



# 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

Dated: 21.05.2025  
SDGIL/BSE/2025-26/09

To,

BSE Limited  
Corporate Relationship Department,  
2nd Floor, New Trading Wing,  
Rotunda Building, PJ Towers,  
Dalal Street, Mumbai – 400001

Dear Sir,

Sub: Outcome of Board Meeting dated 21<sup>st</sup> May, 2025 pursuant to Regulation 30 of SEBI (LODR) Regulations 2015.

Ref: Scrip Code No. 531234

With reference to the captioned subject we would like to inform you that the Board of Directors of the Company at its meeting held on 21<sup>st</sup> May 2025 has inter-alia considered and approved the following:-

## 1. Financial Results

Considered and approved the Audited Standalone Financial Statements and Results of the Company for the quarter and year ended March 31, 2025.

M/s. Varma and Varma, Chartered Accountants, Thrissur the Statutory Auditors of the Company has issued the Auditors' Report with an unmodified opinion on the Financial Results and Statements of the Company for the financial year ended March 31, 2025.

A copy of the said Financial Results together with the Statutory Auditors' Report for the financial year ended March 31, 2025, are enclosed herewith.

## 2. Internal Auditor

Based on the Recommendation of the Audit Committee, the Board of the Company approved the re -appointment of M/s Nimmy Michael & Associates, Chartered Accountants as the Internal Auditors of the company for the financial year 2025-26.



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### 3. Secretarial Auditor

Based on the recommendation of the Audit Committee, the Board of the Company approved the appointment of CaesarPintoJohn & Associates LLP, Company Secretaries, Cochin as the Secretarial Auditors of the Company for a period of five years to hold office from the conclusion of the ensuing AGM till the conclusion of the 36th AGM of the Company to be held in the year 2030, to conduct Secretarial Audit of the Company for the FY 2025-26 through FY 2029-30, subject to the approval of the shareholders of the Company at the ensuing AGM. Brief details about their appointment are enclosed as Annexure 1.

4. The Board considered, discussed and reviewed the other reports and ongoing business propositions.

The meeting commenced at 4.00 P.M. and concluded at 5.30 P.M.

The above is your kind information and record.

For Scoobee Day Garments (India) Limited

ALPHONSA JOSE  
Digitally signed by  
ALPHONSA JOSE  
Date: 2025.05.21  
17:31:16 +05'30'

CS Alphonsa Jose  
Company Secretary & Compliance Officer

**Independent Auditor's Report on Standalone Financial Results of Scoobee Day Garments (India) Limited (Formerly known as Victory Paper and Boards (India) Limited) pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**To**

**The Board of Directors of  
Scoobee Day Garments (India) Limited  
(Formerly known as Victory Paper and Boards (India) Limited)**

**Report on the audit of the Standalone Annual Financial Results**

**Opinion**

We have audited the accompanying Statement of Standalone Financial results of Scoobee Day Garments (India) Limited ("the Company") for the quarter and the year ended, March 31, 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

In our opinion and to the best of our information, and according to the explanations given to us, the Statement;

- (i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit, other comprehensive loss and other financial information of the Company for the quarter and year ended March 31, 2025.



### **Basis for Opinion:**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Management's Responsibility for the Standalone Financial Results**

The Statement has been prepared on the basis of the annual standalone financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the





Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



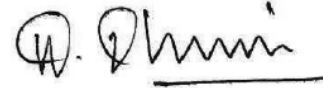
**Other Matters**

1. Attention is invited to Note No. 11 to the Statement. As stated therein, the Statement includes the results for the Quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the financial year, which were subject to limited review by us.
2. The audit of quarterly/ annual financial results for the quarter and the year ended March 31, 2024 included in the financial results was carried out by the predecessor auditors, who have expressed unmodified opinion vide audit report dated May 29, 2024 on those financial results. Accordingly, we do not express any opinion on the figures reported in the standalone financial results for the quarter and the year ended March 31, 2024.

Our opinion is not modified in respect of the above matters.

