



A STEP FORWARD IN BUILDING A NEW INDIA



INVESTOR PRESENTATION

February 2021

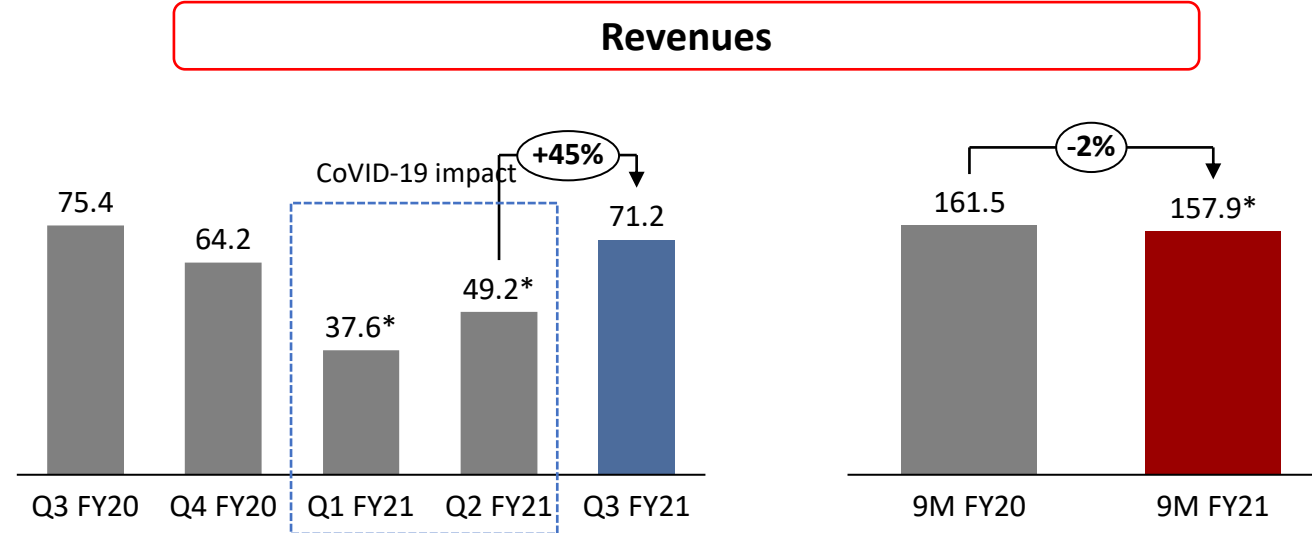
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Q3 & 9M FY21 Financial Highlights



Update on the Paint Business

- During the first quarter of FY20, a major fire broke out in the Paints factory of the Company due to which the inventory at the factory, property, plant & equipment got damaged substantially. There had been no human casualty in the said fire incident.
- **The Insurance Company has admitted the claim and have already released Rs.5 crores to Kamdhenu Limited. This ensures removal of the hurdle of claim acceptance on behalf of the Insurance Company for the pending claim.**
- Post the fire at the Paint Factory, we outsourced production from third party manufacturers and ensured the quality standards too.
- **Operations at our Paint plant are proceeding smoothly. Phase II of restoration of remaining building / plant & machinery to be completed by the end of Q4 FY21 and full-fledged operations are expected to commence from Q1 FY22 to drive next level of growth.**

* Performance during H1FY21 impacted by CoVID-19 outbreak

Core Steel TMT Business : Revenue Break-Up

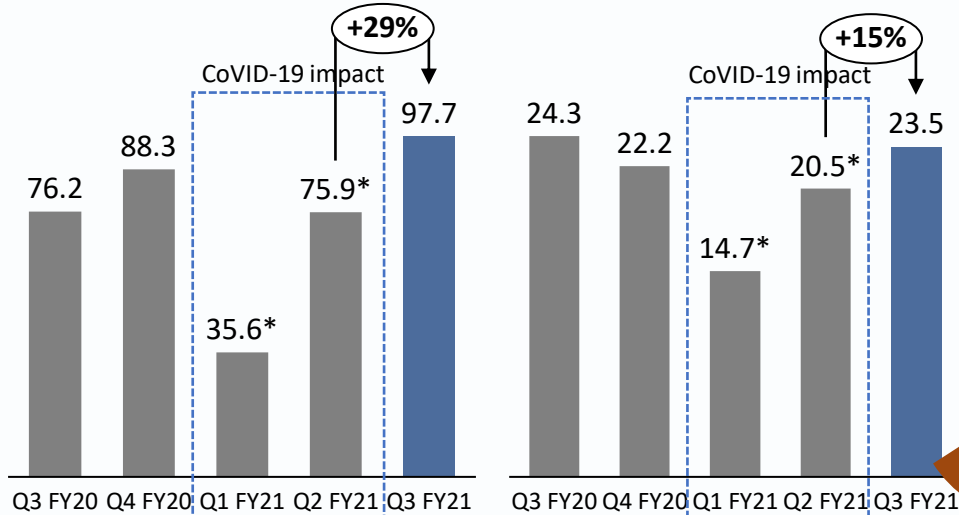


Own Manufacturing

Royalty Income through Franchisee Sales

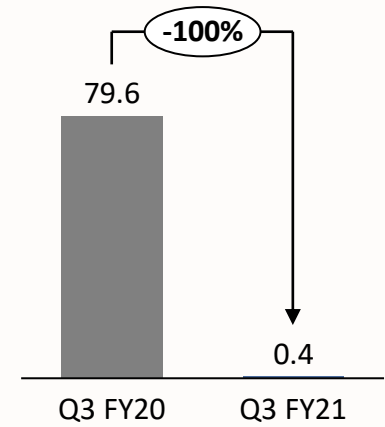
Trading Sales

Q3 FY21



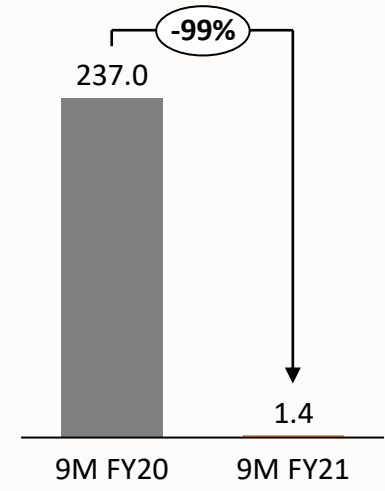
Increased Focus on Own Manufacturing & Franchisee Based Business

- Improved Margins
- Better efficiencies with Higher RoE and RoCE
- Increased B2C Sales



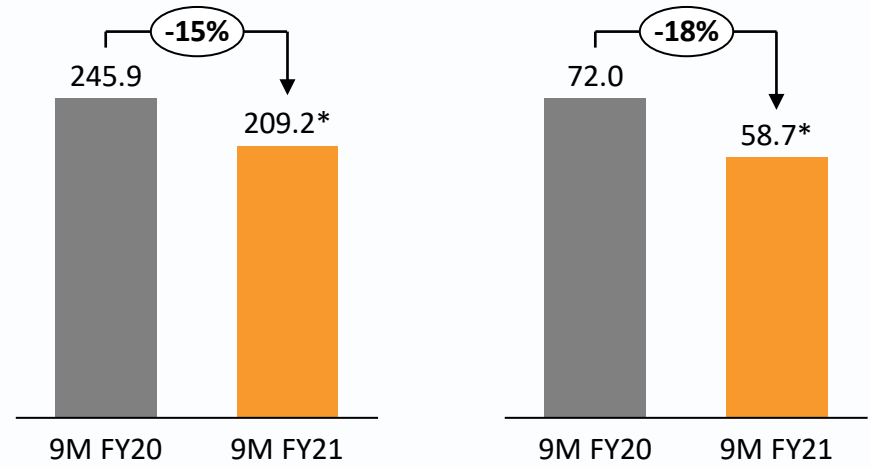
Reduced Trading Sales

- Recouping business strategy by reducing B2B Trading Sales and Focus on improving efficiencies in Own Manufacturing and on franchisee based business model
- It has helped reduce Working Capital requirements



Rs. Crores

9M FY21



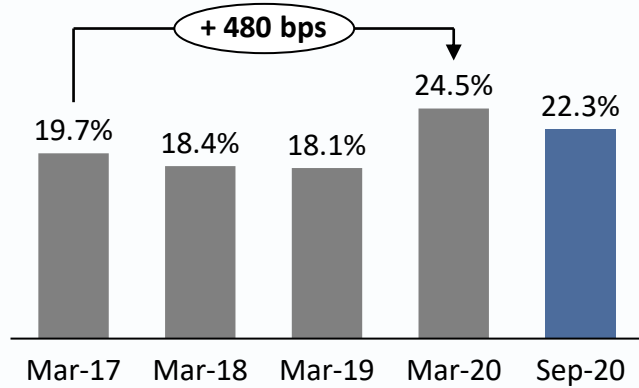
*Performance during H1FY21 impacted by CoVID-19 outbreak

