



# 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

13.11.2023

Ref: SDGIL/BSE/2023-24/45

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 November 13<sup>th</sup>, 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 04<sup>th</sup> November, 2023, intimation of the Board Meeting for consideration of Unaudited Standalone Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2023. Pursuant to Regulation 30 of the Securities Exchange Board of India (LODR) Regulations, 2015 ("Listing Regulations") as amended from time to time, we wish to intimate the outcome of the company's Board meeting held today, 13.11.2023 as follows:

1. Approved the statement of Unaudited Standalone Financial Results together with the Limited Review Report by the auditor for the Quarter and half year ended as on 30<sup>th</sup> September, 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, discussed and reviewed the other items and ongoing business propositions.

The meeting commenced at 11.00 A.M. and concluded at 01.30 P.M

The above information will also be made available on the website of the Company at [www.scoobeedaygarments.com](http://www.scoobeedaygarments.com).

The above is your kind information and record.

For Scoobee Day Garments (India) Limited

ALPHONSA JOSE  
SA JOSE

Digitally signed by  
ALPHONSA JOSE  
Date: 2023.11.13  
13:40:41 +05'30'

Alphonsa Jose  
Company Secretary & Compliance Officer



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

CIN: L27100KL1994PLC008083

Regd. Office : 666/12, Anna Aluminium Building, Kizhakkambalam, Aluva, Ernakulam, Kerala, India -683 562

Web: www.scoobeedaygarments.com, E-mail: info@scoobeedaygarments.com, Tel. 0484 2680701

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2023**

(Rs. in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income</b>						
(a) Revenue from Operations	966.33	1,133.45	1,362.43	2,099.78	2,728.55	5,091.42
(b) Other Income	18.01	27.89	39.37	45.90	77.11	188.01
<b>Total Income</b>	<b>984.34</b>	<b>1,161.34</b>	<b>1,401.80</b>	<b>2,145.68</b>	<b>2,805.66</b>	<b>5,279.43</b>
<b>2 Expenses</b>						
(a) Cost of Materials Consumed	350.61	466.64	525.83	817.25	1,140.90	1,991.98
(b) Changes in inventories of finished goods and work-in-progress.	-113.55	9.79	225.19	(103.76)	214.58	217.31
(c) Employee Benefit Expenses	279.42	264.67	283.16	544.09	574.14	1,099.11
(d) Finance Costs	79.44	79.35	92.15	158.79	185.95	356.60
(e) Depreciation and amortisation expense	62.26	61.27	61.43	123.53	121.02	242.94
(f) Other Expenses	139.37	155.52	112.40	294.89	279.96	587.72
<b>Total Expenses</b>	<b>797.55</b>	<b>1,037.24</b>	<b>1,300.15</b>	<b>1,834.79</b>	<b>2,516.54</b>	<b>4,495.66</b>
<b>3 Profit / (Loss) before tax (1-2)</b>	<b>186.79</b>	<b>124.10</b>	<b>101.65</b>	<b>310.89</b>	<b>289.12</b>	<b>783.76</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>186.79</b>	<b>124.10</b>	<b>101.65</b>	<b>310.89</b>	<b>289.12</b>	<b>783.76</b>
<b>6 Profit / (Loss) from discontinued operations</b>						
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>7 Tax expense of discontinued operations</b>						
<b>8 Profit/(loss) from Discontinued operations (after tax) (6+7)</b>						
<b>9 Profit/(loss) for the period (5+8)</b>	<b>186.79</b>	<b>124.10</b>	<b>101.65</b>	<b>310.89</b>	<b>289.12</b>	<b>783.76</b>
<b>10 Other Comprehensive Income</b>						
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						
<b>11 Total Comprehensive Income for the Period (Comprising Profit / (Loss) and Other Comprehensive Income for the period) (9+10)</b>	<b>186.79</b>	<b>124.10</b>	<b>101.65</b>	<b>310.89</b>	<b>289.12</b>	<b>783.76</b>
<b>12 Earnings per equity share (for continuing operation):</b>						
(a) Basic	1.38	0.92	0.75	2.30	2.14	5.81
(b) Diluted	1.38	0.92	0.75	2.30	2.14	5.81
<b>13 Earnings per equity share (for discontinued operation):</b>						
(a) Basic						
(b) Diluted						
<b>14 Earnings per equity share (for continuing and discontinued operation):</b>						
(a) Basic	1.38	0.92	0.75	2.30	2.14	5.81
(b) Diluted	1.38	0.92	0.75	2.30	2.14	5.81

