SCOOBEE DAY GARMENTS (INDIA) LIMITED

CIN: L27100KL1994PLC008083 | GST : 32AAACV7612G1ZM
Regd. Office: 666/12, Anna Aluminium Building, Kizhakkambalam, Aluva, Ernakulam, Kerala – 683 562
Web: wwww.scoobeedaygarments.com| e-mail: info@scoobeedaygarments.com | Phone: 0484 2680701

Dated: 13.11.2026
SDGIL/BSE/2026-27/35

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 13th November, 2026 pursuant to Regulation 30 of SEBI (LODR) Regulations 2015.

Ref: Scrip Code No. 531234

Pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, we would like to inform you that the Board of Directors of the Company at their meeting held today (November 13, 2026) have transacted the following business:

1. **Financial Results**

   Considered and approved the Unudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2026.A copy of the said Financial Results along with the Limited Review Report issued thereon by the Statutory Auditors are enclosed as Annexure I.

2. Board discussed business performance of the company.

The meeting commenced at 11.30 A.M. and concluded at 5.15 P.M.

The above is your kind information and record.

For Scoobee Day Garments (India) Limited

ALPHONSA JOSE
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Date: 2026.11.13 17:16:44 +05'30'

CS Alphonsa Jose
Company Secretary & Compliance Officer

Varma & Varma
CHARTERED ACCOUNTANTS

Daiwik Arcade,
Thiruvambady Road,
Punkunnam, Thrissur – 680 002
E-mail: thrissur@varmaandvarma.com
Tel: 0487 – 2385347/2385394

Independent Auditor's Review Report on Review of Unaudited Standalone Financial Results of M/s. Scoobee Day Garments (India) Limited (Formerly known as Victory Paper and Boards (India) Limited) for the quarter and half year ended September 30th, 2026, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,

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

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Scoobee Day Garments (India) Limited ("the Company") for the quarter and half year ended September 30th, 2026 ("the Statement"), 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 ("Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information

VARMA & VARMA * THRISSUR-2 * CHARTERED ACCOUNTANTS

Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Varma & Varma
(Firm No.004532S)

Signed

Name CA P HARIKRISHNANUNNY, B.Com, FCA
M.No.213541
UDIN: 26213541UEICXC4793

Address Partner
M/s. Varma & Varma,
Chartered Accountants
Daiwik Arcade,
Thiruvambady Road,
Punkunnam, Thrissur – 680 002

Place: Thrissur
Date: 13/11/2026

VARMA & VARMA * THRISSUR-2 * CHARTERED ACCOUNTANTS

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 STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

Rs in Lakhs

	Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	871.59	787.15	484.03	1,658.74	2,038.17	3,274.92
II	Other Income	29.48	12.89	15.44	42.37	38.82	72.89
III	**Total Income**	**901.07**	**800.04**	**499.47**	**1,701.11**	**2,076.99**	**3,347.81**
IV	**Expenses**						
	Cost of Materials Consumed	547.30	339.14	245.03	886.44	669.56	1,211.42
	Changes in Inventories Of Finished Goods And Work-in-Progress	(134.72)	(34.29)	(21.87)	(169.01)	224.84	265.34
	Employee Benefits Expense	321.93	299.01	371.44	620.94	818.17	1,466.89
	Finance Costs	29.37	30.65	53.28	60.02	122.75	185.05
	Depreciation and Amortization Expenses	74.51	72.90	59.53	147.41	118.06	357.01
	Other Expenses	171.21	145.03	101.00	316.24	315.30	599.88
	Total Expenses	**1,009.60**	**852.44**	**808.41**	**1,862.04**	**2,268.68**	**4,085.59**
V	**Profit/(loss) before exceptional items and tax**	**(108.53)**	**(52.40)**	**(308.94)**	**(160.93)**	**(191.69)**	**(737.78)**
VI	**Exceptional Items**	-	-	-	-	-	-
VII	**Profit/(loss) before tax**	**(108.53)**	**(52.40)**	**(308.94)**	**(160.93)**	**(191.69)**	**(737.78)**
VIII	Tax expense						
	(1) Current Tax	-	-	-	-	-	-
	(2) Tax of Earlier Years	-	-	-	-	-	(0.30)
	(3) Deferred Tax	27.34	13.48	77.62	40.82	47.73	186.84
IX	**Profit/(Loss) for the period/year**	**(81.19)**	**(38.92)**	**(231.32)**	**(120.11)**	**(143.96)**	**(551.24)**
X	**Other Comprehensive Income**						
A	(i) Items that will not be reclassified to profit or loss						
	a) Remeasurements of the defined benefit plans - Gratuity	2.67	2.68	(0.63)	5.35	(1.25)	9.73
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	a) Remeasurements of the defined benefit plans - Gratuity	(0.68)	(0.67)	0.15	(1.35)	0.31	(2.45)
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	**Total Other comprehensive Income/(loss) for the period/year**	**1.99**	**2.01**	**(0.48)**	**4.00**	**(0.94)**	**7.28**
XI	**Total Comprehensive Income/ (loss) for the Period/year (Comprising Profit/(loss) and Other Comprehensive Income /(loss) for the period/year)**	**(79.20)**	**(36.91)**	**(231.80)**	**(116.11)**	**(144.90)**	**(543.96)**
XII	**Paid-up equity share capital (Face Value Re.10 per share)**	1,692.00	1,692.00	1,350.00	1,692.00	1,350.00	1,692.00
XIII	**Other Equity**	-	-	-	-	-	7,722.73
XIV	**Earnings per equity share (Face Value Re.10 per share)**	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)
	(1) Basic (Rs.)	(0.48)	(0.23)	(1.71)	(0.71)	(1.07)	(3.66)
	(2) Diluted (Rs.)	(0.48)	(0.23)	(1.71)	(0.71)	(1.07)	(3.66)

