

Profit and Loss account summary
 (consolidated figures)

 (As per IndAS)
 In ₹ Crores

Particulars	Quarter ended		Growth
	Sep 30, 2023	Sep 30, 2022	%
Revenue from Operations	1,266.9	1,181.8	
Other income	4.5	20.0	
Total Income	1,271.5	1,201.8	5.8%
Cost of Goods Sold	640.5	658.2	
Employee Benefits Expense	71.0	65.0	
Other expenses	408.4	342.5	
Total Operating Expenses	1,119.9	1,065.7	5.1%
EBITDA	151.6	136.2	11.3%
EBITDA % (as of Revenues)	12.0%	11.5%	
Interest & Finance Cost (Net)	40.7	32.5	
Depreciation	62.7	58.6	
Profit before tax	48.2	45.1	6.9%
Deferred Tax (Credit)/Charge & Current Tax, Net	11.2	17.0	
Profit / (Loss) After Tax	37.0	28.1	31.9%
Non-controlling interest	15.4	9.9	
Profit / (Loss) After Tax	21.7	18.2	18.9%

Profit and Loss account summary
 (consolidated figures)

 (As per IndAS)
 In ₹ Crores

Particulars	Half year ended		Growth
	Sep 30, 2023	Sep 30, 2022	%
Revenue from Operations	2,224.1	2,102.1	
Other income	15.5	22.2	
Total Income	2,239.6	2,124.3	5.4%
Cost of Goods Sold	1,092.2	1,123.6	
Employee Benefits Expense	134.8	131.0	
Other expenses	744.8	639.5	
Total Operating Expenses	1,971.8	1,894.1	4.1%
EBITDA	267.8	230.2	16.3%
EBITDA % (as of Revenues)	12.0%	11.0%	
Interest & Finance Cost (Net)	79.5	60.3	
Depreciation	125.7	111.6	
Profit before tax	62.6	58.3	7.4%
Deferred Tax (Credit)/Charge & Current Tax, Net	30.1	22.1	
Profit / (Loss) After Tax	32.5	36.3	-10.3%
Non-controlling interest	27.3	18.5	
Profit / (Loss) After Tax	5.2	17.7	-70.5%

Balance sheet summary

(consolidated figures)

(As per Ind-AS)

In ₹ Crores

Particulars	As on	
	Sep 30, 2023	Mar 31, 2023
EQUITY AND LIABILITIES		
Equity		
Equity share capital	53.2	53.1
Other equity	851.3	856.5
Non Controlling Interest	160.5	182.6
	1,064.9	1,092.2
Non-current liabilities		
Financial liabilities		
Borrowings	17.4	30.6
Lease liabilities	513.2	508.9
Other financial liabilities	132.8	122.0
Long-term provisions	16.3	15.2
Other non-current liabilities	0.8	0.5
	680.6	677.1
Current liabilities		
Financial liabilities		
Borrowings	586.0	567.0
Lease liabilities	157.3	158.5
Trade payables	1,153.2	1,019.5
Other financial liabilities	45.2	45.8
Other current liabilities	103.4	102.2
Current tax liabilities	13.7	2.6
Short-term provisions	9.8	7.0
	2,068.6	1,902.7
	3,814.1	3,672.0
ASSETS		
Non-current assets		
Fixed assets	114.4	106.8
Right-of-use asset	607.8	608.0
Goodwill on consolidation	111.2	111.2
Intangible assets	38.2	40.9
Financial assets	70.1	62.3
Deferred tax assets (net)	412.8	412.0
Non current tax assets (net)	37.5	33.6
Other non-current assets	18.6	20.0
	1,410.6	1,395.0
Current Assets		
Inventories	1,103.0	981.9
Financial assets		
Trade receivables	644.0	559.5
Cash and cash equivalents	127.7	200.3
Others financial assets	48.3	45.5
Other current assets	480.5	489.8
	2,403.4	2,277.1
	3,814.1	3,672.0



Particulars (Figures in ₹ Crores)	Power Brands				Emerging Brands				Total			
	Q2 FY24	Q2 FY23	H1 FY24	H1 FY23	Q2 FY24	Q2 FY23	H1 FY24	H1 FY23	Q2 FY24	Q2 FY23	H1 FY24	H1 FY23
Revenue from Operations	1,047	998	1,808	1,746	220	184	416	356	1,267	1,182	2,224	2,102
Total Revenues	1,047	998	1,808	1,746	220	184	416	356	1,267	1,182	2,224	2,102
Y-o-Y Growth %	5.0%		3.5%		19.1%		17.1%		7.2%		5.8%	
EBITDA	138	131	232	214	14	6	36	16	152	136	268	230
EBITDA % (as of Revenues)	13.2%	13.1%	12.8%	12.3%	6.3%	3.0%	8.5%	4.5%	12.0%	11.5%	12.0%	11.0%

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