

**COFFEE
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COFFEE DAY ENTERPRISES LIMITED

To,

**The National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex, Bandra (East)
Mumbai – 400 051
Tel No. 022-2659 8237/38**

**BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai – 400 001
Tel No. 022-2272 2039/37/3121**

Dear Sir/s,

24th May, 2019

Regulation 33(3) & 30 of SEBI (LODR) Regulations, 2015: Outcome of Board Meeting for Consideration of Audited Financial Results of the Company and the Audited Financial Results of its Subsidiary, Coffee Day Global Limited for the Quarter/Year ended 31st March, 2019

This is to inform you that at the meeting held today, the Board of Directors of our Company have approved the Standalone & Consolidated Audited financial results of the Company and the consolidated Audited Financial results of its subsidiary, Coffee Day Global Limited for the quarter/Year ended 31st March, 2019, the meeting commenced at 11:00 AM and ended at 15:30

Enclosures:

- A copy of the "Financial Highlights" of Coffee Day Enterprises Limited & Coffee Day Global Limited is attached herewith.
- A copy of the statement of Standalone & Consolidated Audited financial results of the Company and the statement of Consolidated Audited financial results of its subsidiary, Coffee Day Global Limited along with the Independent Auditors' Report is attached herewith.
- Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), 2016 & SEBI Circular No. CIR/CFD/CMD/56/2016.

Kindly take the same on record.

Thanking you,
Yours Truly,

For Coffee Day Enterprises Limited



**Sadananda Poojary
Company Secretary & Compliance Officer
M. No.: F5223**



Coffee Day Enterprises Limited
Financial Highlights

Rs in Crores (Crs)

<u>Q4FY19</u>	<u>FY19</u>
Revenue at Rs. 1,322 Crs; up 17% YoY	Revenue at Rs. 4,264 Crs; up 13% YoY
EBITDA at Rs. 253 Crs; up 17% YoY*	EBITDA at Rs. 961 Crs; up 15% YoY*
Net profit after tax at Rs. 26 Crs; up 4%% YoY**	Net profit after tax at Rs. 128 Crs; up 21% YoY**

Part - I: Details of Financial performance

Rs in Crores (Crs)

Particulars	Q4FY19	Q3FY19	Q4FY18	YoY Growth %	FY19	FY18	YoY Growth %
Revenue	1,322	997	1,130	17%	4,264	3,788	13%
EBIDTA *	253	286	216	17%	961	835	15%
Net Profit attributable to owners **	26	64	25	4%	128	106	21%

* EBITDA for the period Q4FY19 & FY19 includes exceptional gain amounting to Rs. 25 Crores & Rs 98 Crores (FY18: Rs 53 Crores), respectively on account of fair valuation / sale of our equity stake held in Global Edge Software Limited.

**PAT for the period Q4FY19 & FY19 includes exceptional gain amounting to Rs. 17 Crores & Rs 68 Crores (FY18: Rs 37 Crores), respectively on account of fair valuation / sale of our equity stake held in Global Edge Software Limited.





Subsidiary

Coffee Day Global Limited- Coffee Business

Financial Highlights

Q4 - FY 2019	12 Months -FY 2019
Retail Net Revenue at Rs. 353 crores; up 1% YoY	Retail Net Revenue at Rs. 1,468 crores; up 8% YoY
Retail EBIDTA at Rs. 82 crores; up 4% YoY	Retail EBIDTA at Rs. 329 crores; up 10%
Net profit after tax at Rs. 10 crores; up 17% YoY	Net profit after tax at Rs. 41 crores; up 10% YoY

Note: figures has been rounded off for the purpose of reporting, previous quarter figures are regrouped/reclassified to match with current quarter

Details of Financial performance

Particulars	Q4-FY 19	Q3-FY 19	Q4-FY 18	Q4 YOY Growth %	Rs. In Crores		12M YOY Growth %
					12M-FY19	12M-FY18	
<u>Net Operational Revenue</u>	495	417	471	5%	1,814	1,777	2%
Retail	353	378	349	1%	1,468	1,355	8%
Procurement, Production & Export	142	39	122	16%	346	422	-18%
<u>EBIDTA</u>	85	84	82	4%	335	307	9%
Retail	82	83	78	4%	329	300	10%
Procurement, Production & Export	3	1	3	1%	7	7	-12%
Profit after Tax (PAT)	10	12	8	17%	41	37	10%

Particulars	Q4-FY 19	Q3-FY 19	Q4-FY 18
Average Sales Per Day (ASPD)	15,926	16,322	15,635
Same Store Sales Growth (SSSG)	5.48%	11.06%	8.20%

12M-FY19	12M-FY18
15,815	15,385
9.55%	7.23%

Particulars	Q4-FY 19	Q3-FY 19	Q4-FY 18
Café outlets count	1,752	1,751	1,722
Vending Machines count	56,799	54,146	47,747



B S R & Associates LLP

Chartered Accountants

Maruthi Info-Tech Centre
11-12/1, B Block, 2nd Floor
Inner Ring Road, Koramangala
Bangalore 560 071 India

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Independent Audit Report on Consolidated Annual Financial Results of Coffee Day Enterprises Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

Board of Directors of Coffee Day Enterprises Limited

We have audited the consolidated annual financial results of Coffee Day Enterprises Limited ('the Company') for the year ended 31 March 2019, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Attention is drawn to the fact that the figures for the last quarter ended 31 March 2019 and the corresponding quarter ended in the previous year as reported in these consolidated annual financial results are the balancing figures between consolidated audited figures in respect of the full financial year and the published year to date consolidated figures upto the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

These consolidated annual financial results have been prepared from annual consolidated financial statements and reviewed quarterly consolidated financial results which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these consolidated annual financial results based on our audit of such annual consolidated financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated annual financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by Management. We believe that our audit provides a reasonable basis for our opinion.

