

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/s,

09th August, 2018

Regulation 33(3) & 30 of SEBI (LODR) Regulations, 2015: Outcome of Board Meeting for Consideration of Un-Audited Financial Results of the Company and the Un-Audited Financial Results of its Subsidiary, Coffee Day Global Limited for the Quarter ended 30th June, 2018

This is to inform you that at the meeting held today, the Board of Directors of our Company have approved the Standalone & Consolidated Un-Audited financial results of the Company and the consolidated Un-Audited Financial results of its subsidiary, Coffee Day Global Limited for the quarter ended 30th June, 2018, the meeting commenced at 10:45 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 Un-Audited financial results of the Company and the statement of Consolidated Un-Audited financial results of its subsidiary, Coffee Day Global Limited along with the Limited Review report is attached herewith.

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



Q1FY19

Total gross revenue at Rs. 11,006 million; up 17% YoY

EBITDA at Rs. 2,019 million; up 8% YoY

Net profit at Rs. 170 million; up 13% YoY

Part - I: Details of Financial performance

Rs.in Million

Particulars	Q1FY19	Q4FY18	Q1FY18	YoY Growth %	FY18
Gross Operational Revenue	11,006	12,970	9,436	17%	43,305
EBIDTA	2,019	2,134	1,872	8%	8,253
Net Profit attributable to owners	170	252	151	13%	1,063

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Subsidiary

Coffee Day Global Limited- Coffee Business

Financial Highlights

Q1 - FY 19

Retail Gross Revenue at Rs. 4,132 million; up 8% YoY ★

Retail EBIDTA at Rs. 786 million; up 13% YoY

Net profit after tax at Rs. 105 million; up 7% 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

Rs. In Million

Particulars	Q1-FY 19	Q4-FY 18	Q1-FY 18	Q1 YOY Growth %	12 M-FY18
Gross Operational Revenue	5,210	5,235	5,047	★ 3%	20,161
Retail	4,132	4,005	3,818	★ 8%	15,907
Procurement, Production & Export	1,078	1,229	1,229	-12%	4,254
EBIDTA	803	781	714	12%	2,980
Retail	786	748	697	13%	2,906
Procurement, Production & Export	17	33	17	0%	74
Profit after Tax (PAT)	105	81	98	7%	370

Particulars	Q1-FY 19	Q4-FY 18	Q1-FY 18
Average Sales Per Day (ASPD)	15,739	15,635	15,090
Same Store Sales Growth (SSSG)	10.40%	8.20%	6.94%

Particulars	Q1-FY 19	Q4-FY 18	Q1-FY 18
Café outlets count	1,742	1,722	1,694
Vending Machines count	49,397	47,747	42,788

★ Note: - Gross Revenue growth without GST impact- Overall 8% YOY and Retail 14.4% YOY



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Limited Review Report (unmodified) on Unaudited Quarterly Consolidated Financial Results of Coffee Day Enterprises Limited Pursuant to the Regulation 33 of the Listing Regulations

To

Board of Directors of Coffee Day Enterprises Limited

We have reviewed the accompanying statement of unaudited consolidated financial results (“the Statement”) of Coffee Day Enterprises Limited (‘the Company’), its subsidiaries (collectively referred to as ‘the Group’), its associates and its joint ventures for the quarter ended 30 June 2018 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’). Attention is also invited to the fact that the figures for the 3 months ended 31 March 2018 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures upto the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these consolidated financial results based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the consolidated financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We did not review the financial information of certain subsidiaries included in the statement of unaudited consolidated financial results whose unaudited financial information reflect total revenue of Rs. 5,415 million for the quarter ended 30 June 2018. The consolidated financial results also include the Group’s share of net profit (and other comprehensive income) of Rs. 290 million for the quarter ended 30 June 2018 in respect of associates and joint ventures. This unaudited financial information has been reviewed / audited by other auditors whose reports have been furnished to us, and our opinion on the unaudited consolidated financial results, to the extent they have been derived from such unaudited financial information is based solely on the report of such other auditors. Our conclusion is not modified in respect of such matter.



