

# **Review of Financial Result Q3 – Mar'14**

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## Key highlights of Apr-Dec FY14 vs FY13 results

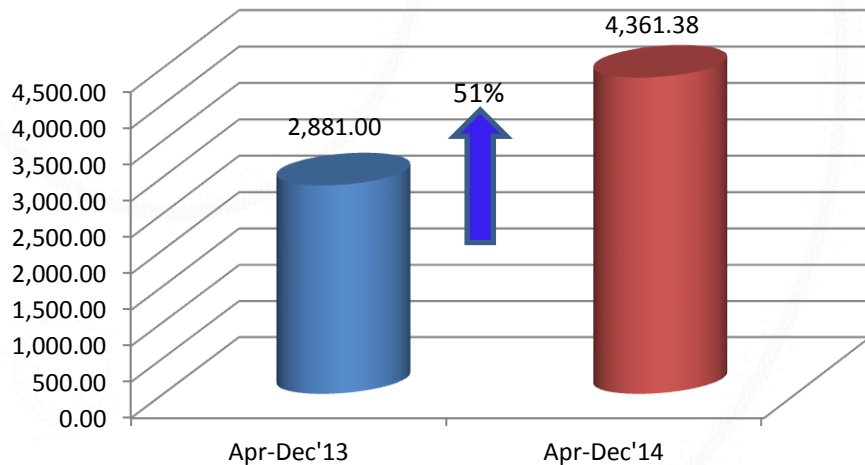


- Number of Stores has increased to 90 from 62 yoy. The company is on track for meeting its commitments to its investors of opening 25 stores during the current financial year.
- Revenue growth is 51%, yoy with Same Store Sales growth (fashion) of 13% and Same Store Volume Growth of 2.4%. Average selling price has improved by 16%.
- Sales per sq foot (per month) has improved to Rs. 811 from Rs. 690 with a growth of 18%.
- Contribution of Fashion segment to total revenues has expanded to 88%, whereas that of kirana has reduced to 12%.
- Gross Profit has improved by 49%.
- Net profit has improved by 43%.

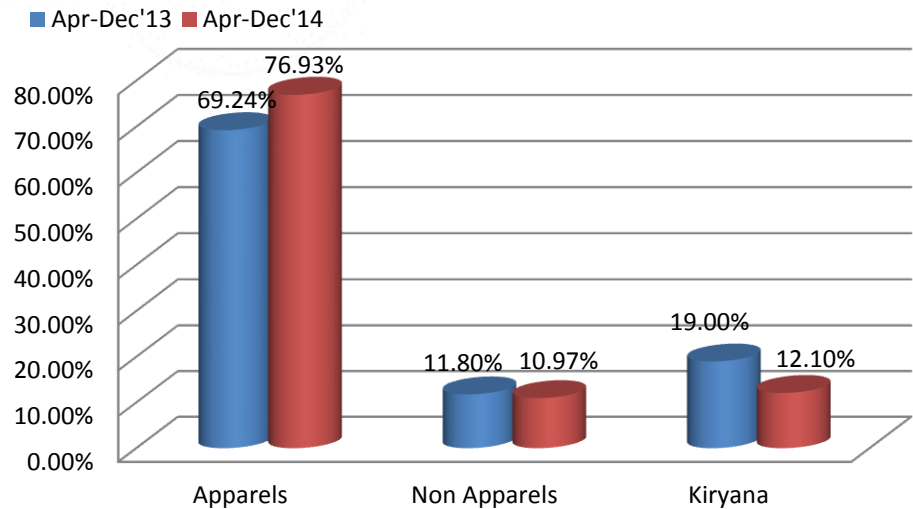
# Financial Parameters – Apr-Dec FY 14 vs FY 13



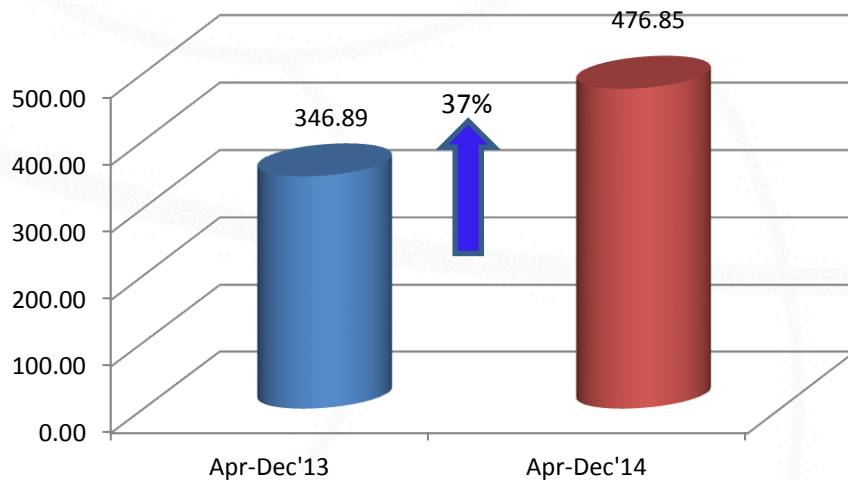
## Sales (Millions)



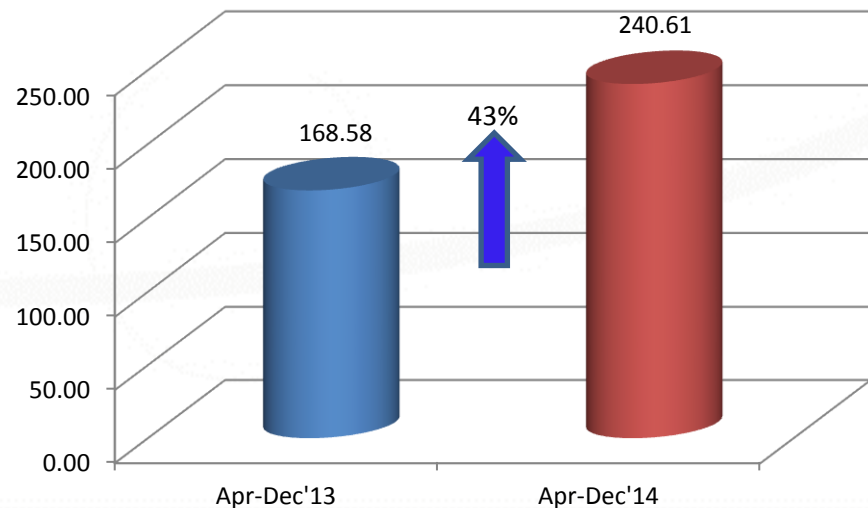
## Sales Mix (%)



## EBITDA (Millions)



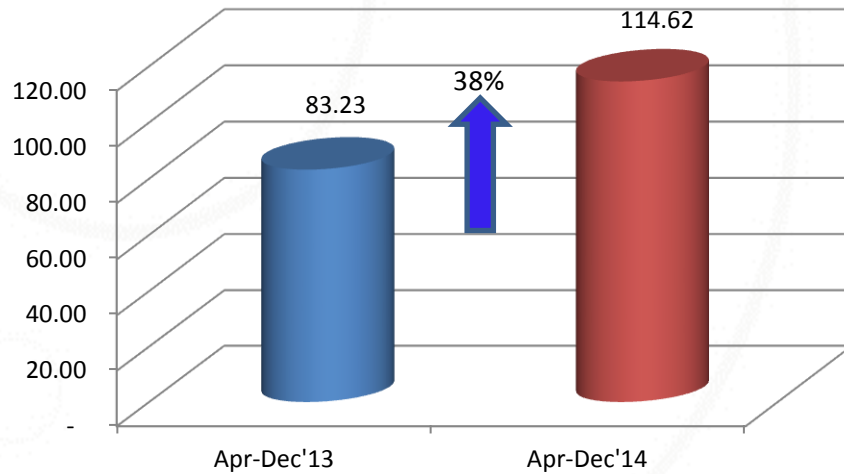
## PAT (Millions)



