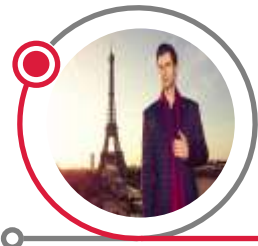


Cantabil Retail India Limited

Result Update Presentation
Q2 & H1 FY22





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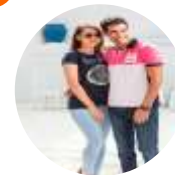
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Industry Overview



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Way Ahead





Financial Highlights



Management Comment



**Commenting on the results,
Mr. Vijay Bansal, Chairman & Managing
Director, Cantabil Retail India Limited said:**

“As for this quarter we have recorded revenue of Rs. 89.61 crores with EBITDA and PAT (w/o IND-AS 116) of Rs. 14.80 crores and Rs. 8.73 crores respectively and for half-year ended we recorded revenue of Rs. 118.38 crores with EBITDA and PAT (w/o IND-AS 116) of 15.63 crores and Rs. 7.81 crores respectively. This is mainly on account of reducing fear of COVID and movement of activities towards normalization along with store expansion.

For the half-year in discussion – first quarter was affected by COVID but the second quarter saw good traction and footfalls. This quarter usually attracts demand as festivities are round the corner. Luckily for us, impact of COVID is diminishing as the peak season starts. What's also most important is that now all of our stores are functional on daily basis throughout the day. We also see online sales gradually adding to the revenue. Going forward we are pretty confident of pre-COVID growth returning back for the Company.

Overall, we remain focused on creating value for our stakeholders and managing the business for the long term to transform our business and our ways of working. I am thankful to the entire team at CRIL for overcoming gripping uncertainties and delivering good results.”



Who We Are?



Established in year **1989**, business of **designing, manufacturing and retailing of readymade garments** with **20** years of long experience

Allotted **“BBB+ outlook Stable”** rating from **ICRA** even under most complex times of Covid

Entered into **E-commerce** space with leading players like **Flipkart, Amazon, Snapdeal, Myntra, Ajio** etc. - offering enormous scope of expansion beyond physical geographies

Believes in **Value for Money** and offers **high quality latest fashion apparel at affordable pricing** - ‘**Cantabil**’ is one of **preferred brand among millennials and aspirational class**

State of art fully integrated production facility spread over **3 acre plot with 1.5L Sq. ft. of floor area** in **Bahadurgarh, Haryana** with **capacity to produce 10L garments per annum** – **most specialized suit plant in India**

Strong financials has **made it viable for expansion and opening of new stores** through **internal accruals only without increasing debt**

Caters to all three segments and wide range of products under one roof in Men’s category like **Shirts - formal/casual, Trouser, Denim, Suit, Blazer, Jacket, Woollen & Accessories, Ladies wear and Kids wear** to make it complete family brand

Dividend paying entity and distributed **interim dividend of 10% of face value for FY21**

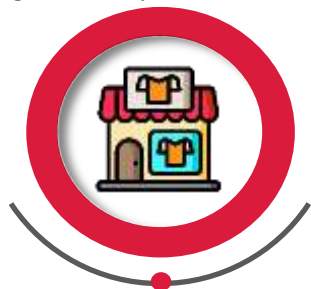
Brand presence in **18 States, 150 + Cities and 339 profit making exclusive brand outlets** with **3.74 L sq. ft.** of retail space and strong presence in Tier I, Tier II & Tier III cities and planned to reach **750-800 stores in next 5 years across India**



COVID-19 Impact on Business



- Sharp reduction of footfalls in multiple geographies and gradual closure in areas highly affected
- Last week of March onwards -no business activities conducted - office, stores and warehouses shutdown due to nationwide lockdown
- Used this opportunity to upgrade our organization – develop skills of employees, educate and train them
- Interaction with customers to help them understand safety measures taken at store level
- Gradual opening of stores in non-red zone areas - end of May ~100 stores were operational all over India, numbers kept increasing as and when cities entered orange and green zone
- We also entered online space at most crucial hour which will gain traction in coming financial year



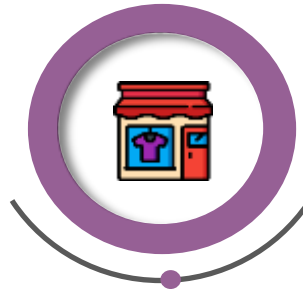
March – May'20

June – July'20



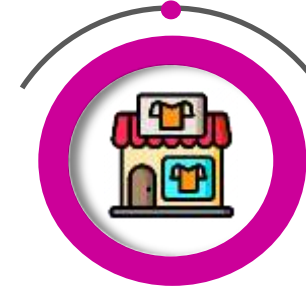
- Stores opened on alternate days and for certain hours depending on area wise restrictions
- Malls could open, hence majority of stores in malls are now open
- Over 285 stores were operational by end of July

- Most stores were operational on daily basis for entire day
- Stores started gaining traction – festivals around the corner



August – March'21

April – May'21



- Sudden increase in cases from mid April, gradually spreading across country
- State wise lockdown as per State Govt orders
- Most of the states ordered operations of only essential services leading to store closures
- As of now only 180 stores are operational – 4 hours daily basis
- These stores are open on alternate days basis odd and even days

- As of June'21 320 stores are open across the country on weekdays only with restrictions in working hours depending on state wise rules
- Gradual movement to normalcy due to reduction in fear of COVID-19
- As of now stores are operational on daily basis for entire day



June'21 Onwards



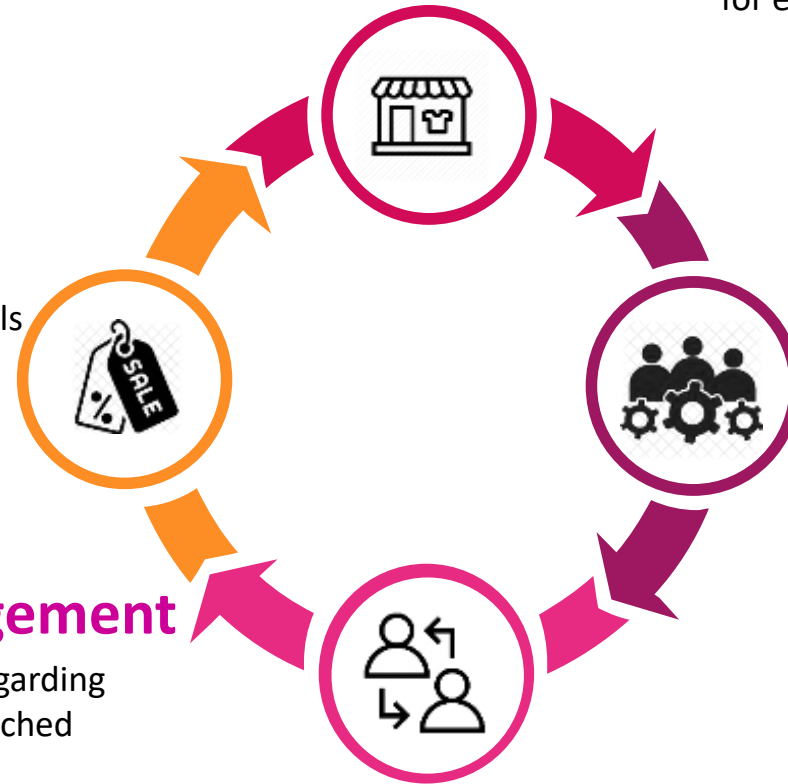
Progressive continual recovery in operational store count and sales

Store Opening

- As of now all 339 stores are operational on daily basis for entire day – started gaining traction and footfalls

Sales

- Stores in areas less impacted by COVID are normalizing, gradual increase in sales to be followed
- Sales in high street markets are more than malls



Operations

- Office, warehouses and third-party manufacturing units operational with proper precautions in place
- Business backed by appropriate cash reserves

Continued Consumer Engagement

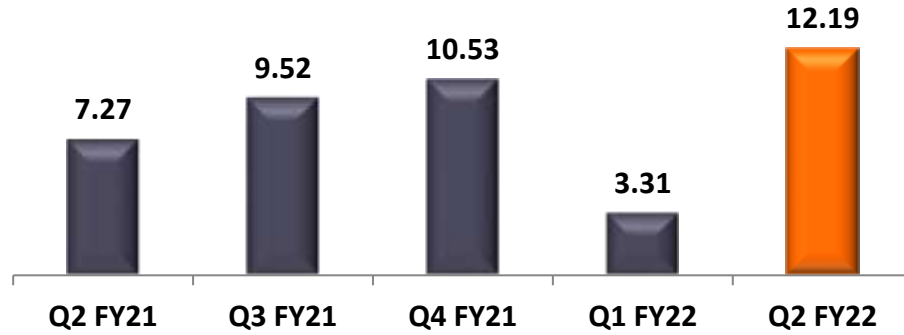
- Continuous updates given to customers regarding deals and new products and designed launched through SMS campaign
- Customers are also educated about all necessary precautions taken at store