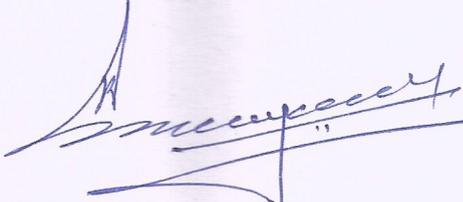


**Segment wise Revenue, Results and Capital Employed for the quarter ended 30th September 2023**

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

Particulars	(Rs. in Lakhs)					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Segment Revenue</b>						
(Sale/income from each segment)						
a) Garments	917.73	1,044.89	1,230.11	1,962.62	2,406.09	4,526.42
b) Aluminium/Roofing	48.59	88.56	132.32	137.15	322.46	564.99
<b>Total</b>	<b>966.33</b>	<b>1,133.45</b>	<b>1,362.43</b>	<b>2,099.78</b>	<b>2,728.55</b>	<b>5,091.42</b>
Less: Inter segment revenue						
Sales/Income from Operations	966.33	1,133.45	1,362.43	2,099.78	2,728.55	5,091.42
<b>2. Segment Results</b>						
(profit+)/loss(-) before tax and interest from each segment)						
a) Garments	182.52	114.92	87.58	297.44	243.84	718.32
b) Aluminium/Roofing	5.60	10.49	15.35	16.09	47.80	73.90
<b>Total</b>	<b>188.12</b>	<b>125.41</b>	<b>102.93</b>	<b>313.53</b>	<b>291.64</b>	<b>792.22</b>
Add: Unallocable income net of unallocable expenditure	(1.33)	(1.32)	(1.28)	(2.65)	(2.52)	(8.45)
<b>Total Profit/ (Loss) before tax</b>	<b>186.79</b>	<b>124.10</b>	<b>101.65</b>	<b>310.89</b>	<b>289.12</b>	<b>783.76</b>

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>3. Segment Assets</b>						
a) Garments	5,607.89	5,659.57	5,800.65	5,607.89	5,800.65	5,563.44
b) Aluminium/Roofing	113.93	151.71	277.16	113.93	277.16	211.82
c) Unallocated	500.40	499.02	510.60	500.40	510.60	545.65
<b>Total</b>	<b>6,222.22</b>	<b>6,310.30</b>	<b>6,588.41</b>	<b>6,222.22</b>	<b>6,588.41</b>	<b>6,320.91</b>
<b>4. Segment Liabilities</b>						
a) Garments	5,932.98	6,209.87	6,804.95	5,932.98	6,804.95	6,322.80
b) Aluminium/Roofing	13.07	11.05	(14.26)	13.07	(14.26)	32.82
c) Unallocated	17.48	17.48	344.56	17.48	344.56	17.48
<b>Total</b>	<b>5,963.53</b>	<b>6,238.40</b>	<b>7,135.25</b>	<b>5,963.53</b>	<b>7,135.25</b>	<b>6,373.10</b>
<b>5. Capital Employed</b>						
(Segment Assets-Segment Liabilities)						
a) Garments	(325.09)	(550.30)	(1,004.30)	(325.09)	(1,004.30)	(759.36)
b) Aluminium/Roofing	100.86	140.66	291.42	100.86	291.42	178.99
c) Unallocated	482.92	481.54	166.05	482.92	166.05	528.17
<b>Total</b>	<b>258.69</b>	<b>71.90</b>	<b>(546.84)</b>	<b>258.69</b>	<b>(546.84)</b>	<b>(52.19)</b>

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**Notes**

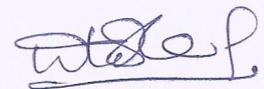
1. These **financial results** have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments thereafter.
2. The above Statement of unaudited Standalone Financial Results were reviewed by the Audit Committee on 13.11.2023 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 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.