Place : Kizhakkambalam
Date : 13.11.2026

KALPATHY LEKSHMI NARAYANAN VENKITANARAYANAN
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Date: 2026.11.13 15:40:53 +05'30'

For ScooBeeDay Garments (India) Limited

K L V Narayanan
Managing Director
DIN: 01273573

Dony Dominic
Director
DIN: 03588411

VARMA & VARMA CHARTERED ACCOUNTANTS THRISSUR-2

SCOOBEE DAY GARMENTS (INDIA) LIMITED Kizhakkambalam

Notes

1 :Segment wise Revenue, Results, Segment Assets, Segment Liabilities and Capital Employed for the quarter and half year ended 30th September 2026

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

Rs in Lakhs

Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(Sale/income from each segment)						
a) Garments	839.81	741.64	432.11	1,581.45	1,925.91	3,045.80
b) Aluminium Roofing and Accessories	31.78	45.51	51.92	77.29	112.26	229.12
Total	871.59	787.15	484.03	1,658.74	2,038.17	3,274.92
Less: Inter segment revenue	-	-	-	-	-	-
Sales/Income from Operations	871.59	787.15	484.03	1,658.74	2,038.17	3,274.92
2. Segment Results						
(Profit/(Loss) before tax and interest and exceptional items from each segment)						
a) Garments	(53.32)	0.66	(248.05)	(52.66)	(36.67)	(478.15)
b) Aluminium Roofing and Accessories	(6.83)	(3.45)	2.37	(10.28)	4.15	1.59
Total	(60.15)	(2.79)	(245.68)	(62.94)	(32.52)	(476.56)
Less: Interest & Finance Charges	29.37	30.65	53.28	60.02	122.75	185.05
Add: Exceptional Items	-	-	-	-	-	-
Less: Unallocable expenditure net of unallocable income	19.01	18.96	9.98	37.97	36.42	76.17
Profit/ (Loss) before tax	(108.53)	(52.40)	(308.94)	(160.93)	(191.69)	(737.78)

Rs in Lakhs

Particulars	As at			As at		As at
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
3. Segment Assets						
a) Garments	10,783.05	10,627.83	5,487.58	10,783.05	5,487.58	10,215.13
b) Aluminium Roofing and Accessories	106.68	127.76	150.90	106.68	150.90	122.74
c) Unallocated	3,838.95	3,844.35	342.13	3,838.95	342.13	3,879.38
Total	14,728.68	14,599.94	5,980.61	14,728.68	5,980.61	14,217.25
4. Segment Liabilities						
a) Garments	3,321.32	3,064.39	5,493.66	3,321.32	5,493.66	2,663.72
b) Aluminium Roofing and Accessories	7.41	31.00	24.17	7.41	24.17	(1.14)
c) Unallocated	2,101.31	2,126.74	114.58	2,101.31	114.58	2,139.94
Total	5,430.04	5,222.13	5,632.41	5,430.04	5,632.41	4,802.52
5. Capital Employed						
(Segment Assets-Segment Liabilities)						
a) Garments	7,461.73	7,563.43	(6.08)	7,461.73	(6.08)	7,551.41
b) Aluminium Roofing and Accessories	99.27	96.76	126.73	99.27	126.73	123.88
c) Unallocated	1,737.64	1,717.62	227.55	1,737.64	227.55	1,739.44
	9,298.64	9,377.81	348.20	9,298.64	348.20	9,414.73