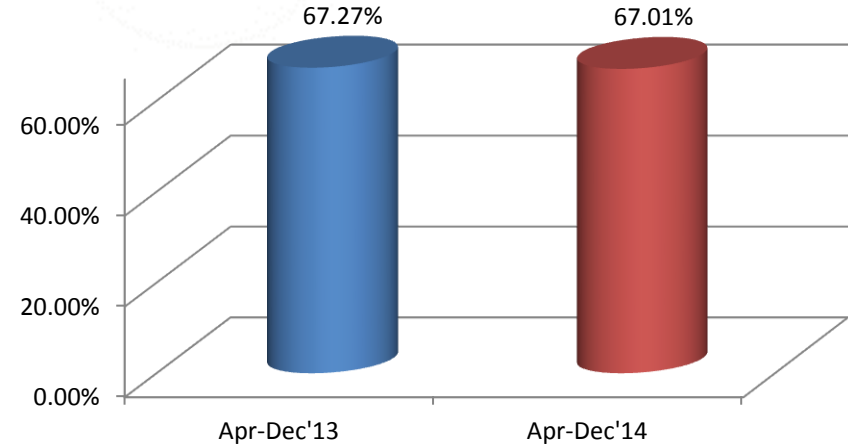
*"Price Less" Fashion",*

# Operational Parameters – Apr to Dec FY14 vs FY13

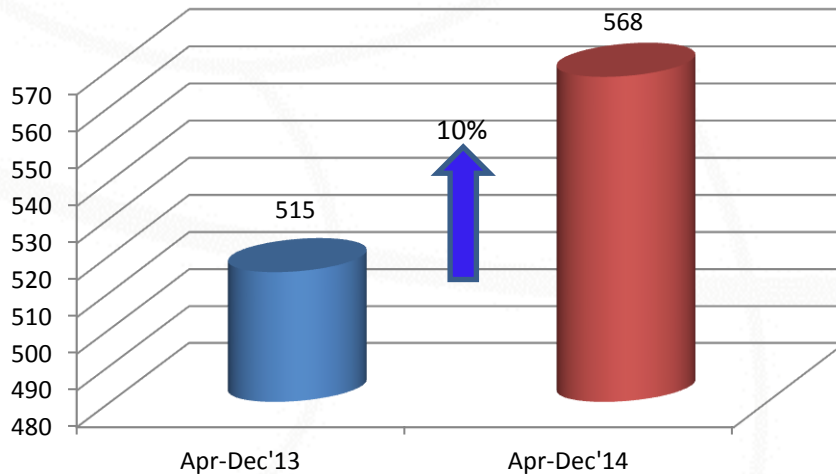
## Footfall (lakhs)



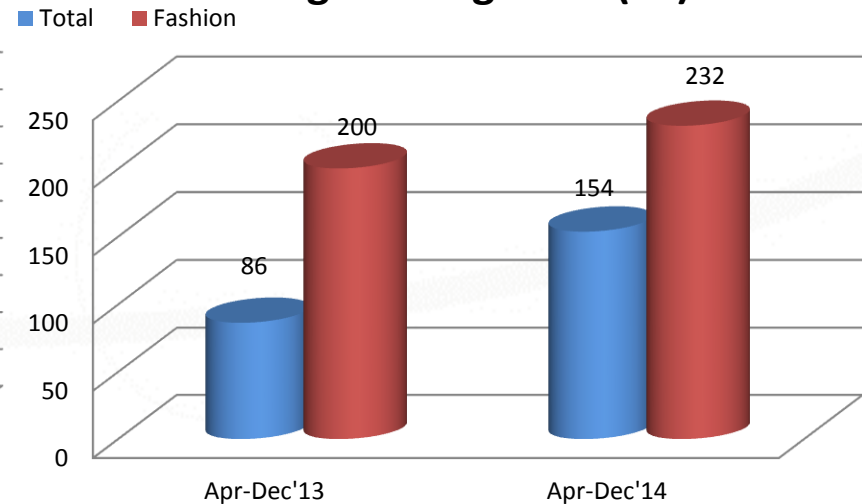
## Conversion rate (%)



## Transaction size (Rs.)



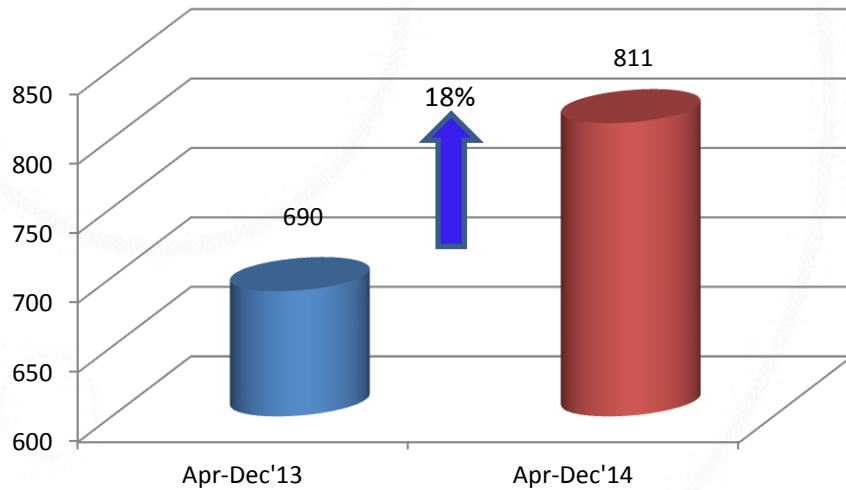
## Average Selling Price (Rs)



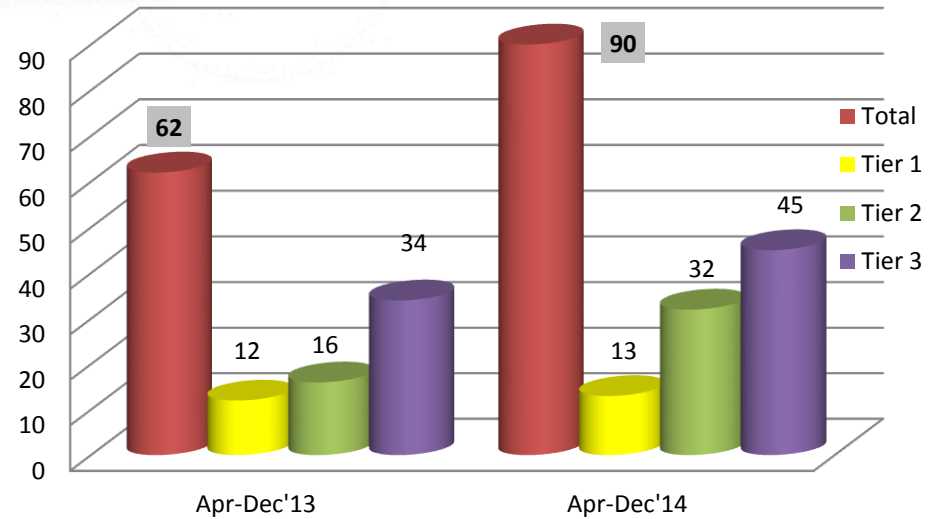
# Operational Parameters – Apr - Dec FY14 vs FY13