**For Varma & Varma**  
**(Firm No.004532S)**

Signed



Name

CA P HARIKRISHNANUNNY, B.Com, FCA

M.No.213541

UDIN: 25213541 BMIAVU 1582

Place: THRISSUR

Date: 21-05-2025

Address

Partner

M/s. Varma & Varma,

Chartered Accountants

Daiwik Arcade,

Thiruvambady Road,

Punkunnam, Thrissur - 680 002



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**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2025**

Rs in Lakhs

Particulars		Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Refer Note No. 11	Unaudited	Refer Note No. 11	Audited	Audited
I	Revenue from Operations	2,169.56	1,093.53	764.67	4,650.28	4,076.72
II	Other Income	22.17	22.61	15.81	60.42	22.41
III	<b>Total Income</b>	<b>2,191.73</b>	<b>1,116.14</b>	<b>780.48</b>	<b>4,710.70</b>	<b>4,099.13</b>
IV	<b>Expenses</b>					
	Cost of Materials Consumed	1,164.05	692.23	312.55	2,374.50	1,544.29
	Changes in inventories of finished goods and work-in-progress	(132.41)	(233.03)	35.01	(344.01)	19.51
	Employee benefits expense	452.82	376.40	248.38	1,314.38	1,090.05
	Finance Costs	69.55	62.87	61.36	264.39	286.16
	Depreciation and amortization expenses	73.37	59.30	60.93	312.33	247.04
	Other expenses	345.70	152.33	116.63	734.23	517.36
	<b>Total Expenses</b>	<b>1,973.08</b>	<b>1,110.10</b>	<b>834.86</b>	<b>4,655.82</b>	<b>3,704.41</b>
V	<b>Profit / (Loss) before exceptional items and tax</b>	<b>218.65</b>	<b>6.04</b>	<b>(54.38)</b>	<b>54.88</b>	<b>394.72</b>
VI	<b>Exceptional Items (See note no. 6)</b>	-	-	-	216.59	-
VII	<b>Profit / (Loss) before tax</b>	<b>218.65</b>	<b>6.04</b>	<b>(54.38)</b>	<b>271.47</b>	<b>394.72</b>
VIII	<b>Tax expense</b>					
	(1) Current Tax	-	-	-	-	-
	(2) Tax of Earlier Years	0.15	-	-	0.15	-
	(3) Deferred Tax	(69.99)	0.42	(28.19)	(80.64)	(28.19)
IX	<b>Profit/(loss) for the period/year</b>	<b>148.81</b>	<b>6.46</b>	<b>(82.57)</b>	<b>190.98</b>	<b>366.53</b>
X	<b>Other Comprehensive Income</b>					
A	(i) Items that will not be reclassified to profit or loss					
	a) Remeasurements of the defined benefit plans - Gratuity	(4.70)	0.81	3.52	(2.27)	3.52
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.18	(0.20)	(0.89)	0.57	(0.89)
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					
C	<b>Total Other comprehensive income / (loss) for the period/year</b>	<b>(3.52)</b>	<b>0.61</b>	<b>2.63</b>	<b>(1.70)</b>	<b>2.63</b>
XI	<b>Total Comprehensive Income/(Loss) for the Period/year (Comprising Profit / (Loss) and Other Comprehensive Income/ (Loss) for the period/year)</b>	<b>145.29</b>	<b>7.07</b>	<b>(79.94)</b>	<b>189.28</b>	<b>369.16</b>
XII	<b>Paid-up equity share capital (Face Value Re.10 per share)</b>	<b>1,350.00</b>	<b>1,350.00</b>	<b>1,350.00</b>	<b>1,350.00</b>	<b>1,350.00</b>
XIII	<b>Other Equity</b>				(856.90)	(1,046.18)
XIV	<b>Earnings per equity share (Face Value Re.10 per share)</b>	(not annualised)	(not annualised)	(not annualised)	(Annualised)	(Annualised)
	(1) Basic (Rs.)	1.10	0.05	(0.61)	1.41	2.73
	(2) Diluted (Rs.)	1.10	0.05	(0.61)	1.41	2.73

For ScoobeeDay Garments (India) Limited

Place : Kizhakkambalam  
Date : 21-05-2025

KLV  
NARAYANAN  
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Date: 2025.05.21 16:41:38 +05'30'  
K L V Narayanan  
Managing Director  
DIN: 01273573