For Scoobeeday Garments (India) Limited

KALPATHY LEKSHMI NARAYANAN VENKITANARAYANAN

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K L V Narayanan
Managing Director
DIN: 01273573

Dony Dominic
Director
DIN: 03588411

Place : Kizhakkambalam
Date : 13-11-2026

VARMA & VARMA CHARTERED ACCOUNTANTS THRISSUR-2

SCOOBEE DAY GARMENTS (INDIA) LIMITED Kizhakkambalam

Note 3: STATEMENT OF STANDALONE CASH FLOW FOR THE PERIOD ENDED 30th SEPTEMBER 2026

(Rs. In Lakhs)

Sl. No.	Particulars	Half Year ended 30.09.2026 (Unaudited)	Half Year ended 30.09.2025 (Unaudited)
A.	**Cash flow from Operating Activities:**		
	Net Profit /(loss) before tax	(160.93)	(191.69)
	Adjustments for:		
	Depreciation and amortisation Expenses	147.41	118.06
	Interest Income	(1.25)	-
	Finance Costs	60.02	122.75
	Sundry Balances no more payable written back	(0.14)	-
	Provision for Gratuity	9.56	9.32
	Unrealised foregin exchange (gain)/loss (net)	(2.09)	(5.34)
	Deferred Income	(1.89)	(1.89)
	Irrecoverable advances written off	0.13	-
	Provision for Expected Credit Loss	0.60	-
	Loss on sale of property, plant and equipment	-	0.77
	Profit on sale of property, plant and equipment	(4.33)	-
	Operating Profit/ (Loss) before working capital changes	**47.09**	**51.98**
	Adjustments for:		
	(Increase)/ Decrease in Inventories	(266.17)	304.88
	(Increase)/ Decrease in Trade Receivables, Other Non-Current Assets, Other Current Assets	(406.93)	364.98
	Increase/ (Decrease) in Trade Payables, Other Current liabilities	224.27	(22.07)
	Cash generated from/(used) in operations	**(401.74)**	**699.77**
	Add/(Less): Income tax paid (net)	(0.38)	(1.66)
	Net cash from/(used) in operating activities (A)	**(402.12)**	**698.11**
B.	**Cash flow from Investing Activities:**		
	Purchase of Property, Plant and Equipment	(25.92)	(45.84)
	Sale of Property, Plant and Equipment	7.97	5.81
	Interest Received	1.25	-
	Proceeds from/(investments in) fixed deposits with banks	0.91	(0.27)
	Net cash from/(used in) investing activities (B)	**(15.78)**	**(40.30)**
C.	**Cash flow from Financing Activities:**		
	Proceeds from /(Repayment of) Non-Current Borrowings (including current maturities) (net)	(195.66)	(205.63)
	Proceeds from /(Repayment of) Current Borrowings (net)	637.86	(365.39)
	Finance Costs	(60.02)	(122.75)
	Net cash from/(used) in financing activities (C)	**382.18**	**(693.77)**
	Net Increase/ (Decrease) in Cash and Cash equivalents (A+B+C)	**(35.72)**	**(35.97)**
	Cash and cash equivalents at the beginning of the Year	**41.48**	**77.09**
	Effects of Exchange Rate Changes on the balance of Cash & Cash Equivalents held in Foreign Currencies	0.01	-
	Cash and cash equivalents at the end of the period	**5.77**	**41.11**

For ScooBeeDay Garments (India) Limited

KALPATHY LEKSHMI NARAYANAN VENKITANARAYANAN

K L V Narayanan
Managing Director
DIN: 01273573

Dony Dominic
Director
DIN: 03588411

Place : Kizhakkambalam
Date : 13-11-2026

SCOOBEE DAY GARMENTS (INDIA) LIMITED Kizhakkambalam

VARMA & VARMA CHARTERED ACCOUNTANTS THRISSUR-2

Note 2 : STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2026

(Rs. in Lakhs)