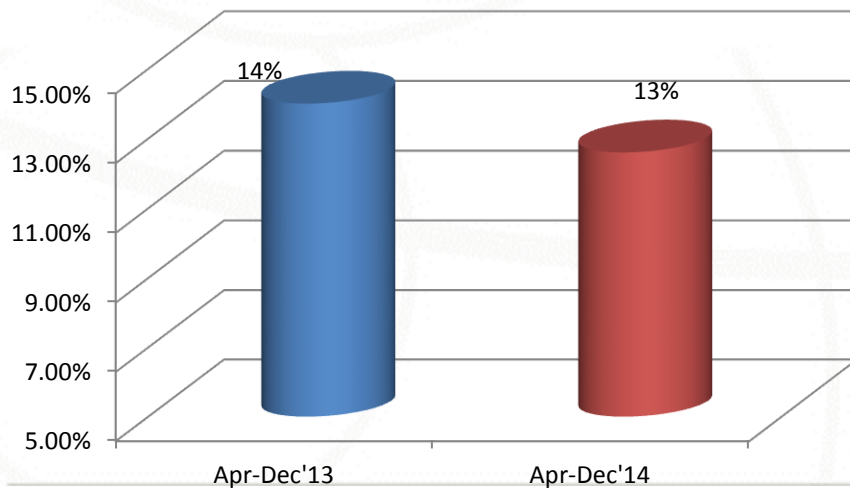
## Sales per Sq feet (per month)



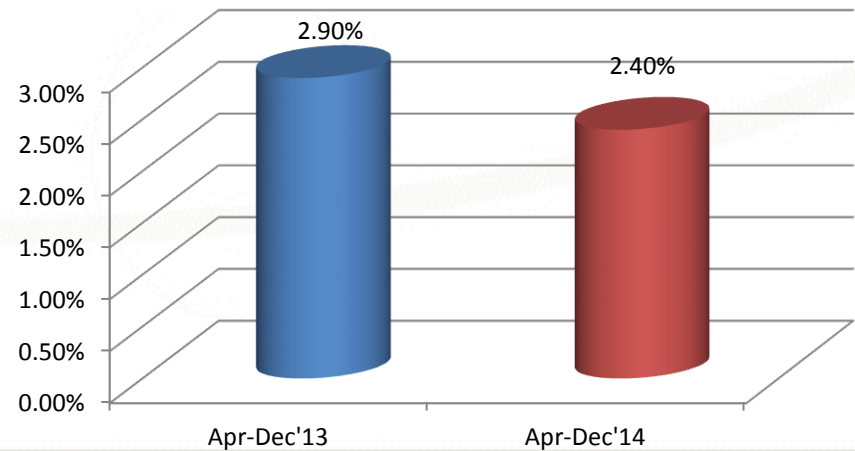
## Store Count (Nos)