- (a) We did not audit the financial statements of forty subsidiaries included in the consolidated annual financial results, whose annual financial statements reflect total assets of Rs 12,140.16 crores as at 31 March 2019 as well as the total revenue of Rs. 4,091.71 crores for the year ended 31 March 2019. The consolidated annual financial results also include the Group's share of net profit (and other comprehensive income) of Rs. 87.82 crores for the year ended 31 March 2019 in respect of two associates and two joint ventures which has not been audited by us. These annual financial statements and other financial information have been audited by other auditors whose reports have been furnished to us by management, and our opinion on the consolidated annual financial results, to the extent they have been derived from such annual financial statements is based solely on the report of such other auditors.

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Independent Audit Report on Consolidated Annual Financial Results of Coffee Day Enterprises Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (continued)

Certain of these subsidiaries are located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Company's Management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Company's Management. Our opinion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the Management of the Company and audited by us.

Our opinion on the consolidated annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements/financial information certified by the Management.

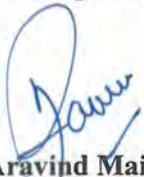
In our opinion and to the best of our information and according to the explanations given to us and based on consideration of reports of other auditors on separate financial statements of the subsidiaries, associates and joint ventures as aforesaid, these consolidated annual financial results:

- (i) include the annual financial results of the entities mentioned in Annexure 1 to this report;
- (ii) have been presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) give a true and fair view of the net consolidated profit and other comprehensive income and other financial information for the year ended 31 March 2019.

for B S R & Associates LLP

Chartered Accountants

Firm registration number: 116231W / W-100024



Aravind Maiya

Partner

Membership No.:217433

Place: Bangalore

Date: 24 May 2019

Annexure 1 to the Audit Report

List of subsidiaries, associates and joint ventures included in the consolidated annual financial results:

SI No	Name of entity	Relationship
1	Coffee Day Global Limited	Subsidiary
2	Way2Wealth Securities Private Limited	Subsidiary
3	Tanglin Developments Limited	Subsidiary
4	Coffee Day Hotels and Resorts Private Limited	Subsidiary
5	Coffee Day Trading Limited	Subsidiary
6	Coffee Day Kabini Resorts Limited	Subsidiary
7	Classic Coffee Curing Works	Subsidiary
8	Coffeelab Limited	Subsidiary
9	A N Coffeeday International Limited	Subsidiary
10	Coffee Day Gastronomie und Kaffeehandels GmbH Kaffee	Subsidiary
11	Coffee Day C.Z.a.s	Subsidiary
12	Way2Wealth Capital Private Limited	Subsidiary
13	Way2Wealth Enterprises Private Limited	Subsidiary
14	Way2Wealth Insurance Brokers Private Limited	Subsidiary
15	Calculus Traders LLP	Subsidiary
16	Way2Wealth Brokers Private Limited	Subsidiary
17	Way2Wealth Commodities Private Limited	Subsidiary
18	Alphagrep Securities Private Limited	Subsidiary
19	Alphagrep Commodities Private Limited	Subsidiary
20	Alphagrep Pte Limited	Subsidiary
21	AlphaGrep Holding HK Limited	Subsidiary
22	AlphaGrep UK Limited	Subsidiary
23	Shanghai Dao Ge International Trading Limited	Subsidiary
24	Girividhyuth India Limited	Subsidiary
25	Sical Logistics Limited	Subsidiary
26	Tanglin Retail Realty Developments Private Limited	Subsidiary
27	PNX Logistics Private Limited	Subsidiary
28	Develecto Mining Limited	Subsidiary
29	PAT Chems Private Limited	Subsidiary
30	Sical Mining Limited	Subsidiary
31	Sical Iron Ore Terminal Limited	Subsidiary
32	Sical Iron Ore Terminal (Mangalore) Limited	Subsidiary
33	Sical Adams Offshore Limited	Subsidiary
34	Sical Saumya Mining Limited	Subsidiary
35	Norsea Offshore India Limited	Subsidiary



Annexure 1 to the Audit Report (Continued)

Sl No	Name of entity	Relationship
36	Sical Washeries Limited	Subsidiary
37	Sical Infra Assets Limited	Subsidiary
38	Sical Bangalore Logistics Park Limited	Subsidiary
39	Sical Multimodal and Rail Transport Limited	Subsidiary
40	Bergen Offshore Logistics Pte Limited	Subsidiary
41	Norsea Global Offshore Pte Limited	Subsidiary
42	Wilderness Resorts Private Limited	Subsidiary
43	Karnataka Wildlife Resorts Private Limited	Subsidiary
44	Magnasoft Consulting India Private Limited	Subsidiary
45	Magnasoft Europe Limited	Subsidiary
46	Magnasoft Spatial Services Inc.	Subsidiary
47	Ittiam Systems Private Limited	Associate
48	Barefoot Resorts and Leisure India Private Limited	Associate
49	Mindtree Limited	Associate
50	Coffee Day Schaerer Technologies Private Limited	Joint Venture
51	PSA Sical Terminals Limited	Joint Venture
52	Sical Sattva Rail Terminal Private Limited	Joint Venture

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Statement of consolidated financial results for the quarter and year ended 31 March 2019

(Rs in Crores except per share data)

