

COFFEE DAY ENTERPRISES LIMITED



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 Sirs,

20th May, 2016

Revision in Regulation 30 of LODR, 2015 read with Schedule III:
Presentation to Analysts / Institutional Investors

Please find herewith the revised Presentation made to Analysts /Institutional Investors. We had inadvertently uploaded the consolidated financial results of our subsidiary company Coffee Day Global Limited in place of listed entity's consolidated financial results. (Page nos. 9 to 12).

A copy of the same is attached for your records.

Kindly take the same on record

Thanking you,

For Coffee Day Enterprises Limited

A handwritten signature in black ink, appearing to be "Sadananda Poojary", written over a horizontal line.

Sadananda Poojary
Company Secretary & Compliance Officer

Investor Communication

Quarter ending March, 2016

Coverage:

- 1. Financial Highlights**
- 2. Financial results**
- 3. Investor Presentation**

This Investor updates covers the Company's performance for the quarter ending 31st March, 2016

Contact Info: Mr. Sadananda Poojary

Company Secretary & Compliance officer

investors@coffeeday.com

Ph no: +91 80 40012345

Dear Investors,

I am very pleased to announce the robust fourth-quarter results for the fiscal 2015-16. The retail coffee business has posted a strong growth in the quarter, with gross retail revenues up by 17.7 % YoY and retail EBITDA up by 28.70% YoY. I am delighted to share with you the profit number for the coffee business - Coffee Day Global's Profit After Tax (PAT) for the quarter stood at INR 45.70 million compared to a loss of Rs.73.70 million for the same period last year. The PAT is also a 92% increase over the third quarter of this fiscal.

Overall, on a consolidated basis, Coffee Day Enterprises Limited posted Net Revenues of INR 8,669 million, a growth of 21% YoY and an EBITDA of INR 1,642.5 million, up by 25% YoY. I am happy to report that your company has posted a profit for the second consecutive quarter in this fiscal. The company's profit after tax for the fourth-quarter ended March 2016, stood at INR 193.8 million, compared to a loss of Rs.137 million for the same period last year.

COFFEE DAY ENTERPRISES LIMITED



Our commitment to grow this company remains our singular goal. We continue to aim higher and grow the retail coffee business at double-digits over the next couple of years. At the group level, our intent is to deliver profitable growth across all the businesses in our portfolio.

Once again, your support and confidence in us is helping us in this journey. We remain committed to return value to shareholders.

Sincerely,

A handwritten signature in blue ink, appearing to read "V G Siddhartha".

V G Siddhartha
Chairman & Managing Director



Coffee Day Enterprises Limited

Financial Highlights

Q4-FY 16

Total net Revenue at Rs. 8,669 million; up 21% YoY

EBIDTA at Rs. 1,642.5 million; up 25% YoY

Net profit/(loss) after tax at Rs. 194 million compared to (137) million for the same period last year

FY 16 vs FY 15

Total Revenue at Rs. 28,354 million; up 14% YoY

EBIDTA at Rs. 5,469 million; up 23% YoY

Net profit/(loss) after tax at Rs. (75) million; up 91% YoY

Note: figures have been rounded off for the purpose of reporting

Details of Financial performance

Rs. Million

| Particulars | Q4-FY 16 | Q3-FY 16 | Q4-FY 15 | Q3 vs Q4 Growth % | Q4 YOY Growth % | FY 16 | FY 15 | FY YOY Growth % |
|-------------------------|----------|----------|----------|----------------------|--------------------|----------|----------|--------------------|
| Net Operational Revenue | 8,668.8 | 6,796.8 | 7,148.7 | 27.5% | 21.3% | 28,354.1 | 24,793.6 | 14.4% |
| EBIDTA | 1,642.5 | 1,337.6 | 1,317.9 | 22.8% | 24.6% | 5,468.6 | 4,429.4 | 23.5% |
| Net Profit/(Loss) | 193.8 | 11.0 | (137.1) | 1656.8% | 241.3% | (75.3) | (837.7) | 91.0% |

Note:- Net Profit/(Loss) after considering profit/(loss) from minority and associates



Coffee Business (CDGL Consolidation)
Financial Highlights

Q4-FY 16

Retail Gross Revenue at Rs. 3,211 million; up 18% YoY

Retail EBIDTA at Rs. 581 million; up 29% YoY

Net profit after tax at Rs. 46 million; up 162% YoY

FY 16 vs FY 15

Retail Gross Revenue at Rs. 12,536 million; up 14% YoY

Retail EBIDTA at Rs. 2,279 million; up 19%

Net profit after tax at Rs. 106 million; up 174% YoY

Note: figures has been rounded off for the purpose of reporting

Details of Financial performance

Rs. Million

| Particulars | Q4-FY 16 | Q3-FY 16 | Q4-FY 15 | Q3 vs Q4 Growth % | Q4 YOY Growth % | FY 16 | FY 15 | FY YOY Growth % |
|---|----------------|----------------|----------------|----------------------|--------------------|-----------------|-----------------|--------------------|
| <u>Gross Operational Revenue</u> | 4,842.2 | 3,593.0 | 4,249.0 | 34.8% | 14.0% | 15,548.0 | 14,198.7 | 9.5% |
| Retail | 3,211.0 | 3,201.8 | 2,727.7 | 0.3% | 17.7% | 12,536.0 | 11,030.2 | 13.7% |
| Procurement, Production & Export (PPE) | 1,631.2 | 391.2 | 1,521.4 | 317.0% | 7.2% | 3,012.1 | 3,168.5 | -4.9% |
| <u>EBIDTA</u> | 613.6 | 589.0 | 480.1 | 4.2% | 27.8% | 2,332.0 | 1,982.4 | 17.6% |
| Retail | 581.5 | 584.7 | 451.8 | -0.6% | 28.7% | 2,279.4 | 1,909.0 | 19.4% |
| Procurement, Production & Export (PPE) | 32.1 | 4.2 | 28.3 | 657.1% | 13.2% | 52.6 | 73.4 | -28.4% |
| Profit before Tax (PBT) | 62.3 | 44.7 | (32.6) | 39.4% | 291.3% | 183.9 | (71.4) | 357.6% |
| TAX | 16.7 | 21.0 | 41.1 | -20.5% | -59.4% | 77.5 | 72.0 | 7.7% |
| Profit after Tax (PAT) | 45.7 | 23.7 | (73.7) | 92.4% | 162.0% | 106.4 | (143.3) | 174.2% |

| Particulars | Q4-FY 16 | Q3-FY 16 | Q4-FY 15 |
|--|----------|----------|----------|
| Average Sales Per Day (ASPD) for the qtr | 12,909 | 13,747 | 12,301 |
| Same Store Sales Growth (SSSG) for the qtr | 5.07% | 4.85% | 0.04% |

| FY 16 | FY 15 |
|--------|--------|
| 13,373 | 13,198 |
| 5.39% | 3.06% |

| Particulars | Q4-FY 16 | Q3-FY 16 | Q4-FY 15 |
|--------------------------------|----------|----------|----------|
| Café closing count | 1,607 | 1,586 | 1,518 |
| Vending Machines closing count | 35,441 | 33,742 | 29,760 |

| FY 16 | FY 15 |
|--------|--------|
| 1,607 | 1,518 |
| 35,441 | 29,760 |

COFFEE DAY ENTERPRISES LIMITED



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 Sirs,

20th May, 2016

Regulation 33(3) of LODR: Revised Outcome of Board Meeting for Consideration of Audited financial Results of the Company and Audited financial Results of its Subsidiary, Coffee Day Global Limited for the quarter/Year ended March 31st, 2016

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 March 31st, 2016 and the same have been intimated, in this regard the Company have inadvertently filed the Consolidated financial results of its subsidiary in place of the results of its Listed entity, hence please find herewith the revised financials adding the consolidated results.

Kindly take the same on record

Thanking you,

Yours Truly,

For Coffee Day Enterprises Limited

A handwritten signature in black ink, appearing to be "Sadananda Poojary".

Sadananda Poojary
Company Secretary & Compliance Officer

B S R & Co. LLP

Chartered Accountants

Maruthi Info-Tech Centre
11-12/1 Inner Ring Road
Koramangala
Bangalore 560 071 India

Telephone: + 91 80 3980 6000
Fax: + 91 80 3980 6999

Auditor's report on Quarterly Financial Results and the Year to Date Results of Coffee Day Enterprises Limited (*erstwhile Coffee Day Enterprises Private Limited*) pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of

Coffee Day Enterprises Limited (*erstwhile Coffee Day Enterprises Private Limited*)

We have audited the accompanying Consolidated Statement of Financial Results ('the Statement') of Coffee Day Enterprises Limited (*erstwhile Coffee Day Enterprises Private Limited*) ('the Company') its subsidiaries, joint ventures and associates as detailed in note 1 of the Statement, (collectively referred to as 'Coffee Day Group') for the year ended 31 March 2016, 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. This Statement has been prepared on the basis of the annual financial statements, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company in their meeting held on 20 May 2016. Our responsibility is to express an opinion on this Statement, based on our audit of such annual financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India.

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 the Management. We believe that our audit provides a reasonable basis for our opinion.

We draw attention to the fact that the figures for the quarters ended 31 March 2016 and the corresponding quarter ended in the previous year as reported in the Statement are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the end of the third quarter of the relevant financial year. Also, the figures up to the end of third quarter ended 31 December 2015 had been subject to review.

We did not audit the financial statements of certain subsidiaries and joint ventures included in the Statement, whose consolidated financial statements reflect total assets of Rs. 41,233.77 million as at 31 March 2016 and total revenue of Rs. 14,369.56 million for the year ended on that date, as considered in the Statement. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management, and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors.

The consolidated financial statements also include the Group's share of net profit of Rs. 987.42 million for the year ended 31 March 2016, as considered in the consolidated financial statements, in respect of three associates, whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management, and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these associates.

