

To,

28<sup>th</sup> April 2023

<b>The National Stock Exchange of India Limited Manager-Listing Exchange Plaza, Bandra Kurla Complex, Bandra (East) Mumbai – 400 051 Tel No.: 022-2659 8237/38 Symbol: COFFEEDAY</b>	<b>BSE Limited General Manager-DSC Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai – 400 001 Tel No.: 022-2272 2039 Scrip Code: 539436</b>
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**Sub: Intimation pursuant to regulation 30 and other relevant regulations of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 and SEBI circular CIR/CFD/CMD1/114/2019 dated 18<sup>th</sup> October 2019**

Dear Sir/Madam,

This is in continuation with the intimation made to Stock Exchanges on 27<sup>th</sup> April 2023, on the order dated 26<sup>th</sup> April 2023 of the National Financial Reporting Authority against the Statutory Auditors (M/s Sundaresha & Associates) of Tanglin Developments Limited a material subsidiary of Coffee Day Enterprises Limited.

The Material Subsidiary Coffee Day Trading Limited and Tanglin Developments Limited has received the resignation letter dated 28<sup>th</sup> April 2023 from the Statutory Auditors M/s. Sundaresha & Associates. (F. No.: 008012S).

The resignation letter of M/s. Sundaresha & Associates and the Annexure A as per SEBI circular CIR/CFD/CMD1/114/2019 is attached herewith.

Kindly take the same on record.

**For Coffee Day Enterprises Limited**

**Sadananda Poojary**

Company Secretary & Compliance Officer

Mem No.: F5223



Date: 27.04.2023

To:

The Board of Directors,  
M/s.Coffee Day Trading Limited,  
No. 23/2, Coffeeday Square  
Vittal Mallya Road,  
Bangalore - 560001

Dear Sir,

Sub: Resignation as Statutory Auditors

Ref: Your letter dated 30.09.2022 appointing as Statutory Auditors

With reference to the above, we were appointed by the members of the Company as Statutory Auditors of M/s.Coffee Day Trading Limited in the AGM dated 30.09.2022.

However, we are unable to continue as Statutory Auditors of the Company in light of National Financial Reporting Authority's Order dated 26.04.2023 and we hereby resign from the post of Statutory Auditor.

We request your goodself to settle the outstanding bills, including those of the Limited review reports for the FY 2022-23.

We thank your organisation and its staff for the co-operation extended during our period as statutory auditors.


Thanking you,

For SUNDARESHA & ASSOCIATES,  
Chartered Accountants  
(Firm Registration No.008012S)

(CA. PRADEEPA CHANDRA C)  
Membership No. 216133  
Partner

### Annexure-A

Format of information to be obtained from the statutory auditor upon resignation

1	Name of the <del>listed entity</del> / material subsidiary:	Coffee Day Trading Limited
2	Details of the statutory auditor: a. Name:. b. Address: c. Phone number: d. Email:	M/s. Sundaresha & Associates Professional Court, 27/7, 15 <sup>th</sup> Cross, 3 <sup>rd</sup> Block, Jayanagar, Bangalore-560011 91-9986069444 <a href="mailto:enquiry@casunassociates.com">enquiry@casunassociates.com</a>
3	Details of association with the <del>listed entity</del> / material subsidiary: a. Date on which the statutory auditor was appointed: b. Date on which the term of the statutory auditor was scheduled to expire: c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission:	30 <sup>th</sup> September 2022 Financial Year ending on 31 <sup>st</sup> March 2027 Latest limited review report was submitted on 11th February 2023 for quarter and nine month ended 31 <sup>st</sup> December 2022.
4	Detailed reasons for resignation:	In the light of National Financing Reporting Authority's Order dated 26.04.2023, we have tendered resignation. Resignation Letter is attached.
5.	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	NA 
6.	In case the information requested by the auditor was not provided, then following shall be disclosed: a. Whether the inability to obtain sufficient	

	<p>appropriate audit evidence was due to a management imposed limitation or circumstances beyond the control of the management.</p> <p>b. Whether the lack of information would have significant impact on the financial statements/results.</p> <p>c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)</p> <p>d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued</p>	<p>NA</p> <p>NA</p> <p>NA</p> <p>NA</p>
7.	Any other facts relevant to the resignation:	None

Declaration

1. I/ We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. I/ We hereby confirm that there is no other material reason other than those provided above for my resignation/ resignation of my firm.

For Sundaresha & Associates  
Chartered Accountants,  
Firm Regn. No.008012S



CA Pradeepa Chandra C  
Partner  
M.No.216133



Place : Bangalore  
Date : 27.04.2023



Date: 27.04.2023

To:

The Board of Directors,  
M/s.Tanglin Developments Limited,  
No. 23/2, Coffeeday Square  
Vittal Mallya Road,  
Bangalore - 560001

Dear Sir,

Sub: Resignation as Statutory Auditors

Ref: Your letter dated 30.09.2022 appointing as Statutory Auditors

With reference to the above, we were appointed by the members of the Company as Statutory Auditors of M/s.Tanglin Developments Limited in the AGM dated 30.09.2022.

However, we are unable to continue as Statutory Auditors of the Company in light of National Financial Reporting Authority's Order dated 26.04.2023 and we hereby resign from the post of Statutory Auditor.

We request your goodself to settle the outstanding bills, including those of the Limited review reports for the FY 2022-23.

We thank your organisation and its staff for the co-operation extended during our period as statutory auditors.

Thanking you,

For SUNDARESHA & ASSOCIATES,  
Chartered Accountants  
(Firm Registration No.008012S)

(CA. PRADEEPA CHANDRA C)  
Membership No. 216133  
Partner

### Annexure-A

Format of information to be obtained from the statutory auditor upon resignation

1	Name of the <del>listed entity</del> / material subsidiary:	Tanglin Developments Limited
2	Details of the statutory auditor: a. Name:. b. Address: c. Phone number: d. Email:	M/s. Sundaresha & Associates Professional Court, 27/7, 15 <sup>th</sup> Cross, 3 <sup>rd</sup> Block, Jayanagar, Bangalore-560011 91-9986069444 <a href="mailto:enquiry@casunassociates.com">enquiry@casunassociates.com</a>
3	Details of association with the <del>listed entity</del> / material subsidiary: a. Date on which the statutory auditor was appointed: b. Date on which the term of the statutory auditor was scheduled to expire: c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission:	30 <sup>th</sup> September 2022 Financial Year ending on 31 <sup>st</sup> March 2027 Latest limited review report was submitted on 11 <sup>th</sup> February 2023 for quarter and nine month ended 31 <sup>st</sup> December 2022.
4	Detailed reasons for resignation:	In the light of National Financing Reporting Authority's Order dated 26.04.2023, we have tendered resignation. Resignation Letter is attached.
5.	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	NA
6.	In case the information requested by the auditor was not provided, then following shall be disclosed: a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management imposed limitation or	NA

	<p>circumstances beyond the control of the management.</p> <p>b. Whether the lack of information would have significant impact on the financial statements/results.</p> <p>c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)</p> <p>d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued</p>	<p>NA</p> <p>NA</p> <p>NA</p>
7.	Any other facts relevant to the resignation:	None

Declaration

1. I/ We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. I/ We hereby confirm that there is no other material reason other than those provided above for my resignation/ resignation of my firm.

For Sundaresha & Associates  
Chartered Accountants,  
Firm Regn. No.008012S



CA Pradeepa Chandra C  
Partner  
M.No.216133



Place : Bangalore  
Date : 27.04.2023