Sl. No.	Particulars	Quarter ended			Year ended	
		31-Mar-19	31-Dec-18	31-Mar-18	31-Mar-19	31-Mar-18
		Audited*	Unaudited	Audited*	Audited	Audited
1	Income					
	Revenue from operations	1,322.20	996.51	1,130.26	4,264.48	3,787.98
	Other income	110.29	32.95	8.63	202.31	63.13
	Total income	1,432.49	1,029.46	1,138.89	4,466.79	3,851.11
2	Expenses					
	Cost of materials consumed	237.44	145.72	221.97	764.23	814.23
	Cost of integrated logistics services	325.16	328.32	275.08	1,166.35	868.15
	Purchases of stock-in-trade	235.75	-	89.58	235.75	115.88
	Changes in inventories of finished goods and work-in-progress	(11.29)	8.81	(15.29)	(4.09)	0.34
	Employee benefits expense	141.57	132.87	133.18	550.39	487.67
	Finance costs	145.04	102.58	91.19	456.32	349.13
	Depreciation and amortization expense	72.01	77.44	67.94	292.03	260.37
	Other expenses	269.10	232.19	253.00	977.88	882.73
	Total expenses	1,414.78	1,027.93	1,116.65	4,438.86	3,778.50
3	Profit before share of profit from equity accounted investees, exceptional items and tax (1 - 2)	17.71	1.53	22.24	27.93	72.61
4	Exceptional items (refer note 6)	25.10	73.00	-	98.10	53.16
5	Profit before share of profit from equity accounted investees and tax (3 + 4)	42.81	74.53	22.24	126.03	125.77
6	Share of profit / (loss) from equity accounted investees (net of income tax)	(6.46)	31.14	34.57	86.96	99.32
7	Profit before tax (5 + 6)	36.35	105.67	56.81	212.99	225.09
8	Tax expense	7.52	32.16	22.08	65.76	76.82
9	Profit for the period (7 - 8)	28.83	73.51	34.73	147.23	148.27
	Attributable to owners of the company	25.80	63.51	25.30	127.51	106.26
	Attributable to non-controlling interests	3.03	10.00	9.43	19.72	42.01
	Other comprehensive income					
	Items that will not be reclassified to profit or loss, net of tax	(2.90)	0.18	(6.35)	(0.93)	(4.73)
	Items that will be reclassified to profit or loss, net of tax	(0.06)	(0.34)	3.15	2.32	1.37
10	Other comprehensive income for the period, net of tax	(2.96)	(0.16)	(3.20)	1.39	(3.36)
	Attributable to owners of the company	(2.87)	1.87	(2.70)	0.73	(2.35)
	Attributable to non-controlling interests	(0.09)	(2.03)	(0.50)	0.66	(1.01)
11	Total comprehensive income for the period (9 + 10)	25.87	73.35	31.53	148.62	144.91
	Attributable to owners of the company	22.93	65.38	22.60	128.24	103.91
	Attributable to non-controlling interests	2.94	7.97	8.93	20.38	41.00
12	Paid-up equity share capital (face value of Rs 10 each)	211.25	211.25	211.25	211.25	211.25
13	Reserves excluding revaluation reserves	-	-	-	2,317.83	2,166.36
14	Earnings per share:					
	Basic earnings per share (In Rs.)	1.22	3.01	1.20	6.03	5.03
	Diluted earnings per share (In Rs.)	1.22	3.01	1.20	6.03	5.03

*Refer note 3

See accompanying notes to the financial results



Segment Information

Based on the "management approach" as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker ("CODM") evaluates the Group's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along these business segments viz. Coffee and related business, Integrated multimodal logistics, Financial services, Leasing of commercial office space, Hospitality services and Investment operations.

Financial information on our consolidated reportable operating segments for the quarter and year ended 31 March 2019 is set out as below:

(Rs in Crores)

Sl. No.	Particulars	Quarter ended			Year ended	
		31-Mar-19	31-Dec-18	31-Mar-18	31-Mar-19	31-Mar-18
		Audited*	Unaudited	Audited*	Audited	Audited
1	Segment revenue					
	a) Coffee and related business	724.99	417.15	584.81	2,043.46	1,921.67
	b) Integrated multimodal logistics	426.45	414.15	372.06	1,524.94	1,194.24
	c) Financial services	121.82	122.34	163.30	527.07	545.74
	d) Leasing of commercial office space	43.23	39.30	40.08	155.51	145.74
	e) Hospitality services	7.42	8.85	7.60	32.39	29.77
	f) Investment operations	20.75	13.23	18.58	59.39	53.05
	Total	1,344.66	1,015.02	1,186.43	4,342.76	3,890.21
2	Segment result					
	a) Coffee and related business	85.05	83.86	81.37	335.45	307.12
	b) Integrated multimodal logistics	47.51	42.16	49.02	172.75	181.26
	c) Financial services	(1.45)	9.49	9.71	33.97	54.70
	d) Leasing of commercial office space	66.54	45.71	33.55	199.61	124.71
	e) Hospitality services	0.63	(0.02)	1.00	4.14	4.55
	f) Investment operations	55.12	104.49	41.29	215.42	162.25
	Total	253.40	285.69	215.94	961.34	834.59
3	Reconciliation to consolidated financial results					
	Segment revenue	1,344.66	1,015.02	1,186.43	4,342.76	3,890.21
	Less: reconciling items					
	Inter-segment revenue	22.46	18.51	56.17	78.28	102.23
	Revenue from operations	1,322.20	996.51	1,130.26	4,264.48	3,787.98
	Segment result	253.40	285.69	215.94	961.34	834.59
	Less: reconciling items					
	Depreciation and amortisation expense	72.01	77.44	67.94	292.03	260.37
	Finance costs	145.04	102.58	91.19	456.32	349.13
	Tax expense, net	7.52	32.16	22.08	65.76	76.82
	Profit for the period	28.83	73.51	34.73	147.23	148.27

*Refer note 3

See accompanying notes to the financial results

Notes to the segment information:

a) Segment result represents EBITDA i.e. earnings before interest expense, depreciation / amortisation expense and tax. For the purpose of segment reporting, the Group has included share of profit from equity accounted investees under respective business segments. Further, the segment results disclosed under investment operations, includes exceptional gain on account of sale / fair valuation of equity stake in Global Edge Software Limited (refer note 6).

b) Since the information about segment assets and segment liabilities are not reviewed by the CODM, the group has not presented such information as a part of its segment disclosure, which is in accordance with the requirements of Ind AS 108.