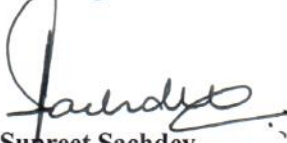
In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) have been presented in accordance with the requirements of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the loss and other financial information for the year ended 31 March 2016.

for B S R & Co. LLP

Chartered Accountants

Firm Registration Number: 101248W/W-100022



Supreet Sachdev

Partner

Membership number: 205385

Bangalore
20 May 2016

PART I Statement of audited consolidated financial results for the quarter and year ended on 31 March 2016

(Rs. in Millions except per share data)

| Sl. No. | Particulars | Quarter ended | | | Year ended | |
|-----------|--|-----------------|------------------|-----------------|------------------|-------------------|
| | | 31 March 2016 | 31 December 2015 | 31 March 2015 | 31 March 2016 | 31 March 2015 |
| | | Audited* | Audited | Audited* | Audited | Audited |
| 1 | Income from operations | | | | | |
| | a) Net sales / Income from operations (net of excise duty) | 8,527.98 | 6,702.46 | 7,060.67 | 27,925.20 | 24,463.28 |
| | b) Other operating income | 140.78 | 94.29 | 88.07 | 428.85 | 330.28 |
| | Total income from operations (net) | 8,668.76 | 6,796.75 | 7,148.74 | 28,354.05 | 24,793.56 |
| 2 | Expenses | | | | | |
| | a) Cost of material consumed | 2,529.30 | 1,300.87 | 2,134.63 | 6,468.18 | 6,175.96 |
| | b) Purchase of stock-in-trade | 129.63 | 96.12 | 70.99 | 336.05 | 131.44 |
| | c) Changes in inventories of finished goods, work-in-progress and stock in trade | (117.70) | (60.36) | 215.02 | (94.37) | 273.91 |
| | d) Cost of logistics services | 1,871.80 | 1,703.37 | 1,432.05 | 6,375.08 | 6,725.36 |
| | e) Employee benefit expense | 970.02 | 868.52 | 691.84 | 3,470.11 | 2,541.68 |
| | f) Depreciation and amortisation expenses | 739.49 | 731.31 | 663.55 | 2,802.96 | 2,574.16 |
| | g) Other expenses | 1,839.41 | 1,691.36 | 1,538.31 | 6,914.05 | 5,209.43 |
| | Total expenses | 7,961.95 | 6,331.19 | 6,746.39 | 26,272.06 | 23,631.94 |
| 3 | Profit from operations before other income, finance costs and exceptional items (1 - 2) | 706.81 | 465.56 | 402.35 | 2,081.99 | 1,161.62 |
| 4 | Other income | 196.17 | 140.76 | 251.98 | 583.65 | 693.60 |
| 5 | Profit from ordinary activities before finance costs and exceptional items (3 + 4) | 902.98 | 606.32 | 654.33 | 2,665.64 | 1,855.22 |
| 6 | Finance costs | 697.41 | 762.46 | 779.08 | 3,144.12 | 3,262.33 |
| 7 | Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5 - 6) | 205.57 | (156.14) | (124.75) | (478.48) | (1,407.11) |
| 8 | Exceptional income / (expense) | - | - | - | - | - |
| 9 | Profit/(Loss) from ordinary activities before tax (7 - 8) | 205.57 | (156.14) | (124.75) | (478.48) | (1,407.11) |
| 10 | Tax expense, net | 133.57 | 49.22 | 89.63 | 328.82 | 150.24 |
| 11 | Profit/ (Loss) for the period from ordinary activities after tax (9-10) | 72.00 | (205.36) | (214.38) | (807.30) | (1,557.35) |
| 12 | Share of profit of associates, net | 268.32 | 240.59 | 209.71 | 990.35 | 903.17 |
| 13 | Minority Interest | (146.55) | (24.20) | (132.46) | (258.34) | (183.50) |
| 14 | Net profit/ (loss) after tax, minority interest and share of profit of associates (11-12-13) | 193.77 | 11.03 | (137.13) | (75.29) | (837.68) |
| 15 | Paid-up equity share capital (face value of Rs 10 each) | 2,060.02 | 2,060.02 | 145.92 | 2,060.02 | 145.92 |
| 16 | Reserves excluding revaluation reserves | - | - | - | 19,447.71 | 5,312.91 |
| 17 | Earnings / (loss) per share (not annualised) | | | | | |
| | Basic (Rs.) | 0.94 | 0.06 | (1.18) | (0.47) | (7.18) |
| | Diluted (Rs.) | 0.94 | 0.06 | (1.18) | (0.47) | (7.18) |

* refer note 2



Coffee Day Enterprises Limited
CIN: L55101KA2008PLC046866

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

**COFFEE
Day**

Consolidated Segment wise revenue, results and capital employed for the quarter and year ended 31 March 2016

(Rs. in Millions)

| Sl. No. | Particulars | Quarter ended | | | Year ended | |
|---------|--|------------------|------------------|------------------|------------------|-------------------|
| | | 31 March 2016 | 31 December 2015 | 31 March 2015 | 31 March 2016 | 31 March 2015 |
| | | Audited* | Unaudited | Audited* | Audited | Audited |
| 1 | Segment revenue | | | | | |
| | a) Coffee and related business | 4,456.44 | 3,238.46 | 4,016.24 | 14,050.22 | 12,803.92 |
| | b) Integrated multimodal logistics | 2,304.07 | 2,182.44 | 1,875.02 | 8,101.30 | 8,190.76 |
| | c) Financial services | 1,399.47 | 880.53 | 820.78 | 4,323.54 | 2,224.67 |
| | d) Leasing of commercial office space | 333.63 | 325.17 | 291.58 | 1,247.72 | 1,007.95 |
| | e) Hospitality services | 55.40 | 63.93 | 63.54 | 238.86 | 257.27 |
| | f) Others | 119.75 | 106.22 | 81.58 | 392.41 | 308.99 |
| | Net income from operations | 8,668.76 | 6,796.75 | 7,148.74 | 28,354.05 | 24,793.56 |
| 2 | Segment results | | | | | |
| | Profit / (loss) before tax and interest from each segment | | | | | |
| | a) Coffee and related business | 108.49 | 116.74 | 86.81 | 540.43 | 382.64 |
| | b) Integrated multimodal logistics | 208.21 | 148.40 | 113.00 | 581.65 | 393.70 |
| | c) Financial services | 291.24 | 65.47 | 145.73 | 586.51 | 139.42 |
| | d) Leasing of commercial office space | 95.37 | 123.34 | 123.09 | 436.29 | 289.44 |
| | e) Hospitality services | (22.92) | (18.01) | (38.57) | (46.44) | (23.31) |
| | f) Others | 26.42 | 30.83 | 8.13 | 81.51 | 49.04 |
| | Total | 706.81 | 466.77 | 438.19 | 2,179.95 | 1,230.93 |
| | Unallocable | | | | | |
| | Less: Finance costs | 697.41 | 762.46 | 779.08 | 3,144.12 | 3,262.33 |
| | Less: Other unallocable expenses | - | 1.21 | 35.84 | 97.96 | 69.31 |
| | Add: Other income | 196.17 | 140.76 | 251.98 | 583.65 | 693.60 |
| | Profit/ (loss) before tax | 205.57 | (156.14) | (124.75) | (478.48) | (1,407.11) |
| 3 | Capital employed | | | | | |
| | a) Coffee and related business | 12,468.69 | 12,016.95 | 11,652.69 | 12,468.69 | 11,652.69 |
| | b) Integrated multimodal logistics | 14,450.70 | 16,086.98 | 14,312.01 | 14,450.70 | 14,312.01 |
| | c) Financial services | 859.27 | 578.81 | 552.17 | 859.27 | 552.17 |
| | d) Leasing of commercial office space | 13,038.01 | 11,408.24 | 7,929.58 | 13,038.01 | 7,929.58 |
| | e) Hospitality services | 1,414.40 | 257.31 | 454.59 | 1,414.40 | 454.59 |
| | f) Others | 360.02 | 328.78 | 243.28 | 360.02 | 243.28 |
| | Total | 42,591.09 | 40,677.07 | 35,144.32 | 42,591.09 | 35,144.32 |
| | Unallocable assets / (liabilities) | 15,747.38 | 17,104.21 | 12,711.40 | 15,747.38 | 12,711.40 |
| | | 58,338.47 | 57,781.28 | 47,855.72 | 58,338.47 | 47,855.72 |

* refer note 2



Notes:

- The above results of Coffee Day Enterprises Limited ("the Company"), its subsidiaries, associates and joint ventures, (collectively known as "the CCD Group") are prepared in accordance with the requirements of 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 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, Amalgamated Holdings Limited, Ganga Coffee Curing Works Limited, A.N Coffeeday International Limited, Coffee Day Properties (India) Private 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, Girividyuth India Limited, Wilderness Resorts Private Limited, Karnataka Wildlife Resorts Private Limited, Mandi2Market Traders Private Limited, Way2Wealth Distributors Private Limited, Way2Wealth Capital Private Limited, Way2Wealth Realty Advisors Private Limited, Way2Wealth Brokers Private Limited, Way2Wealth Insurance Brokers Private Limited, AlphaGrep Securities Private Limited, Way2Wealth Commodities Private Limited, Way2Wealth Illuminati Pte. Limited, AlphaGrep Holding HK Limited, Magnasoft Consulting India Private Limited, Magnasoft Europe Limited and Magnasoft Spatial Services Inc.

The consolidated figures above include proportionate figures of joint ventures namely Coffee Day Schaefer Technologies Private Limited, PSA Sical Terminals Limited, Sical Sattva Rail Terminal Private Limited, AlphaGrep Technologies Limited, Alphagrep HK Limited, Alphagrep Trading Limited as well as the Group's share of profits from associate companies namely Itiam Systems Private Limited, Global Edge Software Private Limited, Mindtree Limited, Barefoot Resorts and Leisure India Private Limited.

- The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 20 May 2016 and have been audited by the Statutory Auditors of the Company and have issued an unmodified audit report. The audit report of the Statutory Auditors is being filed with the Bombay Stock Exchange and National Stock Exchange and is also available on the Company's website at www.coffeeday.com. Figures for the quarter ended 31 March 2016 and 31 March 2015 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.
- Pursuant to the provisions of the Listing Agreement, the Management has decided to publish consolidated financial results in the newspapers. However, the standalone financial results 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).
- During the year, the Company has issued 102,140,857 number of equity shares as bonus shares in the ratio of 1:7. Further, subsequent to the bonus issue, the Company has converted 63,158,232 number of compulsorily convertible debentures and 1,357,410 number of compulsorily convertible preference shares into 54,208,336 number of equity shares as per the terms and conditions specified in the agreement.
- During the year, the Company has completed the initial public offer (IPO) and raised a total capital of Rs 11,500 million by issuing 35,060,975 equity shares of Rs 10 each at a premium of Rs 318 per share. The equity shares of the Company were listed on Bombay Stock Exchange and National Stock Exchange effective 2 November 2015. The proceeds from IPO is Rs 10,738.63 million (net of issue expenses).