Improved Efficiencies driven by Steel Business

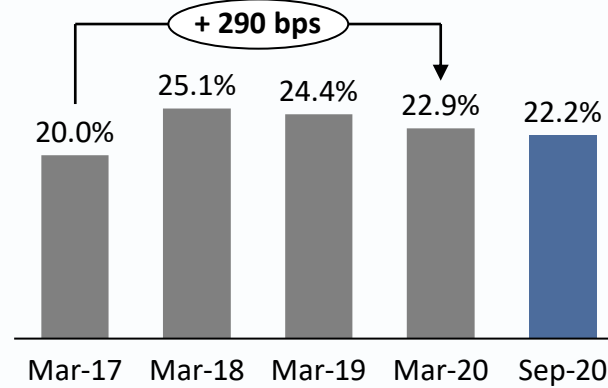


Steel Business

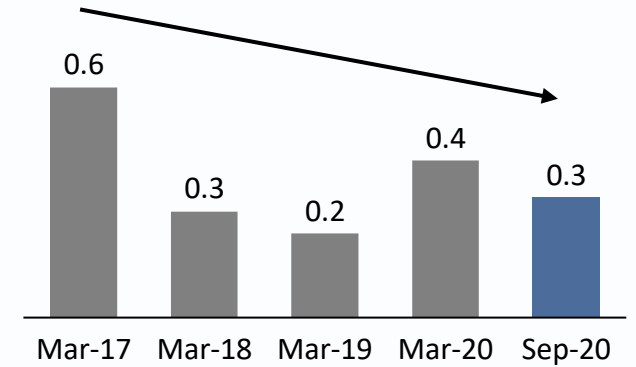
Return on Equity (ROE)*



Return on Capital Employed (ROCE)*

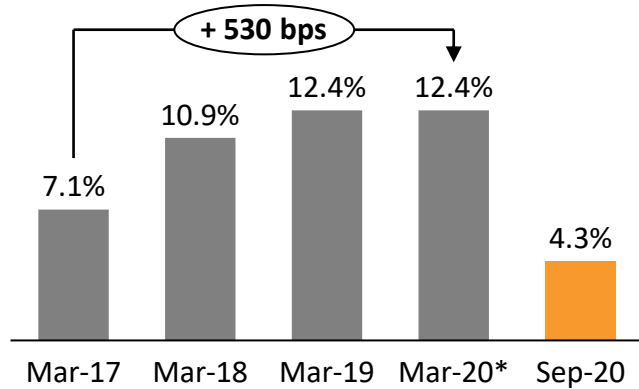


Debt to Equity Ratio

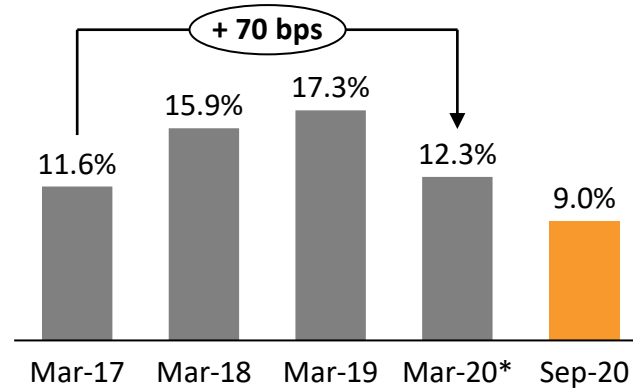


Overall Business

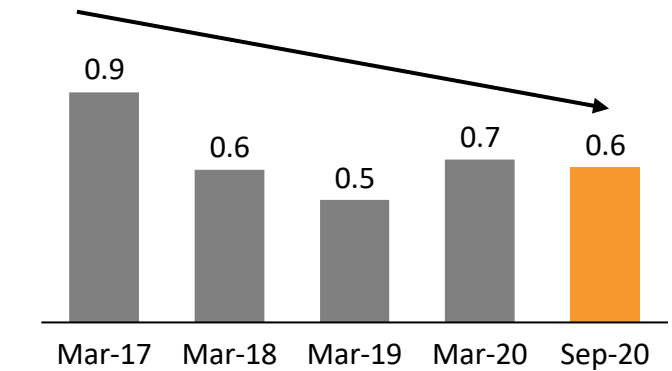
Return on Equity (ROE)



Return on Capital Employed (ROCE)



Debt to Equity Ratio



*Excluding Exceptional Items

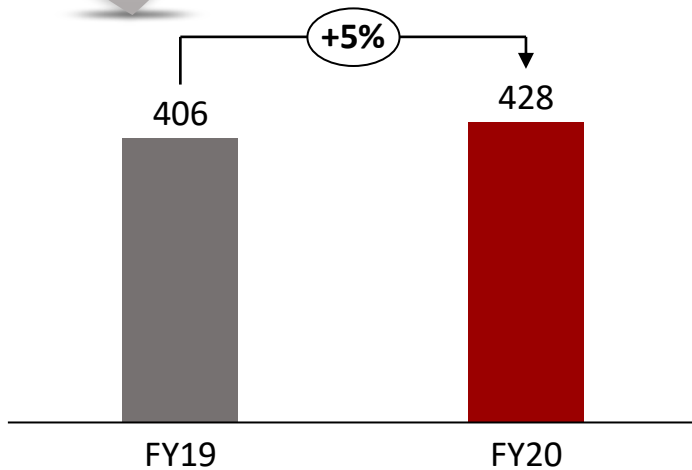
All numbers are On Standalone Basis

Core Steel TMT Business : Delivering Quality Earnings



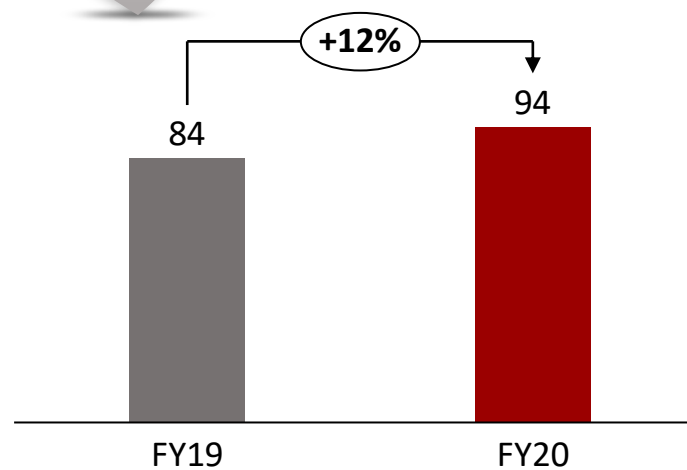
Revenue Rs. Crs (Excl. Trading)

Recouped its business strategy by reducing B2B Trading Sales



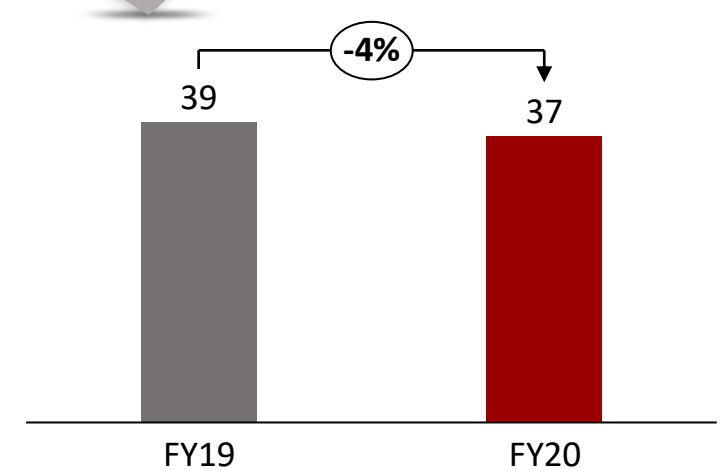
Royalty Income (Franchise) Rs. Crs

Focus on own manufacturing and Asset light franchisee based business



PBT Rs. Crs

Improved in sustainability of Profits with Quality Earnings*



Focus on High Margin business i.e. B2C Sales



Increase owned Manufacturing Capacity - Ability to Innovate Newer Products going ahead



1

Better Capital efficiencies Due to lower Working Capital

2

Improved return ratios ROE and ROCE

3

Increase in Market Share

*Reduced Profit due to one time Impact of NGT in November 2019 and CoVID in March 2020



Financials

Q3 & 9M FY21 - Statement of Profit & Loss[^]



Particulars (Rs. Crs.)	Q3 FY21	Q3 FY20	YoY	Q2 FY21	QoQ	9M FY21*	9M FY20
Net Revenue from Operations	192.8	255.4	-25%[#]	146.4	32%	427.3	716.4
Cost of Material Consumed	104.0	86.4		78.8		216.3	244.7
Purchase of Stock-in-Trade	15.8	110.1		14.0		39.3	310.8
Change in Inventories	8.2	-8.7		0.5		17.3	-29.1
Total Raw Material	128.1	187.8		93.3		273.0	526.4
Employee Expenses	12.8	13.3		12.3		35.0	38.1
Other Expenses	38.2	42.2		32.1		90.0	116.2
Other Income	1.4	0.3		1.1		3.4	0.5
Depreciation	2.2	2.1		2.1		6.4	6.3
EBIT	12.9	10.4	25%	7.7	67%	26.3	29.9
Finance Cost	3.3	3.2		3.9		10.9	8.5
Exceptional Items	0.0	-24.4**		0.0		0.0	-25.1
Profit Before Tax	9.6	-17.2	-	3.8	150%	15.4	-3.7
Tax	2.5	-4.2		1.3		4.3	-3.3
Profit After Tax	7.2	-13.0	-	2.5	186%	11.1	-0.4
EPS	2.68	-4.91		0.94		4.15	-0.16
Profit Before Tax (PBT) excluding exceptional items	9.6	7.2	35%	3.9	150%	15.4	21.4

[^]On Standalone Basis #Due to reduction in B2B sales of steel business

*Performance during H1FY21 impacted by CoVID-19 outbreak

** The Company had very old pending excise & service tax matters pertaining to the period from 2004 to 2012 under various stages of dispute totalling to ~ Rs.49 crores. In order to clear the old disputes and litigation, the Company had decided to settle all these pending matters by opting for this Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. The Company accounted for an amount of Rs.24.39 crores towards the settlement of various old excise and service tax dispute.

Balance Sheet as on 30th September 2020[^]



Particulars (Rs. Crs.)	Sep 2020	Mar 2020
Equity Share Capital	26.9	26.5
Other Equity	156.7	154.2
Total Equity	183.7	180.7
Financial Liabilities		
Borrowings	6.9	0.4
Lease Liabilities	5.8	6.6
Other Liabilities	7.6	7.3
Provisions	4.2	4.0
Deferred Tax Liabilities (Net)	5.4	5.6
Total Non Current Liabilities	29.9	23.9
Financial Liabilities		
Borrowings	99.8	117.5
Lease Liabilities	1.7	1.7
Trade Payables	87.4	122.1
Other Financial Liabilities	15.8	8.7
Other Current Liabilities	9.4	8.9
Provisions	0.6	0.6
Current Tax Liabilities (Net)	-	-
Total Current Liabilities	214.7	259.4
Total Equity and Liabilities	428.2	464.0

Particulars (Rs. Crs.)	Sep 2020	Mar 2020
Non Current assets		
Property, Plant and Equipment's	76.7	79.4
Capital Work in Process	1.5	1.1
Right of Use Assets	5.9	6.8
Goodwill on Consolidation	-	-
Financial Assets		
Investment in Subsidiary	0.0	0.0
Investments	2.5	2.7
Loans	0.0	0.0
Other Financial Assets	2.9	2.9
Other Non-Current Assets	11.8	10.9
Total Non Current Assets	101.3	103.8
Current Assets		
Inventories	66.4	78.2
Financial Assets		
Investment	4.7	3.5
Trade Receivables	187.5	212.1
Cash and Cash Equivalents	2.6	2.7
Bank Balances	2.4	2.3
Loans	0.5	0.5
Other Financial Assets	37.7	42.2
Other Current Assets	25.2	18.8
Total Current Assets	326.9	360.3
Total Assets	428.2	464.0

[^]On Standalone Basis

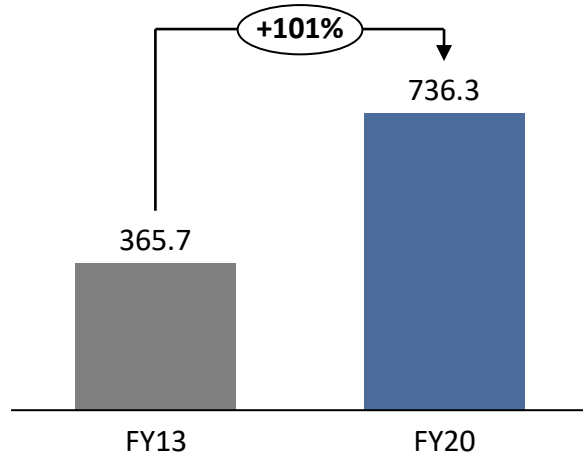
Cash Flow Statement as on 30th September,2020[^]