Coffee Day Enterprises Limited
CIN: L55101KA2008PLC046866

Registered office: 23/2, Coffee Day Square, Vittal Mallya Road, Bengaluru 560 001

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Part III: Consolidated statement of assets and liabilities

(Rs in Crores)

Sl. No.	Particulars	As at	As at
		31-Mar-19	31-Mar-18
		Audited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	2,034.12	1,919.28
	(b) Capital work-in-progress	1,062.56	953.96
	(c) Investment property	812.06	578.75
	(d) Investment property under development	157.11	308.30
	(e) Goodwill	509.10	509.77
	(f) Other intangible assets	39.60	39.67
	(g) Intangible assets under development	3.46	2.84
	(h) Equity accounted investees	55.02	688.33
	(i) Financial assets		
	(i) Investments	9.21	16.00
	(ii) Loans	113.72	141.77
	(iii) Other non-current financial assets	50.94	59.07
	(j) Deferred tax assets, (net)	77.33	54.25
	(k) Non-current tax assets, (net)	3.85	8.07
	(l) Other non-current assets	1,041.46	763.30
	Total non-current assets	5,969.54	6,043.36
2	Current assets		
	(a) Inventories	112.20	95.60
	(b) Financial assets		
	(i) Investments	112.40	11.73
	(ii) Trade receivables	570.59	479.79
	(iii) Cash and cash equivalents	2,127.47	1,544.60
	(iv) Bank balances other than cash and cash equivalents	239.43	122.42
	(v) Loans	918.69	137.37
	(vi) Other current financial assets	123.30	146.35
	(c) Current tax assets, (net)	78.16	38.79
	(d) Other current assets	320.28	232.52
		4,602.52	2,809.17
	Assets held for sale	687.01	-
	Total current assets	5,289.53	2,809.17
	Total assets	11,259.07	8,852.53
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	211.25	211.25
	(b) Other equity	2,317.83	2,166.36
	Equity attributable to owners of the parent	2,529.08	2,377.61
	Non-controlling interests	637.06	637.85
	Total equity	3,166.14	3,015.46
2	LIABILITIES		
(A)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2,657.75	3,192.56
	(ii) Other non-current financial liabilities	111.32	132.73
	(b) Provisions	18.44	16.35
	(c) Deferred tax liabilities, (net)	20.47	12.72
	(d) Other non-current liabilities	33.90	25.39
	Total non-current liabilities	2,841.88	3,379.75
(B)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3,889.63	810.91
	(ii) Trade payables		
	Total outstanding dues to micro enterprises and small enterprises	-	-
	Total outstanding dues other than micro enterprises and small enterprises	141.94	132.51
	(iii) Other current financial liabilities	1,106.00	1,380.75
	(b) Provisions	5.36	3.58
	(c) Current tax liabilities, (net)	55.02	41.09
	(d) Other current liabilities	53.10	88.48
	Total current liabilities	5,251.05	2,457.32
	Total equity and liabilities	11,259.07	8,852.53

See accompanying notes to the financial results



Notes:

- 1 The above audited consolidated financial results of Coffee Day Enterprises Limited ("the Company"), its subsidiaries (collectively known as 'the Group'), associates and joint ventures have been prepared in accordance with Indian Accounting Standard ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 and in terms of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

The consolidated figures above include figures of the subsidiaries including step subsidiary companies namely Coffee Day Global Limited, Tanglin Developments Limited, Coffee Day Hotels and Resorts Private Limited, Coffee Day Trading Limited, Way2Wealth Securities Private Limited, A N Coffeeday International Limited, Classic Coffee Curing Works, Coffeelab Limited, Coffee Day Gastronomie Und Kaffeehandles GmbH, Coffee Day CZ a.s., Tanglin Retail Realty Developments Private Limited, Sical Logistics Limited, Sical Infra Assets Limited, Sical Iron Ore Terminal Limited, Sical Iron Ore Terminal (Mangalore) Limited, Norsesea Offshore India Limited, Bergen Offshore Logistics Pte Limited, Norsesea Global Offshore Pte Limited, Sical Multimodal and Rail Transport Limited, Sical Adams Offshore Limited, Sical Saunhya Mining Limited, Sical Bangalore Logistics Park Limited, Sical Mining Limited, PNX Logistics Private Limited, PAT Chems Private Limited, Girividhyuth India Limited, Wilderness Resorts Private Limited, Karnataka Wildlife Resorts Private Limited, Way2Wealth Capital Private Limited, Way2Wealth Enterprises Private Limited, Way2Wealth Brokers Private Limited, Way2Wealth Insurance Brokers Private Limited, Alphagrep Securities Private Limited, Way2Wealth Commodities Private Limited, AlphaGrep Pte Limited, AlphaGrep Holding HK Limited, AlphaGrep UK Limited, Shanghai Dao Ge International Trading Limited, Alphagrep Commodities Private Limited, Magnasoft Consulting India Private Limited, Magnasoft Europe Limited, Magnasoft Spatial Services Inc., Develcto Mining Limited, Calculus Traders LLP, Coffee Day Kabini Resorts Limited and Sical Washeries Limited.

The consolidated net profit presented includes Group's share of profit from joint ventures namely Coffee Day Schaerer Technologies Private Limited, PSA Sical Terminals Limited and Sical Sattva Rail Terminal Private Limited as well as the Group's share of profits from associate companies namely Ittiam Systems Private Limited, Mindtree Limited and Barefoot Resorts and Leisure India Private Limited.

- 2 The Statement of audited consolidated financial results ("the Statement") of the Group, its associates and joint ventures for the quarter and year ended 31 March 2019 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 24 May 2019.
- 3 The consolidated financial results for the year ended 31 March 2019 have been audited by Statutory Auditors of the Company and they have issued an unmodified audit report. The audit report of the Statutory Auditors is being filed with Bombay Stock Exchange and National Stock Exchange and is also available on the Company's website www.coffeeday.com. The figures for the quarter ended 31 March 2019 and the corresponding quarter ended in the previous year are the balancing figures between the audited figures in respect of the full final year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also, the figures upto the end of third quarter has only been reviewed and not subjected to audit.
- 4 Pursuant to the provisions of Listing Agreement, the Management has decided to publish audited consolidated financial results in the newspapers. However, the audited standalone financial results of the Company will be made available on the Company's website www.coffeeday.com and also on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com).
- 5 Information of standalone audited financial results of the Company:

(Rs in Crores)