## Same Store Sales Growth (Fashion) (%)



## Same Store Volume Growth (Fashion) (%)



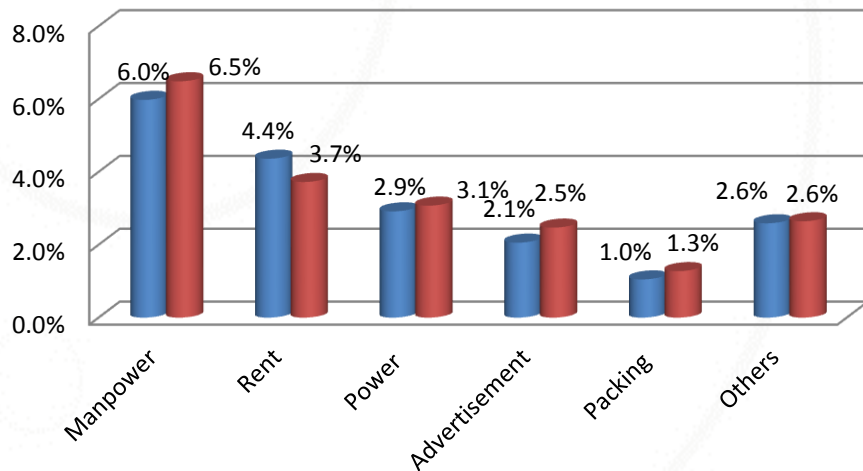
*"Price Less" Fashion",*

# Key Parameters – Apr – Dec FY14 vs FY13

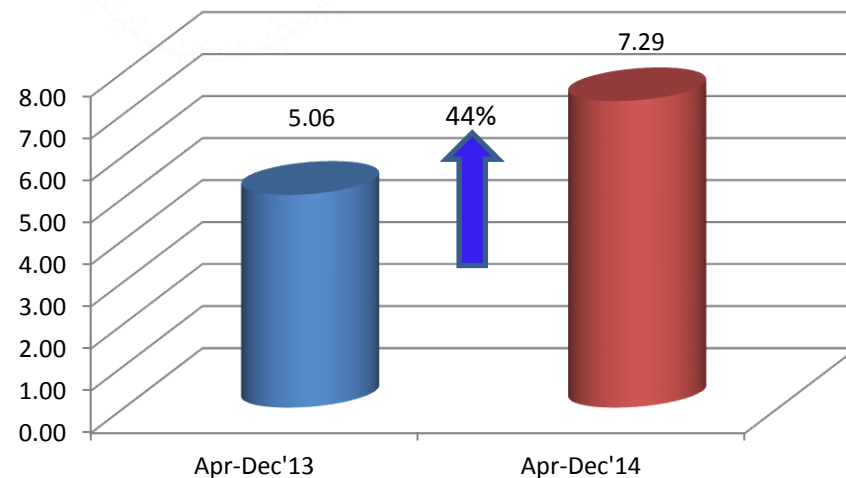


## Expenses (% of Sales)

■ Apr-Dec'13 ■ Apr-Dec'14

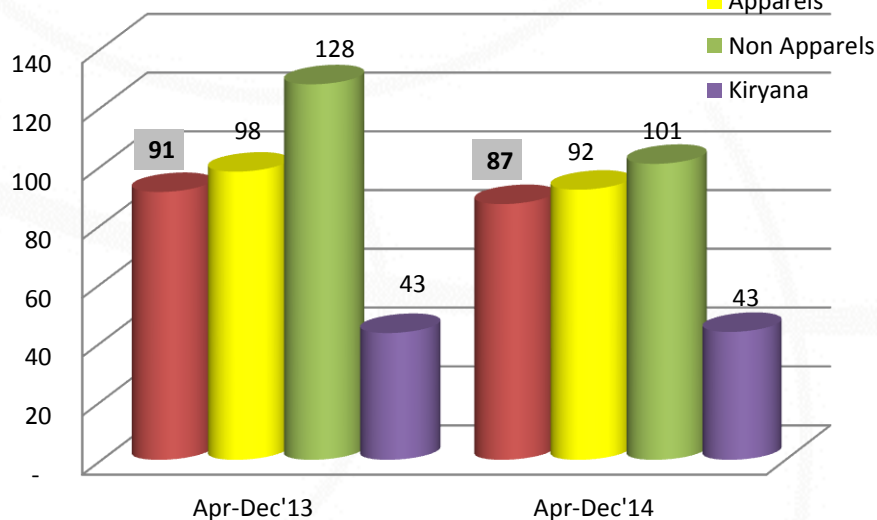


## Retail Space (Sq feet lakhs)

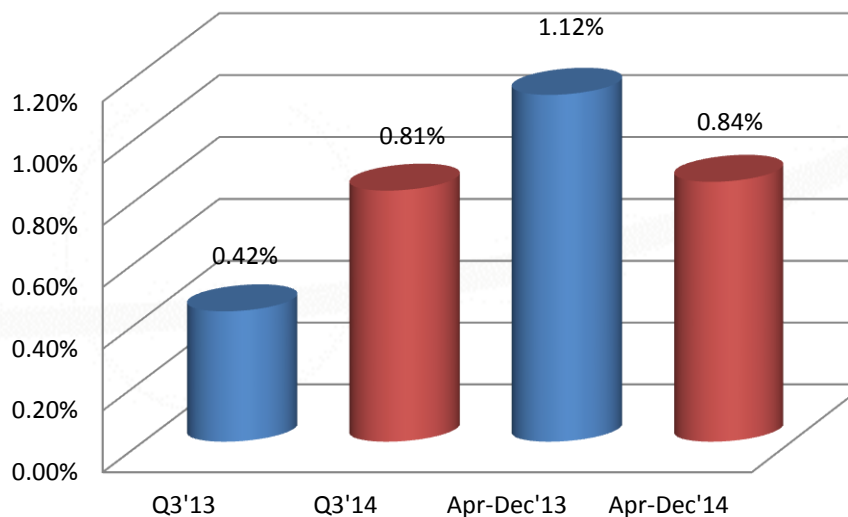


## Inventory (Days of Sales)

■ Total  
■ Apparels  
■ Non Apparels  
■ Kiryana



## Shrinkage



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## Key highlights of Q3 FY 14 vs FY 13 results



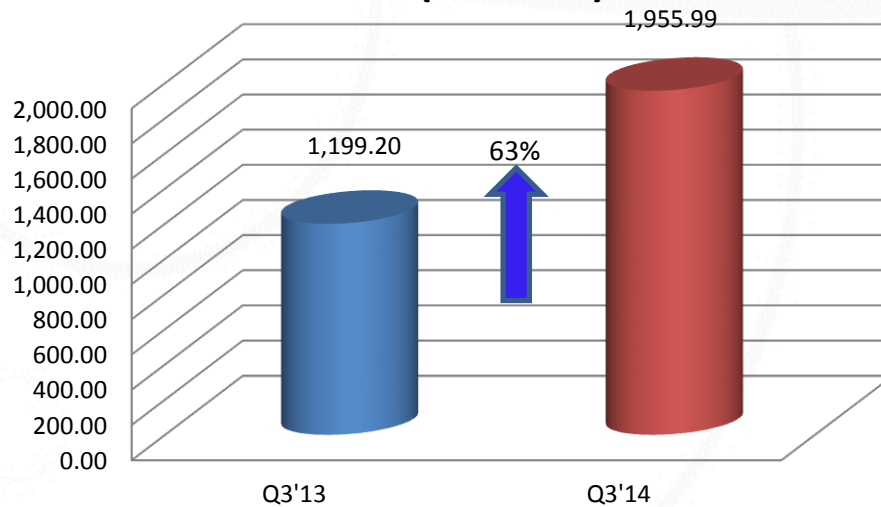
- Number of New Stores opened has increased to 8 from 3 yoy.
- Revenue growth is 63%, yoy with Same Store Sales growth (Fashion) of 12% and Same Store Volume Growth of 1.20%.  
Average selling price has improved by 19.50%.
- Sales per sq foot (per month) has improved to Rs. 980 from Rs. 850 with a growth of 15%.
- Contribution of Fashion segment to total revenues has expanded to 90%, whereas that of Kirana has reduced to 10%.
- Gross Profit has improved by 54%.
- Net Profit has improved by 37%.



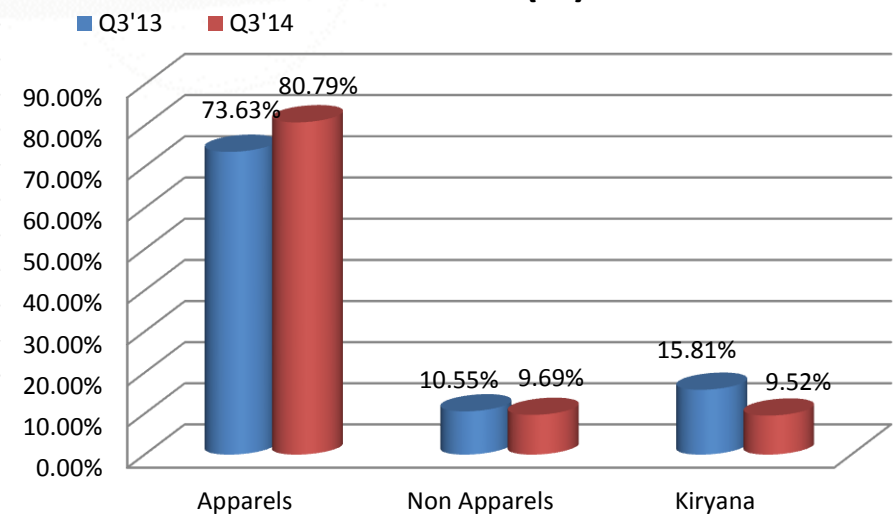
# Financial Parameters – Q3 FY 14 vs FY 13



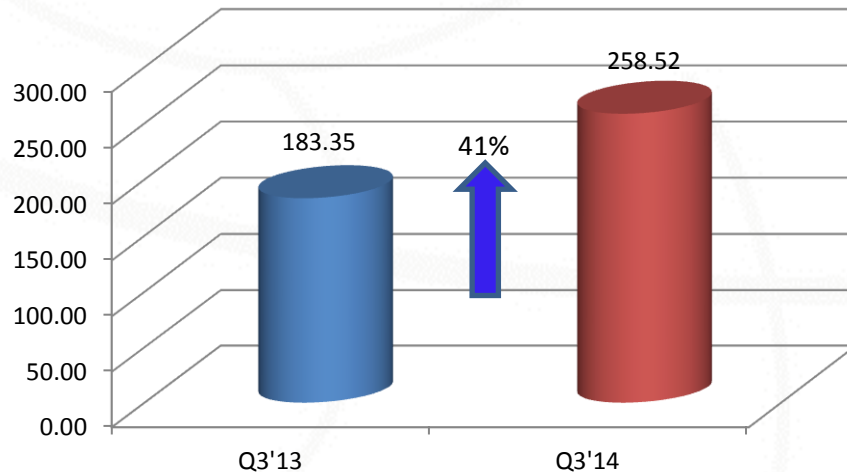
## Sales (Millions)