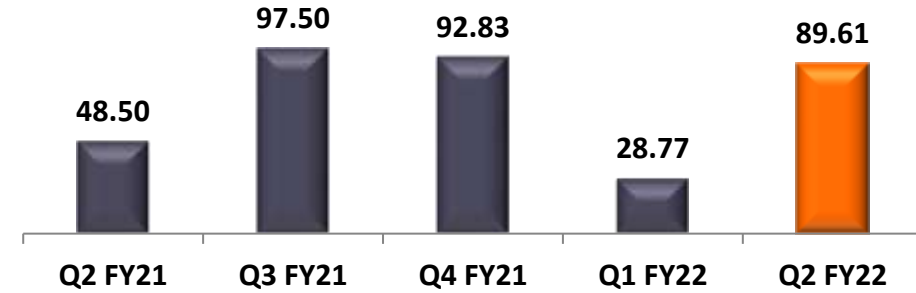
Financial Highlights



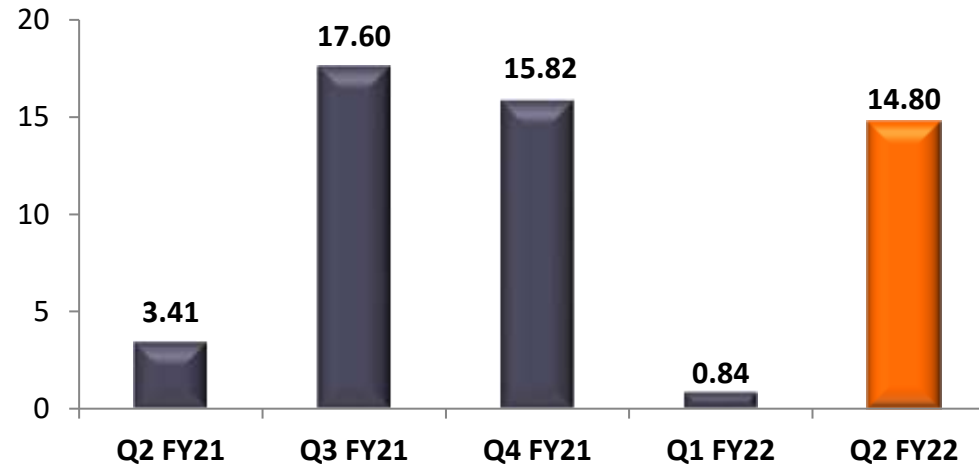
Sales Qty (pcs in Lacs)



Revenue from Operations (Rs. Cr)



EBITDA excluding Other Income (Rs. Cr)*



*EBITDA numbers are without taking into account IND-AS 116 effect

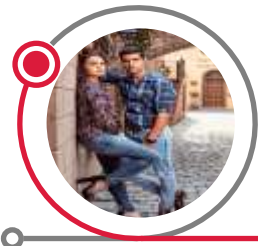
Financial Highlights



Rs. Cr	Q2 FY22* (With IND-AS 116)	Q2 FY22 (W/O IND-AS 116)	Q2 FY21* (With IND-AS 116)	Q2 FY21 (W/O IND-AS 116)	Y-o-Y(%) (With IND-AS 116)	Y-o-Y(%) (W/O IND-AS 116)	Q1 FY22* (With IND-AS 116)
Revenue from Operations	89.61	89.61	48.50	48.50	84.78%	84.78%	28.77
Raw Materials	29.04	29.04	15.44	15.44			5.78
Employee Cost	16.09	16.09	9.59	9.59			8.16
Job Work Charges	6.84	6.84	4.52	4.52			1.92
Lease Rentals	0.33	8.53	0.34	6.50			0.42
Commission	5.81	6.21	3.13	3.40			1.98
Other Expenses	8.10	8.10	5.64	5.64			4.44
Total Expenditure	66.21	74.81	38.65	45.08			22.71
EBITDA	23.40	14.80	9.84	3.41	137.72%	333.44%	6.06
EBITDA Margin%	26.11%	16.51%	20.30%	7.04%	581 bps	947 bps	21.06%
Other Income	3.99	0.61	4.71	0.84			6.92
Depreciation	10.55	2.36	9.47	2.32			9.42
Interest	5.88	0.73	6.09	1.13			5.72
Profit Before Tax	10.96	12.32	(1.00)	0.81			(2.16)
Tax	3.19	3.59	(0.31)	0.22			(0.61)
PAT	7.77	8.73	(0.69)	0.59	1224.71%	1374.38%	(1.55)
PAT Margin%	8.67%	9.74%	(1.42%)	1.22%	1009 bps	852 bps	(5.38%)
Basic EPS in Rs.	4.76	5.35	(0.42)	0.36	1233.33%	1386.11%	(0.95)

- This quarter witnessed higher sales volume on account of reducing fear of COVID and movement of activities towards normalization which led to increase in Revenue by 84.78%
- Revenue also includes sales from e-commerce
- Increase in EBITDA mainly on account of higher utilization, increasing footfalls and incremental sales volume

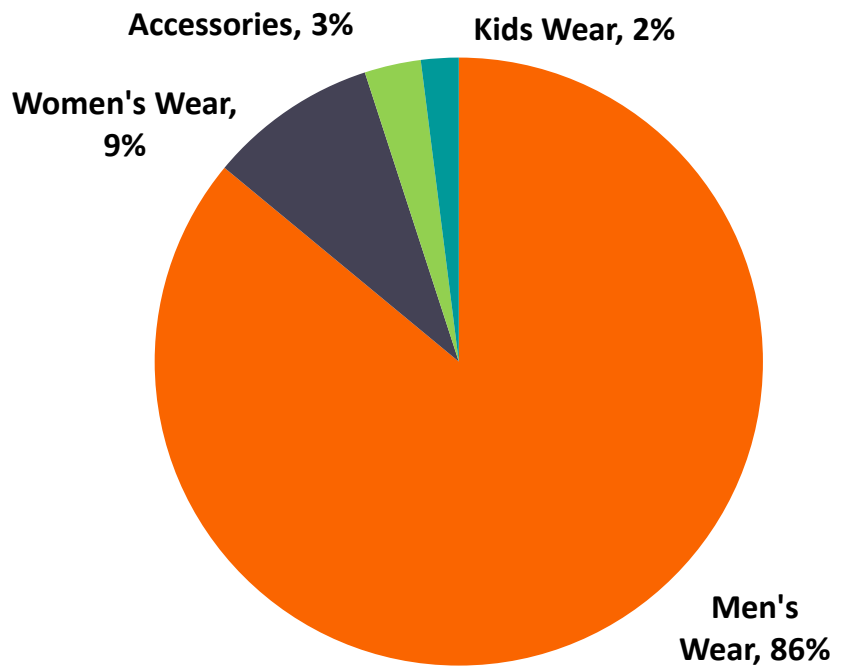
**reported numbers are as per IND-AS 116, consequently operating lease expenses have changed from rent, commission and other expenses to depreciation & amortization expenses, finance cost and other income.*