Place : Kizhakkambalam  
Date : 13.11.2023

For ScooBeeDay Garments (India) Limited



K L V Narayanan  
Managing Director  
DIN: 01273573



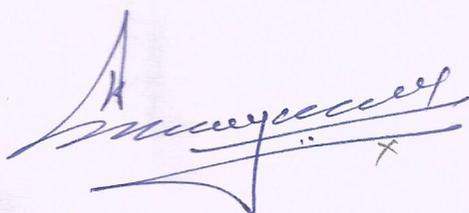
Dony Dominic  
Director  
DIN: 03588411

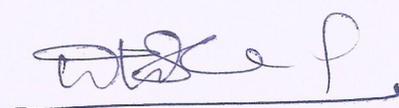


**BALANCESHEET AS AT 30th SEPTEMBER 2023**

(Rs. in Lakhs)

	Half Year Ended 30.09.2023 (Unaudited)	Half Year Ended 30.09.2022 (Unaudited)	Year ended 31.03.2023 (Audited)
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	4,995.52	5,187.81	5,084.60
(b) Capital work-in-progress	-	-	-
(c) Other Intangible assets	5.59	9.15	7.47
(d) Financial Assets			
(ii) Loans	23.90	15.67	15.67
(iii) Other financial assets	31.66	30.13	38.09
(f) Non-Current Tax Assets	7.54	16.60	5.59
(g) Other non-Current Assets	7.56	6.34	7.56
	<b>5,071.77</b>	<b>5,265.70</b>	<b>5,158.98</b>
<b>Current assets</b>			
(a) Inventories	811.03	823.65	743.38
(b) Financial Assets	-	-	-
(i) Trade receivables	73.02	209.39	127.38
(ii) Cash and Cash Equivalents	83.17	78.14	108.46
(iii) Bank balances other than (ii) above	47.32	51.47	60.93
(c) Other Current Assets	135.91	160.06	121.78
	<b>1,150.45</b>	<b>1,322.71</b>	<b>1,161.93</b>
<b>TOTAL ASSETS</b>	<b>6,222.22</b>	<b>6,588.41</b>	<b>6,320.91</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	1,350.00	1,350.00	1,350.00
(b) Other Equity	(1,091.31)	(1,896.84)	(1,402.19)
	<b>258.69</b>	<b>(546.84)</b>	<b>(52.19)</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	1,547.56	2,206.12	1,464.78
(ii) Other financial liabilities	-	33.30	-
	<b>1,547.56</b>	<b>2,239.42</b>	<b>1,464.78</b>
<b>Current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	4,245.66	4,603.23	4,623.99
(ii) Trade payables			
total outstanding dues of micro enterprises and small enterprises	0.51	0.49	0.35
total outstanding dues of creditors other than micro enterprises and small enterprises	22.75	163.69	111.66
(iii) Other financial liabilities	152.79	117.02	143.84
(b) Other Current Liabilities	14.26	11.40	28.48
	<b>4,415.97</b>	<b>4,895.83</b>	<b>4,908.32</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,222.22</b>	<b>6,588.41</b>	<b>6,320.91</b>





**CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER 2023**

(Rs. In Lakhs)