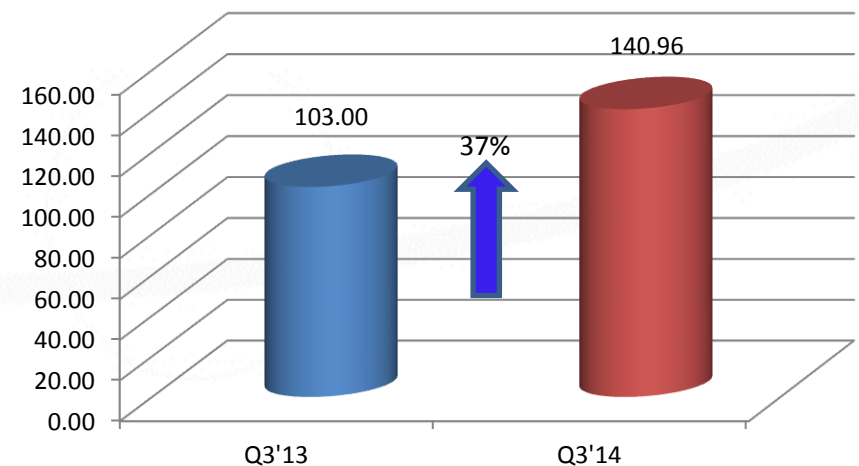
## Sales Mix (%)



## EBITDA (Millions)

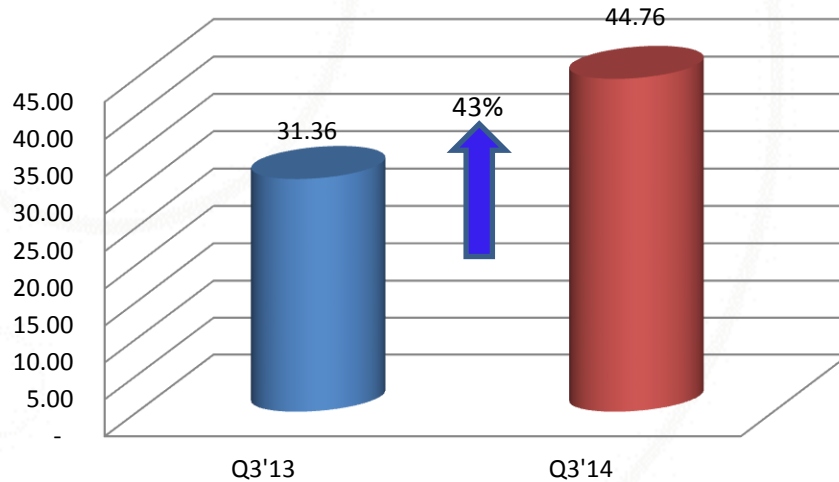


## PAT (Millions)

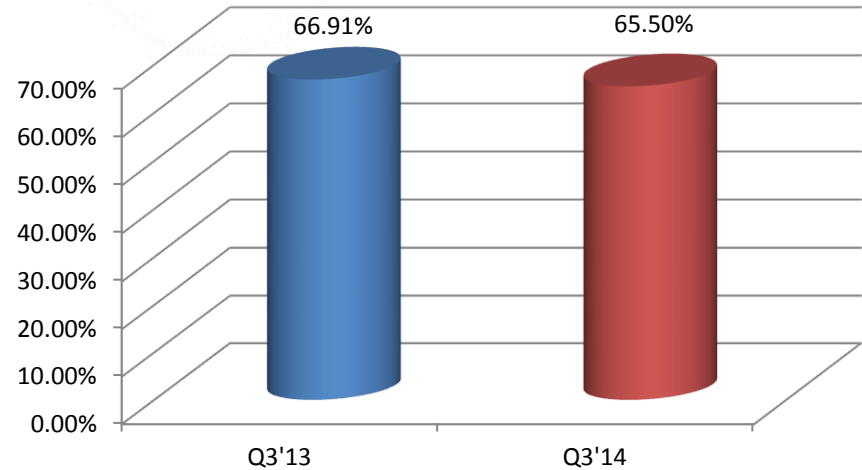


# Operational Parameters – Q3 FY14 vs FY13

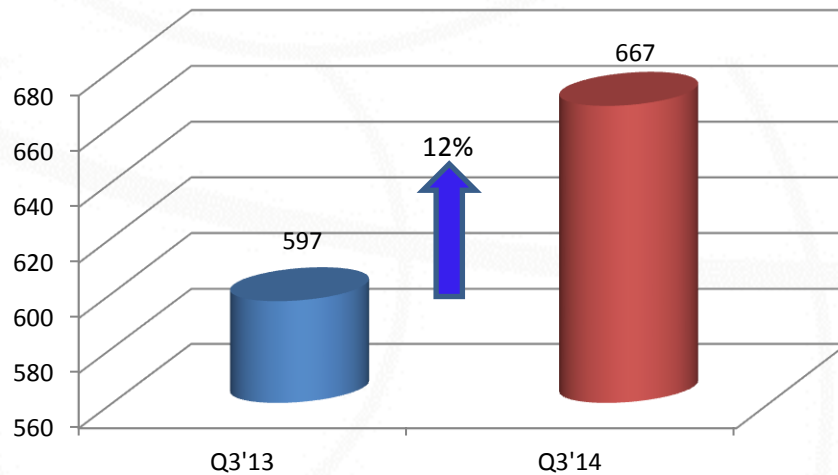
## Footfall (lakhs)



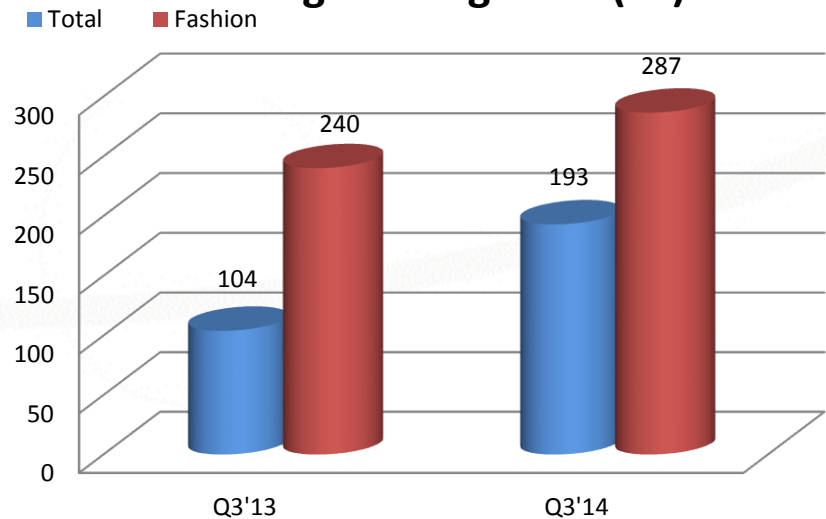
## Conversion Rate (%)



## Transaction size (Rs.)



## Average Selling Price (Rs)



# Financial Review – Profit & Loss Statement



Particulars	Nine month ended on		Changes %
	31.12.2013	31.12.2012	
	(Unaudited)	(Unaudited)	
<b>Part I</b>			
<b>1. Income from operations</b>			
(a) Net sales/ Income from operations	43,542.97	28,812.27	
(b) Other operating income	70.82	40.67	
<b>Total income from operations (net)</b>	<b>43,613.79</b>	<b>28,852.94</b>	<b>51.16%</b>
<b>2. Total expenses</b>	<b>39,610.27</b>	<b>25,930.47</b>	
<b>3. Profit from operations before other income, finance costs and prior period items (1-2)</b>	<b>4,003.52</b>	<b>2,922.47</b>	
4. Other income	40.41	4.71	
<b>5. Profit from ordinary activities before finance costs and prior period items (3+4)</b>	<b>4,043.93</b>	<b>2,927.18</b>	<b>38.15%</b>
6. Finance costs	431.16	488.11	
<b>7. Profit from ordinary activities before tax and prior period items (5-6)</b>	<b>3,612.77</b>	<b>2,439.07</b>	
8. Prior period items - Income/(Expense)	-	61.58	
<b>9. Net profit before tax (7+8)</b>	<b>3,612.77</b>	<b>2,500.65</b>	
10. Tax expense	1,206.71	814.85	
<b>11. Net profit for the period (9-10)</b>	<b>2,406.06</b>	<b>1,685.80</b>	<b>42.73%</b>
12. Paid up equity share capital (Face value of Rs.10 per share)	1,795.88	1,394.78	
13. Reserves excluding revaluation reserves	-	-	
<b>14. Earnings per share (of Rs. 10 each) (not annualised)</b>			
(a) Basic	13.40	12.09	
(b) Diluted	13.40	12.09	