Details of utilisation of proceeds of IPO are as follows:

| Particulars | Objects of the issue as per the prospectus | (Rs in millions) | |
|----------------------------------|--|-----------------------------|---------------------------------------|
| | | Utilised upto 31 March 2016 | Unutilised amount as at 31 March 2016 |
| Financing coffee businesses | 2,875.10 | 2,875.10 | - |
| Repayment or prepayment of loans | 6,328.00 | 6,328.00 | - |
| General corporate purposes | 1,535.53 | 1,535.53 | - |
| Total | 10,738.63 | 10,738.53 | - |

Expenses incurred by the Company aggregating to Rs 761.37 million (including service tax), in connection with IPO have been adjusted towards the securities premium in accordance with Section 52 of the Companies Act, 2013, of which Rs 47.37 million is accrued and maintained in a separate escrow account.

As per the terms set out in the prospectus on "Utilization of IPO Proceeds", the Company was required to utilise IPO proceeds aggregating Rs 4,100 million towards repayment of existing loan as well as financing of coffee business in one of its subsidiary company Coffee Day Global Limited (CDGL). The Company has transferred IPO proceeds to CDGL by investing in Compulsorily Convertible Debentures having face value of Rs 4,100 million. Of the Rs 4,100 million, CDGL has utilized an amount of Rs 2,459 million towards repayment of loan and financing of coffee business and the balance unutilized amount of Rs 1,641 million is maintained in fixed deposit with banks.

- Information of standalone audited financial results of the Company in terms of Regulation 47 (b) of the Listing Regulations, 2015 is as under:

| Particulars | (Rs in Millions) | | | | | |
|---|------------------|------------------|---------------|---------------|---------------|--|
| | Quarter ended | | | Year ended | | |
| | 31 March 2016 | 31 December 2015 | 31 March 2015 | 31 March 2016 | 31 March 2015 | |
| | Audited * | Unaudited | Audited* | Audited | Audited | |
| Total income from operations, net | 138.00 | 140.48 | 83.58 | 487.20 | 286.88 | |
| (Loss)/ profit before tax and exceptional items | (163.05) | (250.50) | (343.84) | (1,105.17) | (1,257.94) | |
| (Loss)/ profit after tax and exceptional items | (163.05) | (250.50) | (343.84) | (1,105.17) | (1,257.94) | |

* refer note 2

- Previous period's / year's figures have been regrouped / reclassified, where necessary, to conform to current period's classification.

for and on behalf of the Board of Directors

V. G. Siddhartha
Chairman and Managing Director
Coffee Day Enterprises Limited (erstwhile Coffee Day Enterprises Private Limited)
Place: Bangalore
Date: 20 May 2016



Annexure IX : Statement of Assets and Liabilities


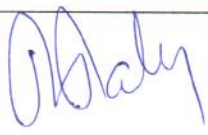
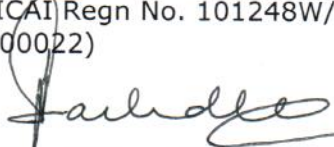

(Rs. in Millions)

| Particulars | As at 31 March 2016 | As at 31 March 2015 |
|--|---------------------|---------------------|
| | Audited | Audited |
| Â EQUITY AND LIABILITIES | | |
| 1 Shareholders' funds | | |
| (a) Share capital | 2,060.02 | 162.31 |
| (b) Reserves and surplus | 19,447.71 | 5,312.91 |
| Sub-total - Shareholders' funds | 21,507.73 | 5,475.22 |
| 2. Minority interest | 5,547.56 | 5,101.75 |
| 3.Non-current liabilities | | |
| (a) Long-term borrowings | 26,975.51 | 30,461.84 |
| (b) Deferred tax liabilities (net) | 75.79 | 166.48 |
| (c) Other long-term liabilities | 2,226.58 | 1,952.86 |
| (d) Long-term provisions | 110.10 | 514.02 |
| Sub-total - Non-current liabilities | 29,387.98 | 33,095.20 |
| 4. Current liabilities | | |
| (a) Short-term borrowings | 5,077.16 | 5,033.83 |
| (b) Trade payables | 1,530.08 | 1,654.31 |
| (c) Other current liabilities | 7,068.25 | 9,472.23 |
| (d) Short-term provisions | 504.82 | 303.15 |
| Sub-total - Current liabilities | 14,180.31 | 16,463.52 |
| TOTAL - EQUITY AND LIABILITIES | 70,623.58 | 60,135.69 |
| B ASSETS | | |
| 1. Non-current assets | | |
| (a) Fixed assets | 31,829.13 | 29,626.72 |
| (b) Goodwill on consolidation | 5,338.26 | 5,130.23 |
| (c) Non-current investments | 5,867.66 | 5,176.78 |
| (d) Deferred tax assets (net) | 34.29 | 26.84 |
| (e) Long-term loans and advances | 5,007.51 | 4,644.72 |
| (f) Other non-current assets | 1,735.98 | 1,147.82 |
| Sub-total - Non-current assets | 49,812.83 | 45,753.11 |
| 2 Current assets | | |
| (a) Current investment | 125.77 | - |
| (b) Inventories | 1,330.25 | 1,258.30 |
| (c) Trade receivables | 3,915.00 | 3,338.96 |
| (d) Cash and bank balances | 11,997.07 | 7,427.73 |
| (e) Short-term loans and advances | 1,431.86 | 1,849.28 |
| (f) Other current assets | 2,010.80 | 508.31 |
| Sub-total - Current assets | 20,810.75 | 14,382.58 |
| Total -ASSETS | 70,623.58 | 60,135.69 |



FORM-A (FOR AUDIT REPORT WITH UNMODIFIED OPINION)

Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

| | | |
|----|--|---|
| 1. | Name of the Company | Coffee Day Enterprises Limited |
| 2. | Annual Financial Statements for the year ended | March 31 st , 2016 (Consolidated) |
| 3. | Type of Audit Observation | Unmodified |
| 4. | Frequency Observation | Not applicable |
| | To be signed by 1. Mr.V.G.Siddhartha Chairman & Managing Director |  |
| | 2. Mr.R.Ram Mohan Chief Financial Officer |  |
| | 3. Statutory Auditors of the Company | For B.S.R & Co.LLP Chartered Accountants (ICAI Regn No. 101248W/W-100022)  Mr.Supreet Sachdev Partner |
| | 4. Mr.S.V.Ranganath Chairman of Audit Committee |  |



Date: 20th May, 2016

B S R & Co. LLP

Chartered Accountants

Maruthi Info-Tech Centre
11-12/1 Inner Ring Road
Koramangala
Bangalore 560 071 India

Telephone: + 91 80 3980 6000
Fax: + 91 80 3980 6999

Auditor's report on Quarterly Financial Results and the Year to Date Results of Coffee Day Enterprises Limited (*erstwhile Coffee Day Enterprises Private Limited*) pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of

Coffee Day Enterprises Limited (*erstwhile Coffee Day Enterprises Private Limited*)

We have audited the accompanying Statement of Financial Results ('the Statement') of Coffee Day Enterprises Limited (*erstwhile Coffee Day Enterprises Private Limited*) ('the Company') for the year ended 31 March 2016, 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. This Statement has been prepared on the basis of the annual financial statements, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company. Our responsibility is to express an opinion on this Statement, based on our audit of such annual financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India.

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 the management. We believe that our audit provides a reasonable basis for our opinion.

We draw attention to the fact that the figures for the quarters ended 31 March 2016 and the corresponding quarter ended in the previous year as reported in the Statement are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the end of the third quarter of the relevant financial year. Also, the figures up to the end of third quarter ended 31 December 2015 had been subject to review.



B S R & Co. LLP

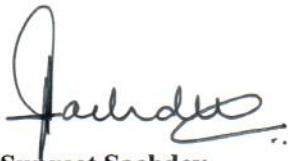
In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) is presented in accordance with the requirements of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net loss and other financial information for the year ended 31 March 2016.

for B S R & Co. LLP

Chartered Accountants

Firm Registration Number: 101248W/W-100022



Supreet Sachdev

Partner

Membership Number: 205385

Bangalore

20 May 2016

PART I Statement of audited standalone financial results for the quarter and year ended on 31 March 2016

(Rs. in Millions)

| Sl no | Particulars | Quarter ended | | | Year ended | |
|-----------|---|-----------------|------------------|-----------------|-------------------|-------------------|
| | | 31 March 2016 | 31 December 2015 | 31 March 2015 | 31 March 2016 | 31 March 2015 |
| | | Audited* | Unaudited | Audited* | Audited | Audited |
| 1 | Income from operations | | | | | |
| | a) Revenue from operations, net | 103.07 | 105.56 | 48.65 | 303.85 | 160.28 |
| | b) Other operating income | 34.93 | 34.92 | 34.93 | 183.35 | 126.60 |
| | Total income from operations (net) | 138.00 | 140.48 | 83.58 | 487.20 | 286.88 |
| 2 | Expenses | | | | | |
| | a) Purchase of stock in trade | 79.01 | 79.49 | 25.52 | 207.06 | 66.19 |
| | b) Employee benefit expense | 13.10 | 17.83 | 13.28 | 58.80 | 48.34 |
| | c) Depreciation and amortisation expenses | 1.41 | 1.77 | 1.17 | 6.66 | 6.29 |
| | d) Advertisement expenses | 0.84 | 2.67 | 9.71 | 96.31 | 42.49 |
| | e) Other expenses | 25.63 | 19.14 | 43.70 | 68.93 | 78.94 |
| | Total expenses | 119.99 | 120.90 | 93.38 | 437.76 | 242.25 |
| 3 | Profit from operations before other income, finance costs and exceptional items (1 - 2) | 18.01 | 19.58 | (9.80) | 49.44 | 44.63 |
| 4 | Other income | 57.47 | 33.16 | 6.14 | 101.45 | 20.37 |
| 5 | Profit from ordinary activities before finance costs and exceptional items (3 + 4) | 75.48 | 52.74 | (3.66) | 150.89 | 65.00 |
| 6 | Finance costs | 238.53 | 303.24 | 340.18 | 1,256.06 | 1,322.94 |
| 7 | (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6) | (163.05) | (250.50) | (343.84) | (1,105.17) | (1,257.94) |
| 8 | Exceptional income / (expense) | - | - | - | - | - |
| 9 | (Loss) from ordinary activities before tax (7 - 8) | (163.05) | (250.50) | (343.84) | (1,105.17) | (1,257.94) |
| 10 | Tax expense, net | - | - | - | - | - |
| 11 | Net (loss) from ordinary activities after tax (9-10) | (163.05) | (250.50) | (343.84) | (1,105.17) | (1,257.94) |
| 12 | Paid-up equity share capital (face value of Rs 10 each) | 2,060.02 | 2,060.02 | 145.92 | 2,060.02 | 145.92 |
| 13 | Reserves (excluding revaluation reserve), as per balance sheet of previous accounting year | - | - | - | 16,763.69 | 3,745.05 |
| 14 | Earnings / (loss) per share (not annualised) | | | | | |
| | Basic (Rs) | (0.79) | (1.28) | (2.95) | (6.94) | (10.80) |
| | Diluted (Rs) | (0.79) | (1.28) | (2.95) | (6.94) | (10.80) |