Particulars	Quarter ended			Year ended	
	31-Mar-19	31-Dec-18	31-Mar-18	31-Mar-19	31-Mar-18
	Audited	Unaudited	Audited	Audited	Audited
Total income from operations	77.39	12.20	53.98	124.06	142.02
Loss for the period before tax	(22.28)	(19.23)	(16.52)	(67.71)	(61.49)
Loss for the period after tax	(22.28)	(19.23)	(16.52)	(67.71)	(61.49)

- 6 During the year ended 31 March 2019, the Group has recorded a gain of Rs. 98.10 crores with respect to fair valuation of its remaining stake in Global Edge Software Limited. The fair valuation gain has been computed in accordance with the sale agreement entered into with Altran Technologies Private Limited and the same has been recorded as an exceptional gain for the year. The Group expects to complete the sale by 30 June 2019.
- 7 Effective 1 April 2018, the Group, its associates and joint ventures has adopted Ind AS 115 "Revenue from Contract with Customers" using the cumulative effect method. The standard is applied retrospectively only to the contracts that were not completed as at the date of 1 April 2018 and the comparative information is not restated in the audited consolidated financial results. The adoption of the standard did not have any material impact to the audited financial results of the Group.
- 8 On 7 February 2019, the Board of Directors provided an in principal approved to sell the shares of Mindtree Limited held by the Company and its subsidiary. Subsequently, on 18 March 2019, the Company has entered into an agreement to sell the shares of Mindtree Limited held by the Company, its subsidiary as well as directly by the Promoter to Larsen and Toubro Limited at an agreed price of Rs 980 per share subject to certain terms and conditions as per the agreement. Accordingly, the Company has classified its shares held in Mindtree Limited as at 31 March 2019 as "Assets held for Sale" as required under Ind-AS 105 - "Non Current Assets Held for Sale and Discontinued Operations". Subsequent to the balance sheet date on 30 April 2019, the transaction for sale of Mindtree Limited has been completed and the Company along with its subsidiary has received the entire agreed consideration.



Coffee Day Enterprises Limited
CIN: L55101KA2008PLC046866
Registered office: 23/2, Coffee Day Square, Vittal Mallya Road, Bengaluru 560 001

**COFFEE
Day**

Notes:

- 9 On 30 April 2019, Way2wealth Brokers Private Limited ('Subsidiary' or 'W2W') received an Order from Securities Exchange Board of India ("SEBI") ("the Order") with a demand of Rs 15.34 crores and interest and penalty thereon of Rs 6.80 crores for the period 28 May 2015 to 9 September 2015 towards the matter of dark fiber/ leased line connectivity allowed to the Subsidiary by National Stock Exchange from 28 May 2015 to 9 September 2015. The Order also directed the Subsidiary not to accept/ enroll any new customers for a period of one year from the date of the Order and discontinue proprietary trades for a period of two years from the date of Order. The Subsidiary has filed an appeal before the Securities Appellate Tribunal ("SAT") on 3 May 2019 and obtained an interim stay of the Order on 6 May 2019. The SAT ruling required the Subsidiary to deposit a sum of Rs 7.5 crores before 20 May 2019 in an interest bearing account with SEBI. Accordingly, the Subsidiary has deposited the same on 20 May 2019. The Subsidiary has obtained an opinion from its legal advisors and based on the independent opinion obtained, the Subsidiary has strong grounds of appeal against the Order. Accordingly, the Subsidiary has not made any provision towards the above demand in its financial statements for the year ended 31 March 2019, however it has disclosed the above demand as a contingent liability in its financial statements for the year ended 31 March 2019.

for and on behalf of Board of Directors of
Coffee Day Enterprises Limited

[Handwritten signature]

V.G. Siddhartha
Chairman & Managing Director
Place: Bangalore
Date: 24 May 2019



B S R & Associates LLP

Chartered Accountants

Maruthi Info-Tech Centre
11-12/1, B Block, 2nd Floor
Inner Ring Road, Koramangala
Bangalore 560 071 India

Telephone +91 80 7134 7000
Fax +91 80 7134 7999

Independent Auditors' Report on Standalone Annual Financial Results of Coffee Day Enterprises Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Coffee Day Enterprises Limited

We have audited the standalone annual financial results of Coffee Day Enterprises Limited ('the Company') for the year ended 31 March 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Attention is drawn to the fact that figures for last quarter ended 31 March 2019 and the corresponding quarter ended in the previous year as reported in these standalone annual financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements and reviewed quarterly financial results which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these standalone annual financial results based on our audit of the standalone annual financial statements which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the standalone annual financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by Management. We believe that our audit provides a reasonable basis for our opinion.



B S R & Associates LLP

Independent Auditors' Report on Standalone Annual Financial Results of Coffee Day Enterprises Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (continued)

In our opinion and to the best of our information and according to the explanations given to us these standalone annual financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view of the net loss and other comprehensive income and other financial information for the year ended 31 March 2019.