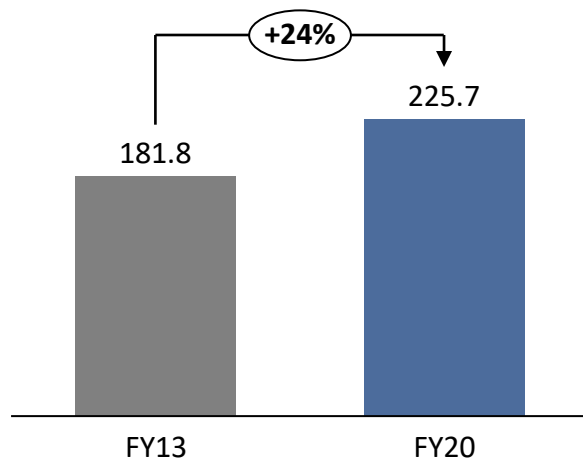
Particulars (Rs. Crs.)	Sep-20	Sep-19
Net Profit Before Tax	5.8	14.2
Adjustments for: Non Cash / Other Items	11.7	12.7
Operating profit before working capital changes	17.5	26.9
Changes in working capital	-0.2	-25.1
Cash generated from operations	17.3	1.8
Direct taxes paid (net of refund)	-2.2	-4.1
Net Cash from Operating Activities (A)	15.0	-2.3
Net Cash from Investing Activities (B)	-3.5	-4.6
Net Cash from Financing Activities (C)	-11.6	1.2
Net Decrease in cash and cash equivalents (A+B+C)	-0.1	-5.7
Add: Cash & Cash equivalents at the beginning of the period	2.7	9.3
Cash & Cash equivalents at the end of the period	2.6	3.6

[^]On Standalone Basis

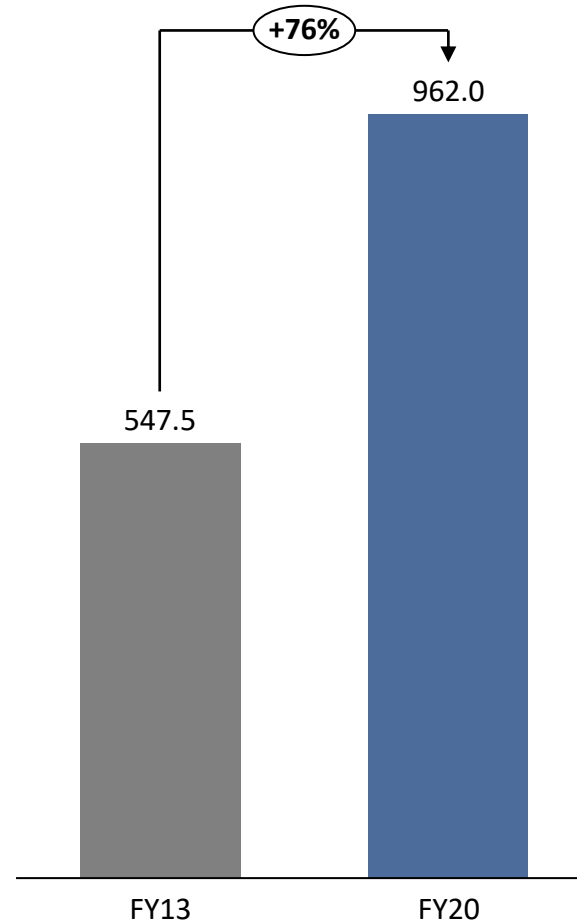
Revenue - Steel business



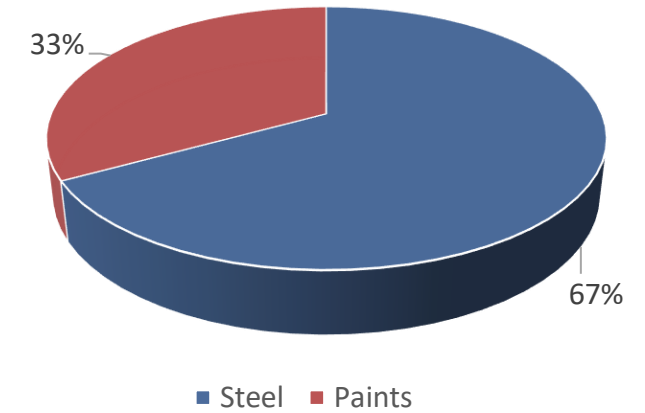
Revenue - Paint business



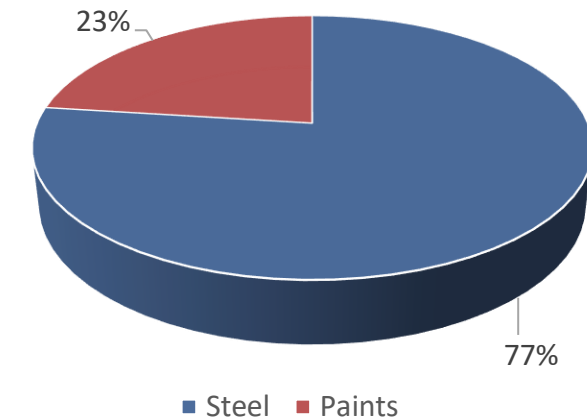
Total Revenue



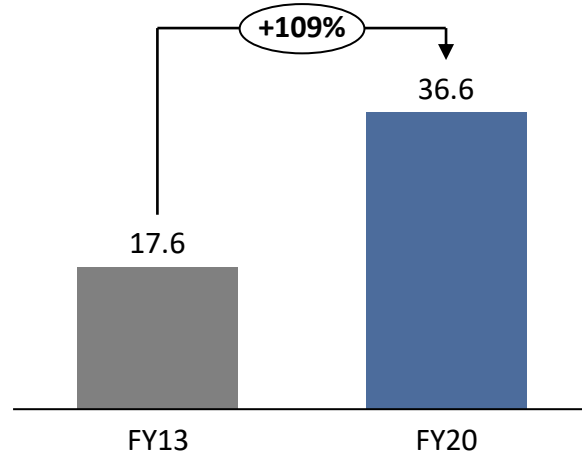
Segmental Breakup - FY13



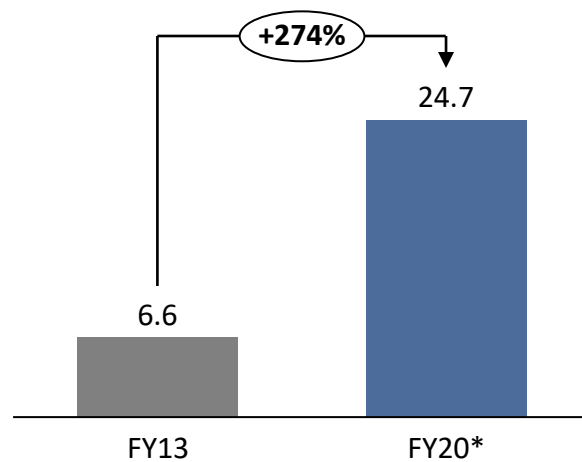
Segmental Breakup - FY20



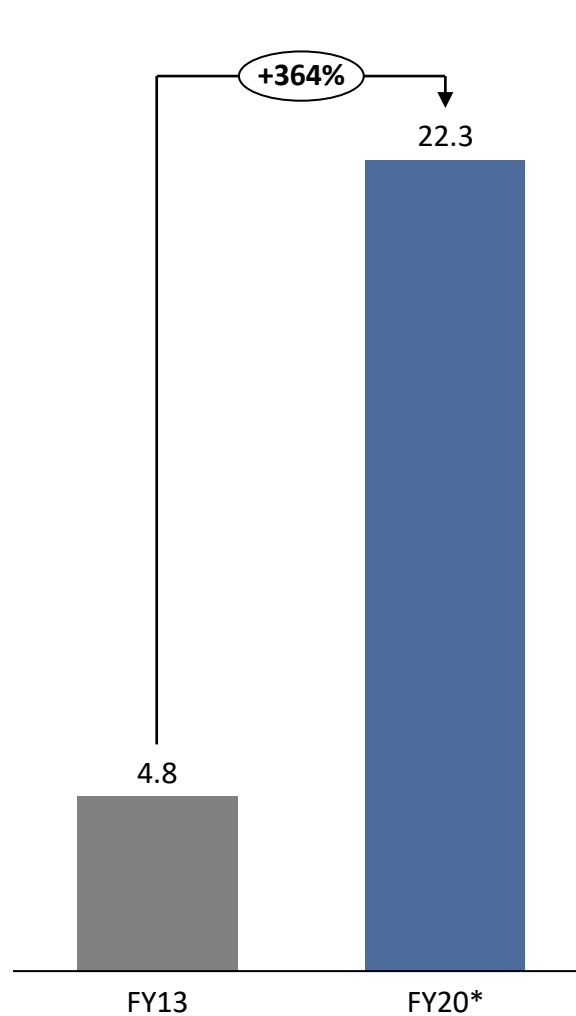
EBIT



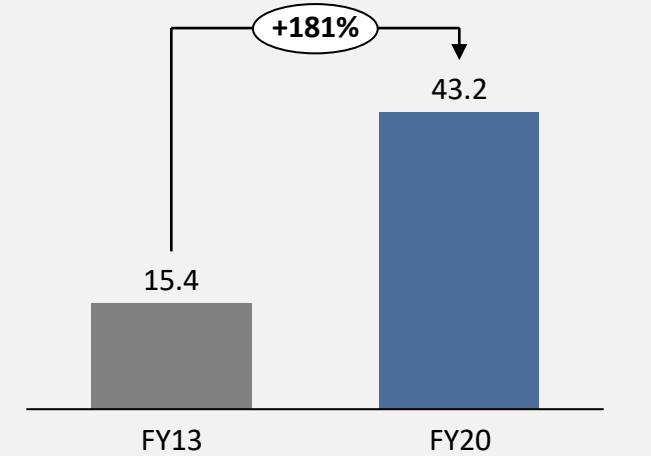
PBT



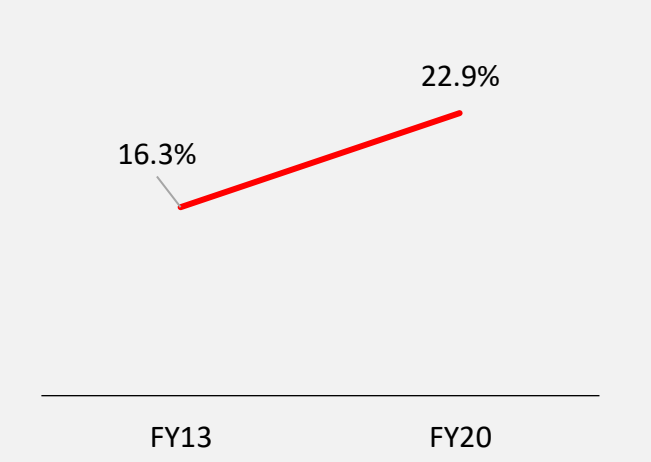
PAT



EBIT - Steel business



RoCE (%) – Steel business



Historical Profit & Loss Trend[^]