* Refer note 2





Annexure IX : Statement of Assets and Liabilities

(Rs. in Millions)

| Particulars | As at 31 March 2016 | As at 31 March 2015 |
|--|---------------------|---------------------|
| | Audited | Audited |
| A EQUITY AND LIABILITIES | | |
| 1. Shareholders' funds | | |
| (a) Share capital | 2,060.02 | 162.31 |
| (b) Reserves and surplus | 16,763.69 | 3,745.05 |
| Sub-total - Shareholders' funds | 18,823.71 | 3,907.36 |
| 2. Non-current liabilities | | |
| (a) Long-term borrowings | 5,230.00 | 12,115.82 |
| (b) Other long-term liabilities | 426.88 | 210.72 |
| (c) Long-term provisions | 4.58 | 279.93 |
| Sub-total - Non-current liabilities | 5,661.46 | 12,606.47 |
| 3. Current liabilities | | |
| (a) Short-term borrowings | - | 300.00 |
| (b) Trade payables | 34.25 | 7.33 |
| (c) Other current liabilities | 1,197.33 | 3,902.13 |
| (d) Short-term provisions | 237.72 | 212.61 |
| Sub-total - Current liabilities | 1,469.30 | 4,422.07 |
| TOTAL - EQUITY AND LIABILITIES | 25,954.47 | 20,935.90 |
| B ASSETS | | |
| 1. Non-current assets | | |
| (a) Fixed assets | 86.44 | 91.04 |
| (b) Non-current investments | 19,965.32 | 15,865.32 |
| (c) Long-term loans and advances | 5,258.91 | 4,524.36 |
| (d) Other non-current assets | 41.06 | 186.02 |
| Sub-total - Non-current assets | 25,351.73 | 20,666.74 |
| 2 Current assets | | |
| (a) Trade receivables | 4.53 | 2.94 |
| (b) Cash and cash equivalents | 569.19 | 6.60 |
| (c) Short-term loans and advances | 28.43 | 259.14 |
| (d) Other current assets | 0.59 | 0.48 |
| Sub-total - Current assets | 602.74 | 269.16 |
| Total - ASSETS | 25,954.47 | 20,935.90 |





Annexure IV : Segment wise revenue, results and capital employed for the quarter and year ended 31 March 2016

(Rs. in Millions)

| Sl no | Particulars | Quarter ended | | | Year ended | |
|-------|--|------------------|------------------|------------------|-------------------|-------------------|
| | | 31 March 2016 | 31 December 2015 | 31 March 2015 | 31 March 2016 | 31 March 2015 |
| | | Audited* | Unaudited | Audited* | Audited | Audited |
| 1 | Segment revenue | | | | | |
| | a) Coffee trading | 73.08 | 83.38 | 25.49 | 207.41 | 66.51 |
| | b) Hospitality | 29.99 | 22.18 | 23.16 | 96.44 | 93.77 |
| | c) Investment operation | 34.93 | 34.92 | 34.92 | 183.35 | 126.60 |
| | Total income from operations (net) | 138.00 | 140.48 | 83.57 | 487.20 | 286.88 |
| 2 | Segment results (profit / (loss) before tax and interest from each segment) | | | | | |
| | a) Coffee trading | (0.10) | 3.90 | (0.03) | 0.35 | 0.32 |
| | b) Hospitality | 12.12 | (1.31) | 7.27 | 16.41 | 24.07 |
| | c) Investment operation | 29.21 | 29.57 | 27.95 | 161.61 | 105.24 |
| | Total | 41.23 | 32.16 | 35.19 | 178.37 | 129.63 |
| | Unallocable | | | | | |
| | Finance costs | 238.53 | 303.24 | 340.19 | 1,256.06 | 1,322.95 |
| | Other unallocable expenses | 17.38 | 12.58 | 44.98 | 128.93 | 84.99 |
| | Other income | 57.47 | 33.16 | 6.17 | 101.45 | 20.37 |
| | (Loss) before tax | (157.21) | (250.50) | (343.81) | (1,105.17) | (1,257.94) |
| 3 | Segment capital employed (Segment assets - segment liabilities) | | | | | |
| | a) Coffee trading | - | - | - | - | - |
| | b) Hospitality | 100.83 | 76.58 | 75.84 | 100.83 | 75.84 |
| | c) Investment operation | 25,207.68 | 24,312.34 | 20,606.76 | 25,207.68 | 20,606.76 |
| | d) Unallocated | (134.80) | 2,603.18 | (939.42) | (134.80) | (939.42) |
| | | 25,173.71 | 26,992.10 | 19,743.18 | 25,173.71 | 19,743.18 |

* Refer note 2



Notes:

- 1 The above results of Coffee Day Enterprises Limited ("the Company") are prepared in accordance with the requirements of 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 above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 20 May 2016 and have been audited by the Statutory Auditors of the Company and they have issued an unmodified audit report. The audit report of the Statutory Auditors is being filed with the Bombay Stock Exchange and National Stock Exchange and is also available on the Company's website at www.coffeeday.com. The figures for the last quarter ended 31 March 2016 and 31 March 2015 are the balancing figures between the 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 upto the end of the third quarter has only been reviewed and not subjected to Audit.
- 3 During the year, the Company has issued 102,140,857 number of equity shares as bonus shares in the ratio of 1:7. Further, subsequent to the bonus issue, the Company has converted 63,158,232 number of compulsorily convertible debentures and 1,357,410 number of compulsorily convertible preference shares into 54,208,336 number of equity shares as per the terms and conditions specified in the agreement.
- 4 During the year, the Company has completed the initial public offer (IPO) and raised a total capital of Rs 11,500 million by issuing 35,060,975 equity shares of Rs 10 each at a premium of Rs 318 per share. The equity shares of the Company were listed on Bombay Stock Exchange and National Stock Exchange effective 2 November 2015. The proceeds from IPO is Rs 10,738.63 million (net of issue expenses).

Details of utilisation of IPO are as follows:

| Particulars | (Rs in millions) | | |
|---|--|-----------------------------|---------------------------------------|
| | Objects of the issue as per the prospectus | Utilised upto 31 March 2016 | Unutilised amount as at 31 March 2016 |
| Financing our coffee businesses operated through our subsidiary, Coffee Day Global Limited (CDGL) | 2,875.10 | 2,875.10 | - |
| Repayment or prepayment of loans of our Company and subsidiary companies | 6,328.00 | 6,328.00 | - |
| General corporate purposes | 1,535.53 | 1,535.53 | - |
| Total | 10,738.63 | 10,738.63 | - |

Expenses incurred by the Company aggregating to Rs 761.37 million (including service tax), in connection with IPO have been adjusted towards the securities premium in accordance with Section 52 of the Companies Act, 2013, of which Rs 47.37 million is accrued and maintained in a separate escrow account.

As per the terms set out in the prospectus on "Utilization of IPO Proceeds", the Company was required to utilise IPO proceeds aggregating Rs 4,100 million towards repayment of existing loan as well as financing of coffee business in one of its subsidiary company (CDGL). The Company has transferred IPO proceeds to its Subsidiary Company by investing in Compulsorily Convertible Debentures having face value of Rs 4,100 million. Of the Rs 4,100 million, the Subsidiary Company has utilized an amount of Rs 2,459 million towards repayment of loan and financing of coffee business and the balance unutilized amount of Rs 1,641 million is maintained in fixed deposits with banks.

- 5 Previous period's / year's figures have been regrouped / reclassified, where necessary, to conform to current period's classification.



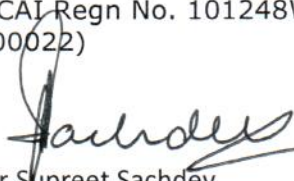


for and on behalf of the Board of Directors

V. G. Siddhartha
Chairman and Managing Director
Coffee Day Enterprises Limited (erstwhile Coffee Day Enterprises Private Limited)
Place: Bangalore
Date: 20 May 2016



FORM-A (FOR AUDIT REPORT WITH UNMODIFIED OPINION)

Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

| | | |
|----|---|---|
| 1. | Name of the Company | Coffee Day Enterprises Limited |
| 2. | Annual Financial Statements for the year ended | March 31 st , 2016 (Standalone) |
| 3. | Type of Audit Observation | Unmodified |
| 4. | Frequency Observation | Not applicable |
| | To be signed by 1. Mr.V.G.Siddhartha Chairman & Managing Director |  |
| | 2. Mr.R.Ram Mohan Chief Financial Officer |  |
| | 3. Statutory Auditors of the Company | For B.S.R & Co.LLP Chartered Accountants (ICAI Regn No. 101248W/W-100022)  Mr.Supreet Sachdev Partner  |
| | 4. Mr.S.V.Ranganath Chairman of Audit Committee |  |

Date: 20th May, 2016

B S R & Co. LLP

Chartered Accountants

Maruthi Info-Tech Centre
11-12/1 Inner Ring Road
Koramangala
Bangalore 560 071 India

Telephone: + 91 80 3980 6000
Fax: + 91 80 3980 6999

Auditor's report on Quarterly Financial Results and the Year to Date Results of Coffee Day Global Limited (*erstwhile Amalgamated Bean Coffee Trading Company Limited*) pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of

Coffee Day Global Limited (*erstwhile Amalgamated Bean Coffee Trading Company Limited*)

We have audited the accompanying Consolidated Statement of Financial Results ('the Statement') of Coffee Day Global Limited (*erstwhile Amalgamated Bean Coffee Trading Company Limited*) ('the Company'), its subsidiaries and joint ventures as detailed in note 3 of the Statement (collectively referred to as 'CDGL Group'), for the year ended 31 March 2016, 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. This Statement has been prepared on the basis of the annual financial statements, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company in their meeting held on 20 May 2016. As detailed in note 2 to the Statement, the Management has voluntarily adopted the preparation of this Statement for its submission to Bangalore Stock Exchange and National Stock Exchange, India. Our responsibility is to express an opinion on this Statement, based on our audit of such annual financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India.

