

As Covid wanes, healthtech platform Cult.fit sees 75-90% business recovery

YATTI SONI
Bengaluru, June 23
Nareesh Krishnaswamy, Business Head, Cult.fit, spoke to BusinessLine on business after the third Covid wave and progress on the company's recent acquisitions — the Gold's Gym India franchise and sports start-ups, Fitso. Excerpts:

have shown a greater tendency to step out of their homes and visit public spaces including gyms, theatres and sports arenas. There is a distinct difference following the third wave, which receded in January-February 2022.

The fitness industry is "momentarily coming back to life". The recovery would be anywhere between 75 and 100 per cent, depending on the business.

For example, in sports centres and swimming pools, the de-

mand is back at 200 per cent. Further, the recovery across different segments, is anywhere between 75 and 90 per cent, and

is growing month-on-month.

Cult.fit saw huge customer adoption on its digital workout session during the pandemic. What is the online-offline user split now?



Nareesh Krishnaswamy
Business Head, Cult.fit

The split between online and offline users would be roughly 12, for every one online user on our platform, there are two offline users. We have about 1 lakh subscribers on the digital platform, which continues to grow in 2022. Right now, the majority of our online user base is a certain age group. However, we are seeing healthy trend, users are switching between online and offline. People are doing two or three sessions a week in the centre,

and the odd day or two, when they are not able to come into the centre, they do online workouts. We are still bullish on digital fitness and continue to build more products there.

In the past, Cult.fit has talked about adding more tech aspects to its offline centres.

What are these new... additions?

We have installed screens in 40-50 per cent of our centres and are in the process of installing at more centres. These screens project the workout and the move-

ments that our member is going to perform, which allows the trainer to help individual users.

Over the last six to nine months we rolled out the smart workout planner. Users can input their parameters, the workouts they like and don't like, and the planner creates a custom workout for them.

What is the update on the partnership with Gold's Gym?

Almost 25 Gold's Gym partners have been made live on our platform and we are hoping to get another 50 to 75 live by the year-end. So, about 100 will be available on the Cult platform by the year-end.

Current acquired Fitso from Zomato late last year. How is that business doing?

The lion's share of the supply, as well as consumer demand, has been in two sports — swimming and badminton. But we continue to offer other sports, as well, including tennis, squash, and football. We are currently present in Delhi, Bengaluru, and Hyderabad and move into other cities next year.

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1. Earnings per Share (AS 20)

Particulars	March 31, 2021	March 31, 2020
Net Profit (Loss) after tax (Rs in Crore)	35.80	31.19
Weighted average number of equity shares for Basic EPS	25301084	25301084
Weighted average number of equity shares for Diluted EPS	25304264	25301084
Earnings per share (Basic) in Rs	1.42	1.47
Earnings per share (Diluted) in Rs	1.42	1.47

*Guaranteed bonus of 100000 shares at face value to Managing Director (MD) Option not exercised as on 31.03.2022 is considered for Weighted average number of equity shares for Diluted EPS

2. Accounting for Taxes on Income (AS 22)

Bank has recognized the provision for income tax payable on the option permitted under Section 115BAA of the Income Tax Act, 1961. The existing Deferred Tax Asset (DTA) recognized on 31st March 2021 amounting to Rs.51.32 crore has been reviewed and re-measured and DTA has been recognized as on 31st March 2022 at Rs.50.13 crore.

The components of Deferred Tax Assets and Liabilities are shown below:

Particulars	31-Mar-22	31-Mar-21
Deferred Tax Asset		
Provision for Loans/Investment/Other	26.42	22.86
Depreciation on Fixed Assets	7.56	7.56
Carry forward loss	20.73	22.71
Total (A)	54.71	53.13
Deferred Tax Liability		
Special Reserve on 351 (Yrs)	1.51	1.51
Entirement of Family Pension	2.87	2.87
Total (B)	4.38	4.38
Net Deferred Tax Asset (A-B)	50.13	51.32

3. Intangible Assets (AS 26)

Intangible assets include computer software which are carried at cost of acquisition less accumulated amortization and amortized on a Straight Line Method (SLM) basis over the estimated useful lives of 5 years on a pro rata basis.

4. Impairment Assets (AS 26)

In the opinion of the Bank, there is no indication of the impairment to the assets during the year to which the Accounting Standard 26 "Impairment of Assets" applies.

5. ADDITIONAL DISCLOSURES

a) Details of single Borrower limit, Group Borrower Limit

The bank has taken single borrower exposure and Group exposure within the prudential limit specified by RBI.

b) Disclosure of Letter of Comforts (LOCs) issued by the Bank

During the year the Bank has not issued Letter of Comforts since 19th Circular/RBI/2017/18139A (P) (DIR Series) Circular No. 20 dated March 13, 2018 has discontinued issuance of Letters of Comforting (LOCs) and Letters of Comforts (LOCs).

c) ESOP Scheme

The details of the Employee Stock Option Plan 2009 currently in vogue in the Bank as at March 31, 2022 are as under:

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ಮಾ. 1(2) 24 ನೇ ಸಂ. ಕಾನೂನು, 1986 ರ ಅಡಿಯಲ್ಲಿ, ಈ ಮೊದಲಿನಿಂದಲೂ
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1. $\mathcal{A} = \{A_1, A_2, \dots, A_n\}$ is a family of n sets.
 2. \mathcal{A} is a σ -algebra if:
 (a) $A \in \mathcal{A} \implies A^c \in \mathcal{A}$ (closed under complementation).
 (b) $A_1, A_2, \dots \in \mathcal{A} \implies \bigcup_{i=1}^{\infty} A_i \in \mathcal{A}$ (closed under countable unions).
 (c) $A_1, A_2, \dots \in \mathcal{A} \implies \bigcap_{i=1}^{\infty} A_i \in \mathcal{A}$ (closed under countable intersections).
 (d) $\emptyset \in \mathcal{A}$ and $X \in \mathcal{A}$.

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అంబేద్కర్ నేతృత్వం
ఉండుట)

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ఎడమ: పునరావేశం

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