at 03.00 PM and concluded at 05.00 PM.

The above is your kind information and record.

For Scoobee Day Garments (India) Limited

CS Josmin Jose
Company Secretary



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 | Email – info@scoobeedaygarments.com | Phone: 0484 2680 701

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.09.2021

(Rs.in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from Operations	673.90	946.34	839.23	1,620.23	1,152.86	2,608.00
(b) Other Income	24.14	11.43	1.60	35.57	1.65	18.03
Total Income	698.04	957.76	840.83	1,655.81	1,154.51	2,626.03
2 Expenses						
(a) Cost of Materials Consumed	309.11	372.34	459.79	681.45	732.75	1,547.70
(b) Changes in inventories of finished goods and work-in-progress.	(46.96)	(37.62)	14.08	(84.58)	(46.57)	(163.22)
(c) Employee Benefit Expenses	199.00	220.57	175.85	419.56	286.40	732.84
(d) Finance Costs	92.31	96.60	66.40	188.92	130.57	382.03
(e) Depreciation and amortisation expense	49.60	45.33	39.31	94.93	78.09	159.17
(f) Other Expenses	89.36	130.01	81.79	219.37	139.56	412.14
Total Expenses	692.41	827.24	837.22	1,519.65	1,320.80	3,070.68
3 Profit / (Loss) before tax (1-2)	5.63	130.53	3.61	136.16	(166.29)	(444.65)
4 Tax expense						
Current Tax	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-
5 Net Profit / (Loss) for the period /year from continuing operations (3-4)	5.63	130.53	3.61	136.16	(166.29)	(444.65)
6 Profit / (Loss) from discontinued operations	-	-	-	-	-	-



(Rs.in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	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)	5.63	130.53	3.61	136.16	(166.29)	(444.65)
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)	5.63	130.53	3.61	136.16	(166.29)	(444.65)
12 Earnings per equity share (for continuing operation):						
(a) Basic	0.04	0.97	0.03	1.01	(1.23)	(3.29)
(b) Diluted	0.04	0.97	0.03	1.01	(1.23)	(3.29)
13 Earnings per equity share (for discontinued operation):						
(a) Basic	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-
14 Earnings per equity share (for continuing and discontinued operation):						
(a) Basic	0.04	0.97	0.03	1.01	(1.23)	(3.29)
(b) Diluted	0.04	0.97	0.03	1.01	(1.23)	(3.29)



BALANCESHEET AS AT 30th SEPTEMBER 2021

(Rs. in Lakhs)

	Half Year Ended 30.09.2021 (Unaudited)	Half Year Ended 30.09.2020 (Unaudited)	Year ended 31.03.2021 (Audited)
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	5,250.50	4,617.99	4,792.98
(b) Capital work-in-progress	-	25.01	-
(c) Other Intangible assets	13.44	16.95	15.85
(d) Financial Assets			
(i) Loans	12.30	14.45	14.45
(iii) Other financial assets	29.54	2.71	28.64
(f) Non-Current Tax Assets	13.38	11.51	17.33
(g) Other non-Current Assets	6.41	27.21	6.34
	5,325.57	4,715.83	4,875.59
Current assets			
(a) Inventories	561.41	170.82	506.22
(b) Financial Assets			
(i) Trade receivables	81.85	174.80	88.20
(ii) Cash and Cash Equivalents	6.93	10.63	9.84
(iii) Bank balances other than (ii) above	238.54	161.31	278.65
(c) Other Current Assets	181.25	132.39	171.11
	1,069.98	649.95	1,054.02
TOTAL ASSETS	6,395.55	5,365.78	5,929.61
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	1,350.00	1,350.00	1,350.00
(b) Other Equity	(2,402.58)	(2,260.38)	(2,538.74)
	(1,052.58)	(910.38)	(1,188.74)
Liabilities			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	2,952.79	2,500.00	2,316.07
(ii) Other financial liabilities	33.30	33.30	33.30
	2,986.09	2,533.30	2,349.37
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	4,313.70	3,516.00	3,963.23
(ii) Trade payables			
total outstanding dues of micro enterprises and small enterprises	-	-	0.86
total outstanding dues of creditors other than micro enterprises and small enterprises	20.09	16.55	45.57
(iii) Other financial liabilities	119.69	202.43	742.66
(b) Other Current Liabilities	8.56	7.88	16.66
	4,462.04	3,742.86	4,768.98
TOTAL EQUITY AND LIABILITIES	6,395.55	5,365.78	5,929.61



CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2021

(Rs. In Lakhs)