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 the Management. We believe that our audit provides a reasonable basis for our opinion.

We draw attention to the fact that the figures for the quarters ended 31 March 2016 and 31 March 2015 as reported in the Statement are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the end of the third quarter of the relevant financial year. Also, the figures up to the end of third quarter ended 31 December 2015 had been subject to review.



We did not audit the financial statements of five subsidiaries which have been incorporated in the Statement. Of the above;

- a) We did not audit the financial statements of three subsidiaries incorporated outside India, whose financial statements reflect total assets of Rs. 129.32 million as at 31 March 2016 and total revenues of Rs. 178.16 million for the year ended on that date, as considered in the Statement. The financial statements of these subsidiaries incorporated outside India as drawn up in accordance with the generally accepted accounting principles of the respective countries ('the local GAAP') have been audited by other auditors duly qualified to act as auditors in those countries. For the purposes of preparation of consolidated financial statements, the aforesaid local GAAP financial statements have been restated by the Management of the said entities so that they conform to the generally accepted accounting principles in India.
- b) We did not audit the financial statements of two subsidiaries incorporated in India, whose financial statements reflect total assets of Rs. 54.47 million as at 31 March 2016 and total revenues of Rs. 12.66 million for the year ended on that date, as considered in the Statement. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management, and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors.

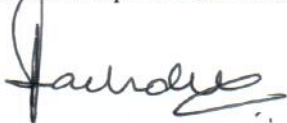
In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) has been presented in accordance with the requirements of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the profit and other financial information for the year ended 31 March 2016.

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

Chartered Accountants

Membership number: 101248W/W-100022



Supreet Sachdev

Partner

Membership number: 205385

Bangalore

20 May 2016

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 Sirs,

20th May, 2016

Regulation 33(3) of LODR: Revised Outcome of Board Meeting for Consideration of Audited financial Results of its Subsidiary, Coffee Day Global Limited for the quarter/Year ended March 31st, 2016

This is to inform you that at the meeting held today, the Board of Directors of our Company have approved the consolidated Audited financial results of its subsidiary, Coffee Day Global Limited for the quarter /Year ended March 31st, 2016 and the same have been intimated, in this regard the Audited financials prepared by the Statutory Auditors inadvertently contained the following discrepancy

| S.NO | PARTICULARS | FILED FINANCIALS for the Qtr ended as at 31.03.2016 |
|------|-------------------|--|
| 10 | Tax expenses, net | (60.81) |

Instead of

| S.NO | PARTICULARS | CORRECTED REVISED FINANCIALS for the Qtr ended as at 31.03.2016 |
|------|-------------------|--|
| 10 | Tax expenses, net | 16.67 |

COFFEE DAY ENTERPRISES LIMITED



And the same has been rectified, hence please find herewith the revised financials adding the above changes and sorry for the inconvenience caused in this regard

Kindly take the same on record

Thanking you,

Yours Truly,

For Coffee Day Enterprises Limited

A handwritten signature in black ink, appearing to be "Sadananda Poojary". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Sadananda Poojary
Company Secretary & Compliance Officer

PART I Statement of audited consolidated financial results for the year ended 31 March 2016

(Rs in Millions except per share data)

| Sl. No. | Particulars | Quarter ended | | | Year to Date | |
|---------|--|-----------------|------------------|-----------------|------------------|------------------|
| | | 31 March 2016 | 31 December 2015 | 31 March 2015 | 31 March 2016 | 31 March 2015 |
| | | Audited* | Unaudited | Audited* | Audited | Audited |
| 1 | Income from operations | | | | | |
| | a) Net sales / Income from operations (net of excise duty) | 4,209.13 | 3,075.94 | 3,772.75 | 13,384.73 | 12,306.90 |
| | b) Other operating income | 113.99 | 55.13 | 106.21 | 314.99 | 319.60 |
| | Total income from operations (net) | 4,323.12 | 3,131.07 | 3,878.96 | 13,699.72 | 12,626.50 |
| 2 | Expenses | | | | | |
| | a) Cost of material consumed | 2,522.04 | 1,292.89 | 2,068.17 | 6,439.68 | 6,109.84 |
| | b) Changes in inventories of finished goods, work-in-progress and stock in trade | (118.80) | (59.26) | 215.05 | (94.37) | 273.89 |
| | c) Employee benefit expense | 477.95 | 443.35 | 339.25 | 1,730.31 | 1,368.14 |
| | d) Depreciation and amortisation expenses | 435.65 | 433.01 | 368.22 | 1,652.55 | 1,498.73 |
| | e) Rent | 422.58 | 421.88 | 372.91 | 1,629.91 | 1,415.47 |
| | f) Other expenses | 499.81 | 478.82 | 421.95 | 1,827.90 | 1,567.61 |
| | Total expenses | 4,239.23 | 3,010.69 | 3,785.55 | 13,185.98 | 12,233.68 |
| 3 | Profit from operations before other income, finance costs and exceptional items (1 - 2) | 83.89 | 120.38 | 93.41 | 513.74 | 392.82 |
| 4 | Other income | 94.04 | 35.57 | 18.49 | 165.70 | 90.84 |
| 5 | Profit from ordinary activities before finance costs and exceptional items (3 + 4) | 177.93 | 155.95 | 111.90 | 679.44 | 483.66 |
| 6 | Finance costs | 115.57 | 111.23 | 144.49 | 495.59 | 555.02 |
| 7 | Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6) | 62.36 | 44.72 | (32.59) | 183.85 | (71.36) |
| 8 | Exceptional income / (expense) | - | - | - | - | - |
| 9 | Profit / (Loss) from ordinary activities before tax (7 - 8) | 62.36 | 44.72 | (32.59) | 183.85 | (71.36) |
| 10 | Tax expense, net | 16.67 | 20.98 | 41.11 | 77.48 | 71.95 |
| 11 | Profit / (Loss) for the period from ordinary activities after tax (9-10) | 45.69 | 23.74 | (73.70) | 106.37 | (143.31) |
| 12 | Paid-up equity share capital (face value of Rs 10 each) | 168.68 | 168.06 | 162.60 | 168.68 | 162.60 |
| 13 | Reserves (excluding revaluation reserve), annualised | - | - | - | 7,711.06 | 7,403.55 |
| 14 | Earnings / (loss) per share (not annualised) | | | | | |
| | Basic (Rs.) | 0.27 | 0.14 | (0.45) | 0.65 | (0.91) |
| | Diluted (Rs.) | 0.27 | 0.14 | (0.45) | 0.65 | (0.91) |

* refer note 4



Consolidated Segment wise revenue, results and capital employed for the year ended 31 March 2016

(Rs in Millions)

| Sl. No. | Particulars | Quarter ended | | | Year to Date | |
|---------|---|------------------|------------------|------------------|------------------|------------------|
| | | 31 March 2016 | 31 December 2015 | 31 March 2015 | 31 March 2016 | 31 March 2015 |
| | | Audited* | Unaudited | Audited* | Audited | Audited |
| 1 | Segment revenue | | | | | |
| | a) Production, procurement and export division | 1,152.65 | 411.82 | 1,508.07 | 2,537.50 | 3,116.10 |
| | b) Retail operation | 3,170.46 | 2,719.25 | 2,370.89 | 11,162.22 | 9,510.40 |
| | Net income from operations | 4,323.12 | 3,131.07 | 3,878.96 | 13,699.72 | 12,626.50 |
| 2 | Segment results | | | | | |
| | Profit / (loss) before tax and interest from each segment | | | | | |
| | a) Production, procurement and export division | 27.79 | 54.11 | 25.24 | 83.23 | 55.40 |
| | b) Retail operation | 63.27 | 69.43 | 67.89 | 438.41 | 337.14 |
| | Total | 91.06 | 123.54 | 93.13 | 521.64 | 392.54 |
| | Unallocable expenses, net | 28.80 | 78.82 | 125.72 | 337.79 | 463.90 |
| | Profit/ (loss) before tax | 62.26 | 44.72 | (32.59) | 183.85 | (71.36) |
| 3 | Capital employed | | | | | |
| | a) Production, procurement and export division | 1,214.79 | 2,522.11 | 2,659.67 | 1,214.79 | 2,659.67 |
| | b) Retail operation | 10,236.87 | 9,521.94 | 8,870.72 | 10,236.87 | 8,870.72 |
| | Total | 11,451.66 | 12,044.05 | 11,530.39 | 11,451.66 | 11,530.39 |
| | Unallocable assets | 4,116.66 | 3,625.99 | 19.53 | 4,116.66 | 19.53 |
| | Total | 15,568.32 | 15,670.04 | 11,549.92 | 15,568.32 | 11,549.92 |

* refer note 4



Statement of Assets and Liabilities

(Rs. in Millions)

| Particulars | As at 31 March 2016 | As at 31 March 2015 |
|--|---------------------|---------------------|
| | Audited | Audited |
| A EQUITY AND LIABILITIES | | |
| 1 Shareholders' funds | | |
| (a) Share capital | 168.68 | 256.57 |
| (b) Reserves and surplus | 7,711.06 | 7,403.55 |
| Sub-total - Shareholders' funds | 7,879.74 | 7,660.12 |
| 2 Non-current liabilities | | |
| (a) Long-term borrowings | 6,230.89 | 2,844.00 |
| (b) Deferred tax liabilities | - | 79.84 |
| (c) Other long-term liabilities | 438.54 | 510.90 |
| (d) Long-term provisions | 16.10 | 3.62 |
| Sub-total - Non-current liabilities | 6,685.53 | 3,438.36 |
| 3 Current liabilities | | |
| (a) Short-term borrowings | 954.53 | 1,470.01 |
| (b) Trade payables | 399.88 | 536.76 |
| (c) Other current liabilities | 2,702.18 | 2,037.95 |
| (d) Short-term provisions | 171.05 | 27.78 |
| Sub-total - Current liabilities | 4,227.64 | 4,072.50 |
| TOTAL - EQUITY AND LIABILITIES | 18,792.91 | 15,170.98 |
| B ASSETS | | |
| 1 Non-current assets | | |
| (a) Fixed assets | 9,427.37 | 9,125.07 |
| (b) Goodwill on consolidation | 175.59 | 167.60 |
| (c) Long-term loans and advances | 1,650.82 | 1,261.73 |
| (d) Deferred tax asset | 20.90 | - |
| (e) Other non-current assets | 154.47 | 113.00 |
| Sub-total - Non-current assets | 11,429.15 | 10,667.40 |
| 2 Current assets | | |
| (a) Inventories | 1,181.26 | 1,105.60 |
| (b) Trade receivables | 1,279.85 | 1,204.17 |
| (c) Cash and bank balances | 4,276.43 | 1,603.94 |
| (d) Short-term loans and advances | 595.18 | 541.35 |
| (e) Other current assets | 31.04 | 48.52 |
| Sub-total - Current assets | 7,363.76 | 4,503.58 |
| Total - ASSETS | 18,792.91 | 15,170.98 |



