



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

Dated: 12.02.2026
SDGIL/BSE/2025-26/58

To,

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

Scrip Code No. 531234

Dear Sir,

Sub: Outcome of Board Meeting dated 12th February, 2026 pursuant to Regulation 30 of SEBI (LODR) Regulations 2015.

Pursuant to Regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, we hereby furnish the Unaudited Financial Results of the Company along with the Limited Review Report issued by the Statutory Auditors for the Third quarter and nine months ended on December 31, 2025 as considered, approved and taken on record by the Board of Directors of the Company in its meeting held today, February 12, 2026.

The Board Meeting commenced at 12.00 PM and concluded at 2.15 PM.

This information will also be made available on the Company's website at <http://scoobeedaygarments.com/index.php>.

We request you to kindly take the above information on record.

Yours Sincerely
For Scoobee Day Garments (India) Limited

CS Alphonsa Jose
Company Secretary & Compliance Officer

Encl: as above

Independent Auditor's Review Report on Review of Unaudited Standalone Financial Results of Scoobee Day Garments (India) Limited (Formerly known as Victory Paper and Boards (India) Limited) for the quarter and nine months ended December 31st, 2025 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 nine months ended December 31st, 2025 ("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

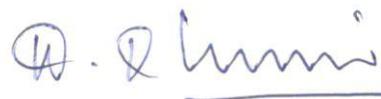


Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information 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: 26213541TQY5IR5688

Place: Thrissur

Date: 12/02/2026

Address

Partner

M/s. Varma & Varma,

Chartered Accountants

Daiwik Arcade,

Thiruvambady Road,

Punkunnam, Thrissur – 680 002



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(Formerly Known as Victory Paper And Boards (India) Limited)
CIN: L27100KL1994PLC008083

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

Rs in Lakhs

Particulars	For the Quarter Ended			For the Nine Months Ended		For the Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	642.17	484.03	1,093.53	2,680.33	2,480.72	4,650.28
II Other Income	15.19	15.44	22.61	54.01	38.25	60.42
III Total Income	657.36	499.47	1,116.14	2,734.34	2,518.97	4,710.70
IV Expenses						
Cost of Materials Consumed	247.09	245.03	692.23	916.65	1,210.45	2,374.50
Changes in Inventories Of Finished Goods And Work-in-Progress	24.73	(21.87)	(233.03)	249.57	(211.60)	(344.01)
Employee Benefits Expense	374.65	371.44	376.40	1,192.82	861.56	1,314.38
Finance Costs	32.04	53.28	62.87	154.79	194.84	264.39
Depreciation and Amortization Expenses	166.77	59.53	59.30	284.83	238.96	312.33
Other Expenses	152.48	101.00	152.33	467.77	388.53	734.23
Total Expenses	997.76	808.41	1,110.10	3,266.43	2,682.74	4,655.82
V Profit/(loss) before exceptional items and tax	(340.40)	(308.94)	6.04	(532.09)	(163.77)	54.88
VI Exceptional Items	-	-	-	-	216.59	216.59
VII Profit/(loss) before tax	(340.40)	(308.94)	6.04	(532.09)	52.82	271.47
VIII Tax expense						
(1) Current Tax	-	-	-	-	-	-
(2) Tax of Earlier Years	-	-	-	-	-	0.15
(3) Deferred Tax	85.11	77.62	0.42	132.84	(10.65)	(80.64)
IX Profit/(Loss) for the period/year	(255.29)	(231.32)	6.46	(399.25)	42.17	190.98
X Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss						
a) Remeasurements of the defined benefit plans - Gratuity	(0.63)	(0.63)	0.81	(1.88)	2.43	(2.27)
(ii) Income tax relating to items that will not be reclassified to profit or loss						
a) Remeasurements of the defined benefit plans - Gratuity	0.16	0.15	(0.20)	0.47	(0.61)	0.57
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	(0.47)	(0.48)	0.61	(1.41)	1.82	(1.70)
XI Total Comprehensive Income/ (loss) for the Period/year (Comprising Profit/(loss) and Other Comprehensive Income / (loss) for the period/year)	(255.76)	(231.80)	7.07	(400.66)	43.99	189.28
XII Paid-up equity share capital (Face Value Re.10 per share)	1,692.00	1,350.00	1,350.00	1,692.00	1,350.00	1,350.00
XIII Other Equity						(856.90)
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.)	(1.56)	(1.71)	0.05	(2.76)	0.31	1.41
(2) Diluted (Rs.)	(1.56)	(1.71)	0.05	(2.76)	0.31	1.41

Place : Kizhakkambalam
Date : 12.02.2026

K L V
NARAYANAN

K L V Narayanan
Managing Director
DIN: 01273573

For Scoobee Day Garments (India) Limited
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L V NARAYANAN
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Director
DIN: 03588411



Notes

1: Segment wise Revenue, Results, Segment Assets, Segment Liabilities and Capital Employed for the quarter and nine months ended 31st December 2025