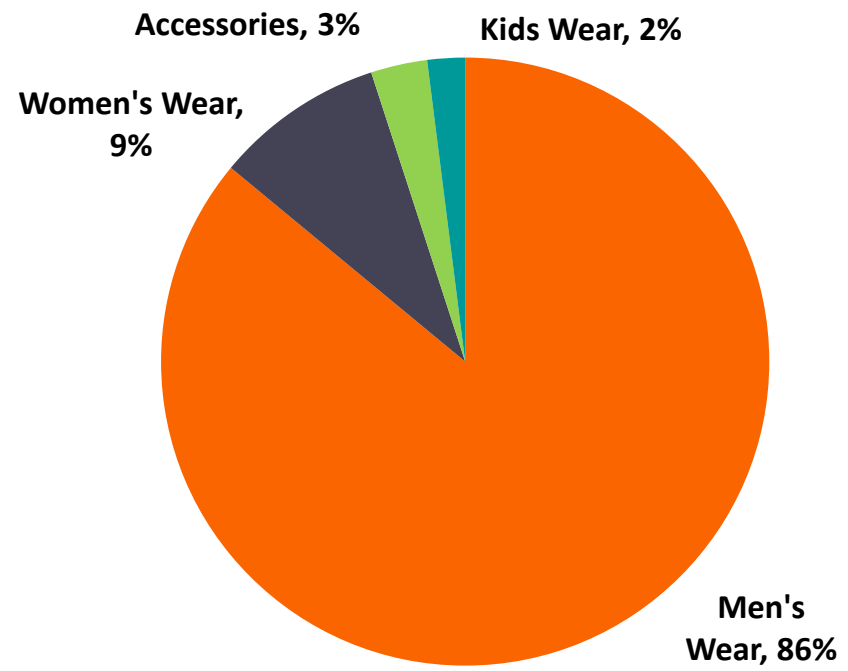
Revenue Break Up – Segmental



Q2 FY21



Q2 FY22



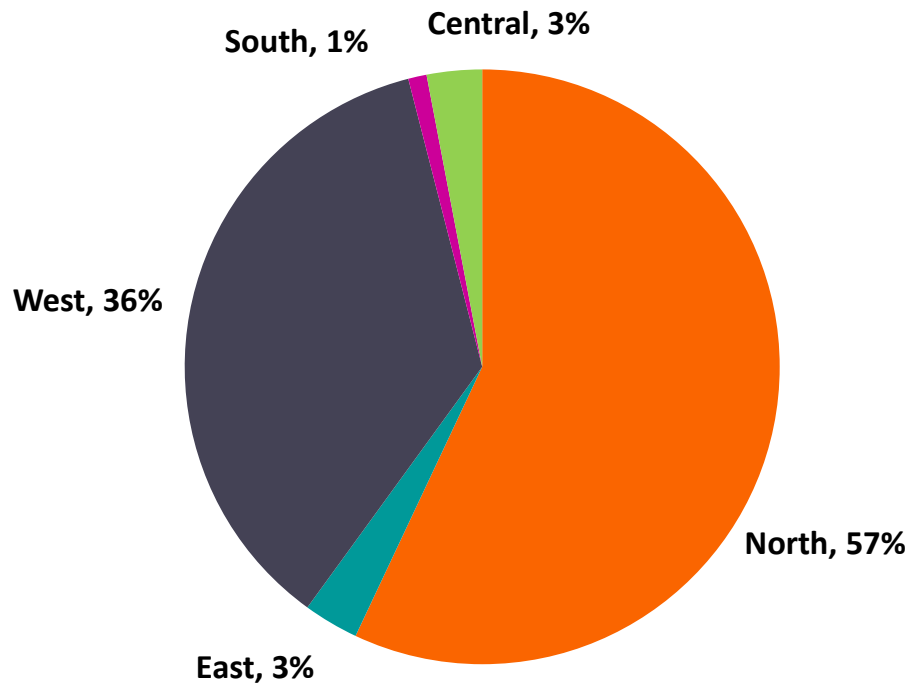
Entered e-commerce market as well – contributing approx. 2% to revenue



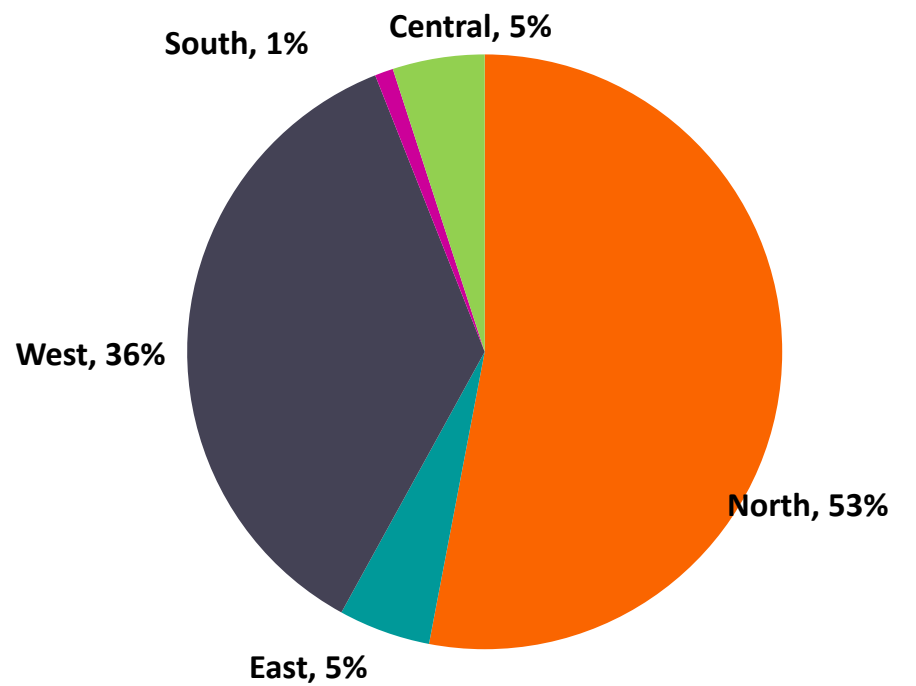
Revenue Break Up – Regional



Q2 FY21



Q2 FY22



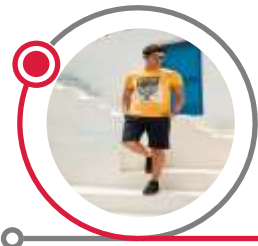
Financial Highlights



Rs. Cr	H1 FY22* (With IND-AS 116)	H1 FY22 (W/O IND-AS 116)	H1 FY21* (With IND-AS 116)	H1 FY21 (W/O IND-AS 116)	Y-o-Y(%) (With IND-AS 116)	Y-o-Y(%) (W/O IND-AS 116)
Revenue from Operations	118.38	118.38	61.31	61.31	93.08%	93.08%
Raw Materials	34.83	34.83	17.33	17.33		
Employee Cost	24.25	24.25	13.82	13.82		
Job Work Charges	8.76	8.76	6.14	6.14		
Lease Rentals	0.75	13.91	0.74	9.03		
Commission	7.79	8.46	4.16	4.54		
Other Expenses	12.54	12.54	8.72	8.72		
Total Expenditure	88.92	102.75	50.91	59.58		
EBITDA	29.46	15.63	10.40	1.73	183.17%	802.51%
EBITDA Margin%	24.89%	13.21%	16.97%	2.83%	792 bps	1038 bps
Other Income	10.90	1.45	10.69	2.14		
Depreciation	19.97	4.54	19.55	4.62		
Interest	11.59	1.49	12.29	2.23		
Profit Before Tax	8.80	11.05	(10.74)	(2.98)		
Tax	2.58	3.24	(2.99)	(0.73)		
PAT	6.22	7.81	(7.75)	(2.25)	180.30%	447.99%
PAT Margin%	5.26%	6.60%	(12.64%)	(3.66%)	1790 bps	1026 bps
Basic EPS in Rs.	3.81	4.79	(4.75)	(1.38)	180.21%	447.10%

- Revenue also includes sales from e-commerce
- Lockdown in Q1 FY22 and conditions imposed on working of store days and hours had some impact on half year revenue. Additional revenue generated due to expansion in retail space
- Increase in EBITDA mainly on account of higher utilization, increasing footfalls and incremental sales volume

*reported numbers are as per IND-AS 116, consequently operating lease expenses have changed from rent, commission and other expenses to depreciation & amortization expenses, finance cost and other income.