Notes:

- 1 The above results of Coffee Day Global Limited ("the Company"), its subsidiaries and joint ventures, (collectively known as "the CDGL Group") are prepared in accordance with requirement of the Accounting Standard-21 "Consolidated Financial Statements" prescribed by Companies (Accounting Standard) Rules, 2006 (as amended) and in the format as 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 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 Regulations, 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.
- 3 The consolidated figures above include figures of subsidiaries namely Amalgamated Holdings Limited, Ganga Coffee Curing Works Limited, A.N Coffee day International Limited, Coffeelab Limited, Coffee Day Properties (India) Private Limited and Classic Coffee Curing Works and a joint venture namely Coffee Day Schaefer Technologies Private Limited.
- 4 The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 20 May 2016 and have been audited by the Statutory Auditors of the Company. The audit report of the Statutory Auditors is being filed with Bombay Stock Exchange and National Stock Exchange and is available on the Company's website at www.coffeeday.com. Figures for the quarter ended 31 March 2016 and 31 March 2015 are the balancing figures between the audited figures in respect of the full final year and the published year to date figures up to the end of the third quarter of the relevant financial year. Also, the figures up to the end of the third quarter has only been reviewed and not subjected to audit.
- 5 During the year ended 31 March 2016, the Company has converted 3,970,222 optionally convertible International Financial Corporation subscribed "A" preference share held by International Financial Corporation (2,894,411 preference shares) and V. G. Siddhartha (1,075,811 preference shares) into 3,970,222 equity shares and 900,000 optionally convertible International Financial Corporation subscribed "B" preference share into 1,491,863 equity shares as per the terms and conditions specified in the agreement. Subsequent to the conversion of the preference shares, V. G. Siddhartha has bought 4,386,274 shares held by International Financial Corporation. Further, during the year, 848,786 Compulsorily Convertible Debentures (CCDs) held by FMO were sold to the promoter V.G. Siddhartha, subsequent to which the CCDs were converted to 615,455 equity shares of Rs 1 each as per the original terms of agreement.
- 6 During the year ended 31 March 2016, CDGL has issued 41,000,000 compulsorily convertible debenture of Rs 100 each to Coffee Day Enterprises Limited (CDEL), the holding Company aggregating Rs 4,100 million. The terms of conversion will be agreed after 4 years and 9 months from the date of issue and accordingly the impact on EPS cannot be presently ascertained.
- 7 Previous period's / year's figures have been regrouped / reclassified, where necessary, to conform to current period's classification.

for and on behalf of the Board of Directors



V. G. Siddhartha
Managing Director

Coffee Day Global Limited

(erstwhile Amalgamated Bean Coffee Trading Company Limited)

Place: Bangalore

Date: 20 May 2016



A photograph of a Café Coffee Day store at night. The building has a dark, corrugated metal roof and a large, illuminated sign that reads "café coffee day" in white lowercase letters. To the right of the sign is a red logo featuring the words "café coffee day" in white. The store has large glass windows and doors, revealing the interior where several people are seated at tables. The foreground shows a paved area with some outdoor seating. The background includes trees and a building under a twilight sky.

**COFFEE
Day**

**Q4 FY16/FY16
Investor Presentation
20th May, 2016**

- *This presentation contains “forward looking statements” including, but without limitation, statements relating to the implementation of strategic initiatives, and other statements relating to Coffee Day Enterprises Limited and its subsidiary companies’ (“CDEL”) future business developments and economic performance.*
- *While these forward looking statements indicate our assessment and future expectations concerning the development of our business, a number of risks, uncertainties and other unknown factors could cause actual developments and results to differ materially from our expectations.*
- *These factors include, but are not limited to, general market, macro-economic, governmental and regulatory trends, movements in currency exchange and interest rates, competitive pressures, technological developments, changes in the financial conditions of third parties dealing with us, legislative developments, and other key factors that could affect our business and financial performance.*
- *CDEL undertakes no obligation to periodically revise any forward looking statements to reflect future / likely events or circumstances.*

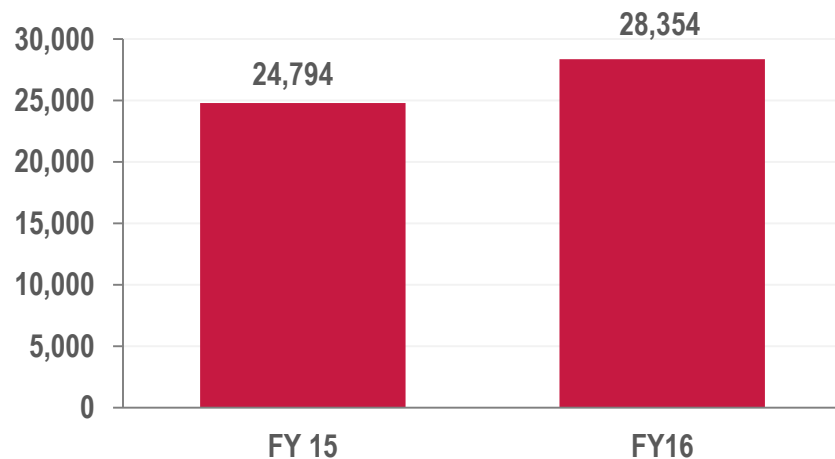
- Total Net Revenue at Rs. 28,354 million, up 14% YoY.
- EBIDTA at Rs. 5,469 million; up 23.5% YoY.
- Net Profit/(Loss) After Tax at Rs. (75.3) million compared to Rs. (837.7) million for FY 2015; loss down substantially.

- Total Net Revenue at Rs. 8,668 million, up 21% YoY.
- EBIDTA at Rs. 1,643 million ; up 25% YoY.
- Net Profit After Tax at Rs. 194 million, compared to a loss of Rs. 137 million in the same period last year.

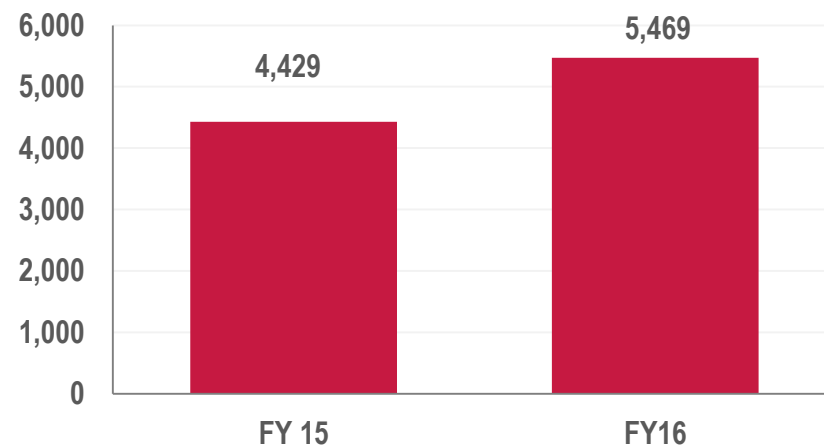
CDEL Financial Performance – FY16



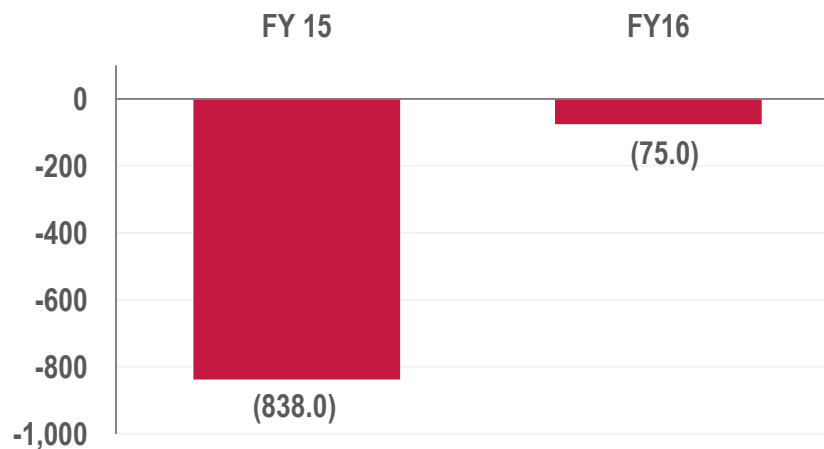
Revenue (Rs mn)



EBITDA (Rs mn)



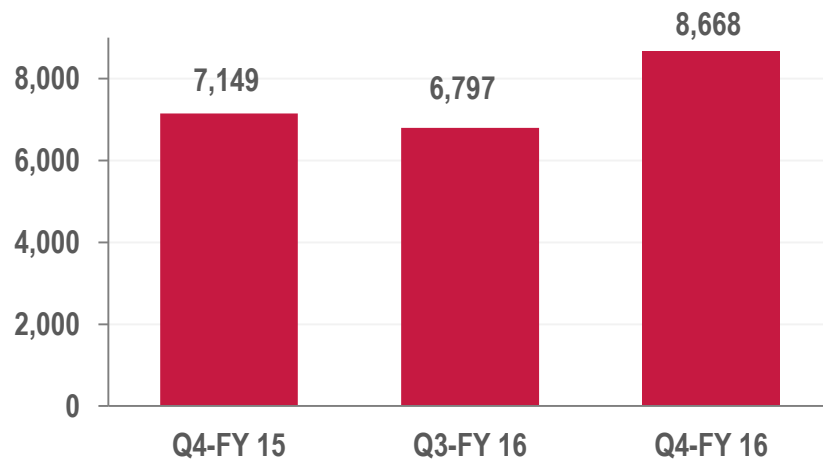
PAT (Rs mn)