Particulars (Rs. Crs)	FY20	FY19	FY18	FY17	FY16	FY15	FY14	FY13
Revenue	962.0	1,232.4	1,179.8	824.9	841.2	968.0	921.7	547.5
Total Raw Material Cost	710.5	972.9	968.8	634.8	667.8	821.9	793.8	427.8
Employee Expenses	50.2	47.2	40.5	34.0	30.9	24.1	21.9	21.2
Other Expenses	156.9	158.8	126.8	123.5	110.9	92.1	81.0	77.5
Other Income	0.6	0.4	0.7	0.5	0.5	0.4	0.4	0.9
Depreciation	8.4	7.4	7.7	7.7	5.2	5.4	4.7	4.3
EBIT	36.6	46.5	36.7	25.5	26.9	24.9	20.6	17.6
Finance costs	11.9	11.5	12.3	13.7	14.5	13.0	11.4	11.0
PBT	24.7	34.9	24.4	11.7	12.4	11.9	9.2	6.6
Tax	2.4#	12.5	8.7	3.6	4.3	3.9	3.3	1.8
PAT	22.3 #	22.5	15.7	8.1	8.1	8.0	6.0	4.8

Excluding Exceptional Items & Tax calculated at normal tax rate after adjusting for deferred taxes

[^]On Standalone Basis

The Company has acquired 100% shareholding stake at face value in Kamdhenu Ventures Limited, whereby Kamdhenu Ventures Limited has become wholly owned subsidiary company of the Company. Further, Kamdhenu Colour and Coatings Limited has become wholly owned subsidiary company of Kamdhenu Ventures Limited and accordingly, Kamdhenu Colour and Coatings Limited has become step down subsidiary of the Company. Presently both the company is not having business operations.

It is hereby pertinent to mention that Kamdhenu Ventures Limited and Kamdhenu Colour and Coatings Limited was incorporated by the promoters of the Company to give effect to the proposed Scheme of arrangement of multiple entities*. The Board of Directors of the Company in its meeting held on 31st January 2020 has approved this proposed Scheme of arrangement, subject to the requisite regulatory approvals.

National Stock Exchange and Bombay Stock Exchange vide their observation letters dated 28.09.2020 have made their observations in the draft Scheme.

The company to submit the petition before NCLT in Q4 FY21.

Rationale of the Proposed Arrangement

- i. The proposed amalgamation will simplify and streamline the shareholding structure of the Transferee Company. The Scheme will enable to remove multiple layers of the holding companies in tune with the Government policy
- ii. The amalgamation will result in significant reduction in multiplicity of legal and regulatory compliances which at present is required to be made separately by the Transferor Companies and the Transferee Company

Rationale for the proposed De-merger of Paint Business of Kamdhenu Limited into Kamdhenu Colour and Coatings Limited are, inter alia, as follows:

- i. It will impart better management focus, will facilitate administrative convenience and will ensure optimum utilization of various resources by these Companies
- ii. The proposed de-merger will provide scope for independent expansion of these businesses. It will strengthen, consolidate and stabilize the business of these Companies and will facilitate further expansion and growth of their respective businesses
- iii. The proposed de-merger will enable the Transferee Company and the Resulting Companies to raise necessary funds, invite strategic investors, employ specialized manpower, etc., for the respective businesses.
- iv. Tremendous operational efficiencies will be achieved by operating these two businesses as independent entities.

India's Leading Company
dealing with Manufacturing,
Distribution, Marketing &
Branding

Brand Turnover

Rs. 10,800+ Crores in FY20

75+ Franchise Units to
manufacture steel rebars,
structural steel products & Colour
coated Profile Sheets

KAMDHENU is **Largest TMT**
selling brand in India, in the Retail
Segment

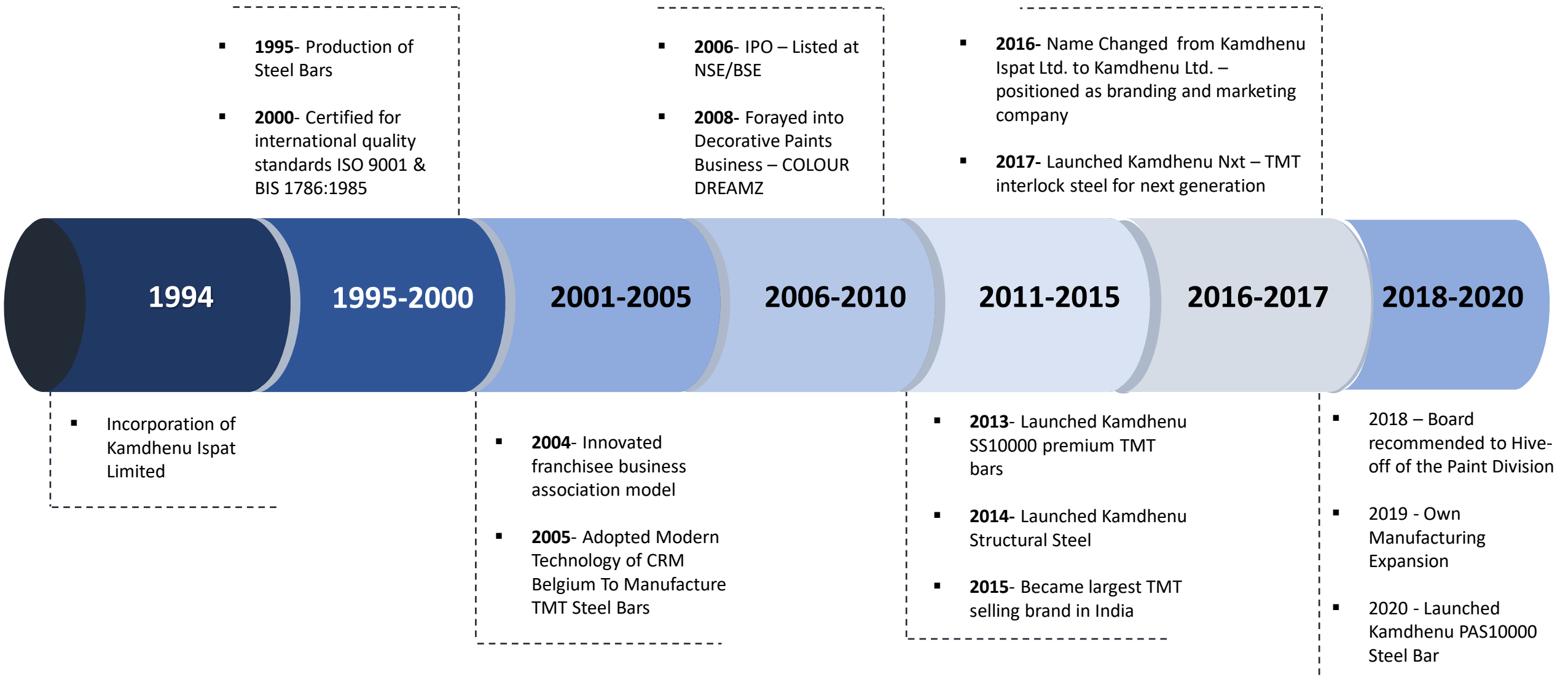
**Volume Sales growth of 6% with
24.9 Lakh TMT sold**

7,500 Dealers of Steel across
India

Kamdhenu Paints - **COLOUR
DREAMZ** decorative paint
amongst top brands



4,000 Dealers of Paint spread
across India





Kamdhenu Paints

Decorative Paints Among Top Brands in India



Commenced

Kamdhenu Paints – *COLOUR DREAMZ*
2008 set up its own unit for manufacturing of decorative Paints under its flagship brand

Market Position

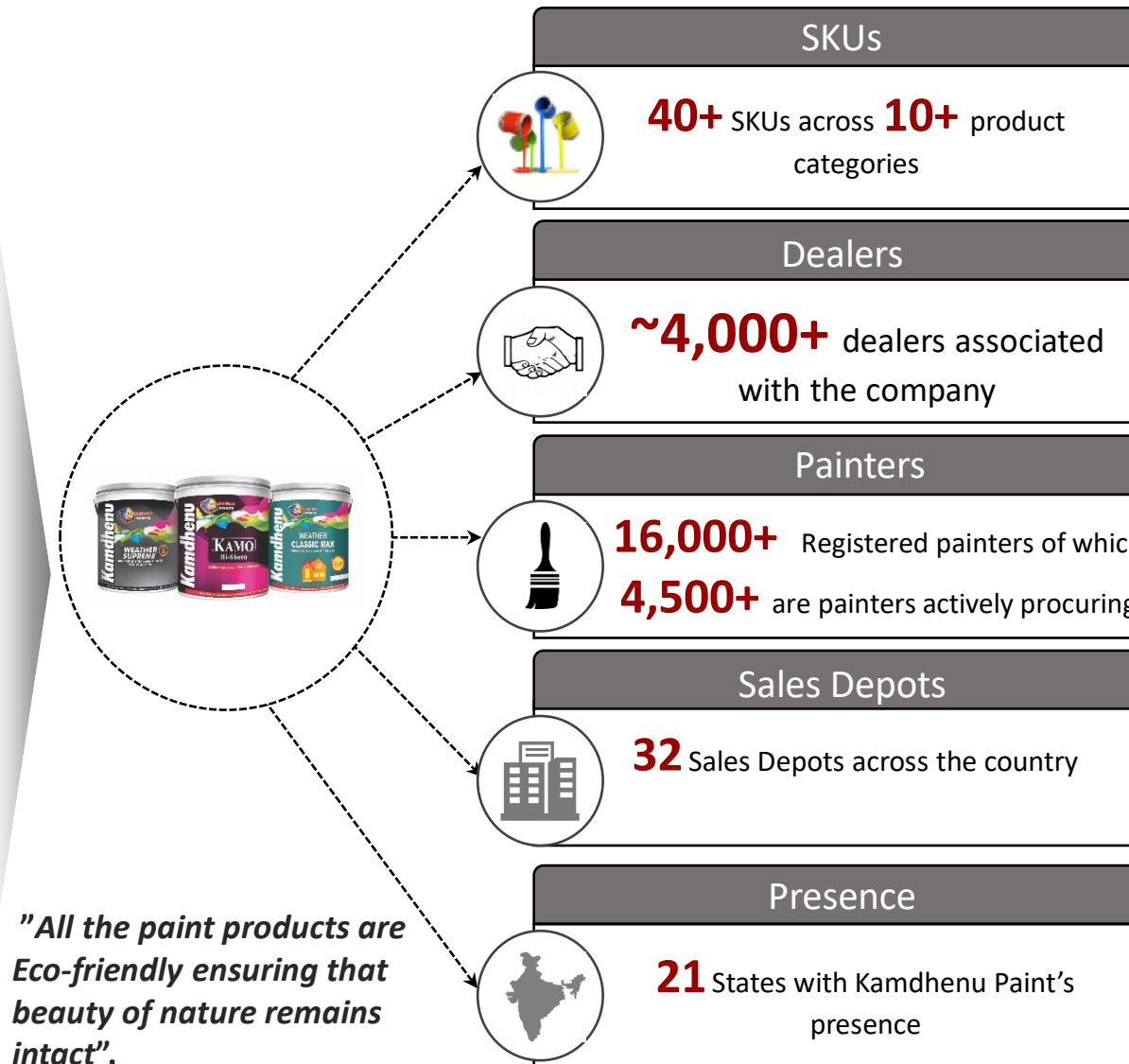
Amongst the **Top Paints Company** in India

Capacity

Installed capacity of
~46,000 tonnes p.a.

