

To,

National Stock Exchange of India Limited Manager-Listing Exchange Plaza, Bandra Kurla Complex, Bandra (East) Mumbai – 400 051 Tel No. 022-2659 8237/38 takeover@nse.co.in BSE Limited
General manager-DSC
Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai - 400 001
Tel No. 022-2272 2039/37/3121
corp.relations@bseindia.com

Dear Sir/Madam,

30th May 2023

Regulation 23(9): Disclosure of Related Party Transactions pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is to inform you that pursuant to Regulations 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit the disclosure of Related Party Transactions for the half year ended 31st March 2023.

Kindly take the same on record.

Thanking you, Yours Truly,

For Coffee Day Enterprises Limited

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

Discit	sure of related party transaction	ons for the period i october.	2022 to 31 March 2	2023												ated party transaction
										ary. These d	etails need					given by the listed ing period when such
S. No	Details of the party (listed Details of the counterparty entity /subsidiary) entering into the transaction			Type of related party transaction	related party transaction as approved by	d party transaction ction as during the red by reporting	either party as a result of the transaction		to In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments							
	Name		Relationship of the counterparty with the listed entity or its subsidiary		the audi <sup>1</sup> committee	t period (i.e. 1 October 2022 to 31 March 2023)	Opening balance as on 1 October 2022	Closing balance as on 31 March 2023	indebtedness	Cost	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%)	Tenure	unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Coffee Day Global Limited (Subsidiary)	Coffee Day Schaerer Technologies Private Limited	Joint Venture	Reimbursement of expenses	NA	(0.11)	2.49	2.38								
2	Coffee Day Global Limited (Subsidiary)		significant influence exists	Capital advances	NA	-	24.52	24.52								
3	* * * * * * * * * * * * * * * * * * * *	Company Private Limited	influence exists	Provision for doubtful advances	NA	-	(24.52)	(24.52)								
4	Coffee Day Global Limited (Subsidiary)	Coffee Day Consultancy Services Private Limited	Joint Venture	Loans /advances receivable	NA	-	0.45	0.45								
5	(Subsidiary)	Coffee Day Consultancy Services Private Limited	Joint Venture	Provision for doubtful loans and advances	NA	-	(0.45)	(0.45)								
6	Coffee Day Global Limited (Subsidiary)		step-down subsidiary	Loans /advances receivable	NA	0.34	9.29	-								
7	Coffee Day Global Limited (Subsidiary)	_	step-down subsidiary	Loans recovered	NA	(9.62)	-	-								
8	Coffee Day Global Limited (Subsidiary)	•	step-down subsidiary	Rent expenses	0.012	(0.01)	-	-								
9	Coffee Day Global Limited (Subsidiary)	_	step-down subsidiary	Share of profit received	NA	15.25	-	-								
10	Coffee Day Global Limited (Subsidiary)		step-down subsidiary	Intercorporate deposit received	NA	(22.42)	-	(22.42)								
11	Coffee Day Global Limited (Subsidiary)		step-down subsidiary	Loans /advances receivable	NA	-	1.53	1.53								
12	Coffee Day Hotels and Resorts Private Limited (subsidiary)	Coffee Day Barefoot Resorts Private Limited	significant influence exists	Loans /advances receivable	NA	-	15.40	15.40								
13	Coffee Day Hotels and Resorts Private Limited (subsidiary)		significant influence exists	Loans /advances receivable	NA	0.00	0.05	0.05								
14	Coffee Day Hotels and Resorts Private Limited (subsidiary)	-	significant influence exists	Loans /advances receivable	NA	-	0.06	0.06								
15	Coffee Day Hotels and Resorts Private Limited (subsidiary)		significant influence exists	Loans /advances receivable	NA	-	135.82	135.82								
16	Tanglin Developments Limited (subsidiary)		significant influence exists	Loans /advances receivable	NA	-	607.49	607.49								
17	-	Mysore Amalgamated Coffee Estates Limited	significant influence exists	Loans /advances receivable	NA	-	1,050.31	1,050.31								
18	Giri Vidhyuth (India) Limited (step-down subsidiary)	Mysore Amalgamated Coffee Estates Limited	significant influence exists	Loans /advances receivable	NA	-	370.00	370.00								
19	Coffee day Trading Limited (subsidiary)		significant influence exists	Loans /advances receivable	NA	-	125.00	125.00								