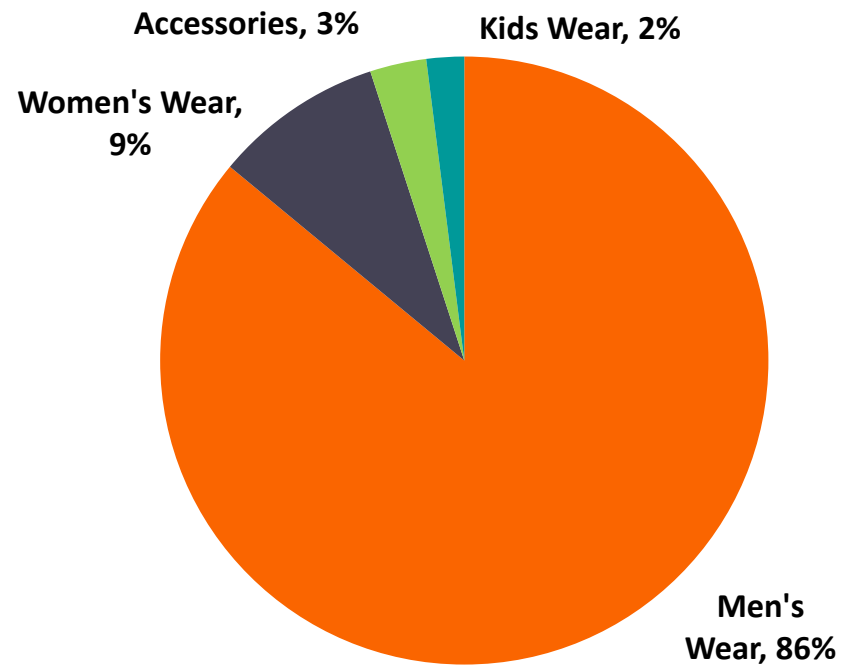
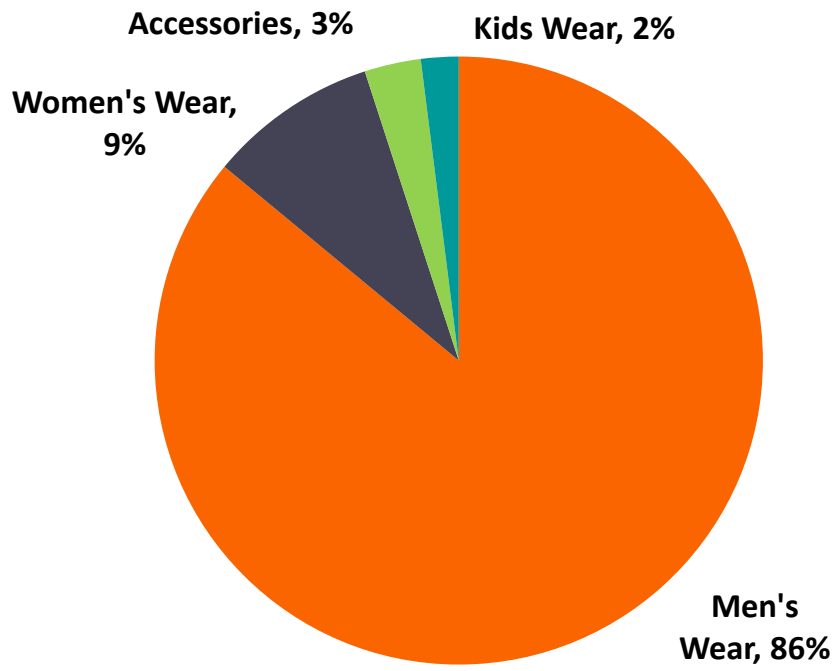


Revenue Break Up – Segmental

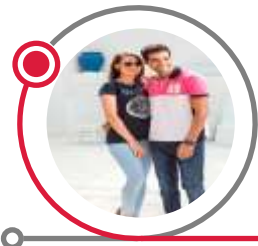


H1 FY21

H1 FY22



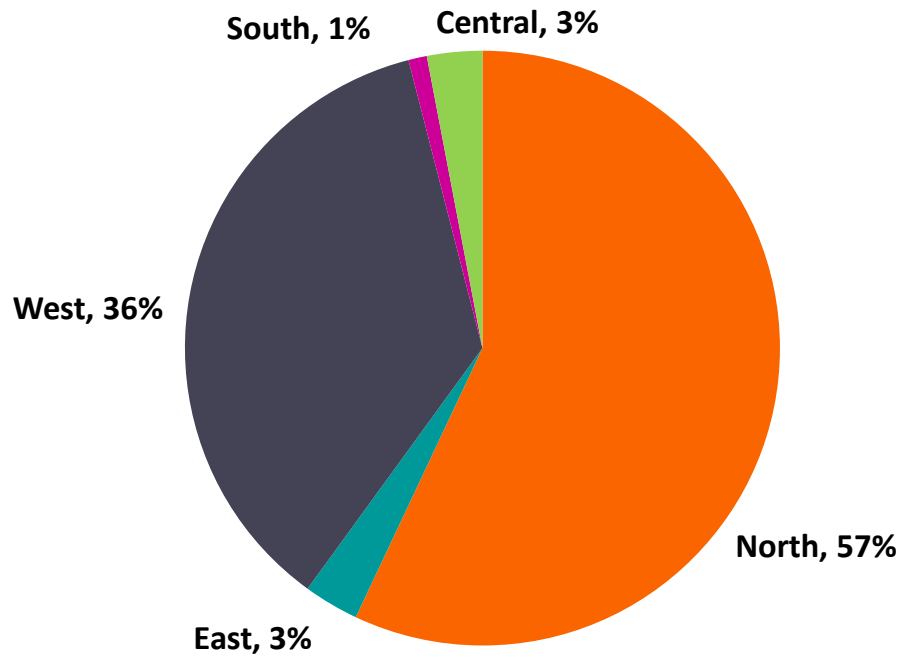
Entered e-commerce market as well – contributing approx. 1% to revenue



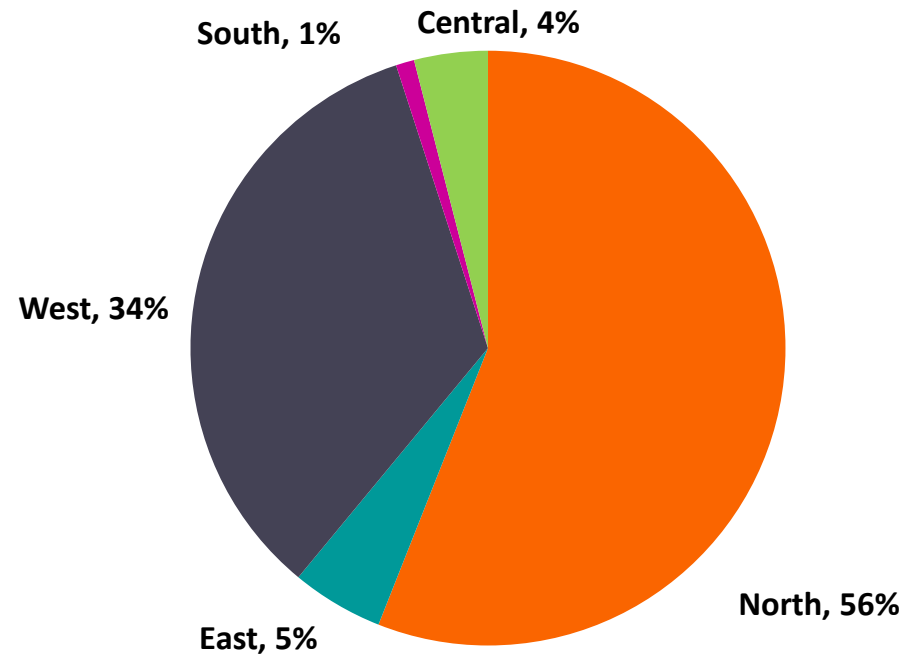
Revenue Break Up – Regional



H1 FY21



H1 FY22



Financial Highlights



Rs. Cr	FY21* (With IND-AS 116)	FY21 (W/O IND-AS 116)	FY20* (With IND-AS 116)	FY20 (W/O IND-AS 116)	Y-o-Y(%) (With IND-AS 116)	Y-o-Y(%) (W/O IND-AS 116)
Revenue from Operations	251.64	251.64	338.04	338.04	(25.56%)	(25.56%)
Raw Materials	87.78	87.78	119.06	119.06		
Employee Cost	41.58	41.58	59.94	59.94		
Job Work Charges	16.86	16.86	28.95	28.95		
Lease Rentals	1.67	24.67	1.45	37.55		
Commission	16.51	17.71	15.76	18.15		
Other Expenses	27.88	27.88	28.14	28.14		
Total Expenditure	192.28	216.48	253.30	291.78		
EBITDA	59.36	35.16	84.73	46.25	(29.94%)	(23.98%)
EBITDA Margin%	23.59%	13.97%	25.07%	13.68%	(148 bps)	29 bps
Other Income	16.78	3.03	4.18	4.18		
Depreciation	39.09	9.49	44.19	10.41		
Interest	24.80	4.88	20.71	6.92		
Profit Before Tax	12.26	23.82	24.01	33.10		
Tax	2.59	5.96	7.58	10.23		
PAT	9.66	17.86	16.43	22.88	(41.18%)	(21.92%)
PAT Margin%	3.84%	7.10%	4.86%	6.77%	(102 bps)	33 bps
Basic EPS in Rs.	5.92	10.94	10.06	14.01	(41.15%)	(21.91%)

- Revenue also includes sales from e-commerce
- Nationwide lockdown in Q1 FY21 and conditions imposed on working of store days and hours in Q2 FY21 weighed upon full year revenue
- EBITDA has declined mainly due to drop in Revenue
- Tier 2 and Tier 3 cities have shown smart recovery along with Tier 1 cities as Tier 1 cities continue to stay affected by COVID impact
- Company repaid entire term loan and now stands at minimum borrowing level

*reported numbers are as per IND-AS 116, consequently operating lease expenses have changed from rent, commission and other expenses to depreciation & amortization expenses, finance cost and other income.