Offerings

- Complete range of paint products
- Exterior & Interior Emulsions,
 - Water based primers,
 - Wood Finishes,
 - Aluminium Paints and
 - Textured & Designer Paints








Extensive Product Range



Emulsions

Type	Premium	Regular
Exterior	 Weather Supreme	 Weather Classic
Interior	 Kamo Hi Shine	 Sheen & Shine
	 Kamo Beautey	 Kamo Blaster
	 Velvety	 Kamo Silky

Primers

Type	Premium	Regular
Water Based	 Kamo Dual Primer	 Kamo Sealer
Solvent Based	 Wood Primer	 Red Oxide
	 Universal Primer (ST)	

Distempers

Distempers	 Kamosilky	 Bunty	 Kyson
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Dual Range of Products

KAMODUAL
LUXURY EMULSION
For both Interior & Exterior Wall



KAMODUAL
PREMIUM EMULSION
For both Interior & Exterior Wall



Kamo Dual Gold

Enamels



Kamolite
(High Gloss Enamel)

Extensive Product Range



Stainers, Specialty and Other Coatings

Designer & Textured Paints

Kamo Super Mettalica



Kamwood Wood Coatings



NC Lacquer



Melamine



NC Sanding Sealer



Kamdhenu PU

Machine Colorants & Stainers



Kamotint – Universal Stainers



Colorants

Construction Chemicals



Kamocrete CRP
Concrete Repair Product



Kamoproof ALW
WATER PROOFING
COMPOUND FOR
CEMENT MORTAR AND
CONCRETE

Wall Putty



Kamoplast
Wall Putty



Kamocare
Wall Putty

Other Products

Kamoshine Luster Aluminum Paints, Kamoshine GP Aluminium Paint, Road Marking Paints, Kamolite Roof Paint, Kamolite Heat Resistant Paint, Kamolite Stoving Paint & Kniefing Paste Filler

New Products



Kamo Superstar



Kamorich



Weather Classic
Max



Kamo Star Putty



Kamo Star
Interior
Emulsion



Kamo Star
Exterior

Premium Wood Finish



Kamwood Premium Wood finishes works to protect and decorate wooden surfaces. It is clear in colour and highlights the natural grain of wood, enhancing the look and feel of the surface. The coat is moisture, fungus, heat resistant adding to the life of the wood surface. It can be applied to interiors and exterior

Water Proofing Solutions



Our specialized water proofing solutions are an aid to the household and industrial demands. We have set up its ultra-modern mechanized division for the development of variety of construction chemicals. Strict surveillance on behalf of proficient engineers with technical expertise is done so as to ensure the fineness of the product quality

Floor Coat



Kamo Floor Coat (KFC) is a specialized paint (based on Fast Track Emulsion) specially formulated for Exterior / terrace floor tiles, cement tiles and any walkways or plain cemented surfaces. Aimed at the segment having independent houses, bungalows, hotels, cooperative housing societies and resorts for giving a better looks to the cement floors.

Dual Primer



It's a unique primer which can be applied on the walls at exteriors and interiors both . It will be a unique product and gives dual benefits to dealers as they have to keep lesser inventory at shops followed with to the end consumer who doesn't have to buy two different primers for the same house, it will be economical to his pocket as well



Unique Business Model

Kamdhenu Group

Innovator – We do Research and introduce new products based on Customer Requirement in the Market

Franchise Business Model helped in creating

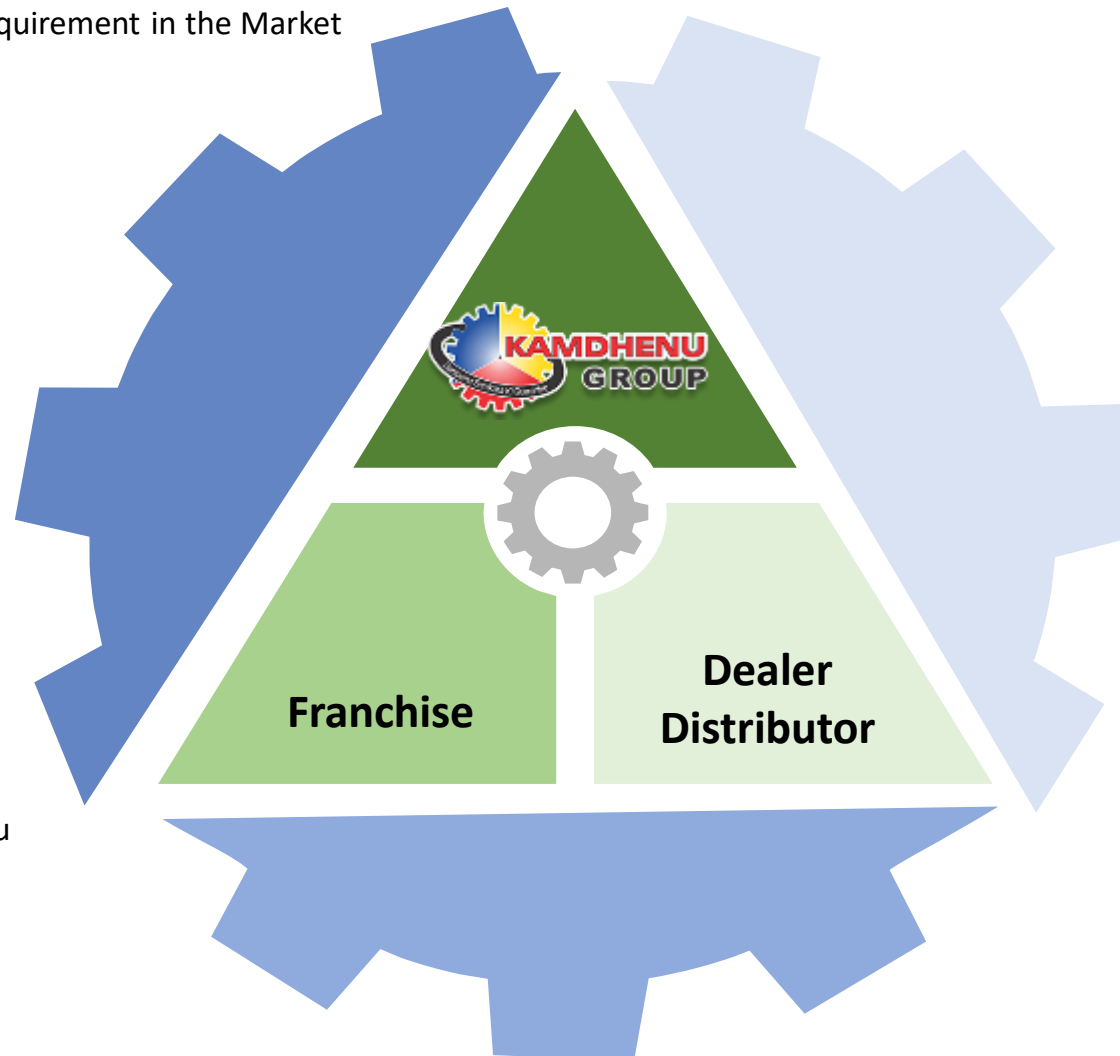
BRAND LEADERSHIP

in

STEEL RETAIL

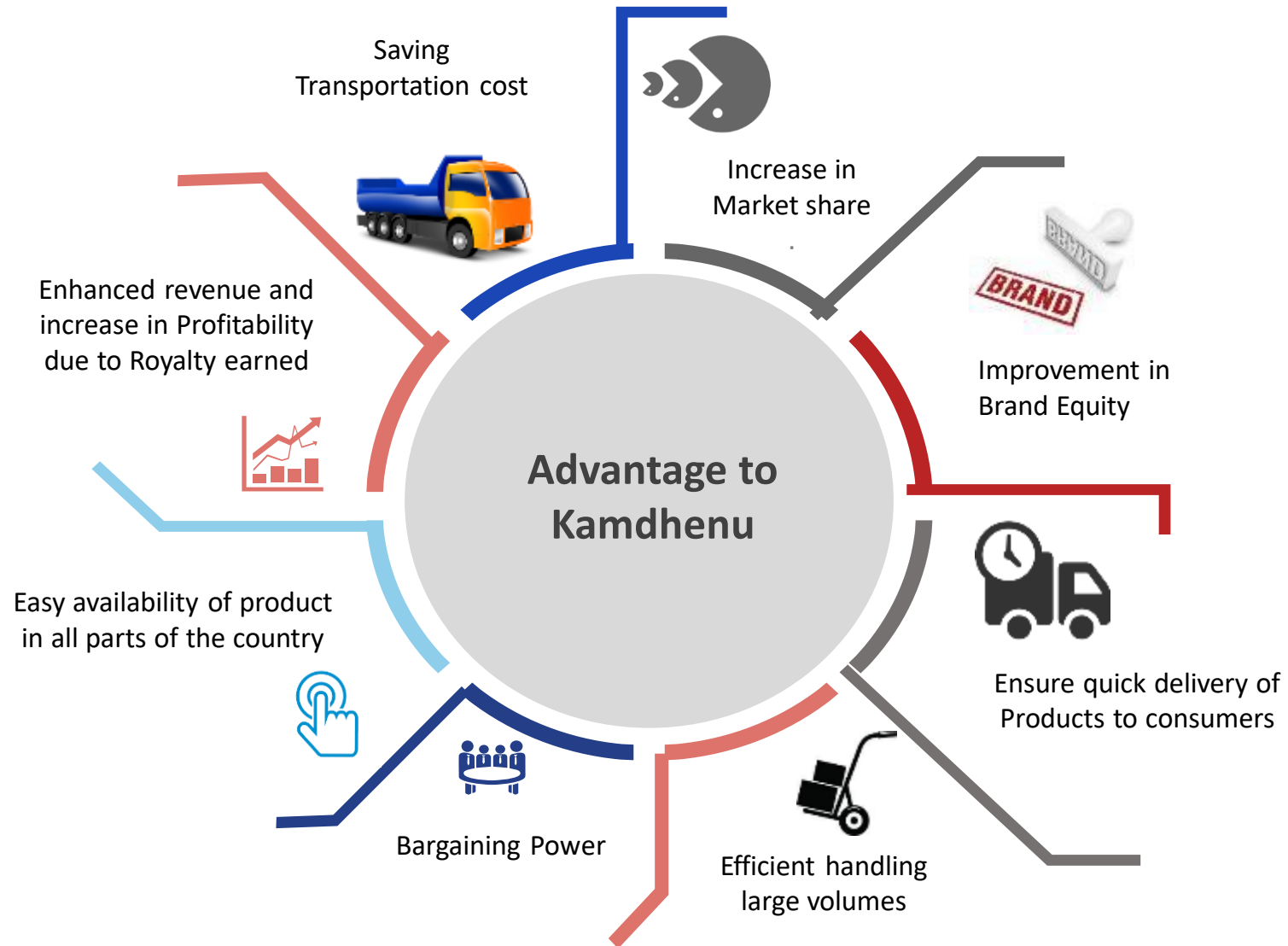
Franchise

Manufactures products based on technology, design and quality specifications provided by Kamdhenu