for B S R & Associates LLP

Chartered Accountants

Firm registration number: 101248W/W-100022



Aravind Maiya

Partner

Membership No.: 217433

Place: Bengaluru

Date: 24 May 2019

Statement of standalone annual financial results for the quarter and year ended 31 March 2019		<i>(Rs in million except per share data)</i>				
Sl. No.	Particulars	Quarter ended			Year ended	
		31 March 2019	31 December 2018	31 March 2018	31 March 2019	31 March 2018
		Audited*	Unaudited	Audited*	Audited	Audited
1	Income					
	a) Revenue from operations	768.96	117.20	535.33	1,223.16	1,403.06
	b) Other income	4.92	4.80	4.47	17.42	17.12
	Total income (a+b)	773.88	122.00	539.80	1,240.58	1,420.18
2	Expenses					
	a) Purchase of stock in trade	691.27	-	350.97	691.27	611.49
	b) Employee benefit expense	25.39	22.80	20.17	84.99	76.93
	c) Finance costs	249.78	268.70	306.07	1,050.78	1,257.28
	d) Depreciation and amortization expense	1.16	1.20	1.16	4.66	4.44
	f) Other expenses	29.12	21.60	26.61	86.02	84.95
	Total expenses (a+b+c+d+e+f)	996.72	314.30	704.98	1,917.72	2,035.09
3	Loss before tax (1-2)	(222.84)	(192.30)	(165.18)	(677.14)	(614.91)
4	Tax expense	-	-	-	-	-
5	Loss for the period (3-4)	(222.84)	(192.30)	(165.18)	(677.14)	(614.91)
	Other comprehensive income					
	Items that will not be reclassified to profit or loss	0.26	-	(0.12)	0.55	0.17
6	Other comprehensive income for the period, net of tax	0.26	-	(0.12)	0.55	0.17
7	Total comprehensive loss for the period (5+6)	(222.58)	(192.30)	(165.30)	(676.59)	(614.74)
8	Paid-up equity share capital (face value of Rs.10 each)	2,112.52	2,112.52	2,112.52	2,112.52	2,112.52
9	Reserves excluding revaluation reserve	-	-	-	15,970.83	16,647.41
10	Loss per equity share for continuing operations (not annualised)					
	(a) Basic (Rs)	(1.05)	(0.91)	(0.78)	(3.21)	(2.91)
	(b) Diluted (Rs)	(1.05)	(0.91)	(0.78)	(3.21)	(2.91)

* Refer note 2

See accompanying notes to the financial results



Coffee Day Enterprises Limited
CIN: L55101KA2008PLC046866

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Registered office: 23/2, Coffee Day Square, Vittal Mallya Road, Bengaluru 560 001


Balance sheet as at 31 March 2019		(Rs in million)	
Particulars	As at		As at
	31 March 2019		31 March 2018
	Audited		Audited
ASSETS			
Non-current assets			
Property, plant and equipment	50.54		51.49
Investment in subsidiaries	19,370.00		21,315.06
Financial assets:			
(i) Loans	6.81		6.81
(ii) Other non-current financial assets	-		32.50
Other tax assets	31.44		32.04
Other non-current assets	1.65		1.59
Total non-current assets	19,460.44		21,439.49
Current assets			
Financial assets			
(i) Trade receivables	38.95		39.42
(ii) Cash and cash equivalents	21.00		13.89
(iii) Bank balances other than cash and cash equivalents	102.82		195.53
(iv) Loans	62.37		7,514.90
Other current assets	29.60		0.28
	254.74		7,764.02
Asset held for sale	1,946.47		-
Total current assets	2,201.21		7,764.02
Total assets	21,661.65		29,203.51
EQUITY AND LIABILITIES			
Equity			
Equity share capital	2,112.52		2,112.52
Other equity	15,970.83		16,647.41
Total equity	18,083.35		18,759.93
Liabilities			
Non-current liabilities			
Financial liabilities			
(i) Borrowings	3,264.98		5,573.22
Provisions	8.51		7.84
Total non-current liabilities	3,273.49		5,581.06
Current liabilities			
Financial liabilities			
(i) Trade payables			
Total outstanding dues to micro enterprises and small enterprises	-		-
Total outstanding dues other than to micro enterprises and small enterprises	18.62		9.72
(ii) Other financial liabilities	264.70		4,843.69
Provision	0.35		0.48
Other current liabilities	21.14		8.63
Total current liabilities	304.81		4,862.52
Total equity and liabilities	21,661.65		29,203.51



Notes:

- 1 The Statement of audited standalone financial results ('the Statement') of Coffee Day Enterprises Limited ('the Company') for the quarter and year ended 31 March 2019 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in the meeting held on 24 May 2019.
- 2 The figures for the quarter ended 31 March 2019 and the corresponding quarter ended in the previous year as reported in these standalone financial results are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the end of third quarter of the relevant financial year. Also the figures upto the end of the third quarter of the respective financial year have only been reviewed and not subjected to audit. The Audit report of the Statutory Auditors is being filed with Bombay Stock Exchange and National Stock Exchange and is also available on the Company's website www.coffeeday.com.
- 3 Pursuant to the provisions of Listing Agreement, the Management has decided to publish audited consolidated financial results in the newspapers. However, the audited standalone financial results of the Company will be made available on the Company's website www.coffeeday.com and also on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com).
- 4 These financial results have been prepared in accordance with Indian Accounting Standard ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 and in terms of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- 5 In accordance with Ind AS 108, Operating segments, segment information has been provided in the audited consolidated financial results of the Company and therefore no separate disclosure on segment information is given in these standalone financial results.
- 6 Effective 1 April 2018, the Company has adopted Ind AS 115 "Revenue from Contract with Customers" using the cumulative effect method. The standard is applied retrospectively only to the contracts that were not completed as at the date of 1 April 2018 and the comparative information is not restated in the standalone financial results. The adoption of the standard did not have any material impact to the financial results of the Company.
- 7 On 7 February 2019, the Board of Directors provided an in principal approved to sell the shares of Mindtree Limited held by the Company and its subsidiary. Subsequently, on 18 March 2019, the Company has entered into an agreement to sell the shares of Mindtree Limited held by the Company, its subsidiary as well as directly by the Promoter to Larsen and Toubro Limited at an agreed price of Rs 980 per share subject to certain terms and conditions as per the agreement. Accordingly, the Company has classified its shares held in Mindtree Limited as at 31 March 2019 as "Non-current assets held for Sale" as required under Ind-AS 105 - "Non Current Assets Held for Sale and Discontinued Operations". Subsequent to the balance sheet date on 30 April 2019, the transaction for sale of Mindtree Limited has been completed and the Company along with its subsidiary has received the entire agreed consideration.

for and on behalf of Board of Directors of


V. G. Siddhartha
Chairman and Managing Director
Coffee Day Enterprises Limited
Place: Bangalore
Date: 24 May 2019





**Audit Report on Annual Consolidated Financial Results of
M/s.Coffee Day Global Limited pursuant to Regulation 33 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To
Board of Directors of
M/s.Coffee Day Global Limited**