Balance Sheet Highlights



Rs. Cr	As on 30 th Sept'21	As on 31 st Mar'21
Shareholder's Funds	130.06	124.04
Share capital	16.33	16.33
Other Equity	113.73	107.72
Non-current liabilities	219.95	211.05
Financial Liabilities		
(a) Borrowings	0.00	0.00
(b) Lease Liability	199.36	192.48
(c) Other Financial Liabilities	12.51	11.39
Provisions	4.57	3.50
Other Non - Current Liabilities	3.51	3.68
Current liabilities	108.88	93.50
(a) Borrowings	15.47	14.37
(b) Trade Payables		
(i) Total ostd dues of micro & small	9.75	6.46
(ii) Total ostd dues of other than	41.52	32.15
(c) Lease Liability	29.12	28.11
(d) Other Financial Liabilities	7.75	7.18
Provisions	3.34	2.61
Other Current Liabilities	1.93	2.08
Current tax Liabilities (Net)	0.00	0.54
Total Equities & Liabilities	458.89	428.60

Rs. Cr	As on 30 th Sept'21	As on 31 st Mar'21
Non-Current Assets	296.62	281.79
Property, Plant and Equipment	56.74	55.05
Capital work in progress	1.08	2.32
Right of use Asset	187.79	182.15
Investment Property	3.56	3.59
Other Intangible Assets	1.49	0.33
Investments	0.11	0.11
Other Financial Assets	11.24	10.24
Loans	0.00	0.00
Deposits with bank	0.00	0.00
Deferred tax assets (Net)	17.93	18.65
Other non-current assets	16.69	9.35
Current Assets	162.28	146.81
Inventories	144.25	123.62
Investments	0.00	0.00
Trade Receivables	4.29	3.89
Loans	0.00	0.00
Cash & Cash Equivalents	1.26	8.26
Other Financial Assets	3.82	4.87
Current tax assets (Net)	2.15	0.86
Other Current Assets	6.51	5.32
Total Assets	458.89	428.60



Company Overview





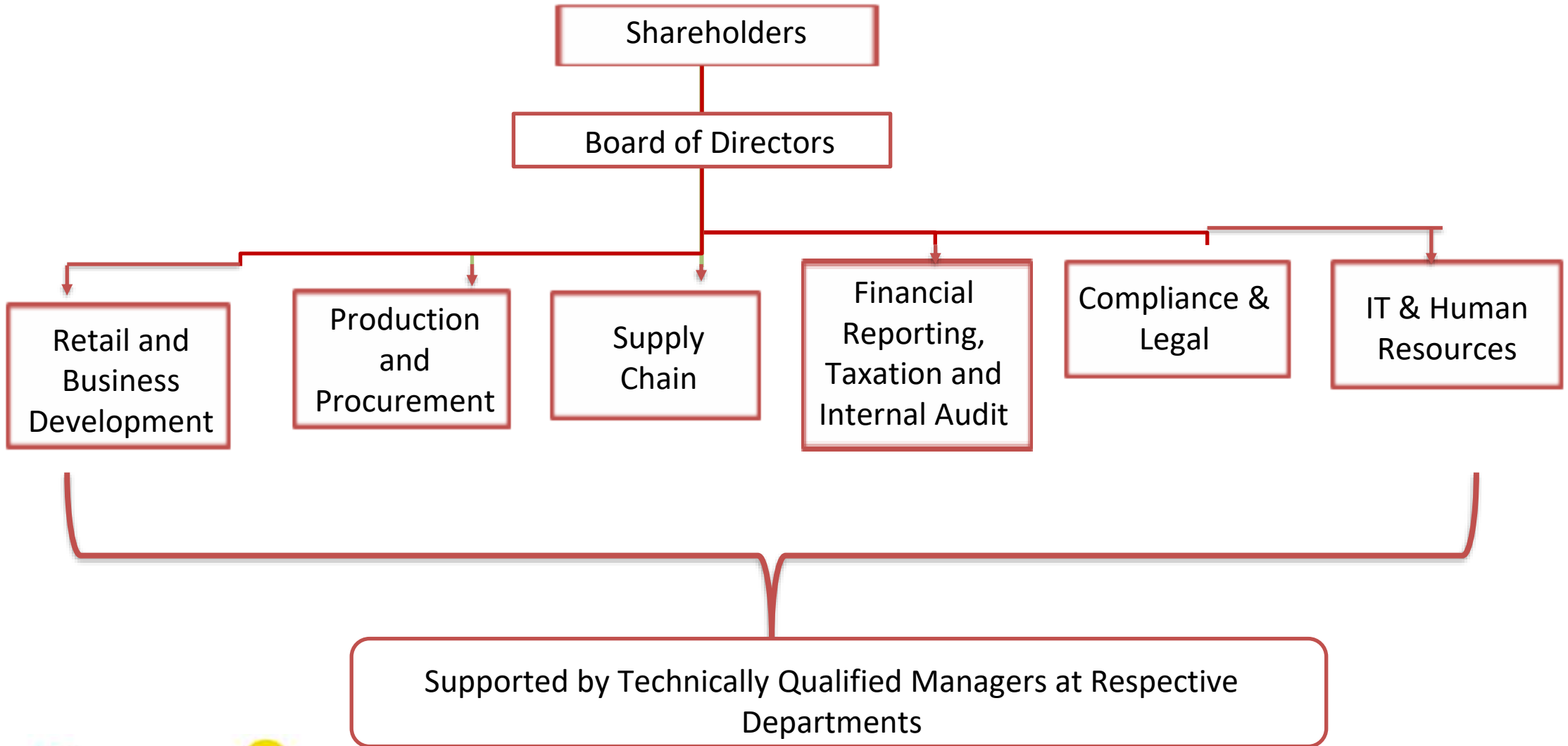
How are we different:



- **Production is divided in three parts –**
 - **one-third** is production at own factory with capacity of 10L pieces per annum
 - **one-third dedicated fabricators**
 - **one-third** on **FOB** basis
- Company **totally controls functioning of dedicated fabricators**, sourcing of raw materials, designing and quality check is done by company **leaving no scope for compromising Cantabil brand name**
- This makes **total of two-third own production** and **one-third outsourced** which is mainly winter wear from Ludhiana
- Expansion in **Tier II and III towns and cities has proven to be great success story for company**. There are many aspirational customers in those areas with spending powers but no access to branded products, this gives Company added first mover advantage. We have witnessed most of stores performing extremely well in these towns/cities. Along with this we also continue to expand in Tier I cities
- As far as expansion is concerned, **mix of 70:30 ratio is our strategy in terms of COCO and FOFO** stores respectively – keeping in control most of the stores as per company policy and culture – enabling control and avoiding any chance of dilution of Brand– making this well-adjusted approach of expanding



Organization Structure





Strong & Experienced Management Team



Mr. Vijay Bansal

Chairman & Managing Director

- Rich & vast experience in Apparel and Retail Business
- Founded, Promoted and launched Brand “Cantabil” in 2000
- Awarded “Delhi Udyog Ratan Award 2008” by Government of Delhi and “GLOBAL BUSINESS ICON” award by Hon’ble Union Minister of Science & Technology in June 2018



Mr. Deepak Bansal

Whole Time Director

- Graduate in mathematics from Delhi University
- Substantial expertise in Retail Apparel Industry
- Responsible for marketing strategy and spearhead plans to expand
- Explore new markets & increasing retail footprint in India



Mr. Basant Goyal

Whole Time Director

- Graduate in Bachelor of Business Study from Delhi University
- Responsible for Production & overall Administration of Company



Mr. Shivendra Nigam (FCA)

Chief Financial Officer

- Commerce graduate and Chartered Accountant
- Extensive experience in Finance, Accounts, Administration, Management & Tactical planning and Regulatory compliances
- Responsible for ensuring financial, accounting compliances and reporting requirements