Dealers / Distributors

Committed chain of Dealers and Distributors connected with Franchisee / Sales Depot created by Kamdhenu





Expertise & Experience

We provide franchise units with our Expertise and Experience for an efficient business



Quality Assurance

Assurance of Quality from Kamdhenu gives comfort to End Customers



Ready Marketplace

Ready Platform in niche market giving facelift to unorganized sector / new enterprise



Centralized Publicity

Assistance to Centralized Publicity support of Kamdhenu



Brand "KAMDHENU"

Franchisee can leverage our brand "KAMDHENU"



Bank Funding

Our presence and brand grants them and easy & zero hassle availability of bank funding



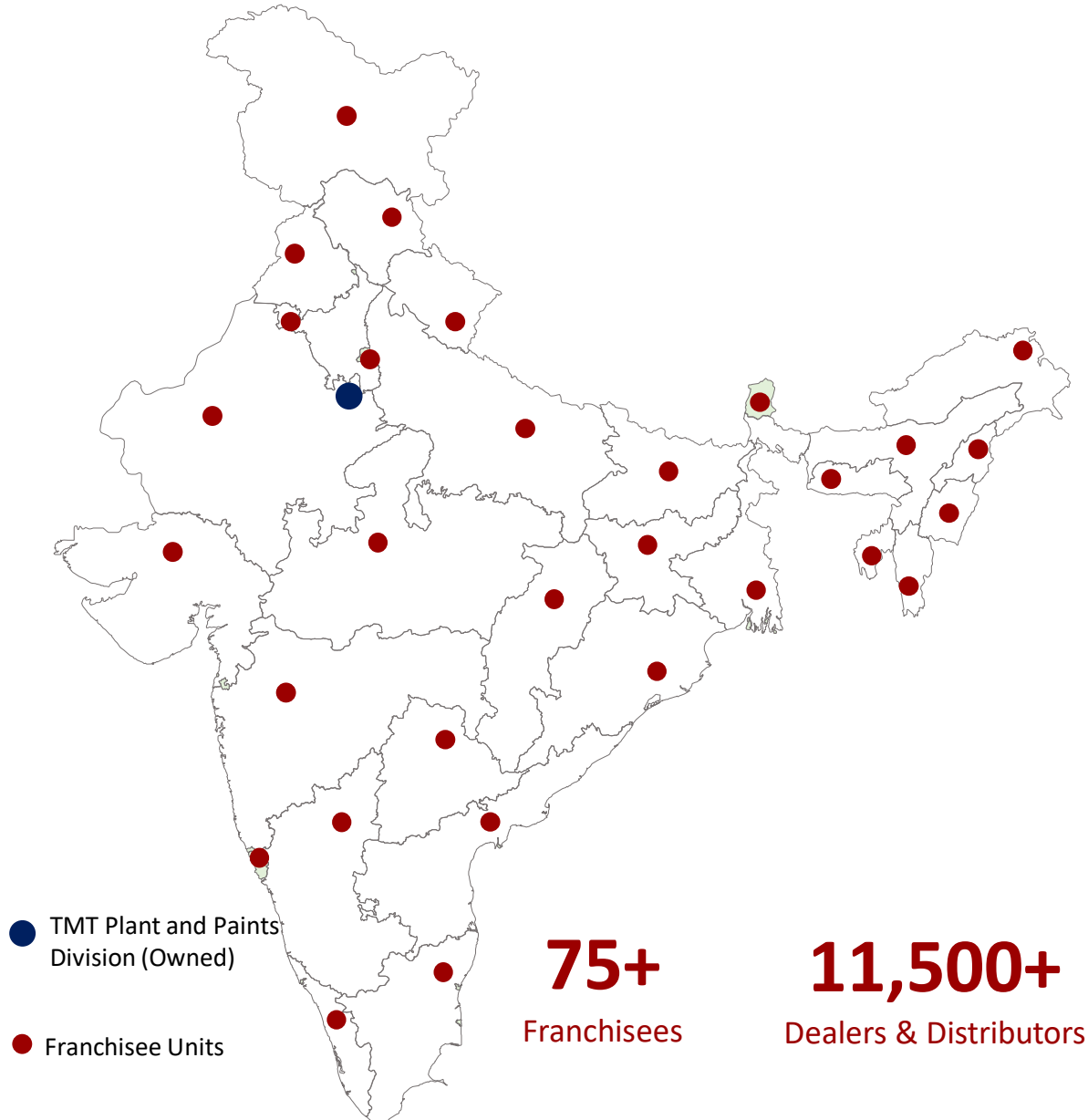
Marketing Network

Access to our Marketing Network across India



Capacity Utilization

This model gives franchisee manufacturers exceptional distinctiveness and enables them to earn premium on their products thereby leading to higher capacity utilization



Decentralized Outsourced Manufacturing Model

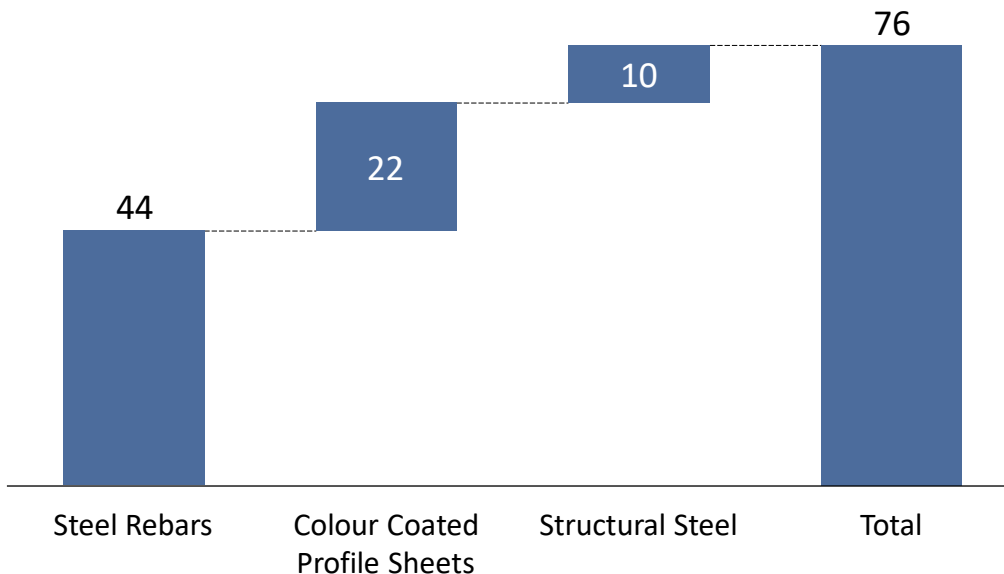
- **Communication** : Working with a local manufacturer makes the communication process easy. Real time conversations result in a better understanding of the specifics and preferences of the products by the Customer
- **Low Minimums**: Even the smaller quantity of the orders are delivered efficiently. This will help us penetrate even in the smaller Tier II & III cities of the Country
- **Quick Turn-Around Times** : Turnover time for manufacturing is faster with diversified manufacturers. The demand forecast is accurately known and the deliveries are planned accordingly
- **Transportation Costs** : Saving in Freight & Transportation Cost is reduced to a large extent with manufacturing near to the End Customer

Manufacturing Capacities - Franchises

Production Capacity :

- Steel Rebars – 38 Lacs MT per annum
- Structural Steel – 5 Lacs MT per annum
- Coloured Coated Profile Sheets – 2.5 Lacs MT per annum

Product wise Franchises



Company Owned - Manufacturing, R&D and T&D

Steel Division : Bhiwadi

- Increased the production Capacity from 72,000 MT to 156,000 MT per annum to support innovation and product development
- Innovation Centre – Research & Development is done and new products / designs based on Customer Requirement in the Market are introduced
- Plant is being used as training centre for all technical staff deputed at the franchisee's unit
- The staff is trained on various technical, qualitative and commercial aspects



Branded Product Portfolio



Kamdhenu TMT Bars

TMT Bars are thermo-mechanically-treated through leading world tempcore based technology for high yield strength



Kamdhenu – Nxt TMT

Next Generation Interlock Steel and has got the angular double rib design having obtained all the rights to manufacture, market and sell double rib TMT bar



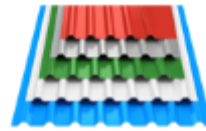
Kamdhenu – PAS 10000

Unique Rib design which gives locking of 360 degree. Its alloy gives it better rust-proof qualities and gives capability to bear more weight. Along with that it also gives double earth-quake prevention to the building



Kamdhenu Structural Steel

Produced under franchisee agreement multitude of special contours such as angles, channels, beams, flats, round & square



Kamdhenu Colour Max

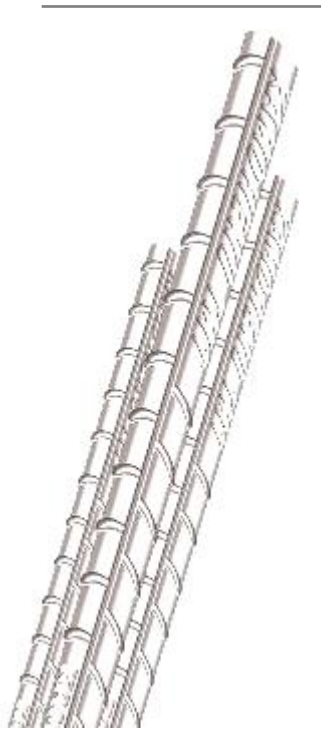
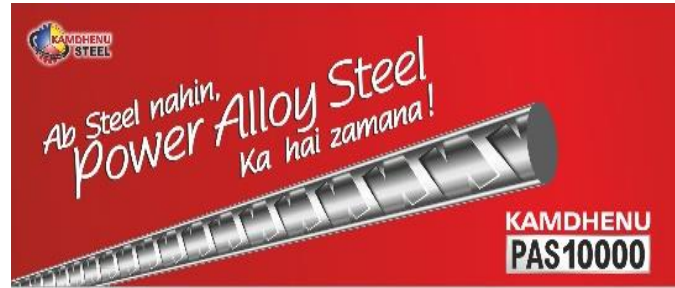
Colour Coated profile sheets – versatile color metal products make dream building look stylish and elegant



Kamdhenu Paint – *COLOUR DREAMZ*

Offers a basket of 40+ SKUs of the high end Exterior and Interior Emulsions, Designer Finishes, Stainers, distempers etc.