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 Nine Months Ended		For the year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue (Sale/income from each segment)						
a) Garments	615.52	432.11	1,045.29	2,541.42	2,356.70	4,472.14
b) Aluminium Roofing and Accessories	26.65	51.92	48.24	138.91	124.02	178.14
Total	642.17	484.03	1,093.53	2,680.33	2,480.72	4,650.28
Less: Inter segment revenue	-	-	-	-	-	-
Sales/Income from Operations	642.17	484.03	1,093.53	2,680.33	2,480.72	4,650.28
2. Segment Results (Profit/(Loss) before tax and interest from each segment)						
a) Garments						
-Profit/(Loss) before exceptional items	(292.90)	(248.05)	72.23	(329.57)	98.91	407.60
Garments Total	(292.90)	(248.05)	72.23	(329.57)	98.91	407.60
b) Aluminium Roofing and Accessories	(6.56)	2.37	(1.35)	(2.41)	(6.23)	21.66
Aluminium Roofing and Accessories Total	(6.56)	2.37	(1.35)	(2.41)	(6.23)	21.66
Total Profit/ (Loss) before Tax and Interest	(299.46)	(245.68)	70.88	(331.98)	92.68	429.26
Less: Interest & Finance Charges	32.04	53.28	62.87	154.79	194.84	264.39
Add: Exceptional Items	-	-	-	-	216.59	216.59
Add: Unallocable income net of unallocable expenditure	(8.90)	(9.98)	(1.97)	(45.32)	(61.61)	(109.99)
Profit/ (Loss) before tax	(340.40)	(308.94)	6.04	(532.09)	52.82	271.47

Rs in Lakhs

Particulars	For the Quarter Ended			For the Nine Months Ended		For the year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
3. Segment Assets						
a) Garments	10,373.01	5,487.58	5,876.54	10,373.01	5,876.54	6,252.19
b) Aluminium Roofing and Accessories	146.90	150.90	131.78	146.90	131.78	140.97
c) Unallocated	3,853.08	342.13	468.41	3,853.08	468.41	364.80
Total	14,372.99	5,980.61	6,476.73	14,372.99	6,476.73	6,757.96
4. Segment Liabilities						
a) Garments	2,581.51	5,493.66	6,060.91	2,581.51	6,060.91	6,119.00
b) Aluminium Roofing and Accessories	34.26	24.17	1.01	34.26	1.01	(2.64)
c) Unallocated	2,199.19	114.58	67.00	2,199.19	67.00	148.49
Total	4,814.96	5,632.41	6,128.92	4,814.96	6,128.92	6,264.85
5. Capital Employed (Segment Assets-Segment Liabilities)						
a) Garments	7,791.50	(6.08)	(184.37)	7,791.50	(184.37)	133.19
b) Aluminium Roofing and Accessories	112.64	126.73	130.77	112.64	130.77	143.61
c) Unallocated	1,653.89	227.55	401.41	1,653.89	401.41	216.31
Total	9,558.03	348.20	347.81	9,558.03	347.81	493.11

For Scoobeday Garments (India) Limited

Place : Kizhakkambalam
Date : 12-02-2026

KLV
NARAYANAN

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KLV Narayanan
Managing Director
DIN: 01273573



Dony Dominic
Director
DIN: 03588411



2. The above financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its respective meetings held on 12.02.2026. The same have been subjected to Limited Review by the Statutory Auditors.

3. The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS 34) "Interim Financial Reporting", 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.

4. The Company is primarily engaged in two reportable business segments, Apparels and Readymade Garments and Aluminium/Galvanized Iron Roofing 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.

5. During the quarter ended 31 December 2025, Company has successfully completed a Rights Issue of Equity Shares in the ratio of 1 (one) equity share for every 3 (three) equity shares held. Pursuant thereto, the Company has issued 34,20,028 fully paid-up equity shares of face value ₹10 each at an issue price of ₹90 per equity share (including a securities premium of ₹80 per equity share), aggregating to ₹30,78,02,520. The net proceeds of the Rights issue have been fully utilised in the quarter ended 31st December 2025 towards adjustment of unsecured loans of the group companies and for general corporate purposes, in terms of the stated objects of the Rights Issue.

6. The Government of India has notified the New Labour Codes, effective from 21st November 2025. Based on management's assessment, the implementation of the New Labour Codes is not expected to have a material impact on the financial results for the period ended 31st December 2025. The financial impact will be further evaluated on notification of the relevant rules by the respective Central / State Government.

7. During the quarter ended 31st December 2025, the Company has revalued its land and buildings in accordance with Ind AS 16 "Property, Plant and Equipment" resulting increase in the carrying amount of land and buildings by Rs. 8,600.57 lakhs. Revaluation surplus net of deferred tax Rs. 6435.98 lakhs has been recognised in Other Comprehensive Income and accumulated in equity.

8. 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

Place : Kizhakkambalam
Date : 12-02-2026

K L V
NARAYANAN
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V NARAYANAN
Date: 2026.02.12
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K L V Narayanan
Managing Director
DIN: 01273573

Dony Dominic
Director
DIN: 03588411