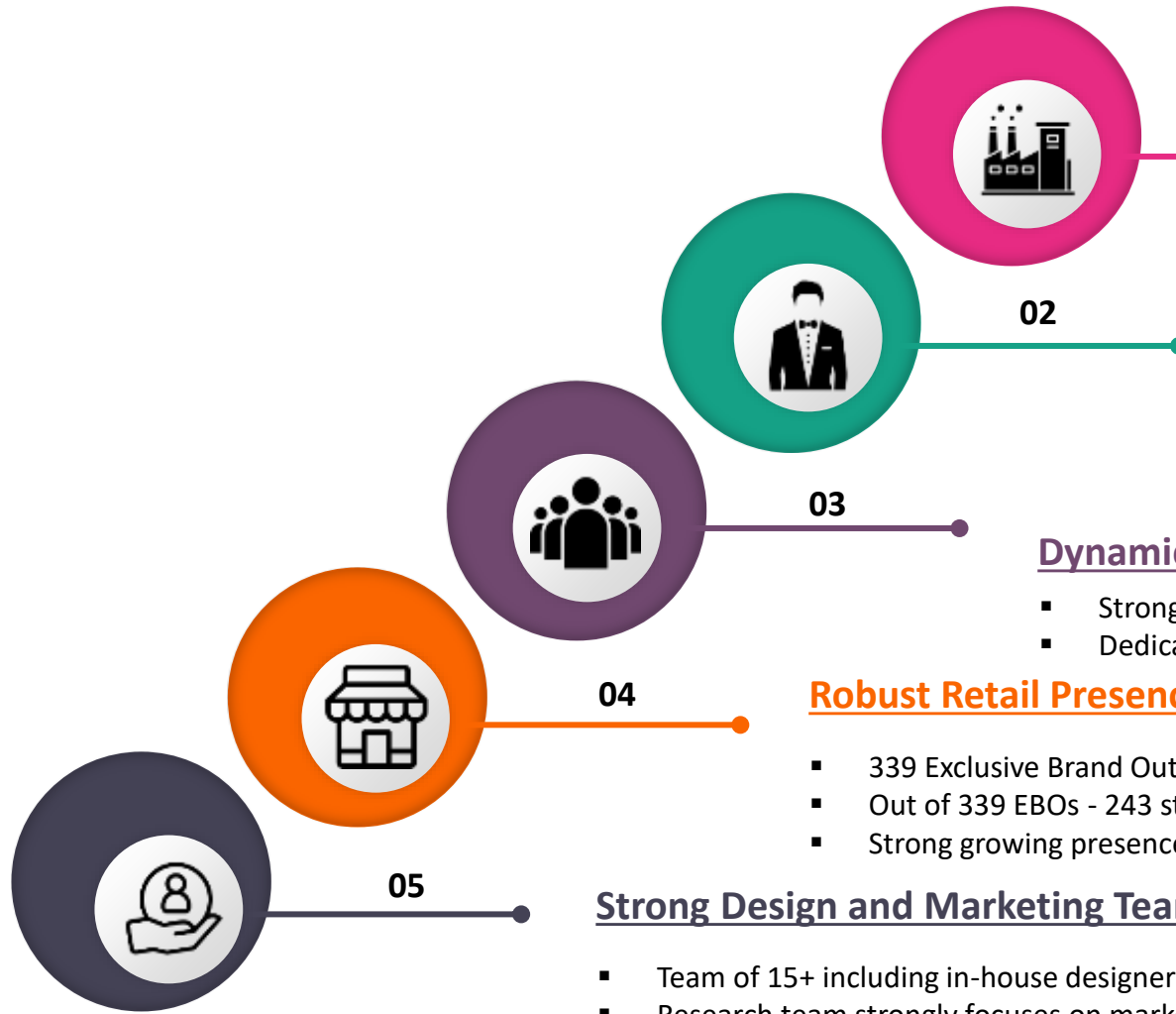
Ms. Poonam Chahal (FCS, LLB)

Company Secretary

- Holds Master’s degree in Commerce, degree in law and fellow member of ICSI
- Significant experience in Corporate Law, Securities Law, IPO, Due Diligence, Corporate Governance, Foreign Exchange Law & IPR
- Heads Legal and Compliance Department



Key Strengths - Among Leading Retail Brands in India



State of Art Infrastructure Facilities

- One owned manufacturing facility and two centralized warehouses to ensure seamless & timely logistics of quality products
- Current combined capacity - 10 Lakh pcs. of garments p.a. at Bahadurgarh factory
- Focus on customer requirement & high-quality product – driven by combination of strong vendor tie-ups for sourcing and job workers
- All outlets at prime locations in respective markets

Wide and Diverse Product Portfolio

- Apparel range catering to wide customer base across all segments i.e. men's, ladies and kids
- Strong in-house design and research team
- Fabrics and Fabric designs made to order as per customers' need

Dynamic & Experienced Leadership

- Strong management team with rich experience in Textile Industry
- Dedicated and skilled employee base

Robust Retail Presence

- 339 Exclusive Brand Outlets with floor space of 3.74 lacs sq. ft across 18 states
- Out of 339 EBOs - 243 stores are Company operated and 96 stores are Franchise operated
- Strong growing presence in tier 2 & 3 cities

Strong Design and Marketing Team

- Team of 15+ including in-house designers and merchandisers
- Research team strongly focuses on market survey before opening new stores
- Online and offline marketing campaigns carried on by marketing team

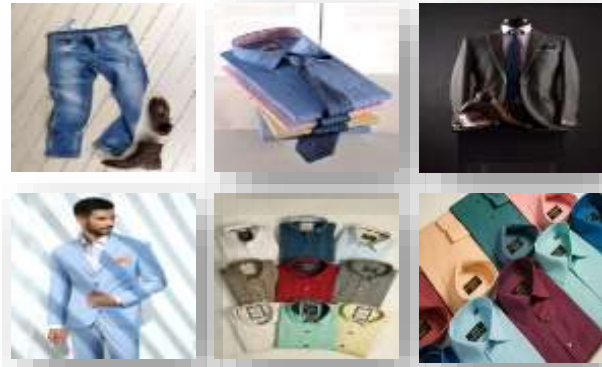


Business Overview





Brand Cantabil



Men's Wear

- Established brand with 20 years of growing acceptance
- Highly popular in middle class
- 339 stores across India
- Formals, Casuals, Ultra Casuals, Woollen, Knitwear



CANTABIL ITALY
International Clothing



Women's Wear

- Manufacturing ladies wear since 2012
- Complete & diverse range of fashion outfits for women - Shirts, Tops, Leggings, Kurtas, Kurtis, Capri, Pants, Jeans etc.

Kids Wear

- For kids from 3-14 years
- Comfortable clothing with high fabric quality and soft hand feel
- Exciting range of apparels- Shirts, T-shirts, denims, trousers, Culottes, dresses , tops, jeggings, shorts etc.



Accessories

- Five years of experience in hosiery industries
- Well-known brand in men's accessories like Innerwear's, Belts, Socks, Ties, Handkerchief, Deo, etc.

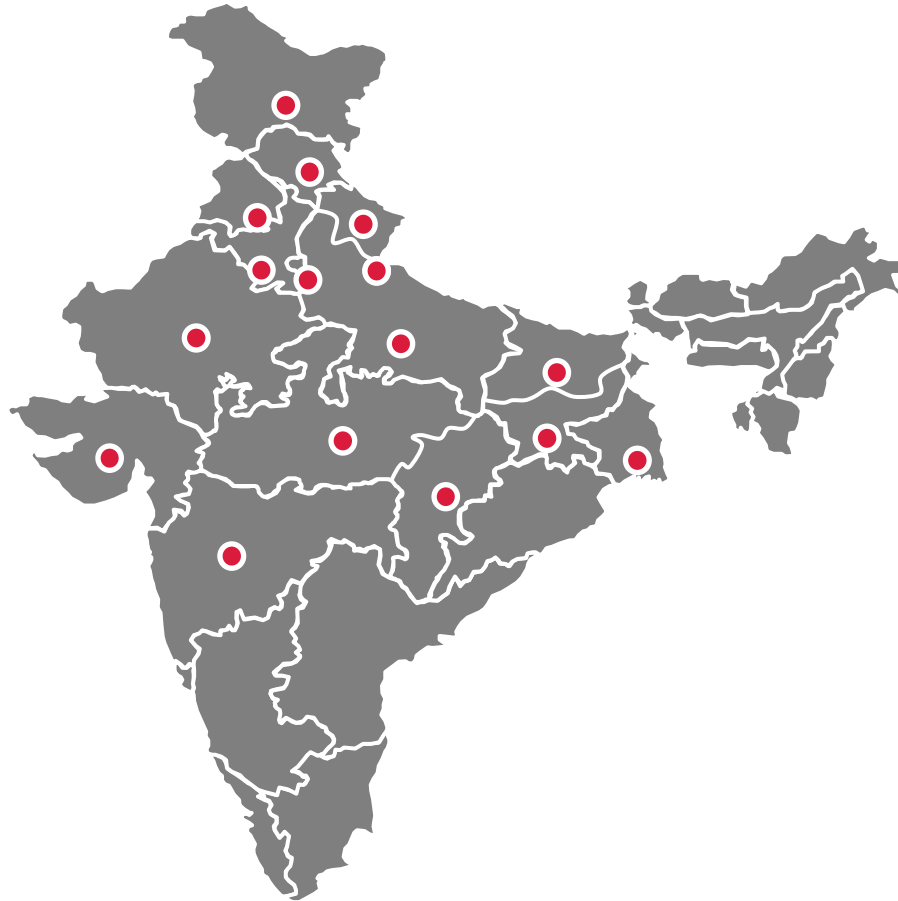
Manufacturing Plant - Haryana



- State-of-art world class manufacturing plant across area of **1.50 Lacs sq. ft.** in Bahadurgarh, Haryana
- Fully integrated infrastructure and systems for **modern manufacturing & retailing with complete automation** - from cutting to manufacturing and finishing of formal and casual trousers, formal shirts & men's suits, waistcoats, blazers in formal, casual and party-wear range
- Current combined capacity to produce **10 Lac pcs. of garments per annum** - casual trousers of 3 lac pcs, formal trousers of 2 lac pcs, suits & jackets of 2 lac pcs and shirts of 3 lac pcs
- Equipped with best brand machines from **JUKI, Durkopp, Brother, Ngai Shing, Kansai, Pfaff, Maier, Siruba, Sako** and latest finishing equipment using hot and cold steam foam finishers from **Veit and Macpi**
- Space and scope to **double existing capacity**