India's largest Branded TMT Bars



India's **Largest brand** in TMT (Thermo Mechanically Treated) steel bars with in-house capacity of **156,000 MT p.a.**



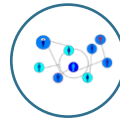
State-of-the-art **Tempcore Technology** from CRM, Belgium



44 Franchisee Units under "**KAMDHENU Brand**" steel rebars with the production capacity of **38 Lacs MT p.a.**



4% less weight per meter than normal and **20%** more strength



Huge dedicated marketing network of **7,500** dealers



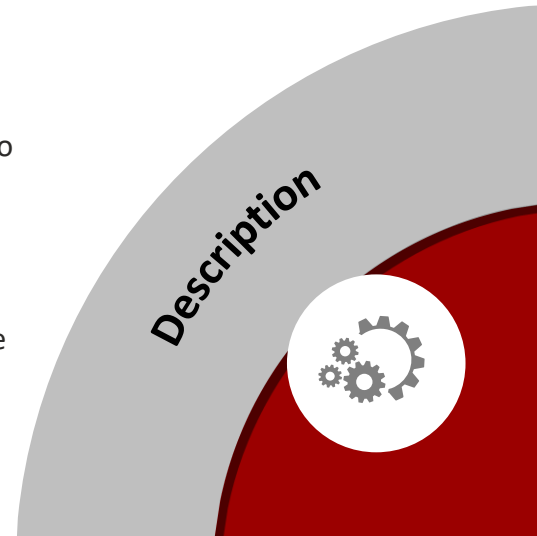
Has **9 grades** and used in all types of construction works ranging from **Buildings to Dams**



Kamdhenu Limited manufactures Structural Steel under franchisee arrangement

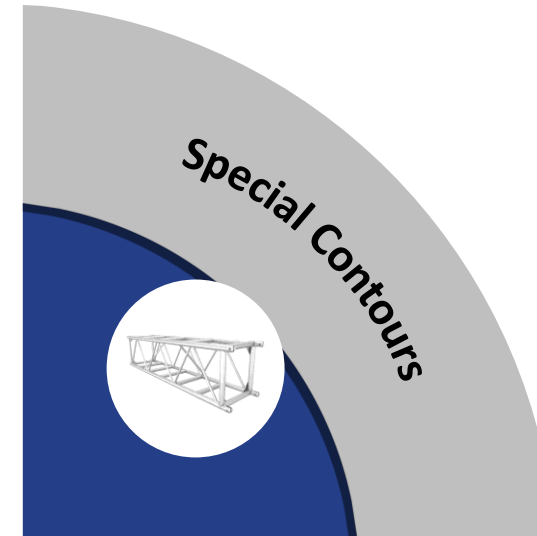
Description

- One such product which continues to pioneer new innovations
- It is counted as one of the most recycled material on Earth, made of 88% cast-off product, fully recyclable in the future



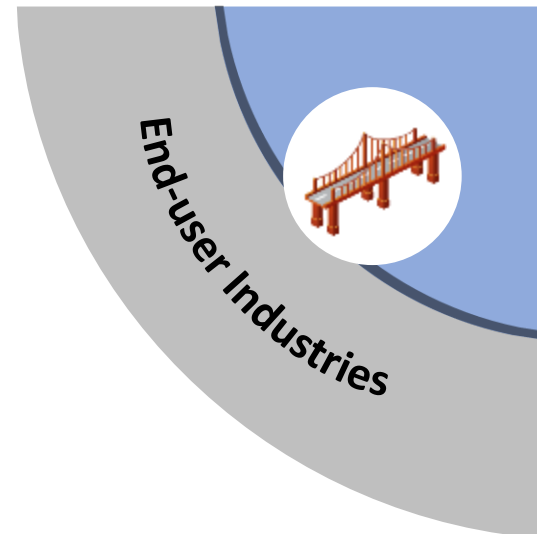
Special Contours

- Production of a multitude of special contours such as:
 - Angles,
 - Channels,
 - Beams,
 - Flats,
 - Round &
 - Square
 - Pipes



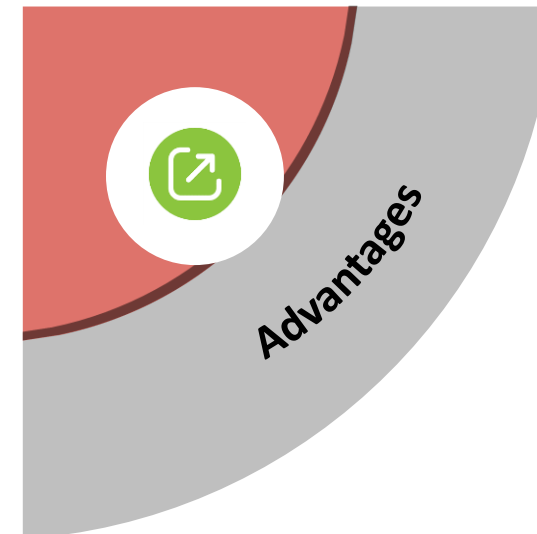
End-user Industries

- Industrial structures, flyovers, bridges, dams, transmission line towers, underground platforms in metro railways and other reinforcement structures across the country



Advantages

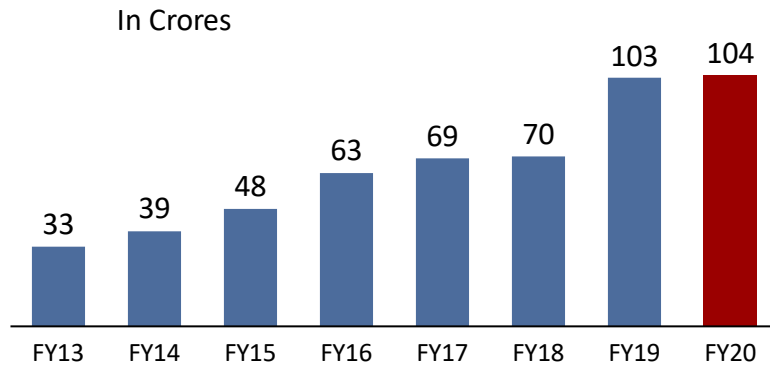
- High Strength and High Ductility
- Superior Bend ability, Weld ability and Straightness
- Available in every state of India
- Economic in Application
 - Lower sectional weight and higher strength technique
 - Highly cost-effective and save steel



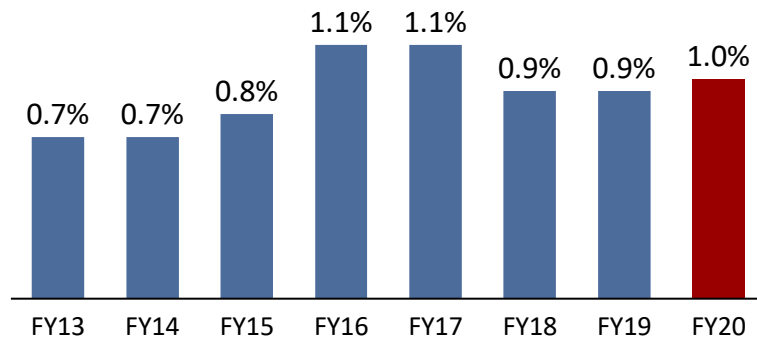


Brand “KAMDHENU”

Brand Expenses



Brand Expenses to Overall Brand Sales



Brand Creation over years



Premiumization of Products

- International Quality with competitive prices

Positive Relationship

- With Dealers and Distributors
- Provides Franchisee Partners with Marketing Strategies

Results

- Enhances Brand Association
- Gives Exceptional Distinctiveness to products
- Improves popularity among target customers

Brand “KAMDHENU” of Kamdhenu Limited is the best quality brand committed with Honesty, Transparency and Customer Satisfaction

Celebrity Participation in Business events

Kamdhenu has strategically used it's celebrity repertoire to create visibility at all levels



Madhuri Dixit



Anil Kapoor



Sonam Kapoor



Karisma Kapoor



Kareena Kapoor



Emraan Hashmi



Preity Zinta



Malaika Arora



Sonu Nigam



Govinda



Shilpa Shetty



Kanika Kapoor



Kangana Ranaut

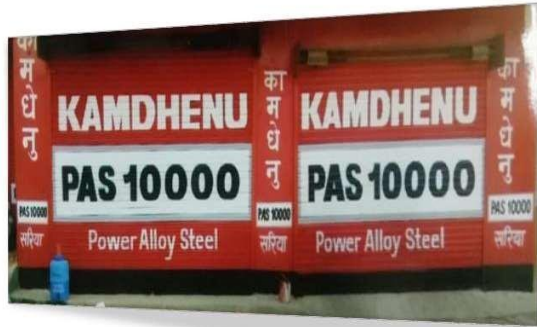


Dia Mirza



Karishma Tanna

Medium	Partner Newspapers		
National Newspapers			
Regional Newspapers	 Rajasthan Patrika	 (Jansatta)	 (Punjab Kesari)



The Kamdhenu brand is prominent across the country, with wide presence in electronic, print as well as outdoor media – which is complemented by brand awareness enhancing events