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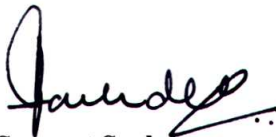
Limited Review Report on Unaudited Quarterly Consolidated Financial Results of Coffee Day Enterprises Limited Pursuant to the Regulation 33 of the Listing Regulations (continued)

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

for B S R & Co. LLP

Chartered Accountants

Firm registration number: 101248W/W-100022



Supreet Sachdev

Partner

Membership number: 205385

Place: Bangalore

Date: 9 August 2018

Part I: Statement of unaudited consolidated financial results for the quarter ended 30 June 2018 (Rs in million except per share data)

Sl. No.	Particulars	Quarter ended		Year ended	
		30-Jun-18	31-Mar-18	30-Jun-17	31-Mar-18
		Unaudited	Balancing figures* Audited*	Unaudited	Audited
1	Income				
	Revenue from operations	9,791	11,303	8,143	37,880
	Other income	237	86	161	631
	Total income	10,028	11,389	8,304	38,511
2	Expenses				
	Cost of materials consumed	2,188	3,049	2,093	8,971
	Cost of integrated logistics services	2,415	2,811	1,715	8,682
	Purchases of stock-in-trade	19	67	120	330
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(101)	(154)	59	3
	Employee benefits expense	1,296	1,271	1,034	4,877
	Finance costs	964	972	817	3,491
	Depreciation and amortization expense	722	679	630	2,604
	Other expenses	2,440	2,464	1,638	8,827
	Total expenses	9,943	11,159	8,106	37,785
3	Profit before share of profit of equity accounted investees, exceptional items and tax (1 - 2)	85	230	198	726
4	Exceptional items	-	-	-	532
5	Profit before share of profit of equity accounted investees and tax (3 + 4)	85	230	198	1,258
6	Share of profit from equity accounted investees (net of income tax)	275	346	227	993
7	Profit before tax (5 + 6)	360	576	425	2,251
8	Tax expense	150	231	162	768
9	Profit for the period (7 - 8)	210	345	263	1,483
	Attributable to owners of the company	170	252	151	1,063
	Attributable to non-controlling interests	40	93	112	420
	Other comprehensive income				
	Items that will not be reclassified to profit or loss, net of tax	24	(64)	73	(48)
	Items that will be reclassified to profit or loss, net of tax	22	32	(14)	14
10	Other comprehensive income for the period, net of tax	46	(32)	59	(34)
	Attributable to owners of the company	38	(27)	55	(24)
	Attributable to non-controlling interests	8	(5)	4	(10)
11	Total comprehensive income for the period (9 + 10)	256	313	322	1,449
	Attributable to owners of the company	208	225	206	1,039
	Attributable to non-controlling interests	48	88	116	410
12	Paid-up equity share capital (face value of Rs 10 each)	2,113	2,113	2,060	2,113
13	Reserves excluding revaluation reserves	-	-	-	21,664
14	Earnings per share:				
	Basic earnings per share (in Rs.)	0.80	1.19	0.73	5.03
	Diluted earnings per share (in Rs.)	0.80	1.19	0.72	5.03

*Refer note 3

See accompanying notes to the financial results

2

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Part II: 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 and other corporate operations.

Financial information on consolidated reportable operating segments for the quarter ended 30 June 2018 is set out below:

Sl. No.	Particulars	Quarter ended			Year ended
		30-Jun-18	31-Mar-18	30-Jun-17	31-Mar-18
		Unaudited	Balancing figures* Audited*	Unaudited	Audited
1	Segment revenue				
	a) Coffee and related business	5,210	6,371	5,173	21,607
	b) Integrated multimodal logistics	3,692	4,198	2,846	13,555
	c) Financial services	1,482	1,709	872	5,744
	d) Leasing of commercial office space	373	410	368	1,494
	e) Hospitality services	118	96	107	375
	f) Investment and other corporate operations	131	186	70	530
	Gross revenues	11,006	12,970	9,436	43,305
2	Segment result				
	a) Coffee and related business	803	780	714	2,978
	b) Integrated multimodal logistics	409	490	464	1,813
	c) Financial services	103	97	127	547
	d) Leasing of commercial office space	326	335	321	1,247
	e) Hospitality services	21	10	24	46
	f) Investment and other corporate operations	357	422	222	1,622
	Total	2,019	2,134	1,872	8,253
3	Reconciliation to consolidated financial results				
	Segment revenue	11,006	12,970	9,436	43,305
	Less: reconciling items				
	Taxes and discounts on sales	1,044	1,105	1,142	4,403
	Inter-segment revenue	171	562	151	1,022
	Revenue from operations	9,791	11,303	8,143	37,880
	Segment result	2,019	2,134	1,872	8,253
	Less: reconciling items				
	Depreciation and amortisation expense	722	679	630	2,604
	Finance costs	964	972	817	3,491
	Tax expense, net	150	231	162	768
	Foreign exchange loss to the extent considered as finance cost	(27)	(93)	-	(93)
	Profit for the period	210	345	263	1,483

*Refer note 3

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 associates and joint ventures under respective business segments. Further, the segment results disclosed under investment and other corporate operations for the year ended 31 March 2018 includes exceptional gain on account of sale of equity stake in Global Edge Software Limited amounting to Rs. 532 million.