# Financial Review - Balance Sheet



V-Mart Retail Limited  
Balance Sheet as at 31 December 2013

Notes	As at 31 Dec 2013	As at 31 March 2013
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholder's funds</b>		
Share capital	5 179,587,780	179,587,780
Reserves and surplus	6 1,532,022,205	1,296,948,161
	<u>1,711,609,985</u>	<u>1,476,535,941</u>
<b>Non-current liabilities</b>		
Long-term borrowings	7 2,299,638	20,172,397
Long term provisions	8 12,717,904	10,274,215
	<u>15,017,542</u>	<u>30,446,612</u>
<b>Current liabilities</b>		
Short-term borrowings	9 546,081,485	330,040,513
Trade payables	507,283,562	403,861,537
Other current liabilities	10 52,952,387	39,868,813
Short-term provisions	11 18,361,104	16,800,929
	<u>1,124,678,539</u>	<u>790,571,793</u>
	<u>2,851,306,066</u>	<u>2,297,554,345</u>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Fixed assets		
Tangible assets	12 670,072,966	470,019,181
Intangible assets	13 6,878,841	4,358,656
Capital work-in-progress	3,800,796	13,171,404
Non-current investments	14 -	120,000,000
Deferred tax assets	15 11,081,646	7,257,524
Long term loans and advances	16 135,073,355	86,166,185
Other non-current assets	17 873,232	226,762
	<u>827,780,835</u>	<u>701,199,712</u>
<b>Current assets</b>		
Current investments	18 300,512,626	286,396,776
Inventories	19 1,649,684,210	1,107,505,728
Cash and bank balances	20 29,418,690	157,692,788
Short-term loans and advances	21 43,468,240	44,324,581
Other current assets	22 441,464	434,760
	<u>2,023,525,231</u>	<u>1,596,354,633</u>
	<u>2,851,306,066</u>	<u>2,297,554,345</u>

V-Mart Retail Limited Cash Flow Statement for the Quarter ended 31 Dec 2013	(Amount in Rs.)	
	For the year ended 31 Dec 2013	For the year ended 31 Dec 2012
<b>A. Cash flows from operating activities</b>		
Net profit before tax	361,278,217	250,064,112
Operating profit before working capital changes	503,960,536	348,934,574
Cash generated from operations	1,525,392	240,415,523
Taxes paid	(108,686,420)	(61,573,929)
Net cash flow from operating activities	(107,161,028)	178,841,594
<b>B. Cash flows used in investing activities</b>		
Net cash flow used in investing activities	(168,938,931)	(111,534,915)
<b>C. Cash flows from/(used in) financing activities</b>		
Net cash flow from/(used in) financing activities	146,233,020	(63,665,008)
Net increase/(decrease) in cash and cash equivalents	(129,866,939)	3,641,671
Cash and cash equivalents at the beginning of the year	153,421,870	10,773,851
Cash and cash equivalents at the end of the year	23,554,931	14,415,521
	<u>(129,866,939)</u>	<u>3,641,670</u>

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# Financial Review - Utilization of IPO Funds



Means of finance for the objects of Initial Public Offering (IPO) are as under:

Particulars	(Rs. in lacs)
Proceeds from the fresh issue	5,798.10
Proceeds from Pre-IPO placement	2,625.00
Internal accruals	717.60
	<b>9,140.70</b>

The utilization of the aforementioned means of finance as on 31 December 2013 is as under :

(Rs. in lacs)

Particulars	Utilization planned as per prospectus	Utilization of IPO proceeds as on 30 September 2013	Adjustments (utilization of surplus towards other objects)	Balance amount to be utilized as on 30 September 2013
To open new stores	6,970.40	(3,696.42)	6.60	3,280.58
Expansion of distribution centre	438.70	(63.81)	-	374.89
Working capital	1,000.00	(1,000.00)	-	-
Share issue expenses	731.60	(725.00)	(6.60)*	-
	<b>9,140.70</b>	<b>(5,485.23)</b>	<b>-</b>	<b>3,655.47</b>

Status of balance IPO proceeds as on 31 December 2013 is as under:

Particulars	(Rs.in lacs)
Balance unutilized amount	3,655.47
Temporary utilized as below:	
Mutual funds	3,005.13
Cash credit account	650.34

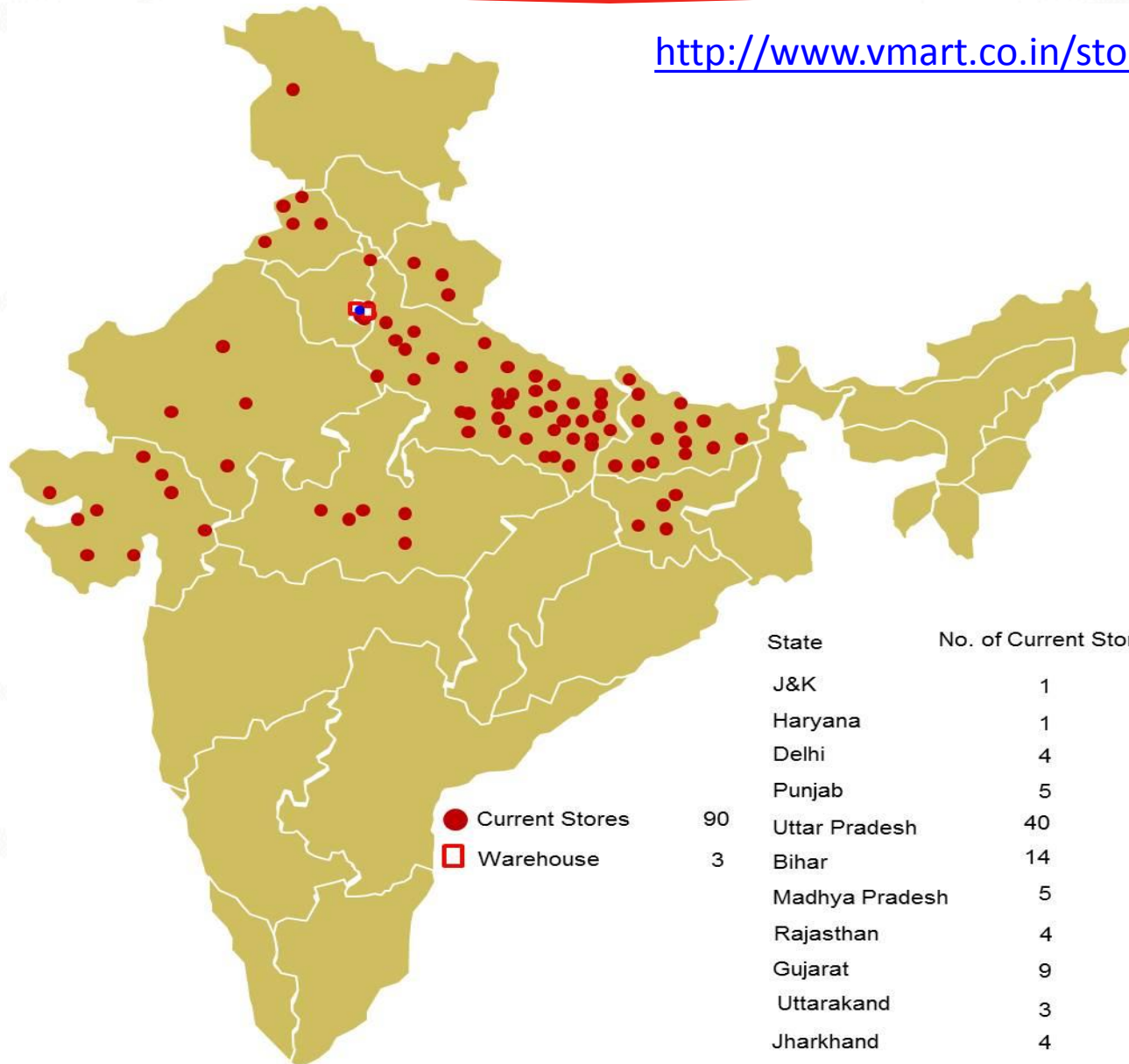
\* Deficit/(surplus) available after actual expenses incurred will be utilized towards other objects of the issue.