	For the period ended 30.09.2021 (Unaudited)	For the period ended 30.09.2020 (Unaudited)	For the year ended 31.03.2021 (Audited)
A. Cash flow from Operating Activities:			
Net Profit/(Loss) before tax	136.16	(166.29)	(444.65)
Adjustments for:			
Depreciation and amortisation expenses	94.93	78.09	159.17
Finance Cost	188.92	130.57	382.03
Net gain on sale of property, plant and equipment	-	(1.65)	(1.91)
Operating Profit/ (Loss) before working capital changes	420.00	40.72	94.65
Adjustments for:			
(Increase)/ Decrease in Inventory	(55.19)	36.34	(299.05)
(Increase)/ Decrease in Trade Receivables, Loans, Other Current Assets	37.49	132.19	57.67
Increase/ (Decrease) in Trade Payables, Other Financial liabilities, Other Current liabilities	(41.70)	(148.14)	(54.50)
Cash generated from/(used) in operations	360.62	61.11	(201.24)
Less: (Income tax paid)/Income Refund Received	3.95	-	(5.82)
Net cash from/(used) in operating activities (A)	364.57	61.11	(207.06)
B. Cash flow from Investing Activities:			
Purchase of Tangible Fixed Assets	(550.05)	(7.43)	(245.38)
Purchase of Intangible Fixed Assets	-	-	(1.20)
Sale of Fixed Assets	-	3.71	13.16
Net cash (used) in investing activities (B)	(550.05)	(3.72)	(233.43)
C. Cash flow from Financing Activities:			
Proceeds/(Repayment) of Short -Term borrowings	350.47	(35.00)	412.23
Proceeds of Long - Term borrowings	23.08	-	429.71
Finance Cost	(190.98)	(21.08)	(400.93)
Net cash from/(used) in financing activities (C)	182.56	(56.08)	441.01
Net Increase/ (Decrease) in Cash and Cash equivalents (A+B+C)	(2.92)	1.31	0.52
Cash and cash equivalents at the beginning of the Year/Period	9.84	9.32	9.32
Cash and cash equivalents at the end of the Year/Period	6.93	10.63	9.84

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Segment wise Revenue, Results and Capital Employed for the quarter ended 30th September 2021

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

(Rs.in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<u>1. Segment Revenue</u>						
(Sale/income from each segment)						
a) Garments	472.59	808.46	647.88	1,281.04	804.04	1,916.25
b) Aluminium/Roofing	201.31	137.88	191.35	339.19	348.82	691.76
Total	673.90	946.34	839.23	1,620.23	1,152.86	2,608.00
Less: Inter segment revenue	-	-	-	-	-	-
Sales/Income from Operations	673.90	946.34	839.23	1,620.23	1,152.86	2,608.00
<u>2. Segment Results</u>						
(Profit+)/Loss(-) before tax and interest from each Segment)						
a) Garments	(32.85)	119.13	(29.57)	86.29	(198.81)	(507.54)
b) Aluminium/Roofing	38.31	18.65	34.33	56.96	34.81	74.91
Total	5.47	137.78	4.76	143.24	(164.00)	(432.63)
Add: Unallocable income net of unallocable	0.17	(7.25)	(1.15)	(7.09)	(2.29)	(12.02)
Total Profit/ (Loss) before tax	5.63	130.53	3.61	136.16	(166.29)	(444.65)

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(Rs.in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
3. Segment Assets						
a) Garments	5,472.58	5,725.34	4,537.51	5,472.58	4,537.51	4,948.76
b) Aluminium/Roofing	307.32	370.40	311.33	307.32	311.33	316.71
c) Unallocated	615.65	676.88	516.94	615.65	516.94	664.14
Total	6,395.55	6,772.62	5,365.78	6,395.55	5,365.78	5,929.61
4. Segment Liabilities						
a) Garments	7,411.90	7,462.72	6,218.73	7,411.90	6,218.73	6,869.15
b) Aluminium/Roofing	2.93	69.35	24.13	2.93	24.13	40.18
c) Unallocated	33.30	298.77	33.30	33.30	33.30	209.02
Total	7,448.13	7,830.84	6,276.16	7,448.13	6,276.16	7,118.35
5. Capital Employed						
(Segment Assets-Segment Liabilities)						
a) Garments	(1,939.32)	(1,737.38)	(1,681.22)	(1,939.32)	(1,681.22)	(1,920.39)
b) Aluminium/Roofing	304.38	301.05	287.20	304.38	287.20	276.53
c) Unallocated	582.36	378.12	483.65	582.36	483.65	455.11
	(1,052.58)	(1,058.21)	(910.38)	(1,052.58)	(910.38)	(1,188.74)



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 04th November 2021 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.

For Scoobeeday Garments (India) Limited

Place : Kizhakkambalam
Date : 04th November 2021



K L V Narayanan
Managing Director
DIN: 01273573



Dony Dominic
Director
DIN: 03588411





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 quarter ended 30th September 2021 and half year to date from April 01,2021 to September 30,2021.
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. 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 me to obtain assurance that I could become aware of all significant matters that might be identified in an audit. Accordingly I do not express an audit opinion.

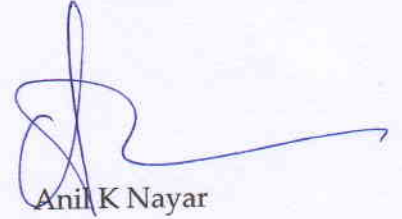


4. Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the 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: 04.11.2021

UDIN: 21202070AAAAEJ9665



Chartered Accountant

Memb No. 202070