Pan India Presence



Company's strategy to expand in tier 2 and 3 cities has proven to be successful

State	30 th Sept' 2021	30 th June' 2021
Assam	1	1
Bihar	6	6
Chhattisgarh	7	7
Chandigarh	1	0
Delhi	53	52
Gujrat	22	21
Haryana	38	38
Himachal Pradesh	1	1
Jammu & Kashmir	9	7
Jharkhand	7	7
Madhya Pradesh	10	8
Maharashtra	40	40
Punjab	23	23
Rajasthan	60	54
Telangana	4	4
UP	46	46
Uttaranchal	7	7
West Bengal	4	3
Total	339	325



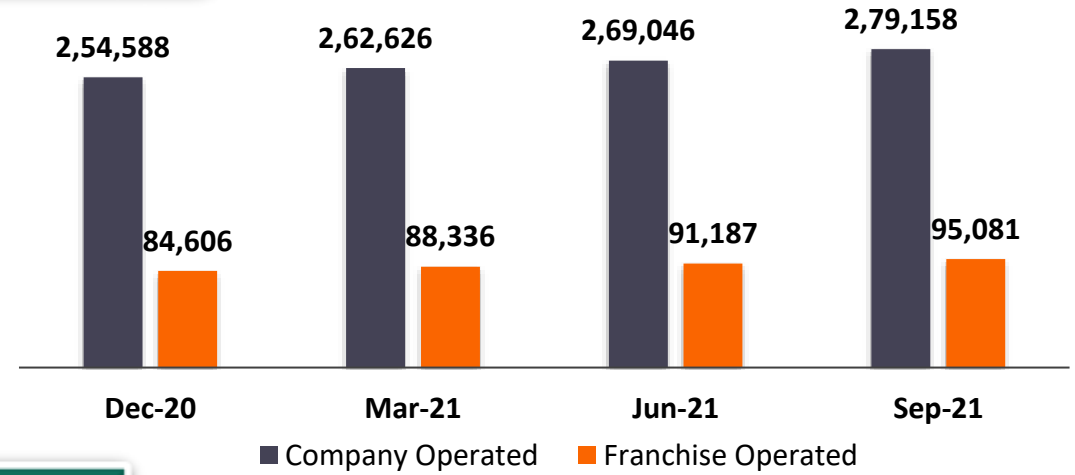
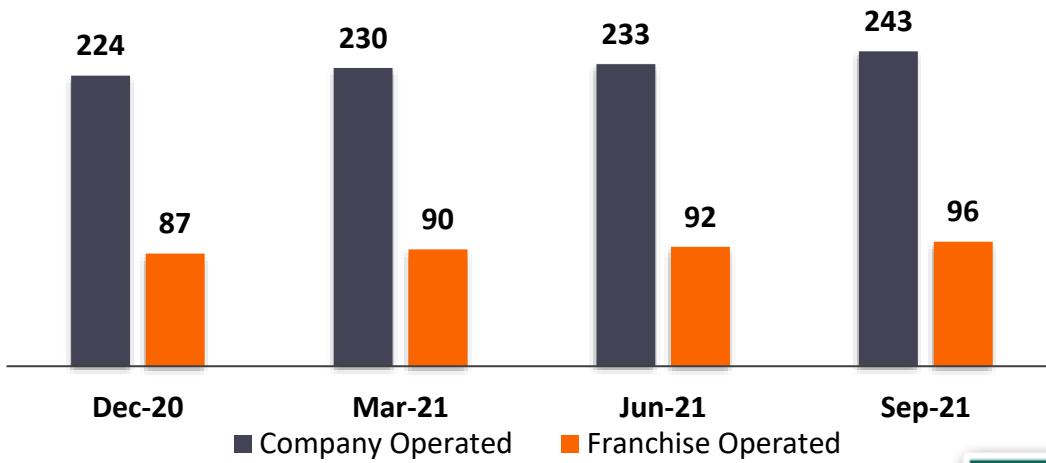
Exclusive Brand Outlets



No. of Stores

Company & Franchise Operated

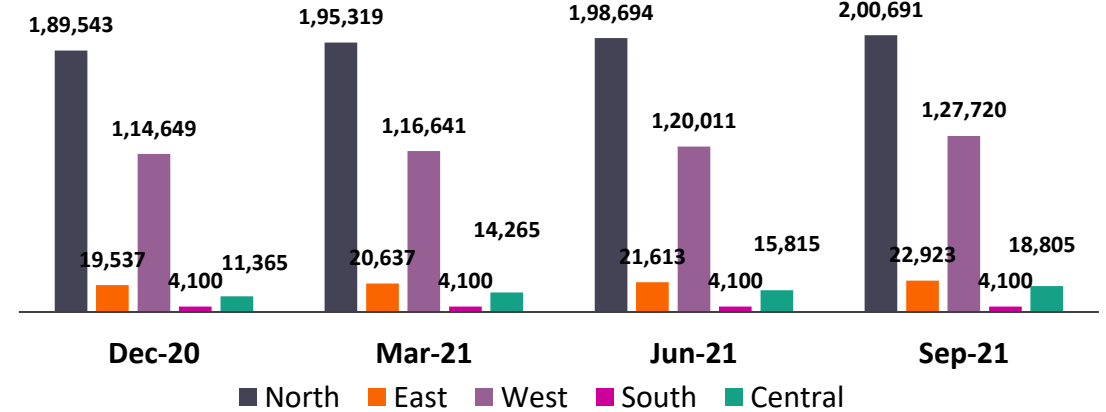
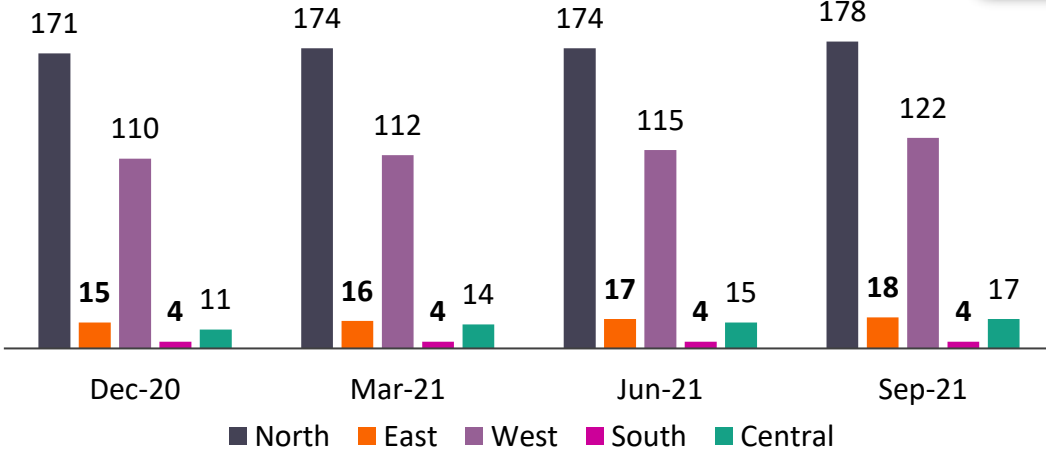
Floor Area