  
Dony Dominic  
Director  
DIN: 03588411



## Notes

**1: Segment wise Revenue, Results, Segment Assets, Segment Liabilities and Capital Employed for the quarter and year ended 31st March 2025**

The Company has identified business segments as its reportable segments. Business segments comprise Garments & Aluminium Roofing and Accessories

Rs in Lakhs

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Refer Note No. 11	Unaudited	Refer Note No. 11	Audited	Audited
<b>1. Segment Revenue</b> (Sale/Income from each segment)					
a) Garments	2,115.43	1,045.29	694.98	4,472.14	3,816.34
b) Aluminium Roofing and Accessories	54.13	48.24	69.69	178.14	260.38
<b>Total</b>	<b>2,169.56</b>	<b>1,093.53</b>	<b>764.67</b>	<b>4,650.28</b>	<b>4,076.72</b>
Less: Inter segment revenue	-	-	-	-	-
<b>Sales/Income from Operations</b>	<b>2,169.56</b>	<b>1,093.53</b>	<b>764.67</b>	<b>4,650.28</b>	<b>4,076.72</b>
<b>2. Segment Results</b> (Profit/(Loss) before tax and interest from each segment)					
a) Garments					
-Profit/(Loss) before exceptional items	308.69	72.23	18.33	407.60	671.34
<b>Garments Total</b>	<b>308.69</b>	<b>72.23</b>	<b>18.33</b>	<b>407.60</b>	<b>671.34</b>
b) Aluminium Roofing and Accessories					
-Profit/(Loss) before exceptional items	27.89	(1.35)	3.76	21.66	28.62
<b>Aluminium Roofing and Accessories Total</b>	<b>27.89</b>	<b>(1.35)</b>	<b>3.76</b>	<b>21.66</b>	<b>28.62</b>
<b>Total Profit/ (Loss) before Tax and Interest</b>	<b>336.58</b>	<b>70.88</b>	<b>22.09</b>	<b>429.26</b>	<b>699.96</b>
Less: Interest & Finance Charges	69.55	62.87	61.36	264.39	286.16
Add: Exceptional Items (See note no. 6)	-	-	-	216.59	-
Add: Unallocable income net of unallocable expenditure	(48.38)	(1.97)	(15.11)	(109.99)	(19.08)
<b>Profit/ (Loss) before tax</b>	<b>218.65</b>	<b>6.04</b>	<b>(54.38)</b>	<b>271.47</b>	<b>394.72</b>

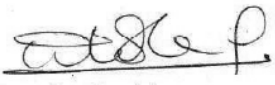
Rs in Lakhs

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Refer Note No. 11	Unaudited	Refer Note No. 11	Audited	Audited
<b>3. Segment Assets</b>					
a) Garments	6,252.19	5,876.54	5,238.90	6,252.19	5,238.90
b) Aluminium Roofing and Accessories	140.97	131.78	166.82	140.97	166.82
c) Unallocated	364.80	468.41	376.68	364.80	376.68
<b>Total</b>	<b>6,757.96</b>	<b>6,476.73</b>	<b>5,782.40</b>	<b>6,757.96</b>	<b>5,782.40</b>
<b>4. Segment Liabilities</b>					
a) Garments	6,119.00	6,060.91	5,367.89	6,119.00	5,367.89
b) Aluminium Roofing and Accessories	(2.64)	1.01	43.81	(2.64)	43.81
c) Unallocated	148.49	67.00	66.88	148.49	66.88
<b>Total</b>	<b>6,264.85</b>	<b>6,128.92</b>	<b>5,478.58</b>	<b>6,264.85</b>	<b>5,478.58</b>
<b>5. Capital Employed</b> (Segment Assets-Segment Liabilities)					
a) Garments	133.19	(184.37)	(128.99)	133.19	(128.99)
b) Aluminium Roofing and Accessories	143.61	130.77	123.01	143.61	123.01
c) Unallocated	216.31	401.41	309.80	216.31	309.80
<b>Total</b>	<b>493.11</b>	<b>347.81</b>	<b>303.82</b>	<b>493.11</b>	<b>303.82</b>