		ons for the period i october 2		.020					relates to lo	oans, inter-co ary. These de	orporate de etails need	eposits, adva	nces or i	nvestments	made or	ated party transaction given by the listed ing period when such	
S. No	Details of the party (listed entity /subsidiary) entering into the transaction			transaction	Value of the related party transaction as approved by	transaction during the reporting	either party as a result of the transaction		to In case any financial indebtedness is of the loans, inter-corporate deposits, advances incurred to make or give loans, inter-corporate deposits, advances or investments								
	Name		Relationship of the counterparty with the listed entity or its subsidiary		/ 1	committee	2023)	paiance as	Closing balance as on 31 March 2023	indebtedness	Cost	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%)	Tenure		Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
20	Coffee day Trading Limited (subsidiary)	Sampigehutty Estates Private Limited	significant influence exists	Advances for supply of goods & rendering of services	NA	-	0.153362	0.153362									
21	Coffee Day Global Limited (Subsidiary)	9	significant influence exists	Other Advances	NA	(4.41)	1032.426919	1028.018614									
22	Coffee Day Econ Limited (joint venture)		significant influence exists	Other Advances	NA	-	103.2	103.2									
23	Coffee Day Global Limited (Subsidiary)	Coffee Day Econ Limited	Joint Venture	Sale of coffee and service income	NA	-	19.3966025	19.3966025									
24	Coffee Day Global Limited (Subsidiary)	Coffee Day Econ Limited	Joint Venture	Provision for doubtful debts	NA	-	(19.40)	(19.40)									
25	Tanglin Developments Limited (subsidiary)	Smt Vasanthi Hegde	significant influence exists	Advance given for purchase of land	NA	-	275.00	275.00									
26	Coffee Day Enterprises Limited (listed entity)		key management personnel	Remuneration paid	NA	0.78	-	-									
27	Coffee Day Enterprises Limited (listed entity)		key management personnel	Remuneration paid	NA	0.25	-	-									
28	Coffee Day Global Limited (Subsidiary)		key management personnel	Remuneration paid	NA	0.45	-	-									
29	Coffee Day Global Limited (Subsidiary)	Mr. Jayraj Hubli	key management personnel	Remuneration paid	NA	0.79	-	-									
	Coffee Day Hotels and Resorts Private Limited (subsidiary)	Mr. Venkatesh M	key management p	Remuneration paid	NA	0.18	-	-									
31	Coffee Day Enterprises Limited (listed entity)	Late Mr. V G Siddhartha	Promoter	Personal Guarantee Received (Note-1)	NA	-	497.07	465.25									
32	Coffee Day Global Limited (Subsidiary)	Late Mr. V G Siddhartha	Promoter	Personal Guarantee Received (Note-1)	NA	-	981.87	915.26									
	Coffee Day Hotels and Resorts Private Limited (subsidiary)	Late Mr. V G Siddhartha	Promoter	Personal Guarantee Received	NA	-	116.46	114.20									
34	Karnataka Wildlife Resorts Private Limited (step-down subsidiary)		Promoter	Personal Guarantee Received	NA	-	20.42	21.46									
35	Tanglin Developments Limited (subsidiary)	Late Mr. V G Siddhartha	Promoter	Personal Guarantee Received	NA	-	51.22	50.42									
	, ,,	Private Limited	step-down subsidiary	Services rendered (Income from hospitality)	3.35	1.56	-	-									
	Coffee Day Enterprises Limited (listed entity)		Subsidiary	Rent paid	0.01	0.03	(0.03)	0.00									
	`	Pvt Ltd		Reimbursement of Expenses g		20.33	-	-									
	`	Pvt Ltd	step-down subsidia	Reimbursement of Expenses (	NA	(6.65)	-	-									
40	Coffee Day Enterprises Limited (listed entity)	Coffee Day Kabini Resorts Limited	Subsidiary	Loan/advance given	NA	0.00	0.00	0.00									