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.

2



Notes:

1 The above unaudited 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.

These results are prepared in accordance with requirement of the Indian Accounting Standard 110 "Consolidated Financial Statements" and presented 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")

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 Saumya 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, Mandi2Market Traders Private Limited, Way2Wealth Distributors 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., Develecto Mining Limited, Calculus Traders LLP, BIM Engineering US LLC and Magnasoft BIM Engineering Private 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 unaudited consolidated financial results ('the Statement') of the Group, its associates and joint ventures for the quarter ended 30 June 2018 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 9 August 2018.

3 The unaudited consolidated financial results for the quarter ended 30 June 2018 was subjected to "Limited Review" by Statutory Auditors of the Company and they have issued an unmodified report. The review 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 of the preceding 3 months ended 31 March 2018 are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. Also the figures upto the end of the third quarter were only reviewed and not subjected to audit.

4 Pursuant to the provisions of Listing Agreement, the Management has decided to publish unaudited consolidated financial results in the newspapers. However, the unaudited 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 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 unaudited consolidated financial results. The adoption of the standard did not have any material impact to the unaudited consolidated financial results of the Group, its associates and joint ventures.

6 Information of standalone unaudited financial results of the Company:

Particulars	Quarter ended		Year ended	
	30-Jun-18	31-Mar-18	30-Jun-17	31-Mar-18
		Balancing figures*		
	Unaudited	Audited*	Unaudited	Audited
Total income from operations (net)	161	540	305	1,420
Loss for the period before tax	(144)	(165)	(169)	(615)
Loss for the period after tax	(144)	(165)	(169)	(615)

*Refer note 3

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

V.G. Siddhartha
Chairman & Managing Director
 Place: Bangalore
 Date: 9 August 2018



B S R & Co. LLP

Chartered Accountants

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Limited review report (unmodified) on unaudited quarterly standalone financial results pursuant to Regulation 33 of the Listing Regulations

To
Board of Directors of Coffee Day Enterprises Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Coffee Day Enterprises Limited for the quarter ended 30 June 2018 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Attention is also invited to the fact that the figures for the 3 months ended 31 March 2018 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures upto the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.

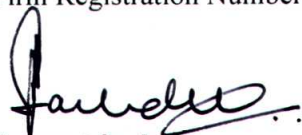
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* specified under section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **B S R & Co. LLP**

Chartered Accountants

Firm Registration Number: 101248W/W-100022



Supreet Sachdev

Partner

Membership Number: 205385

Place: Bengaluru

Date: 9 August 2018


Statement of unaudited standalone financial results for the quarter ended 30 June 2018 (Rs in million except per share data)

Sl. No.	Particulars	Quarter ended			Year ended
		30 June 2018	31 March 2018	30 June 2017	31 March 2018
		Unaudited	Balancing figures* Audited*	Unaudited	Audited
1	Income				
	a) Revenue from operations	156.90	535.33	256.95	1,403.06
	b) Other income	3.85	4.47	47.77	17.12
	Total income (a+b)	160.75	539.80	304.72	1,420.18
2	Expenses				
	a) Purchase of stock-in-trade	-	350.97	120.25	611.49
	b) Employee benefits expense	17.99	20.17	17.70	76.93
	c) Finance costs	268.34	306.07	315.84	1,257.28
	d) Depreciation and amortization expense	1.15	1.16	1.30	4.44
	e) Other expenses	17.57	26.61	18.76	84.95
	Total expenses (a+b+c+d+e)	305.05	704.98	473.85	2,035.09
3	Loss before tax (1-2)	(144.30)	(165.18)	(169.13)	(614.91)
4	Tax expense	-	-	-	-
5	Loss for the period (3-4)	(144.30)	(165.18)	(169.13)	(614.91)
	Other comprehensive income				
	Items that will not be reclassified to profit or loss, net of tax	0.04	(0.12)	0.09	0.17
6	Other comprehensive income for the period, net of tax	0.04	(0.12)	0.09	0.17
7	Total comprehensive income for the period (5+6)	(144.26)	(165.30)	(169.04)	(614.74)
8	Paid-up equity share capital (face value of Rs.10 each)	2,112.52	2,112.52	2,060.02	2,112.52
9	Reserves excluding revaluation reserve	-	16,647.41	-	16,647.41
10	Earnings per equity share for continuing operations (not annualised)				
	(a) Basic (Rs)	(0.68)	(0.78)	(0.08)	(2.91)
	(b) Diluted (Rs)	(0.68)	(0.78)	(0.08)	(2.91)