For Scoobeday Garments (India) Limited

Place : Kizhakkambalam  
Date : 21-05-2025

K L V  
NARAYANAN  
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K L V NARAYANAN  
Date: 2025.05.21  
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K L V Narayanan  
Managing Director  
DIN: 01273573

  
Dony Dominic  
Director  
DIN: 03588411





**Note 2 : STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH 2025**

		(Rs. in Lakhs)	
		As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
<b>A. ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment		4,633.50	4,880.25
(b) Other Intangible assets		2.02	3.99
(c) Financial Assets			
(i) Other financial assets		37.67	34.97
(d) Other non-Current Assets		32.12	35.41
<b>Total Non-Current Assets</b>		<b>4,705.32</b>	<b>4,954.61</b>
<b>Current assets</b>			
(a) Inventories		1,046.84	638.02
(b) Financial Assets			
(i) Trade receivables		774.66	56.99
(ii) Cash and Cash Equivalents		77.09	5.81
(iii) Bank balances other than (ii) above		-	1.70
(c) Current Tax Assets		9.04	5.11
(d) Other Current Assets		145.01	120.16
<b>Total Current Assets</b>		<b>2,052.64</b>	<b>827.79</b>
<b>TOTAL ASSETS</b>		<b>6,757.96</b>	<b>5,782.40</b>
<b>B. EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital		1,350.00	1,350.00
(b) Other Equity		(856.90)	(1,046.18)
<b>Total Equity</b>		<b>493.10</b>	<b>303.82</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		401.70	827.62
(b) Provisions		41.64	23.61
(c) Deferred Tax Liabilities (net)		104.72	24.65
(d) Other Non - Current Liabilities		37.96	-
<b>Total Non-Current Liabilities</b>		<b>586.02</b>	<b>875.88</b>
<b>Current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		5,401.90	4,418.24
(ii) Trade payables			
total outstanding dues of micro enterprises and small enterprises and		6.09	0.12
total outstanding dues of creditors other than micro enterprises and small enterprises		229.88	160.95
(b) Other Current Liabilities		38.83	22.44
(c) Provisions		2.13	0.95
<b>Total Current Liabilities</b>		<b>5,678.83</b>	<b>4,602.70</b>
<b>Total Liabilities</b>		<b>6,264.85</b>	<b>5,478.58</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>6,757.96</b>	<b>5,782.40</b>