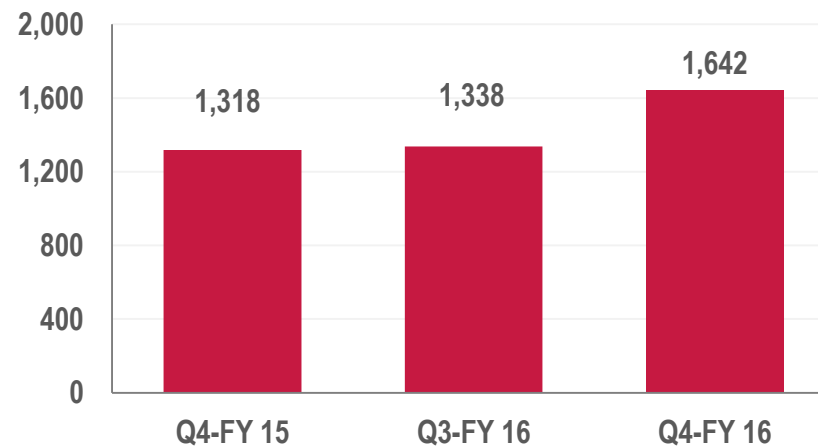
CDEL Financial Performance – Q4 FY16



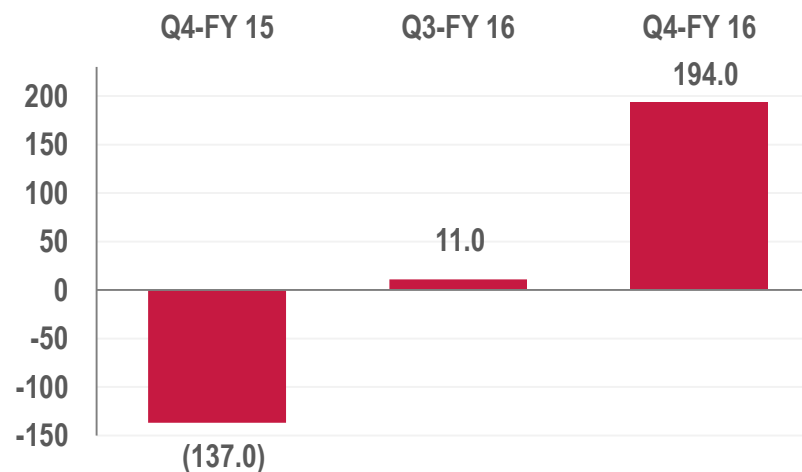
Revenue (Rs mn)



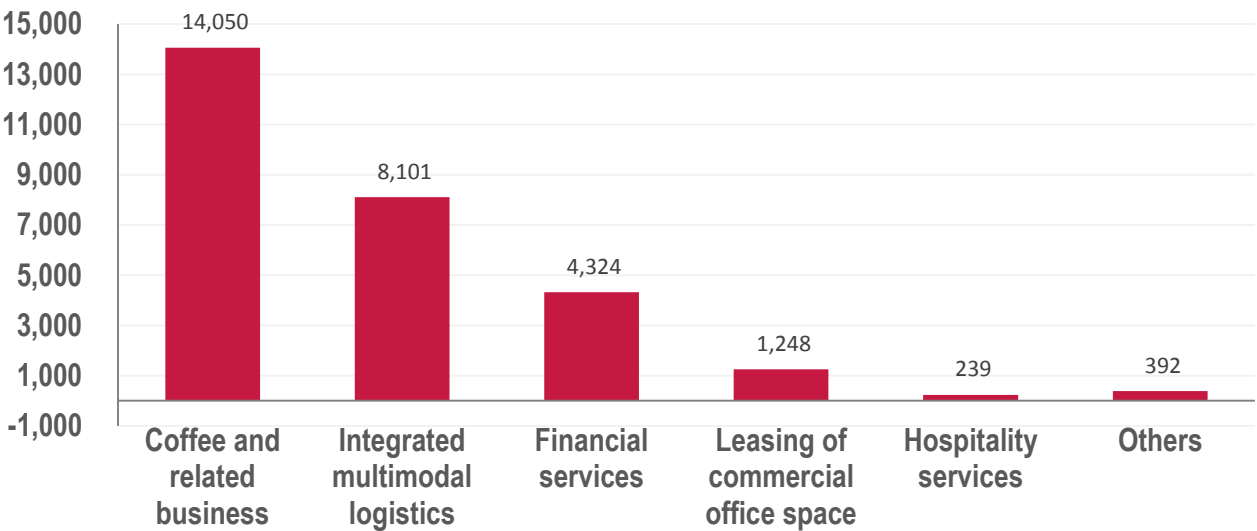
EBITDA (Rs mn)



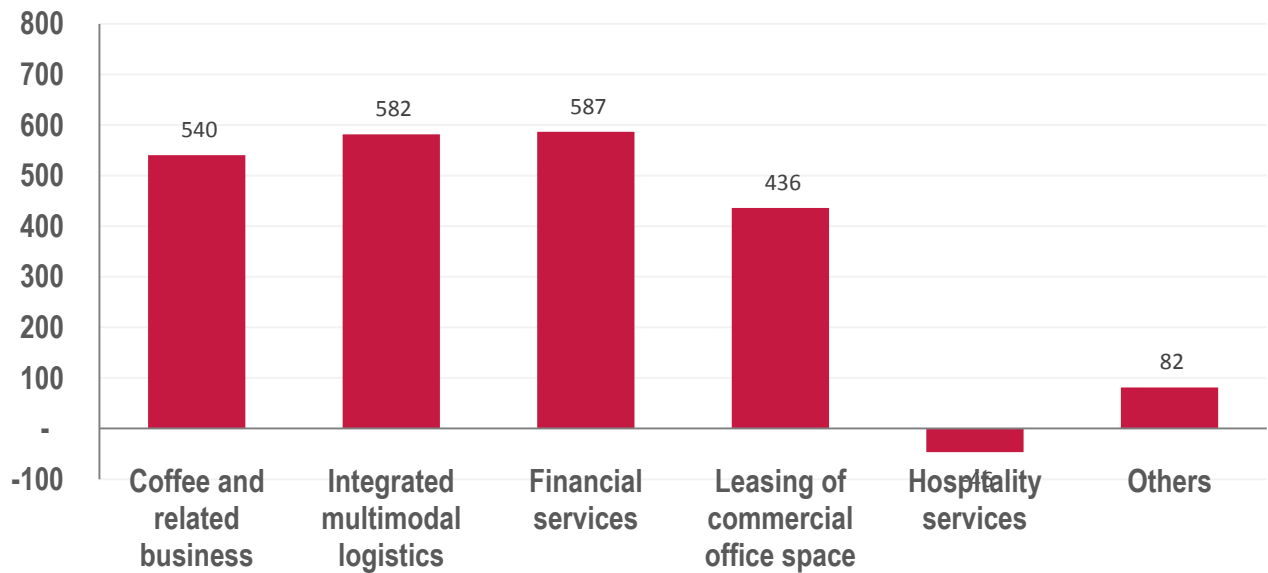
PAT (Rs mn)



CDEL Segment Revenue & Results – FY16

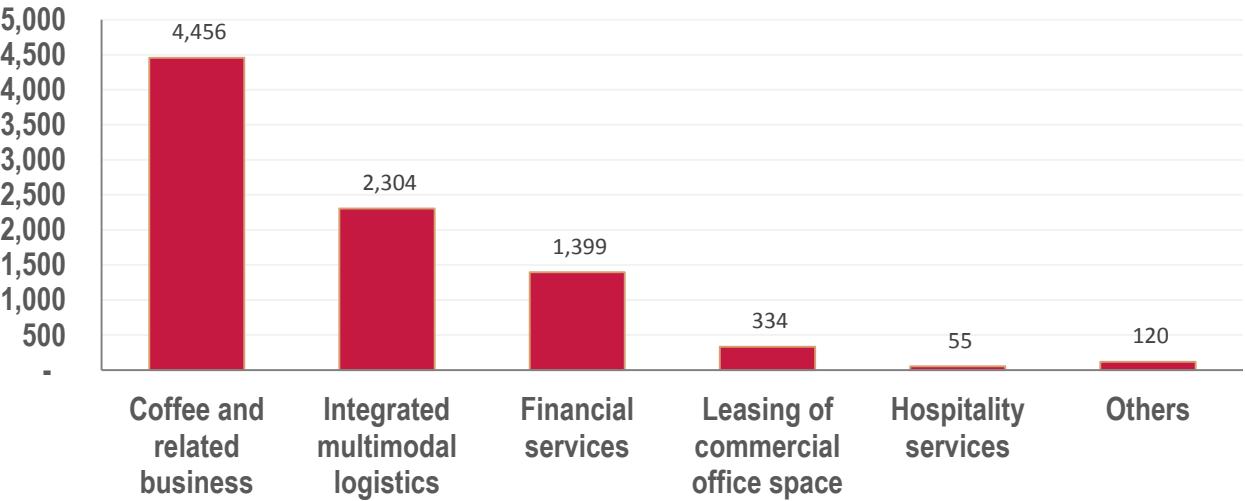


Revenue (Rs mn)

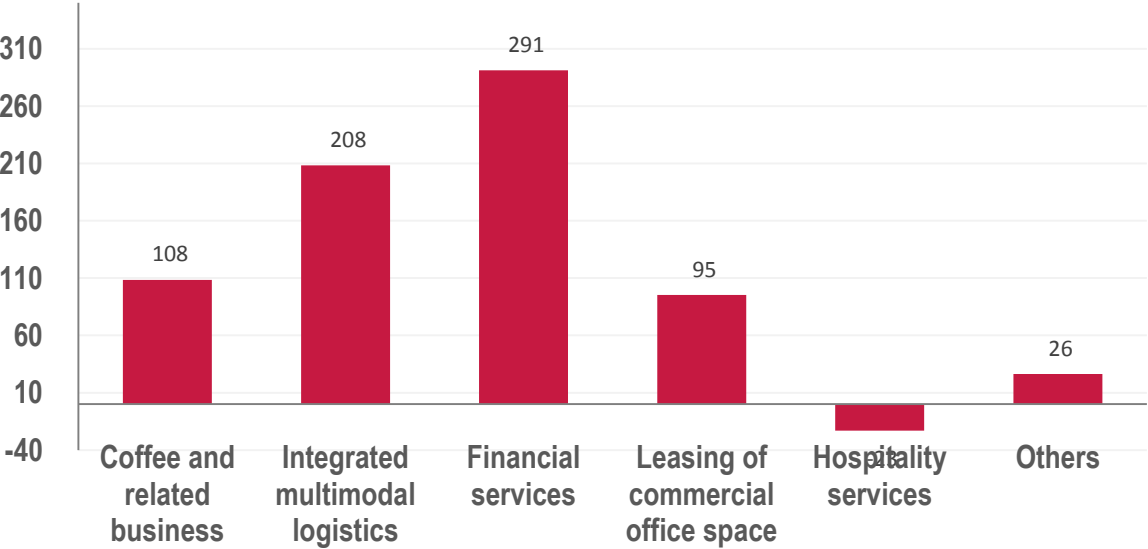


Results (Rs mn)