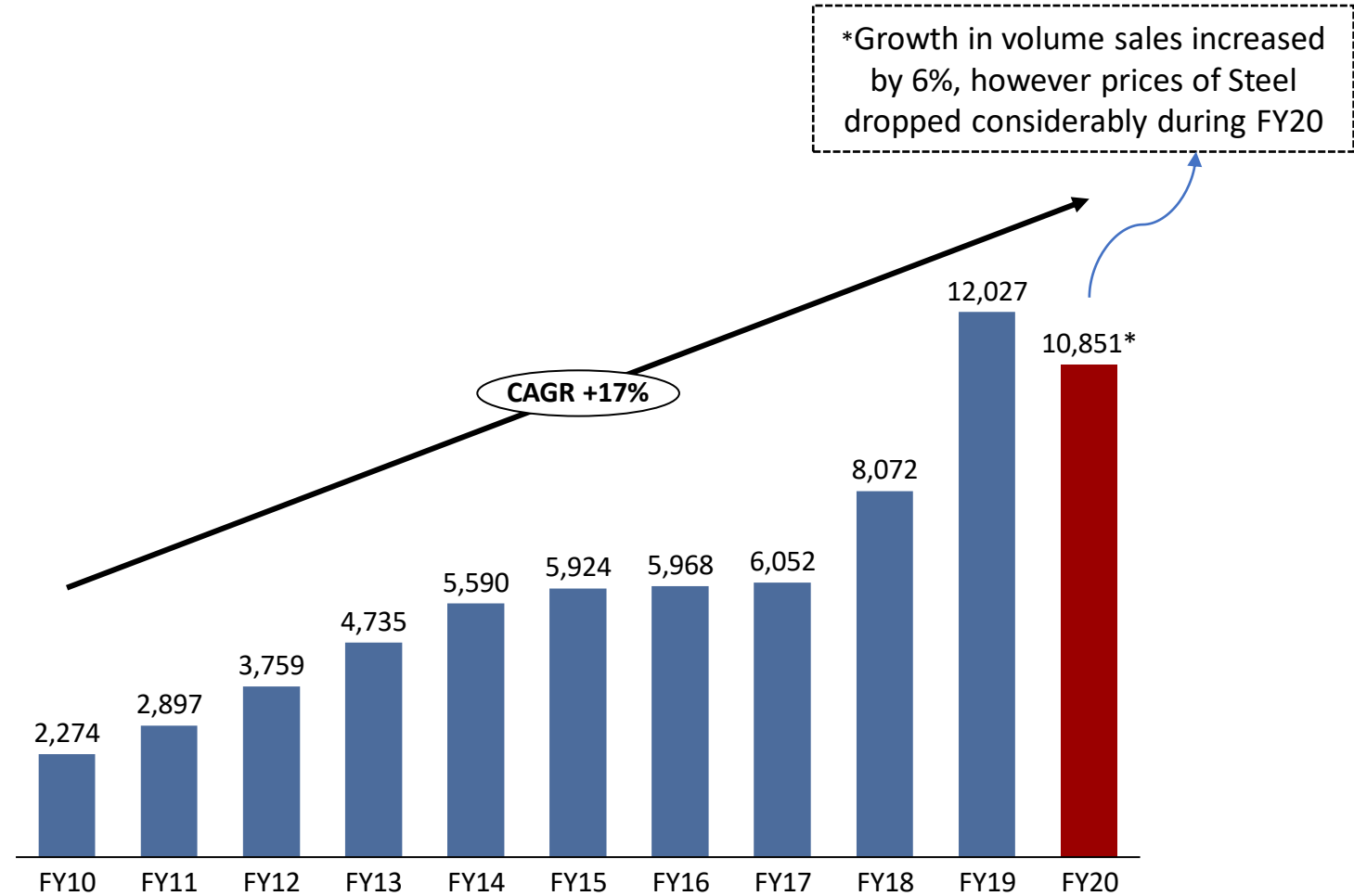
TARGET KA BADSHAH - Dealer/Distributor Awards



Notable celebrity affiliations through brand promotions, event participations have helped strengthen the emotional connect with dealers where relationships were formative



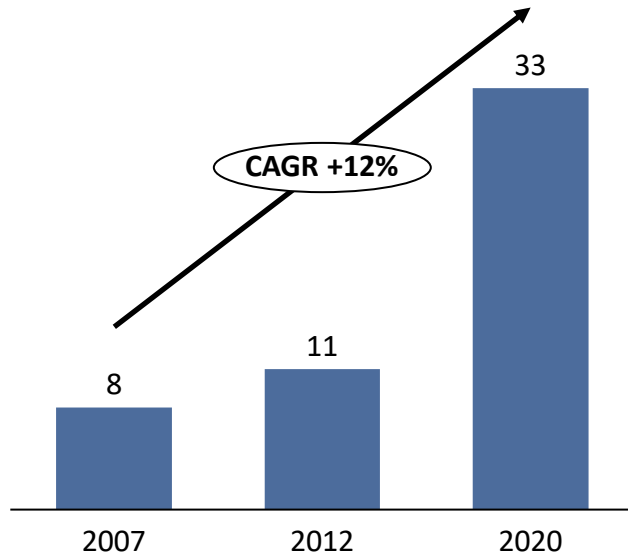
Kamdhenу Brand Sales Turnover (In Rs. Crs)





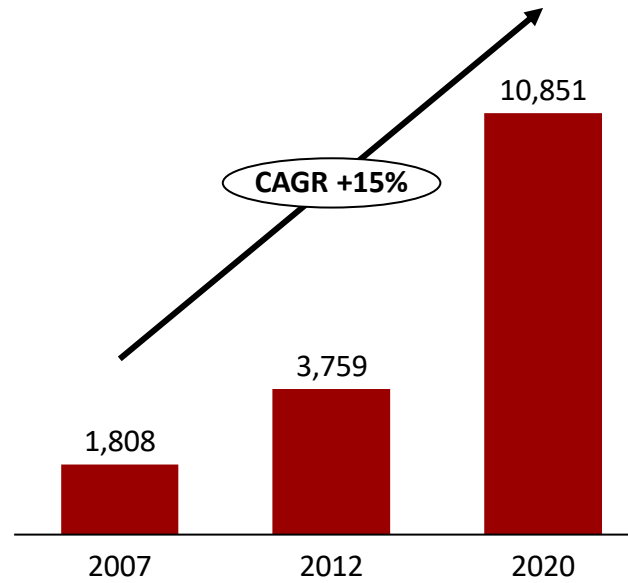
Vision 2022

Increased Capacity TMT



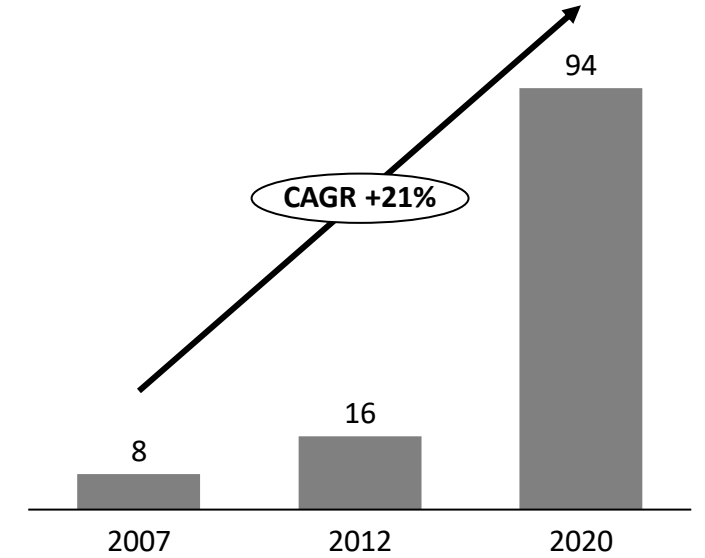
50 Lakh
Metric Tonne
by 2022

Increase in Brand Revenue (Rs. Crs)

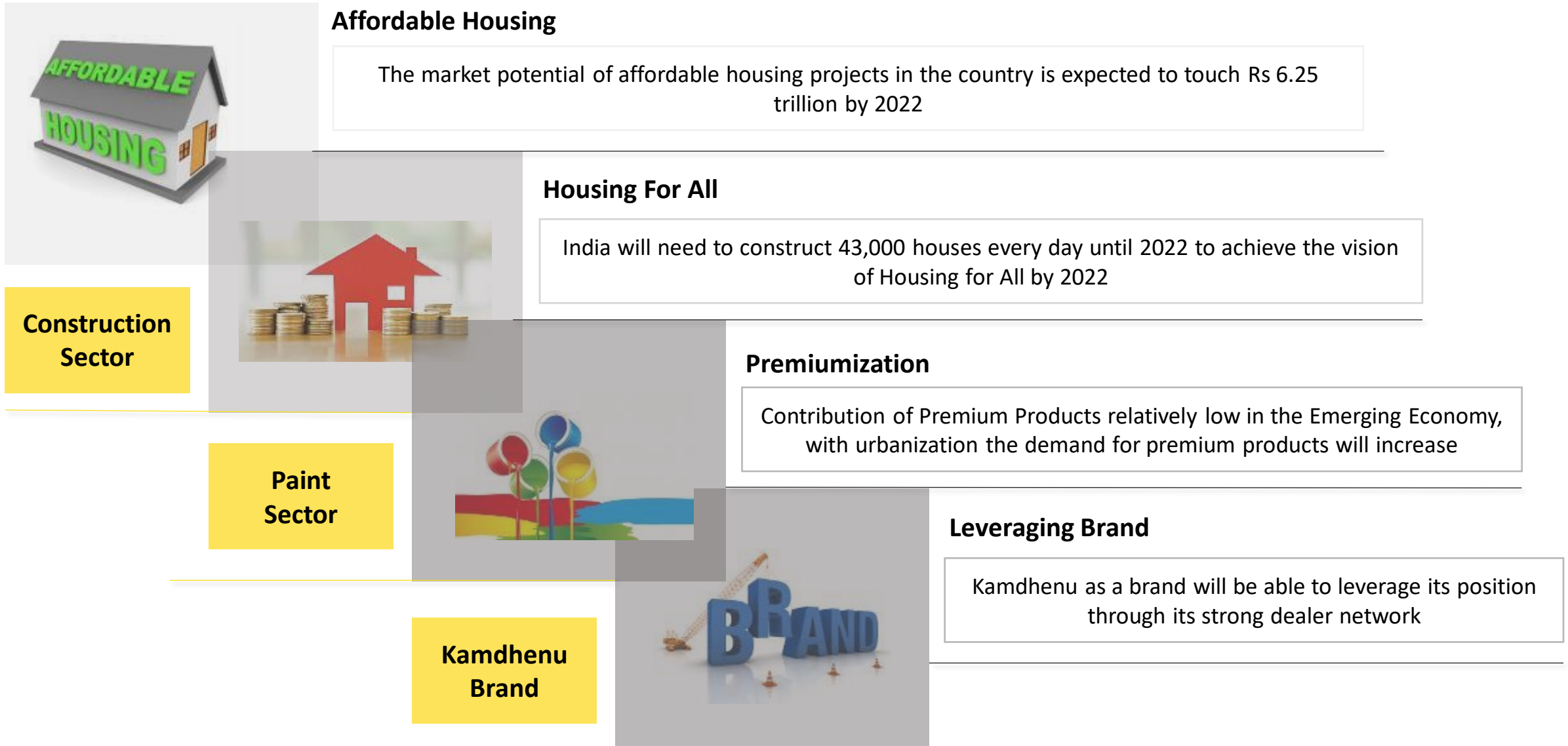


Rs.20,000 crs
by 2022

Increase in Royalty Income (Rs. Crs)



Rs. 110 crs
by 2022





Management Team



Mr. Satish Kumar Agarwal
Chairman & Managing Director



Mr. Sunil Kumar Agarwal
Whole Time Director



Mr. Saurabh Agarwal
Whole Time Director



Mr. Sachin Agarwal
Whole Time Director



Mr. Mahendra Kumar Doogar
Director



Mr. Ramesh Chand Surana
Director



Mr. Ramesh Chandra Jain
Director



Mrs. Nishal Jain
Director



Mr. Harish Kumar Agarwal
CFO



**World's Greatest
Brands 2015 amongst
Asia & GCC**



**Asia's Most Promising Brand
2015-16 by World Consulting &
Research Corporation**



**Indian Power Brand
2016 Award**



**World's Greatest Brands
2017-18 amongst Asia &
GCC for Steel as well as
Paints Division**

For further information, please contact :



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Group CFO & Head-Legal

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