

To,

Date: 05th January 2021

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**

BSE Limited
General Manager- DSC
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001
Tel No. 022-2272 2039
Scrip Code: **539436**

Sub: Consolidated and Standalone Cash Flow Statement for the Quarter ended September 2020.

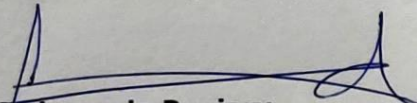
Dear Sir/Madam

With respect to the disclosure made by the Company on 28th November 2020 regarding Financial Results for the quarter ended 30th September 2020, we hereby submit detailed Consolidated and Standalone Cash Flow Statement for the Quarter ended September 2020.

Please take the same on record.

Thanking You

For Coffee Day Enterprises limited


Sadananda Poojary
Company Secretary & Compliance Officer
F5223

Statement of Consolidated Cash Flows

(Rs in Crores)

Particulars	30-Sep-20	30-Sep-19
	Unaudited	Unaudited
Cash flows from operating activities		
Profit for the year before tax		1,585.15
Continuing operations	(341.24)	
Discontinued operations	0.08	(46.52)
Adjustments:		
- Exceptional items		5.81
- Share of profit from equity accounted investees in the statement of profit and loss	4.87	
- Depreciation and amortization expense	196.61	212.30
- Finance cost (including financial liabilities at amortised cost)	160.37	283.05
- Interest income (including financial assets at amortised cost)	(5.09)	(22.18)
- Allowance for expected credit losses	13.37	8.68
- (Profit) / loss on sale of property, plant, equipment and intangibles assets	-	0.19
- Impairment	0.30	
- (Profit) / loss on sale of investments	-	(1,918.39)
- Bad debts written off	0.07	2.80
- Excess provision written back	(0.77)	(0.20)
Operating cash flow before working capital changes	28.57	110.69
Changes in		
- Trade receivables	(7.12)	82.25
- Current and non-current loans	(7.93)	(1,426.66)
- Other current financial assets	50.76	52.85
- Other current and non-current assets	11.19	(1,059.07)
- Inventories	38.63	36.87
- Trade payables	(41.60)	158.22
- Current and non-current provisions	0.36	5.12
- Other current and non-current liabilities	(10.65)	74.06
- Other current and non-current financial liabilities	22.74	240.57
Cash generated from operations	84.95	(1,725.10)
Effect of exchange differences on translation of foreign subsidiaries operations		0.01
Income taxes paid	50.45	(77.28)
Cash generated from operations [A]	135.40	(1,802.38)
Cash flows from investing activities		
Purchase of property, plant, equipment and intangibles assets	(92.97)	(593.75)
Acquisition of investment property	-	(182.12)
Proceeds from sale of equity accounted investees and other investments	35.16	2,728.74
Withdrawal of/(Additional) fixed deposits made	(1.08)	200.91
Interest received	5.15	23.26
Dividends received	-	8.24
Net cash used in investing activities [B]	(53.74)	2,185.28
Cash flows from financing activities		
Proceeds from long-term and short-term borrowings	79.00	(1,891.00)
Interest paid (including fair value changes on financial liabilities at amortised cost)	(117.76)	(268.36)
Net cash generated from financing activities [C]	(38.76)	(2,159.36)



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Statement of Consolidated Cash Flows

(Rs in Crores)

Particulars	30-Sep-20	30-Sep-19
	Unaudited	Unaudited
Increase in cash and cash equivalents		
Cash and cash equivalents at the beginning of the year	(271.51)	1,918.87
Movement in cash and cash equivalents [A +B +C]	42.90	(1,776.46)
Cash and cash equivalents at the end of the year	(228.61)	142.41
Cash and Cash equivalents for discontinued operations(Assets held for sale)	25.95	-
Cash and cash equivalents at the end of the year	(254.56)	142.41
Components of cash and cash equivalents		
Cash in hand	1.57	4.37
<i>Balances with banks</i>		
- in current accounts	54.99	155.61
- in fixed deposits	37.09	88.78
- in escrow account	1.25	0.86
Less: Overdrafts	(349.46)	(107.21)
Total cash and cash equivalents	(254.56)	142.41



Coffee Day Enterprises Limited

CIN: L55101KA2008PLC046866

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

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Statement of Standalone Cash Flows

Rs in million

Particulars	30-Sep-20	30-Sep-19
	Unaudited	Unaudited
Cash flows from operating activities		
Profit before tax/(Loss) for the year	(368.20)	14,456.36
Adjustments for:		
- Interest income on bank deposits	-	(34.86)
- Remeasurements of actuarial gain and losses	-	0.14
- Finance cost	342.62	646.26
- Profit from sale of investments	-	(15,166.06)
- Financial guarantee obligation income	(0.83)	(6.74)
- Depreciation and amortization	2.96	3.01
Operating cash flow before working capital changes	(23.45)	(101.89)
<i>Changes in</i>		
- Trade receivables	(1.65)	(3.23)
- Provisions	(2.31)	0.21
- Trade payables and other current and non current financial liabilities	(11.87)	65.53
- Other current and non-current liabilities	(71.56)	(3.61)
- Other current and non-current assets	-	29.50
- Current and non current loans	76.25	(17,515.69)
Cash generated from operations	(11.14)	(17,427.29)
Income taxes refund/(paid)	4.91	(464.85)
Cash generated from operations [A]	(29.68)	(17,994.03)
Cash flows from investing activities		
Acquisition of property, plant and equipment	(0.21)	(22.68)
Withdrawal of fixed deposits	-	102.82
Investment in subsidiaries	-	(10.40)
Proceeds received from investments	-	17,100.61
Interest received	-	34.86
Net cash generated used in investing activities [B]	(0.21)	17,205.21
Cash flows from financing activities		
Proceeds from borrowings	392.93	1,459.52
Interest paid	(342.62)	(646.26)
Net cash used in financing activities [C]	50.31	813.26
Net increase in cash and cash equivalents [A+B+C]	20.42	24.44
Cash and cash equivalents at the beginning of the year	19.57	21.00
Cash and cash equivalents at the end of the year	39.99	45.44