* Refer note 2

See accompanying notes to the financial results

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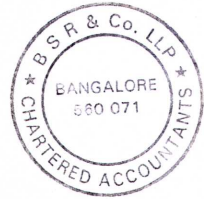

Notes:

- 1 The Statement of unaudited standalone financial results ('the Statement') of Coffee Day Enterprises Limited ('the Company') for the quarter ended 30 June 2018 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in the meeting held on 9 August 2018.
- 2 The figures for the quarter ended 30 June 2018 and 30 June 2017 were subjected to 'Limited Review' by Statutory Auditors of the Company. The figures of the preceding 3 months ended 31 March 2018 are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. Also the figures upto the end of the third quarter were only reviewed and not subjected to audit. The review 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 unaudited consolidated financial results in the newspapers. However, the unaudited 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 Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 5 In accordance with Ind AS 108, Operating segments, segment information has been provided in the unaudited 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 unaudited standalone financial results. The adoption of the standard did not have any material impact to the unaudited financial results of the Company.

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

h. a. 02

V. G. Siddhartha
Chairman and Managing Director
Place: Bangalore
Date: 9 August 2018



B S R & Co. LLP

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Limited Review Report (unmodified) on Unaudited Quarterly Consolidated Financial Results of Coffee Day Global Limited Pursuant to the Regulation 33 of the Listing Regulations

To

Board of Directors of Coffee Day Global Limited

We have reviewed the accompanying statement of unaudited consolidated financial results (“the Statement”) of Coffee Day Global Limited (“the Company”), its subsidiaries (collectively referred to as “the Group”) and a joint venture for the quarter ended 30 June 2018 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) read along with note 3 to the Statement, wherein it is stated that the Management has voluntarily adopted the preparation of this Statement for its submission to Bombay Stock Exchange and National Stock Exchange, India. Attention is also invited to the fact that the figures for the 3 months ended 31 March 2018 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures upto the end of the third quarter of previous financial year had only been reviewed and not subject to audit.

This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these consolidated financial results based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the consolidated financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We did not review the financial information of 5 subsidiaries included in the statement of unaudited consolidated financial results whose unaudited financial information reflect total revenue of Rs. 48.16 million for the quarter ended 30 June 2018. The consolidated financial results also include the Group’s share of net profit (and other comprehensive income) of Rs. Nil for the quarter ended 30 June 2018 in respect of a joint venture. The financial results of these subsidiaries and a joint venture have not been subject to review either by us or other auditors, and therefore, the unaudited financial results for the quarter of these subsidiaries and a joint venture have been furnished to us by the Management. Our conclusion is not modified in respect of such matter.

B S R & Co. LLP

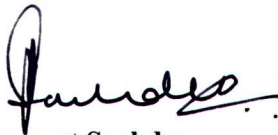
Limited Review Report on Unaudited Quarterly Consolidated Financial Results of Coffee Day Global Limited Pursuant to the Regulation 33 of the Listing Regulations (continued)

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **B S R & Co. LLP**

Chartered Accountants

Firm registration number: 101248W/W-100022



Supreet Sachdev

Partner

Membership number: 205385

Place: Bangalore

Date: 9 August 2018

Statement of unaudited consolidated financial results for the quarter ended 30 June 2018 (Rs in million except per share data)