**NEW STORES OPENING  
AND PROMOTIONS  
Q3 – Mar'14**

# Store Locations



<http://www.vmart.co.in/store%20map.html>



State	No. of Current Stores
J&K	1
Haryana	1
Delhi	4
Punjab	5
90 Uttar Pradesh	40
3 Bihar	14
Madhya Pradesh	5
Rajasthan	4
Gujarat	9
Uttarakand	3
Jharkhand	4

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## EXISTING STORES – Statewise Distribution



States	Store Count (31 <sup>st</sup> December 2013)
Delhi	04
Uttar Pradesh	41
Gujarat	09
Bihar	14
Punjab	04
Madhya Pradesh	04
Rajasthan	04
Haryana	01
Chandigarh	01
Jammu and Kashmir	01
Uttrakhand	03
Jharkhand	04
<b>Total</b>	<b>90</b>



## New Stores



A



	Store Name	Date of Opening	Retail Space (Sq ft)
A.	Dumka	02.10.13	7600
B.	Fatehpur	05.10.13	8200
C.	Reabarelli	19.10.13	8500

B



C



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## New Stores

A



	Store Name	Date of Opening	Retail Space (Sq Ft)
A.	Jhansi	24.10.13	7700
B.	Siwan	07.11.13	9000
C.	Sasaram	20.11.13	6200

B



C





## New Stores



A



	Store Name	Date of Opening	Retail Space (Sq Ft)
A.	Deoghar	27.12.13	9000
B.	Allahabad	28.12.13	8500

B



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# PROMOTIONS - CAMPAIGNS



S. No	Campaign	Launch	Location
1	Gold Coin Festival	5 <sup>th</sup> October 2013	All Stores
2	Wedding	4 <sup>th</sup> November 2013	All Stores
3	Winter Launch	4 <sup>th</sup> November 2013	All Stores
4	Woolen Mela	7 <sup>th</sup> December 2013	All Stores
5	Kids Carnival	21 <sup>st</sup> December 2013	All Stores (Except Srinagar)



# PROMOTIONS - GOLD COIN FESTIVAL

V  
MART

V  
MART  
Since 2003

**FASHION के**  
**10 साल**  
**Festival के साथ**

जीतो सोना हर रोज  
₹750 की खरीद पर

Win 2kg  
24 Carat Gold

Get Shopping Voucher Free Worth ₹3000/-

Bulk Order For Diwali Gifts & Vouchers Contact: 9308315428

<b>Smart Casual Washed Jeans</b> (Biggest Collection of Fit, Style, Color and Design)  ₹895/- <b>BUY 1 GET 1 FREE</b>	<b>Checked Casual Shirt</b> (Available in Multicolor, Prints & Roll up Sleeve)  ₹295/- to ₹995/-	<b>Rugby Striped T-Shirt</b> (Fresh Arrival of 1200+ variety)  ₹149/- to ₹395/-	<b>Corduroy &amp; Colored Trousers</b> (12 shades to choose from)  ₹495/- to ₹1195/-	<b>Striped and Printed Sweat Shirt</b> (Must Buy from New Collection)  ₹345/- to ₹1295/-
<b>Long Sleeve Striped Top</b> (Choose from 1000 designs)  ₹149/- to ₹695/-	<b>Colored and Designer Jeans</b>  ₹495/- to ₹995/-	<b>अनारकली सलवार सूट</b> (more than 500 designs)  ₹395/- to ₹2495/-	<b>Exclusive designer Sarees</b> (Net, Georgette, Crepe, Chiffon & Cotton & more)  ₹595/- to ₹2995/-	<b>कॉटन सूट डुपट्टा</b>  ₹595/- <b>BUY 1 GET 1 FREE</b>
<b>Jeans for all</b> (Bright Colors)  ₹395/- to ₹995/-	<b>Hosiery Girls Top</b> (Choose from Floral Prints, Patches & Characters)  ₹149/- to ₹695/-	<b>Designer Girls Sets</b> (Huge collection of Multicolors and Prints)  ₹179 to ₹695/-	<b>बच्चों के लिए कपड़े</b> (Select from 2000 Prints and Designs)  ₹149/- to ₹995/-	<b>Multi Color Cotton Bedsheets</b> (500+ Prints and Designs)  ₹229/- to ₹995/-
<b>Crockery / Plastic / Utensils</b> (Pick from 500+ products to Gift Shop for Every Occasion)  ₹49/- to ₹495/-	<b>Opalware &amp; Melamine Dinner Set</b> (Impress Your Guest with 34 pc)  ₹699/- to ₹1699/-	<b>Trendy Loafers and Shoes</b> (Shop for Every Occasion)  ₹375/- to ₹1299/-	<b>BC सोनपापड़ी (500 gm)</b>  MRP ₹190/- <b>BUY 1 GET 1 FREE</b>	

प्रतिमाह  
15 लाख से  
ज्यादा  
संतुष्ट ग्राहक

**NEW COLLECTIONS AT STORE:** Jackets, Pullovers, Casual blazers, Suits, Cardigans, Long Coats, Sweater Tops, Winter Baba Suits.  
**GIFTING ITEMS:** Dinner Sets, Lemon Sets, Pudding Sets, Bowl Sets, Cup & Saucers Sets, Coffee Mug Sets.

**गोरखपुर:** बैंक रोड, ए.डी. चौक • 716, शाहपुर, मंगलम मेरिज हॉल, मेडिकल कॉलेज रोड, गोरखपुर  
• समर्थि कॉम्प्लेक्स, मधुर मिलन बैचवैट हॉल के सामने, राजेन्द्र नगर, सोनीली रोड, गोरखपुर  
**देवरिया:** हनुमान मन्दिर रोड, सूरज सिनेमा के सामने, राघव नगर बस्ती: कंपनी बाग चौराहा के निकट

**84 Outlets in 71 Cities, 12 States & UT • Over 6.8 Lac sq. ft. (63174 sq. mtr.) Shopping Area**  
Delhi • Chandigarh • Punjab • Haryana • Rajasthan • Gujarat • Madhya Pradesh • Uttar Pradesh • Uttarakhand • Jharkhand • Bihar • J&K  
For corporate tie-ups/institutional sales/shop-in-shop/career, call: 011-45254444, e-mail at: info@vmart.co.in, marketing@vmart.co.in • Website: www.vmart.co.in  
Conditions apply. Product pictures are only visual representations. Valid till stock lasts. In case of any dispute V-Mart reserves the right to take the final decision. \*on purchase of 20,000.