No. of Stores

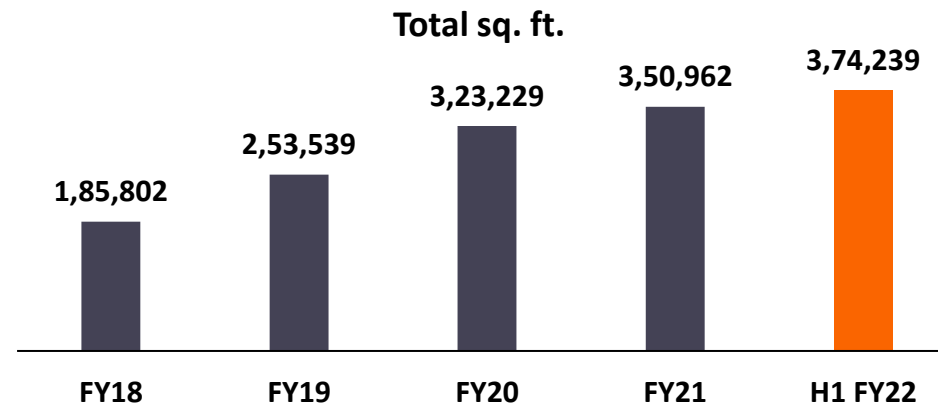
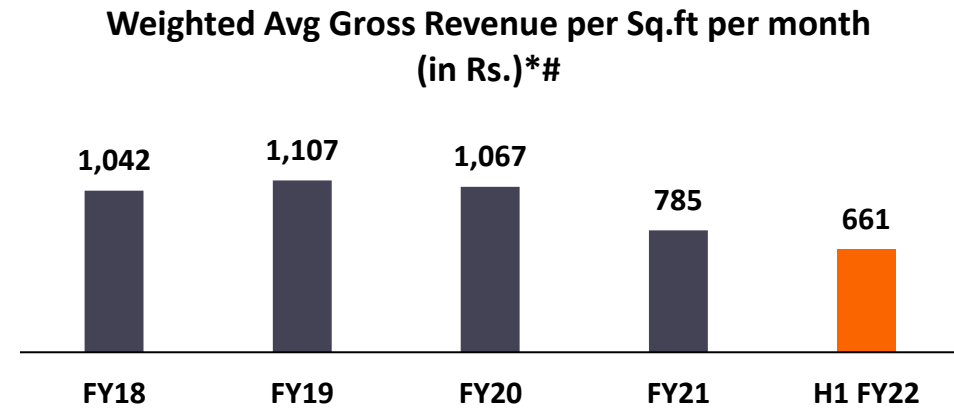
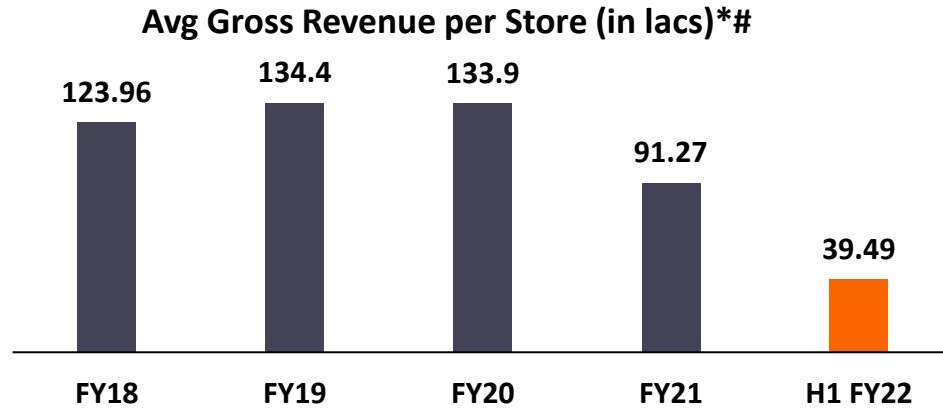
Régional Distribution

Floor Area





Avg. Revenue Statistics



*Revenue does not include online sales

• FY21 numbers are mainly impacted due to lockdown in Q1 & Q2 in many parts of India due to COVID-19 - stores were functional on alternate days with reduced working hours in majority states

#Calculations based on 336 stores out of 339 stores – 3 stores are under renovation



Industry Overview

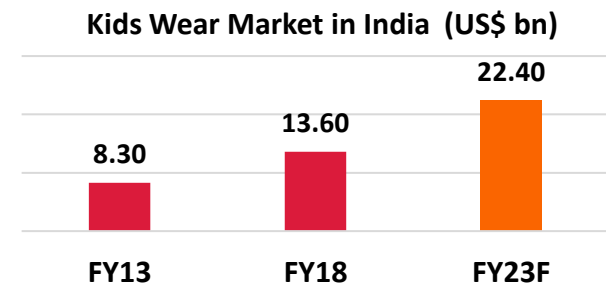
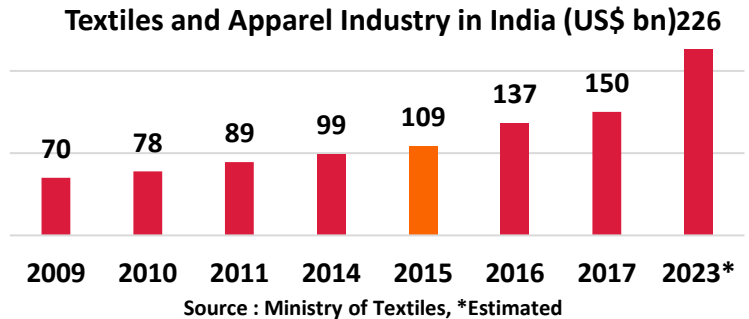
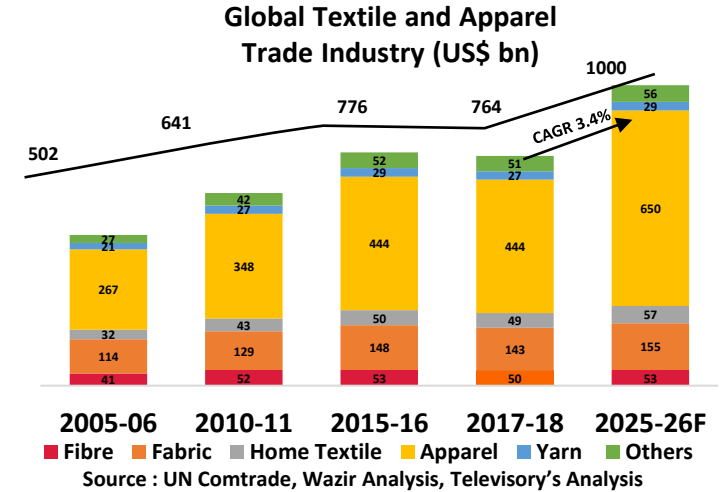




Indian Apparel Industry



- **Second largest contributor** in retail after food and grocery industry in India
- **41% of Men's wear, 38% Women's wear and 21% kid's wear 2025**
- Per capita expenditure on apparel expected to reach Rs. **8,000 by**, rising from Rs. **3,100 in 2015**. Thereby expected to grow to Rs. **11.7 Lakh Crores (USD 180 bn) by 2025**
- Fitness and healthcare concerns in youth to lead growth at **high CAGRs of 14%, 14% and 12% in denim, active wear and t-shirts respectively**
- Women's wear - Expected to grow at **CAGR of 9.9%** to reach **US \$44 bn in 2026**
- Urban areas witnessing clear shift in Women's Wear- from saree to salwar kameez, kurti's, shirts, tops, trousers and denims – expected to remain high growth product categories & **grow at CAGR of 12-16%**
- Significant opportunity in branded kid's wear as currently less number of players in India - expected to reach **Rs. 1,57,000 Crores by 2025 at CAGR of approx. 10-11%**
- Due to COVID-19, Indian textile industry fell – yarn and readymade garments exports **fell by 90% during April 2020**
- To survive pandemic – **about 15-20% of over 8000 exporters** in country have resumed operations with **25-30% workforce**
- Export demand to fall further – **US and Europe account for 60% of exports**





Way Ahead





Way Ahead

Increasing Retail Presence

- Open new stores (on account of COVID impact)
- Expand ladies brand store network to 200 stores from existing 165 over coming years
- Enhancing shopping experience by providing 'Best Brand Mix
- Planned and phased expansion to Deeper penetration in tier 2 & 3 cities
- Planned to reach over 650 stores with target turnover of Rs. 1000 crores in next 4-5 years

Enhancing manufacturing capacities

- Adopt latest technology and best manufacturing practices to enhance manufacturing capabilities
- Further space and scope to gradually add equal quantity to existing capacity as per increase in demand by sizeable numbers

Reduction of operational costs and achieving efficiency

- Focus on areas to reduce costs and achieve efficiencies in order to remain competitive
- Reduce wastage and control fabrication on production floor through effective supervision

Widening customer base, Adding new markets and Increasing wallet share

- Growing market opportunities available - endeavor to grow business by adding new customers in existing markets and increasing wallet share of existing customers by adding more product lines
- Increasing geographical presence - identifying new markets in India - expand and enhance across all own brands
- Widen and increase customer base in online space as well



Thank You



For further information, please contact:

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