

Profit and Loss account summary
 (consolidated figures)

(As per IndAS)

In ₹ Crores

Particulars	Quarter ended		Growth
	Sep 30, 2022	Sep 30, 2021	%
Revenue from Operations	1,181.8	812.1	
Other income	20.0	15.8	
Total Income	1,201.8	827.9	45.2%
Cost of Goods Sold	658.2	474.9	
Employee Benefits Expense	65.0	59.7	
Other expenses	342.5	221.4	
Total Operating Expenses	1,065.7	756.0	41.0%
EBITDA	136.2	71.9	89.3%
EBITDA % (as of Revenues)	11.5%	8.9%	
Interest & Finance Cost (Net)	32.5	35.8	
Depreciation	58.6	58.2	
Profit before tax	45.1	-22.0	
Deferred Tax (Credit)/Charge & Current Tax, Net	17.0	2.8	
Profit / (Loss) After Tax from continuing operations	28.1	-24.8	
Profit/(Loss) Before Tax for the period from Discontinuing Operations	-	-69.4	
Non-controlling interest	9.9	3.4	
Profit / (Loss) After Tax	18.2	-97.6	

Profit and Loss account summary
 (consolidated figures)

(As per IndAS)

In ₹ Crores

Particulars	Half year ended		Growth
	Sep 30, 2022	Sep 30, 2021	%
Revenue from Operations	2,102.1	1,131.4	
Other income	22.2	37.0	
Total Income	2,124.3	1,168.3	81.8%
Cost of Goods Sold	1,123.6	656.9	
Employee Benefits Expense	131.0	110.7	
Other expenses	639.5	353.5	
Total Operating Expenses	1,894.1	1,121.1	69.0%
EBITDA	230.2	47.2	387.4%
EBITDA % (as of Revenues)	11.0%	4.2%	
Interest & Finance Cost (Net)	60.3	73.9	
Depreciation	111.6	115.3	
Profit before tax	58.3	-141.9	
Deferred Tax (Credit)/Charge & Current Tax, Net	22.1	2.2	
Profit / (Loss) After Tax from continuing operations	36.3	-144.1	
Profit/(Loss) Before Tax for the period from Discontinuing Operations	-	-132.6	
Non-controlling interest	18.5	-2.2	
Profit / (Loss) After Tax	17.7	-274.5	

Balance sheet summary
(consolidated figures)

(As per Ind-AS)

In ₹ Crores

Particulars	As on	
	Sep 30, 2022	Mar 31, 2022
EQUITY AND LIABILITIES		
Equity		
Equity share capital	53.1	53.0
Other equity	723.1	697.3
Non Controlling Interest	119.5	100.2
	895.7	850.4
Non-current liabilities		
Financial liabilities		
Borrowings	50.1	71.7
Lease liabilities	424.6	335.4
Other financial liabilities	107.3	238.1
Long-term provisions	14.2	14.4
Other non-current liabilities	0.6	0.5
	596.9	660.1
Current liabilities		
Financial liabilities		
Borrowings	522.6	430.0
Lease liabilities	133.4	120.7
Trade payables	1,342.2	1,047.9
Other financial liabilities	206.5	67.6
Other current liabilities	84.6	71.1
Short-term provisions	10.5	10.1
	2,299.8	1,747.4
Liabilities directly associated with Assets classified as held for sale (Discontinuing Operations)	-	5.0
	3,792.4	3,262.9
ASSETS		
Non-current assets		
Fixed assets	106.0	113.3
Right-of-use asset	499.0	387.9
Goodwill on consolidation	111.2	111.2
Intangible assets	44.8	48.9
Financial assets	69.9	62.7
Deferred tax assets (net)	401.8	411.0
Current tax assets (net)	30.3	28.9
Other non-current assets	33.2	63.1
	1,296.3	1,226.9
Current Assets		
Inventories	1,066.1	830.8
Financial assets		
Trade receivables	686.4	571.7
Cash and cash equivalents	189.8	105.0
Others financial assets	78.3	118.0
Other current assets	470.6	405.5
	2,491.1	2,031.0
Assets Held for Sale (Discontinuing Operations)	5.0	5.0
	3,792.4	3,262.9



Particulars (Figures in ₹ Crores)	Power Brands				Emerging Brands				Total			
	Q2 FY23	Q2 FY22	H1 FY23	H1 FY22	Q2 FY23	Q2 FY22	H1 FY23	H1 FY22	Q2 FY23	Q2 FY22	H1 FY23	H1 FY22
Revenue from Operations	998	674	1,746	936	184	138	356	195	1,182	812	2,102	1,131
Total Revenues	998	674	1,746	936	184	138	356	195	1,182	812	2,102	1,131
Y-o-Y Growth %	48.0%		86.6%		33.6%		82.3%		45.5%		85.8%	
EBITDA	131	67	214	55	6	5	16	-8	136	72	230	47
EBITDA % (as of Total Revenues)	13.1%	9.9%	12.3%	5.9%	3.0%	3.7%	4.5%	-4.1%	11.5%	8.9%	11.0%	4.2%

Power Brands – US Polo Assn., Tommy Hilfiger, Flying Machine and Arrow
Emerging Brands – Calvin Klein, Sephora, Ed Hardy, Aeropostale and Others