**For ScooBeeDay Garments (India) Limited**

K L V  
NARAYANAN

K L V Narayanan  
Managing Director  
DIN: 01273573

*(Signature)*

Dony Dominic  
Director  
DIN: 03588411

Place : Kizhakkambalam  
Date : 21-05-2025





**Note 3: STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 31st MARCH 2025**

		(Rs. in Lakhs)	
		Year ended 31.03.2025 (Audited)	Year ended 31.03.2024 (Audited)
<b>A.</b>	<b>Cash flow from Operating Activities:</b>		
	Net Profit before tax	271.47	394.73
	<b>Adjustments for:</b>		
	Depreciation and amortisation Expenses	312.33	247.04
	Finance Costs	264.39	286.16
	Sundry Balances no more payable written back	(10.70)	-
	Provision for Gratuity	16.94	10.50
	Unrealised foreign exchange (gain)/loss (net)	(3.20)	-
	Deferred Income	(3.79)	-
	Irrecoverable advances written off	7.66	0.49
	Loss on sale of property, plant and equipment	0.67	-
	Profit on sale of property, plant and equipment	(216.59)	(3.38)
	<b>Operating Profit before working capital changes</b>	<b>639.18</b>	<b>935.54</b>
	<b>Adjustments for:</b>		
	(Increase)/ Decrease in Inventory	(408.82)	105.35
	(Increase)/ Decrease in Trade Receivables, Other Non-Current Assets, Other Current Assets	(744.26)	38.06
	Increase/ (Decrease) in Trade Payables, Other Current liabilities	98.19	(79.53)
	<b>Cash generated/(used) in operations</b>	<b>(415.71)</b>	<b>999.42</b>
	Less: Income tax paid (net)	(3.78)	0.48
	<b>Net cash from/(used) in operating activities (A)</b>	<b>(419.49)</b>	<b>999.90</b>
<b>B.</b>	<b>Cash flow from Investing Activities:</b>		
	Purchase of Property, Plant and Equipment	(83.27)	(52.89)
	Sale of Property, Plant and Equipment (See Note No.6)	235.57	18.15
	Capital Subsidy Received	45.55	-
	Proceeds from/(investments in) fixed deposits with banks	(0.99)	62.34
	Purchase of Intangible Assets	-	(1.08)
	<b>Net cash from investing activities (B)</b>	<b>196.86</b>	<b>26.52</b>
<b>C.</b>	<b>Cash flow from Financing Activities:</b>		
	Proceeds from /(Repayment of) Non-Current Borrowings (including current maturities) (net)	(460.27)	(176.90)
	Proceeds from /(Repayment of) Current Borrowings (net)	1,018.57	(666.01)
	Finance Costs	(264.39)	(286.16)
	<b>Net cash from/(used) in financing activities (C)</b>	<b>293.91</b>	<b>(1,129.07)</b>
	<b>Net Increase/ (Decrease) in Cash and Cash equivalents (A+B+C)</b>	<b>71.28</b>	<b>(102.65)</b>
	<b>Cash and cash equivalents at the beginning of the Year</b>	<b>5.81</b>	<b>108.46</b>
	<b>Cash and cash equivalents at the end of the year</b>	<b>77.09</b>	<b>5.81</b>

For ScooBeeDay Garments (India) Limited

K L V  
NARAYANAN

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K L V NARAYANAN  
Date: 2025.05.21  
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K L V Narayanan  
Managing Director  
DIN: 01273573

Dony Dominic  
Director  
DIN: 03588411

Place : Kizhakkambalam  
Date : 21-05-2025



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.

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.

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.

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.

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.:

Particulars	31 March 2024 (as previously reported)	Change due to correction of error	Rs in Lakhs
			31 March 2024 (restated)
Increase in Employee Benefits Expense	-	10.50	10.50
Increase in Total Other Comprehensive Income	-	2.64	2.64
Decrease in Tax Expenses	30.83	2.64	28.19
Decrease in Total Comprehensive Income	374.39	5.22	369.17

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 ₹0.04 per share

The correction of the error had no impact on previously reported cash flows from operating, investing and financing activities

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 ₹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.

The Rights Issue is subject to requisite approvals from SEBI and other applicable statutory/regulatory authorities.

10. Figures for the previous year/periods have been regrouped, recast and rearranged, wherever necessary to conform to current period's presentation.

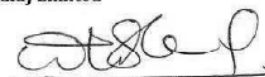
11. The Standalone Financial Results for the quarter ended March 31 2025 and quarter ended March 31 2024 is the balancing figure between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the financial year, which has been subject to a limited review by the Statutory Auditors.

For ScooBeeDay Garments (India) Limited

Place : Kizhakkambalam  
Date : 21-05-2025

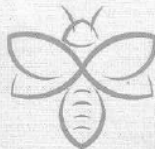
KLV  
NARAYANAN  
K L V Narayanan  
Managing Director  
DIN: 01273573

Digitally signed by K L V  
NARAYANAN  
Date: 2025.05.21  
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Dony Dominic  
Director  
DIN: 03588411





## SCOOBEE DAY GARMENTS (INDIA) LIMITED

(Formerly Known as Victory Paper And Boards (India) Limited)

CIN: L27100KL1994PLC008083 | GST : 33AAACV7612G1ZK

Factory: 6/1, Nedungur (Village), Karudayampalayam P.O, K Paramathi, Karur, Pin: 639 111, Tamil Nadu, India

web: www.scoobeedaygarments.com | e-mail : info@scoobeedaygarments.com

21.05.2025

SDGIL/BSE/2025-26/10

To

BSE Limited  
Corporate Relationship Department,  
2nd Floor, New Trading Wing,  
Rotunda Building, PJ Towers,  
Dalal Street, Mumbai - 400001