Sl. No.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A.	**ASSETS**		
	Non-current assets		
	(a) Property, Plant and Equipment	12,792.09	12,916.94
	(b) Other Intangible assets	0.78	1.06
	(c) Financial Assets		
	(i) Other financial assets	3.05	5.76
	(d) Other non-Current Assets	27.74	27.61
	Total Non-Current Assets	**12,823.66**	**12,951.37**
	Current assets		
	(a) Inventories	898.04	631.87
	(b) Financial Assets		
	(i) Trade receivables	748.30	365.57
	(ii) Cash and Cash Equivalents	5.77	41.48
	(iii) Bank balances other than (ii) above	35.94	34.13
	(c) Current Tax Assets	6.74	6.36
	(d) Other Current Assets	210.23	186.47
	Total Current Assets	**1,905.02**	**1,265.88**
	TOTAL ASSETS	**14,728.68**	**14,217.25**
B.	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Equity Share Capital	1,692.00	1,692.00
	(b) Other Equity	7,606.63	7,722.73
	Total Equity	**9,298.63**	**9,414.73**
	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	45.60
	(b) Provisions	50.65	47.70
	(c) Deferred Tax Liabilities (net)	2,045.45	2,084.92
	(d) Other Non - Current Liabilities	32.27	34.16
	Total Non-Current Liabilities	**2,128.37**	**2,212.38**
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2,790.10	2,303.95
	(ii) Trade payables		
	total outstanding dues of micro enterprises and small enterprises and	75.91	21.75
	total outstanding dues of creditors other than micro enterprises and small enterprises	409.74	234.60
	(b) Other Current Liabilities	22.21	26.11
	(c) Provisions	3.72	3.73
	Total Current Liabilities	**3,301.68**	**2,590.14**
	Total Liabilities	**5,430.05**	**4,802.52**
	TOTAL EQUITY AND LIABILITIES	**14,728.68**	**14,217.25**

For ScooBeeDay Garments (India) Limited

KALPATHY LEKSHMI NARAYANAN VENKITANARAYANAN
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Date: 2026.11.13 15:41:42 +05'30'

K L V Narayanan
Managing Director
DIN: 01273573

Dony Dominic
Director
DIN: 03588411

Place : Kizhakkambalam
Date : 13-11-2026

VARMA & VARMA * THRISSUR-2 * CHARTERED ACCOUNTANTS

SCOOBEE DAY GARMENTS (INDIA) LIMITED * Kizhakkambalam *

4. The above statement of standalone financial results, which have been prepared in accordance with Indian Accounting Standards (Ind- AS) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, other accounting principles generally accepted in India and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 12, 2026 and November 13, 2026.

5. The Company is primarily engaged in two reportable business segments, Garments and Aluminium Roofing and Accessories, as identified in accordance with the Indian Accounting Standard (Ind AS 108) "Operating Segments". These segments are evaluated separately by the Company's chief operating decision maker to assess performance and allocate resources.

6. Pursuant to the Rights Issue, the Company's public shareholding declined to 20.23% with effect from 10 October 2025, falling below the prescribed minimum public shareholding (MPS) requirement of 25%, as stipulated under Rules 19(2) and 19A of the Securities Contracts (Regulation) Rules, 1957. The public shareholding of the Company stood at 20.25% as on 30th September 2026.

In accordance with Rule 19A(2) of the said Rules, the Company was required to achieve the minimum public shareholding of 25% on or before 9 October 2026. In this regard, the Company submitted an application to the SEBI on 1st September 2026, pursuant to Regulation 102 of the SEBI (LODR) Regulations, 2015, seeking an extension of 12 months for achieving compliance with the minimum public shareholding requirement.

Subsequently, SEBI sought clarifications from the Company regarding the reasons for seeking the extension, along with details of the applicable application fee paid. Company has remitted the prescribed application fee of Rs.1.18 lakh and submitted the requisite clarifications to SEBI along with the details of payment of fee.

As at the date of approval of these financial results, the Company has not received any communication from SEBI regarding the approval or rejection of its application for extension. The Management is closely monitoring the matter and evaluating appropriate measures to achieve compliance with the minimum public shareholding requirement, having regard to the applicable regulatory provisions and the outcome of the Company's application submitted to SEBI.

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

For ScooBeeDay Garments (India) Limited

KALPATHY LEKSHMI NARAYANAN VENKITANARAYANAN

Digitally signed by KALPATHY LEKSHMI NARAYANAN VENKITANARAYANAN
Date: 2026.11.13 15:42:15 +05'30'

Place : Kizhakkambalam
Date : 13-11-2026

K L V Narayanan
Managing Director
DIN: 01273573

Dony Dominic
Director
DIN: 03588411

VARMA & VARMA CHARTERED ACCOUNTANTS THRISSUR-2

SCOOBEE DAY GARMENTS (INDIA) LIMITED Kizhakkambalam