We have audited the annual consolidated financial results ("the Statement") of M/s.Coffee Day Global Limited ("the Holding Company"), its subsidiaries and a joint venture as listed in note 2 to the Statement (collectively referred to as "the Group") for the year ended 31 March 2019, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). Attention is drawn to the fact that the figures for the quarter ended 31 March 2019 and the corresponding quarter ended in the previous year as reported in these consolidated financial results are the balancing figures between consolidated audited figures in respect of the full financial year and the published year to date consolidated figures upto the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

These consolidated annual financial results have been prepared from consolidated annual financial statements and reviewed quarterly consolidated financial results upto the end of the third quarter which are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated annual financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion





- 2 -

We did not audit the financial statements of five subsidiaries included in the consolidated annual financial results whose annual financial statements reflect total assets of Rs.226.32 Crores as at 31 March 2019 as well as total comprehensive income of Rs.(6.04) Crores for the year ended 31 March 2019. We did not audit the financial statements of a joint venture included in the consolidated annual financial results whose share of loss included in these consolidated financial statements for the year ended 31 March 2019 is Rs.Nil. These annual financial statements and other financial information have been audited by other auditors whose report(s) has (have) been furnished to us, and our opinion on the annual financial results, to the extent they have been derived from such annual financial statements is based solely on the report of such other auditors. Our opinion is not modified in respect of this matter.

In our opinion and to the best of our information and according to the explanations given to us and based on consideration of reports of other auditors on separate financial statements and on other information of the subsidiaries and a joint venture as aforesaid, these consolidated annual financial results:

- (i) include the annual financial results of the entities as specified in note 2 to the statement;
- (ii) have been presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) give a true and fair view of the consolidated net profit and other comprehensive income and other financial information for the year ended 31 March 2019.

For ASRMP & CO,
Chartered Accountants
Firm Registration No.018350S

(A.S.SUNDARESHA)
Partner
Membership No.019728



Bangalore
24 May 2019

Statement of consolidated financial results for the quarter and year ended 31 March 2019 *(Rupees in crores except per share data)*

Particulars	Quarter ended			Year ended	
	31 March 2019	31 December 2018	31 March 2018	31 March 2019	31 March 2018
	Audited*	Unaudited	Audited*	Audited	Audited
1 Income					
a) Revenue from operations	495.45	417.15	471.23	1,813.92	1,777.04
b) Other income	15.02	7.11	7.18	35.10	21.74
Total income (a+b)	510.47	424.26	478.41	1,849.02	1,798.78
2 Expenses					
a) Cost of materials consumed	243.94	144.49	228.03	767.48	813.22
b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(11.41)	8.81	(10.17)	(4.21)	5.31
c) Employee benefits expenses	66.86	66.79	61.51	259.42	243.26
d) Finance costs	24.64	13.64	19.39	81.13	68.28
e) Depreciation and amortization expense	46.49	50.31	45.60	189.37	174.28
f) Other expenses	125.98	120.32	117.54	490.84	429.71
Total expenses (a+b+c+d+e+f)	496.51	404.36	461.90	1,784.03	1,734.06
3 Profit before share of profit from joint ventures accounted using equity method and tax (1-2)	13.96	19.90	16.52	64.99	64.72
4 Share of loss from joint venture accounted using equity method	-	-	(0.09)	-	(0.17)
5 Profit before tax (3+4)	13.96	19.90	16.43	64.99	64.54
6 Tax expense	4.39	7.47	8.29	24.37	27.59
7 Profit for the period (5-6)	9.57	12.43	8.14	40.62	36.96
Attributable to the owners of the Company	9.57	12.43	8.14	40.62	36.96
Other comprehensive income					
Items that will not be reclassified to profit or loss, net of tax	0.23	(0.09)	0.39	(0.06)	0.39
Items that will be reclassified to profit or loss, net of tax	(0.51)	0.13	0.37	0.83	(0.10)
8 Other comprehensive income for the period, net of tax	(0.28)	0.04	0.75	0.77	0.29
Attributable to: Owners of the Company	(0.28)	0.04	0.75	0.77	0.29
9 Total comprehensive income for the period (7+8)	9.29	12.47	8.89	41.39	37.25
Attributable to: Owners of the Company	9.29	12.47	8.89	41.39	37.25
10 Paid-up equity share capital (face value of Re. 1 each)	19.09	19.09	17.11	19.09	17.11
11 Reserves excluding revaluation reserves	1,356.70	-	907.77	1,356.70	907.77
12 Earnings per equity share for continuing operations (not annualised)					
Basic (Rs)	0.47	0.67	0.48	2.17	2.17
Diluted (Rs)	0.47	0.67	0.43	2.17	1.94

* Refer note 5

See accompanying notes to the financial results



Consolidated statement of assets and liabilities as at 31 March 2019

(Rupees in crores)

Particulars	As at	As at
	31 March 2019	31 March 2018
	Audited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	1,063.14	949.13
Capital work-in-progress	37.98	78.19
Goodwill	17.90	18.57
Intangible assets	15.11	10.49
Investments	1.54	1.28
Financial assets:		
Loans	86.30	86.07
Other financial assets	0.02	0.90
Deferred tax assets, (net)	14.86	12.43
Other tax assets	0.71	4.49
Other assets	207.42	84.55
Total non-current assets	1,444.98	1,246.10
Current assets		
Inventories	97.41	81.65
Financial assets:		
Trade receivables	195.95	213.90
Cash and cash equivalents	461.42	384.69
Bank balance other than cash and cash equivalents	7.04	7.41
Loans	3.15	2.67
Other financial assets	10.16	8.88
Other assets	141.80	72.15
Total current assets	916.93	771.35
Total assets	2,361.91	2,017.45
EQUITY AND LIABILITIES		
Equity		
Equity share capital	19.09	17.11
Compulsorily convertible debentures	-	410.00
Other equity	1,356.70	907.77
Total equity attributable to owners of the Company	1,375.79	1,334.88
Liabilities		
Non-current liabilities		
Financial liabilities:		
Borrowings	328.85	211.45
Other financial liabilities	62.47	41.96
Provisions	2.80	3.19
Other liabilities	10.46	8.26
Total non-current liabilities	404.58	264.86
Current liabilities		
Financial liabilities:		
Borrowings	384.00	186.67
Trade payables		
Total outstanding dues to micro enterprises and small enterprises	-	-
Total outstanding dues other than to micro enterprises and small enterprises	9.91	30.84
Other financial liabilities	166.82	139.48
Provisions	2.86	1.86
Current tax liabilities, (net)	4.72	17.28
Other current liabilities	13.23	41.58
Total current liabilities	581.54	417.71
Total equity and liabilities	2,361.91	2,017.45



Segment Information

Based on the "management approach" as defined in Ind AS 108, "Operating Segments", the Chief Operating Decision Maker (CODM) evaluates the Group performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along these business segments viz. Production, procurement and export division and retail operations as its operating segments.