Sl. No.	Particulars	Quarter ended			Year ended
		30 June 2018	31 March 2018	30 June 2017	31 March 2018
		Unaudited	Balancing figures* Audited*	Unaudited	Audited
1	Income				
	a) Revenue from operations	4,718.48	4,712.33	4,404.23	17,770.48
	b) Other income	51.01	71.81	65.92	217.35
	Total income (a+b)	4,769.49	4,784.14	4,470.15	17,987.83
2	Expenses				
	a) Cost of materials consumed	2,195.40	2,280.25	2,083.43	8,128.53
	b) Changes in inventories of finished goods and work-in-progress	(101.23)	(101.72)	58.69	56.79
	c) Employee benefits expense	627.78	615.14	592.01	2,432.57
	d) Finance costs	170.59	193.90	117.77	682.81
	e) Depreciation and amortization expense	488.66	456.01	427.86	1,742.73
	f) Other expenses	1,216.88	1,175.39	1,018.18	4,297.07
	Total expenses (a+b+c+d+e+f)	4,598.08	4,618.97	4,297.94	17,340.50
3	Profit before tax and share of loss from joint venture accounted using equity method (1-2)	171.41	165.17	172.21	647.33
4	Share of loss from joint venture accounted using equity method	-	(0.88)	(0.65)	(1.72)
5	Profit before tax (3+4)	171.41	164.29	171.56	645.61
6	Tax expense	66.86	82.93	73.64	275.88
7	Profit for the period (5-6)	104.55	81.36	97.92	369.73
	Attributable to the owners of the Company	104.55	81.36	97.92	369.73
	Other comprehensive income				
	Items that will not be reclassified to profit or loss, net of tax	(0.99)	3.85	0.02	3.91
	Items that will be reclassified to profit or loss, net of tax	13.30	3.69	(7.03)	(1.02)
8	Other comprehensive income for the period, net of tax	12.31	7.54	(7.01)	2.89
	Attributable to: Owners of the Company	12.31	7.54	(7.01)	2.89
9	Total comprehensive income for the period (7+8)	116.86	88.90	90.91	372.62
	Attributable to: Owners of the Company	116.86	88.90	90.91	372.62
10	Paid-up equity share capital (face value of Re. 1 each)	190.90	171.14	170.52	171.14
11	Reserves excluding revaluation reserves	-	9,077.76	-	9,077.76
12	Earnings per equity share for continuing operations (not annualised)				
	(a) Basic (Rs)	0.60	0.48	0.56	2.17
	(b) Diluted (Rs)	0.60	0.43	0.50	1.94

* Refer note 5

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 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 30 June 2018, 31 March 2018, 30 June 2017 and year ended 31 March 2018 is set out below:

(Rs in million)

Sl. No.	Particulars	Quarter ended			Year ended
		30 June 2018	31 March 2018	30 June 2017	31 March 2018
		Unaudited	Balancing figures* Audited*	Unaudited	Audited
1	Segment revenue				
	a) Production, procurement and export division	1,078.49	1,229.39	1,229.14	4,253.93
	b) Retail operation	4,131.98	4,005.48	3,817.96	15,906.89
	Total	5,210.47	5,234.87	5,047.10	20,160.82
2	Segment results				
	a) Production, procurement and export division	17.21	33.31	17.20	74.04
	b) Retail operation	785.70	748.16	697.02	2,906.14
	Total	802.91	781.47	714.22	2,980.18
3	Reconciliation to financial results				
a)	Segment revenue	5,210.47	5,234.87	5,047.10	20,160.82
	Less: reconciling items				
	- taxes and discounts on sales	(491.99)	(522.54)	(642.87)	(2,390.34)
	Revenue as per financial results	4,718.48	4,712.33	4,404.23	17,770.48
b)	Segment results	802.91	781.47	714.22	2,980.18
	Reconciling items				
	- depreciation	(488.66)	(456.01)	(427.86)	(1,742.73)
	- finance cost	(170.59)	(193.90)	(117.77)	(682.81)
	- foreign exchange loss considered as finance cost	27.75	33.61	3.62	92.69
	Profit before share of profit from joint ventures accounted using equity method and tax as per financial results	171.41	165.17	172.21	647.33

* 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 (collectively known as "the Group") and a joint venture are prepared in accordance with requirement of the Indian Accounting Standard 110 "Consolidated Financial Statement" prescribed by the Companies (Indian Accounting Standard) Rules, 2015 (as amended) 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 Schaerer 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 Coffee Day Enterprises Limited, its holding company for its submission to Bombay Stock Exchange and National Stock Exchange.
- 4 The Statement of unaudited consolidated financial results ('the statement') of the Group and a joint venture for the quarter ended 30 June 2018 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in the meeting held on 9 August 2018.
- 5 The figures for the quarter ended 30 June 2018 and 30 June 2017 were subject to 'Limited Review' by Statutory Auditors of the Company. The figures of the preceding 3 months ended 31 March 2018 are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. Also the figures upto the end of the third quarter were only reviewed and not subject to audit. The review 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 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.
- 7 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 and a joint venture.

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

V.G. Siddhartha
Chairman and Managing Director

Place: Bangalore
Date: 9 August 2018