	sure of related party transaction								Additional di relates to I entity/subsid transaction w	oans, inter-diary. These d	corporate de details need	eposits, adva	ances or i	nvestments	made or	given by	ransaction the listed	
S. No	Details of the party (listed entity /subsidiary) entering into the transaction					transaction during the reporting	either party as a result of the transaction		incurred to r corporate of investments	nake or give deposits, a	loans, inter-	or						
	Name	Name	IDolationship of	committee	period (i.e. 1 October 2022 to 31 March 2023)	balance as	Closing balance as on 31 March 2023	indebtedness	ıf	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%)	Tenure		Purpose for funds will by the recipient (end-usage)	oe utilised ultimate of funds		
	Coffee Day Enterprises Limited (listed entity)	•	Subsidiary	Purchase of consumables	0.09	(0.01)	-	-										
	Coffee Day Enterprises Limited (listed entity)	Limited	Subsidiary	Loan/advance recovered	NA	(27.06)												
	` ,	Resorts Private Limited	Subsidiary	Loan/advance recovered	NA	0.00	0.00											
44	Coffee Day Enterprises Limited (listed entity)	Karnataka Wild Life Resorts Private Limited	step-down subsidia	Loan/advance recoverable	NA	-	7.52	21.20										
45	Coffee Day Enterprises Limited (listed entity)	Coffee Day Hotels and Resorts Private Limited	Subsidiary	Corporate guarantee	NA	-	100.00	100.00										
46	Coffee Day Global Limited (Subsidiary)	Coffee Day Hotels and Resorts Private Limited	Fellow subsidiary	Sale of coffee and service income	0.4	0.00	0.08	0.09										
47	Coffee Day Global Limited (Subsidiary)	Karnataka Wild Life Resorts Private Limited	Fellow subsidiary	Sale of coffee and service inc	0.4	0.01	0.04	0.04										
48	Coffee Day Global Limited (Subsidiary)	Tanglin Developments Limited	Fellow subsidiary	Intercorporate deposit receive	NA	17.80	(134.05)	(147.44)	NA	0	NA	Inter- corporate deposit	0	Repayable on demand	Unsecured	General Purpose	corporate	
49	Coffee Day Global Limited (Subsidiary)	Tanglin Developments Limited	Fellow subsidiary	Intercorporate deposit repaid	NA	(4.41)	-	-										
50	Coffee Day Global Limited (Subsidiary)	Tanglin Developments Limited	Fellow subsidiary	Rent Income	0.36	0.13	1.08	1.25										
51	Coffee Day Global Limited (Subsidiary)	Coffee Day Enterprises Limited	Holding Company	Corporate guarantee given	NA	-	130.00	130.00										
52	Coffee Day Global Limited (Subsidiary)	Coffee Day Hotels and Resorts Private Limited	Fellow subsidiary	Other receivables	NA	-	0.01	0.01										
53	Coffee Day Global Limited (Subsidiary)	Tanglin Developments Limited	Fellow subsidiary	Corporate Guarantees taken	NA	-	(100.00)	(100.00)										
54	Coffee Day Global Limited	Tanglin Developments Limited	Fellow subsidiary	Corporate Guarantees given	NA	-	25.00	25.00										
	Tanglin Developments Limited	Tanglin Retail Reality Developments Pvt Ltd	Subsidiary	Loans / advance provided	NA	0.35	939.62	938.09	NA	0	NA	Advance	0	Repayable on demand	Unsecured	General Purpose	corporate	
56	Tanglin Developments Limited (subsidiary)	Tanglin Retail Reality Developments Pvt Ltd	Subsidiary	Loans / advance recovered	NA	(1.89)	-	-										
57	Tanglin Developments Limited (subsidiary)	Girividhyuth (India) Ltd	Subsidiary	Loans / advance provided	NA	0.01	508.16	508.17										
58	Tanglin Developments Limited	Coffee Day Hotels & Resorts Private Limited	Fellow subsidiary	Loans / advance received	NA	-	(13.03)	(13.03)	NA	0	NA	Advance	0	Repayable on demand	Unsecured	General Purpose	corporate	
59	Tanglin Developments Limited (subsidiary)	Coffee Day Trading Limited	Fellow subsidiary	Loans / advance received	NA	-	(264.70)	(264.70)										
60	Tanglin Developments Limited (subsidiary)	Coffee Day Trading Limited	Fellow subsidiary	Loans / advance repaid	NA	-	-	-										
61	Tanglin Developments Limited (subsidiary)	Coffee Day Kabini Resorts Limited	Fellow subsidiary	Rent expenses	0.12	0.06	(0.34)	(0.39)										