SI No.		For the period ended 30.09.2023 (Unaudited)	For the period ended 30.09.2022 (Unaudited)	For the Year ended 31.03.2023 (Audited)
A.	<b>Cash flow from Operating Activities:</b>			
	Net Profit / Loss before tax	310.89	289.12	783.76
	<b>Adjustments for:</b>			
	Depreciation and amortisation expenses	123.53	121.02	242.94
	Finance Cost	158.79	185.95	356.60
	Sundry Balances n more payable written back	-	-	-
	Net gain on sale of property, plant and equipment	0.26	(25.96)	(33.93)
	<b>Operating Profit/ (Loss) before working capital changes</b>	<b>593.47</b>	<b>570.13</b>	<b>1,349.38</b>
	<b>Adjustments for:</b>			
	(Increase)/ Decrease in Inventory	(67.66)	110.46	190.74
	(Increase)/ Decrease in Trade Receivables, Loans, Other Current Assets	52.04	139.52	241.17
	Increase/ (Decrease) in Trade Payables, Other Financial liabilities, Other Current liabilities	(114.02)	(291.12)	(22.58)
	<b>Cash generated/(used) in operations</b>	<b>463.84</b>	<b>529.00</b>	<b>1,758.70</b>
	Less: Income tax paid	(1.95)	(2.04)	8.97
	<b>Net cash (used) in operating activities (A)</b>	<b>461.89</b>	<b>526.96</b>	<b>1,767.67</b>
B.	<b>Cash flow from Investing Activities:</b>			
	Purchase of Tangible Fixed Assets	(35.73)	(115.65)	(136.58)
	Investment in Capital Work In Progress	-	-	-
	Purchase of Intangible Fixed Assets	-	(0.76)	(1.77)
	Sale of Fixed Assets	2.89	45.42	58.28
	<b>Net cash (used) in investing activities (B)</b>	<b>(32.83)</b>	<b>(71.00)</b>	<b>(80.07)</b>
C.	<b>Cash flow from Financing Activities:</b>			
	Proceeds of Short - Term borrowings	(378.33)	35.41	(253.94)
	Proceeds of Long - Term borrowings	82.78	(288.82)	(1,030.17)
	Finance Cost	(158.79)	(185.95)	(356.60)
	0			
	<b>Net cash from financing activities (C)</b>	<b>(454.34)</b>	<b>(439.37)</b>	<b>(1,640.70)</b>
	<b>Net Increase/ (Decrease) in Cash and Cash equivalents (A+B+C)</b>	<b>(25.29)</b>	<b>16.59</b>	<b>46.91</b>
	<b>Cash and cash equivalents at the beginning of the Year</b>	<b>108.46</b>	<b>61.55</b>	<b>61.55</b>
	<b>Cash and cash equivalents at the end of the Year</b>	<b>83.17</b>	<b>78.14</b>	<b>108.46</b>



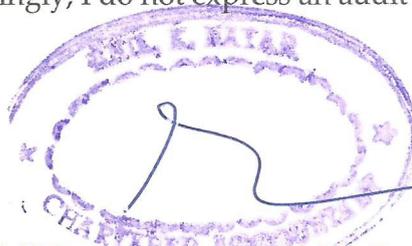


To,

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**

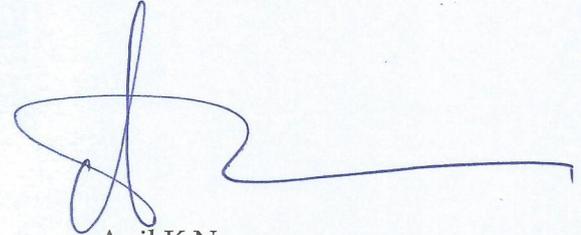
1. I have reviewed the accompanying statement of unaudited financial results along with Notes of **Scoobeday Garments (India) Limited**( *Formerly known as Victory Paper and Boards( India) Limited*) for the quarter ended 30th September 2023 and half year to date from April 01,2023 to September 30,2023.
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. 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: 13.11.2023



Anil K Nayar

Chartered Accountant

UDIN: 23202070 B6X L1A2125

Memb No. 202070