V  
MART  
SABSE SASTA, SABSE ACHHA

"Price Less" Fashion,



# PROMOTIONS - WEDDING

V  
MART



शुभ  
विवाह  
OFFER

₹600 FREE  
SHOPPING  
on Purchase of ₹6000

V  
MART

80 Outlets in 67 Cities, 12 States & UT • 6.5 Lac sq. ft. (60387 sq. mtr.) Shopping Area

Delhi • Chandigarh • Punjab • Haryana • Rajasthan • Gujarat • Madhya Pradesh • UP • Uttarakhand • Bihar • Jharkhand • J&K

प्रतिमाह 10 लाख से  
ज्यादा संतुष्ट ग्राहक

V  
MART

SABSE SASTA, SABSE ACHCHA

*"Price Less" Fashion",*



# PROMOTIONS - WINTER LAUNCH

V  
MART



<b>Smart Casual Washed Jeans</b> (Biggest Collection of Fit, Style, Color and Design)  ₹495/- to ₹1495/-	<b>Checked Casual Shirt</b> (Available in Multicolor Prints & Roll up Sleeve) ₹295/- Onwards <b>FLAT 30% OFF</b> 	<b>Striped and Printed Sweat Shirt</b> (Must Buy from New Collection)  ₹345/- to ₹1295/-	<b>Premium Sleeveless Jacket</b> (Seasons Style Check)  ₹445/- to ₹995/-	<b>Pullover</b> (Seasons Pick from Winter Collection)  ₹345/- to ₹1295/-
<b>Winter Top</b> (Seasons Best Collection)  ₹395/- to ₹995/-	<b>Ladies Cardigan</b> (Seasons Best Collection)  ₹295/- to ₹1495/-	<b>Jacket</b> (Seasons Style Check)  ₹445/- to ₹1295/-	<b>Kids Pullover</b> (Seasons Pick from Winter Collection)  ₹249/- to ₹1395/-	<b>Kids Jeans</b> (Bright Colors)  ₹395/- to ₹995/-
<b>Kids Jacket</b> (Huge collection of Colors and Prints)  ₹395/- to ₹995/-	<b>Winter Top</b> (Choose from Floral Prints, Patches & Characters)  ₹149/- to ₹695/-	<b>Designers Girls Sets</b> (Huge collection of Multicolors & Prints)  ₹199/- to ₹599/-	<b>बच्चों के लिए कपड़े</b> (Select From 2000 Prints & Designs)  ₹149/- to ₹1495/-	<b>Fleece Blanket</b>  ₹129/- to ₹399/-
<b>Multi Color Cotton बेडशीट</b> (500+ Prints and Designs)  ₹229/- to ₹995/-	<b>नवजात शिशु के लिए</b> 1. Poly Fil Suit - ₹199/- Onwards 2. Sleeping Bag - ₹199/- Onwards 3. Winter Cap - ₹49/- Onwards 4. Winter Socks - ₹35/- Onwards 5. Blanket - ₹79/- Onwards	<b>शुभ विवाह OFFER</b> <b>Party Wear Suit</b> (2/3 Pc)  ₹1195/- to ₹2995/-	<b>Exclusive Designer Sarees</b> (Net, Georgette, Crepe, Chiffon & Cotton में उपलब्ध)  ₹595/- to ₹2995/-	<b>Kids Party Wear Suit</b>  ₹795/- to ₹1495/-

**आरा:** बाबू बाजार, जैन स्कूल के निकट, **बेगूसराय:** श्याम कमर्शियल कॉम्प्लेक्स, कचहरी रोड गया: पीर मनसूर रोड, केदारनाथ मार्केट • नार्थ इंडिया चर्च रोड, गाँधी मैदान के सामने गया, छपरा: श्री नन्दन पथ, IDBI बैंक के सामने, महिला कॉलेज के निकट औरंगाबाद: माँ पार्वती कॉमर्शियल कॉम्प्लेक्स, एम. जी. रोड जल्द खुल रहा है परमीला कॉम्प्लेक्स, सासाराम में भी

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## Cardigans (Seasons Best Collection)



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## Boys Jackets (Choose from bright & neon colors)



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## Girls Fleece Tops



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# PROMOTIONS – KIDS CARNIVAL

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<b>Fancy Jacket</b> (Designs for fit style)  <b>₹495/-* to ₹3495/-</b>	<b>Tweed Blazer</b> (Seasons launch)  <b>₹1995/-* to ₹2495/-</b>	<b>Premium Quality Pullover</b> (Choose from 500 + designs)  <b>₹495/-* to ₹1495/-</b>	<b>Smart Casual Washed Jeans</b> (Biggest Collection of Fit, Colors & Designs)  <b>₹495/-* to ₹1495/-</b>	<b>Sweat Shirt</b> (Must Buy from New Collection)  <b>₹395/-* to ₹1295/-</b>
<b>काडिगन</b> (Style for every Lady)  <b>₹495/-* to ₹1495/-</b>	<b>जैकेट</b> (Seasons Style Check)  <b>₹795/-* to ₹2995/-</b>	<b>Fleece Top</b> (Seasons Best collection)  <b>₹295/-* to ₹995/-</b>	<b>पश्मीना स्पन सूट डुपट्टा</b>  <b>₹595/-* to ₹1295/-</b>	<b>Ladies Colored Jeans</b> (Choose from bright Colors)  <b>₹495/-* to ₹995/-</b>
<b>काडिगन</b> (Style for every Lady)  <b>₹495/-* to ₹1495/-</b>	<b>किड्स स्वेटर</b> (Seasons Pick from Winter Collection)  <b>₹295/-* to ₹1395/-</b>	<b>किड्स जैकेट</b> (Choose from Bright & neon colors)  <b>₹395/-* to ₹1995/-</b>	<b>गर्ल्स जैकेट</b> (In bright Colors)  <b>₹495/-* to ₹1495/-</b>	<b>Girls Fleece Tops</b> (Seasons Style)  <b>₹299/-* to ₹995/-</b>
<b>नवजात शिशु के लिए</b>  <ol style="list-style-type: none"> <li>1. Poly Fill Suits-----₹ 345/- Onwards</li> <li>2. Sleeping Bags ---- ₹ 199/- Onwards</li> <li>3. Winter Caps ----- ₹ 49/- Onwards</li> <li>4. Winter socks ----- ₹ 35/- Onwards</li> <li>5. Blankets ----- ₹ 129/- Onwards</li> </ol>		<b>Toys &amp; Games</b>  <b>₹179/-* to ₹495/-</b>	<b>Wheeled Strolly &amp; Travel Bag</b> (Lightweight & Expandable)  <b>₹1699/-* to ₹3995/-</b>	<b>Blankets &amp; Quilts</b> (Available Fleece, Polar & Mink)  <b>₹129/-* to ₹2995/-</b>

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# Thank you

In case of any queries pls contact the IR Team :

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