									transaction w	oans, inter-o iary. These o as undertake	corporate de details need n.	eposits, adva to be disclo	ances or i	nvestments nce, during	made or the report	given by ing period	the listed when such	
	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		transaction	y Value of the related party transaction as approved by	transaction during the treporting	either party as a result of e the transaction			nake or give	loans, inter-							
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	,	the audit committee	period (i.e. 7 October 2022 to 31 March 2023)	2 Opening balance a	Closing balance as on 31 March 2023	indebtedness	f		Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%)	Tenure	unsecured	Purpose for funds will I by the recipient (end-usage)	be utilised ultimate of funds	
	Tanglin Developments Limited (subsidiary)	Karnataka Wildlife Resorts Pvt Ltd	Fellow subsidiary	Loan/Advances receivable	NA	-	0.52	0.52										
	Coffee day Trading Limited	Tanglin Retail Reality Developments Private Limited	Fellow subsidiary	Loan/Advances recovered	NA	(0.02)	981.07	981.05										
64	Coffee Day Hotels and Resorts Private Limited (subsidiary)	Karnataka Wildlife Resorts Pvt Ltd	Subsidiary	Loan / advance given	NA	0.18	18.17	15.57	NA	0	NA	Advance	0	Repayable on demand	Unsecured	General Purpose	corporate	
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Pvt Ltd	Subsidiary	Loan / advance recovered	NA	(2.77)	-	-										
	Coffee Day Hotels and Resorts Private Limited (subsidiary)	Wilderness Resorts Private Limited	Subsidiary	Loan / advance given	NA	7.21	3.78	0.07	NA	0	NA	Advance	0	Repayable on demand	Unsecured	General Purpose	corporate	
67	Coffee Day Hotels and Resorts Private Limited (subsidiary)	Wilderness Resorts Private Limited	Subsidiary	Loans / advance recovered	NA	(10.92)	-	-										
	Coffee Day Hotels and Resorts Private Limited (subsidiary)	Tanglin Retail Reality Private Ltd	Fellow subsidiary	Loan/advance payables	NA	0.02	(178.25)	(178.23)										
	Coffee Day Hotels and Resorts Private Limited (subsidiary)	Karnataka Wildlife Resorts Private Limited	Subsidiary	Advance received for sale of land	NA	-	(30.00)	(30.00)										
	Karnataka Wildlife Resorts Private Limited (step-down subsidiary)		Holding Company	Loans/advances received	NA	14.61	(34.16)	(23.70)	NA	0	NA	Advance	0	Nil	Unsecured	Unsecured		
	Karnataka Wildlife Resorts Private Limited (step-down subsidiary)		Holding Company	Repayment of Loans/advances	NA	(25.07)	-	-										
	Wilderness Resorts Private Limited (step-down subsidiary)		Fellow subsidiary	Repayment of loan/ advances	NA	(0.15)	(54.04)	(53.84)										
	Wilderness Resorts Private Limited (step-down subsidiary)	Developments Private Limited	J	Loans/advances received	NA	0.06	-	-										
	Tanglin Retail Reality Developments Private Limited (step-down subsidiary)	Giri Vidhyuth India Limited	Fellow subsidiary	Loan/Advances receivable	NA	0.00	70.00	70.00										
	Tanglin Retail Reality Developments Private Limited (step-down subsidiary)	Coffee Day Kabini Resorts Limited	Fellow subsidiary	Loan/Advances receivable	NA	0.02	111.06	111.08										
	Calculus Traders LLP (step- down subsidiary)	Way2Wealth Capital Private Limited	Fellow subsidiary	Loan/Advances received	NA	-	(0.05)	(0.05)	NA	0	NA	Advance	0	Repayable on demand	Unsecured	General Purpose	corporate	

Disclo	sure of related party transaction	ons for the period 1 October	2022 to 31 March 2	2023												(Amount in ₹ crores)
									relates to lo	oans, inter-co ary. These d	orporate de etails need	eposits, adva	inces or ir	vestments	made or	ated party transactior given by the listed ting period when such
	Details of the party (listed entity /subsidiary) entering into the transaction			Type of related party transaction	transaction as	transaction during the reporting	either party the transacti	as a result of	1	nake or give I	oans, inter-			, inter-co	rporate de	eposits, advances o
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary		committee	t period (i.e. 1 October 2022 to 31 March 2023)	barance as	Closing balance as or 31 March 2023	indebtedness	f	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%)	Tenure	unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
	Way2Wealth Capital Private Limited (step-down subsidiary)		Fellow subsidiary	Loan/Advances given	NA	0.00	0.25	0.26								
	Way2Wealth Capital Private Limited (step-down subsidiary)		Holding Company	Loan/Advances receivable	NA	-	14.68	14.68								
																†

## Note:

1 Late Mr.V.G.Siddhartha has demised on 31st July 2019. The lenders have not made any changes to the terms with respect to his personal guarantee for the loans provided by them to the company. Closing Balance and opening balance represents loan outstanding amounts.

(35.08)