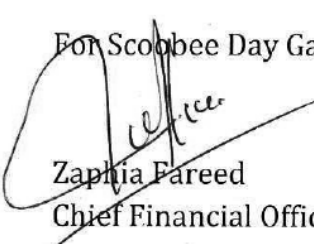
Dear Sir,

**Subject: Declaration Pursuant to Regulation 33(3) (d) of SEBI (LODR) 2015.**

**Scrip Code. 531234**

Pursuant to provisions of Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 we hereby confirm that the Statutory Auditors M/s. Varma and Varma, Chartered Accountants have issued the Auditor Report on Standalone Financial Results with Unmodified opinion for the Financial Year ended 31<sup>st</sup> March, 2025.

For Scoobee Day Garments (India) Limited

  
Zaphia Fareed  
Chief Financial Officer





## SCOOBEE DAY GARMENTS (INDIA) LIMITED

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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

### Disclosures under Regulation 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

SL NO.	PARTICULARS	DETAILS	
1	Name of the Auditors	M/s. CaesarPintoJohn & Associates, LLP, Practising Company Secretaries.	M/s. Nimmy Michael & Associates, Chartered Accountants.
2	Reason for Change viz. Appointment, Resignation, removal, death or otherwise	<p>The tenure of M/s. CaesarPintoJohn &amp; Associates, LLP, Practising Company Secretaries the existing Secretarial Auditor of the Company comes to an end on March 31, 2025.</p> <p>Therefore, to comply with the provisions of the Companies Act, 2013 &amp; Regulation 24 (A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the Company has appointed M/s. CaesarPintoJohn &amp; Associates, LLP, Practising Company Secretaries holding Peer Review Certificate No. 2148/2022 as Secretarial Auditor, with effect from April 1, 2025, for a period of 5 years and fix their remuneration, subject to the approval of the members at the ensuing Annual General Meeting of the Company.</p>	Not Applicable, since auditors are being re-appointed
3	Date of Appointment/ Re-Appointment	The Board of Directors of the Company at its meeting held today i.e., May 21, 2025, based on the recommendation of the Audit	21 <sup>st</sup> May, 2025  M/s. Nimmy Michael & Associates, Chartered Accountants, Cochin,



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		Committee, approved the appointment of M/s. CaesarPintoJohn & Associates LLP (CPJ), Practising Company Secretaries, Cochin as the Secretarial Auditors of the Company for a period of five years to hold office from the conclusion of the ensuing AGM till the conclusion of the 36 <sup>th</sup> AGM of the Company to be held in the year 2030, to conduct secretarial audit of the Company for the period FY 2025-26 through FY 2029-30. The appointment is subject to the approval of the shareholders of the Company at the ensuing AGM.	Kerala are re-appointed as Internal Auditor of the Company, to conduct the Internal Audit for the Financial Year 2025-2026
4	<b>Brief Profile</b>	<p><b>Name of the Auditor:</b></p> <p>M/s. CaesarPintoJohn &amp; Associates LLP (CPJ), Practising Company Secretaries</p> <p><b>Address:</b> F4, First Floor, LSpace, Logic Square, VIP Road, Near JLN Stadium Metro Station, Kaloore – 682017.</p> <p>CaesarPintoJohn &amp; Associates LLP (CPJ), is a peer reviewed Limited Liability Partnership firm of qualified Company Secretaries registered with the Institute of Company Secretaries of India and has extensive experience in handling secretarial audit.</p> <p>The Core team consists of 3 Qualified Company Secretaries</p>	<p><b>Name of the Auditor:</b></p> <p>M/s. Nimmy Michael &amp; Associates, Chartered Accountants</p> <p><b>Address:</b> 7/229, 1<sup>st</sup> Floor, K M Square, Palachuvadu, Kakkanad, Ernakulam - 682030</p> <p>Nimmy Michael &amp; Associates, Chartered Accountants who has been specialises in providing Management and Business Consulting Services for various sectors.</p>



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		and the Firm provides the professional services in the field of Secretarial & Legal, Start up Exclusive Services, Accounting & Taxation, NGO Compliance, Governance and Management, Education and Training.	
5	<b>Disclosure of relationships between directors (in case of appointment of a director).</b>	NA	NA