Financial information on consolidated reportable operating segments for the quarter ended 31 March 2019, 31 December 2018 and 31 March 2018, year ended 31 March 2019 and 31 March 2018 is set out below:

(Rupees in crores)

Particulars	Quarter ended			Year ended	
	31 March 2019	31 December 2018	31 March 2018	31 March 2019	31 March 2018
	Audited*	Unaudited	Audited*	Audited	Audited
1 Segment Revenue					
a) Production, procurement and export division	142.55	39.04	122.94	347.12	425.39
b) Retail operation	395.69	427.51	400.55	1,653.33	1,590.69
Total	538.24	466.55	523.49	2,000.44	2,016.08
2 Segment Results					
a) Production, procurement and export division	3.36	0.54	3.33	6.50	7.40
b) Retail operation	81.74	83.31	78.18	328.99	299.88
Total	85.10	83.85	81.51	335.49	307.28
3 Reconciliation to financial results					
a) Segment revenue	538.24	466.55	523.49	2,000.44	2,016.08
Less: reconciling items					
- taxes and discounts on sales	(42.78)	(49.40)	(52.25)	(186.52)	(239.04)
Revenue as per financial results	495.46	417.15	471.24	1,813.92	1,777.04
b) Segment results	85.10	83.85	81.51	335.49	307.28
Less: reconciling items					
- depreciation and amortization expense	(46.49)	(50.31)	(45.60)	(189.37)	(174.28)
- finance costs	(24.64)	(13.64)	(19.39)	(81.13)	(68.28)
Profit before share of profit from joint ventures accounted using equity method and tax as per financial results	13.97	19.90	16.52	64.99	64.72

* Refer note 5

Notes to the segment information:

Since, the information about segment assets and segment liabilities are not provided to the CODM for his review, the Company has not presented such information as a part of its segment disclosure which is in accordance with the requirements of Ind AS 108.



Notes:

- 1 The above results of Coffee Day Global Limited ("the Company"), its subsidiaries and a joint venture (collectively known as "the Group") are prepared in accordance with requirement of the Indian Accounting Standard 110 "Consolidated Financial Statement" prescribed by Companies (Indian Accounting Standard) Rules, 2015 and in the format prescribed under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "the Listing Regulations, 2015").
- 2 The consolidated figures above include figures of subsidiaries namely A.N Coffee day International Limited, Coffeelab Limited, Coffee Day C.Z., Classic Coffee Curing Works, Coffee Day Gastronomie und Kaffeehandels GmbH Kaffee and a joint venture - Coffee Day Schaeerer Technologies Private Limited.
- 3 As the Company is an unlisted entity, it is not mandatorily required to prepare the financial results in accordance with the Listing Regulations, 2015. However, the Company has voluntarily prepared the financial results using the format prescribed by the Listing Regulation, 2015 pursuant to listing of shares of holding company Coffee Day Enterprises Limited, for its submission to Bombay Stock Exchange and National Stock Exchange.
- 4 The Statement of audited consolidated financial results ('the Statement') of the Group for the quarter and year ended 31 March 2019 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in the meeting held on 24 May 2019.
- 5 The figures for the quarter ended 31 March 2019 and the corresponding quarter ended in the previous year as reported in these consolidated financial results are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the end of third quarter of the relevant financial year. Also the figures upto the end of the third quarter of the respective financial year have only been reviewed and not subjected to audit. The Audit report of the Statutory Auditors is being filed with Bombay Stock Exchange and National Stock Exchange and is also available on the Company's website www.coffeeday.com.
- 6 Effective 1 April 2018, the Group and a joint venture has adopted Ind AS 115 "Revenue from Contract with Customers" using the cumulative effect method. The standard is applied retrospectively only to the contracts that were not completed as at the date of 1 April 2018 and the comparative information is not restated in the unaudited consolidated financial results. The adoption of the standard did not have any material impact to the unaudited consolidated financial results of the Group.
- 7 During the previous year, the Company vide its Board meeting dated 10 August 2017 approved the acquisition of ONS Ventures SDN. BHD, an entity which operates in the retail trading industry in Malaysia. The Company is under process to obtain the necessary regulatory approvals for the acquisition.
- 8 Previous period's/ year's figures for consolidated financial results upto quarter ended 30 June 2018 have been reviewed / audited by a firm other than M/s.ASRMP & Co., Chartered Accountants.

for and on behalf of Board of Directors of
Coffee Day Global Limited

V.G. Siddhartha
Chairman and Managing Director
Place: Bangalore
Date:



COFFEE DAY ENTERPRISES LIMITED



To,

**The National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex, Bandra (East)
Mumbai – 400 051
Tel No. 022-2659 8237/38**

**BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai – 400 001
Tel No. 022-2272 2039/37**

Dear Sir/s,

24th May, 2019

Declaration of Audit report with unmodified opinion pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015

In compliance with Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015, we hereby declare that the Statutory Auditors of our Company, M/s B S R & Associates LLP, Chartered Accountants (FRN:116231W/W-100024) have issued Audit report with unmodified opinion in respect of Standalone and Consolidated financial results for the financial year ended 31st March, 2019.

Kindly take the same on record.

Thanking you,

Yours Truly,

For Coffee Day Enterprises Limited

A handwritten signature in black ink, appearing to read "R. Ram Mohan".

**R. Ram Mohan
Chief Financial officer**