CDEL Segment Revenue & Results – Q4 FY16



Revenue (Rs mn)



Results (Rs mn)



Coffee Day Global (CDGL) – FY16 Highlights



- Gross Revenue at Rs. 15,548 million, 10% growth YOY
- Retail Gross Revenue at Rs. 12,536 million, 14% growth YOY
- EBIDTA at Rs. 2,332 million, 18% growth YOY
- Net Profit After Tax at Rs. 106 million, 174% growth YOY



Coffee Day Global (CDGL) – Q4 FY16 Highlights



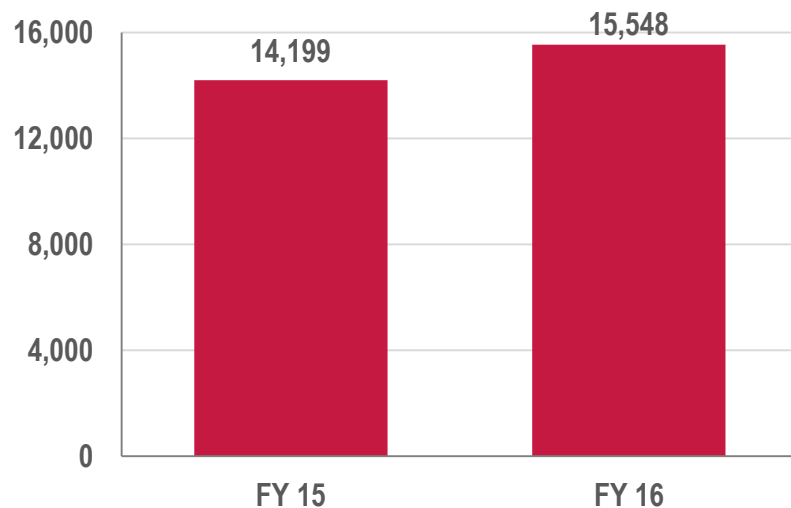
- Gross Revenue at Rs. 4,842 million; 14% growth YoY
- Retail Gross Revenue at Rs. 3,211 million; 18 % growth YoY
- EBIDTA at Rs. 614 million, 28% growth YOY
- Net Profit After Tax at Rs. 46 million compared to a loss of Rs. 74 million for the same period last year.



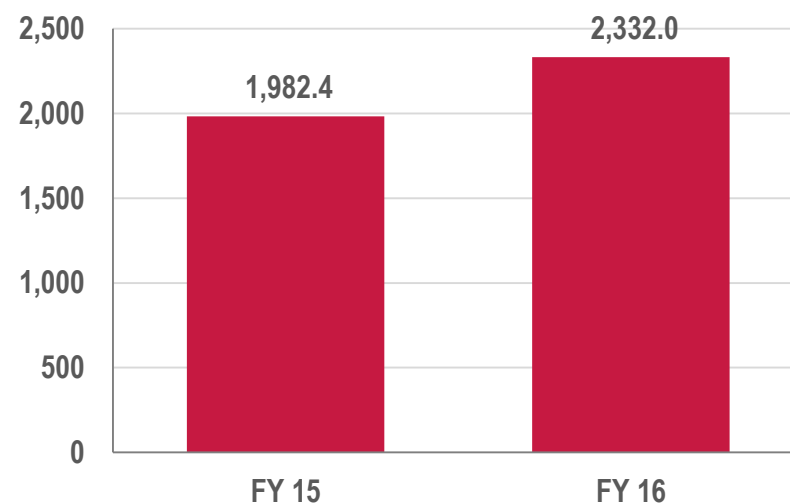
CDGL Financial Performance – FY16

**COFFEE
Day**

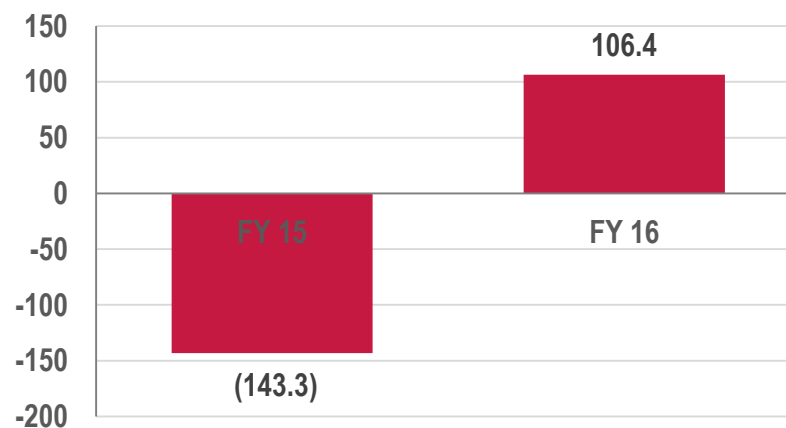
Revenue (Rs mn)



EBITDA (Rs mn)



PAT (Rs mn)

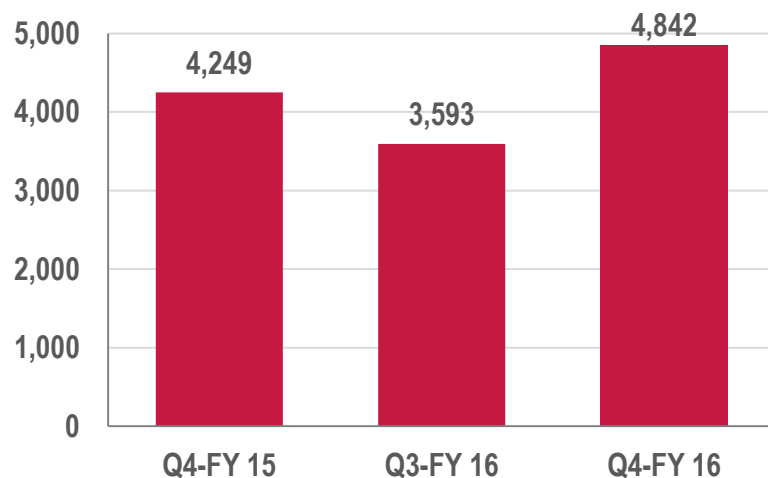




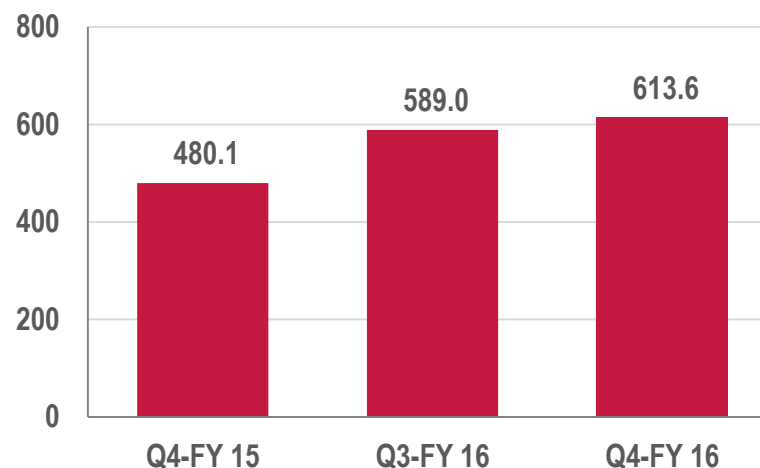
CDGL Financial Performance – Q4 FY16

**COFFEE
Day**

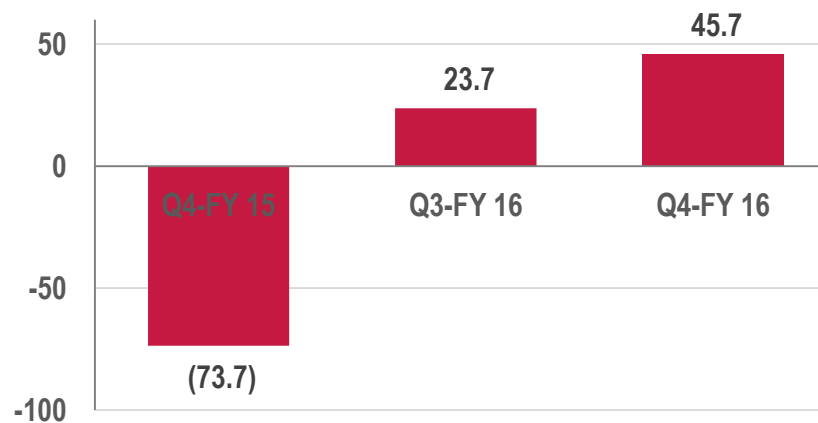
Revenue (Rs mn)



EBITDA (Rs mn)



PAT (Rs mn)

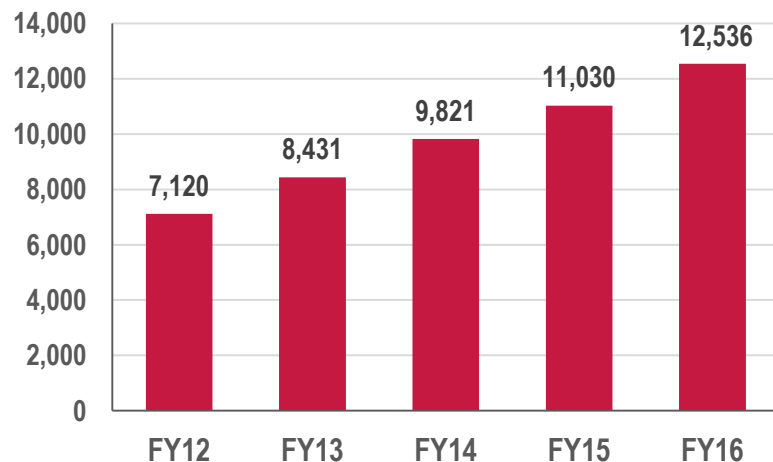




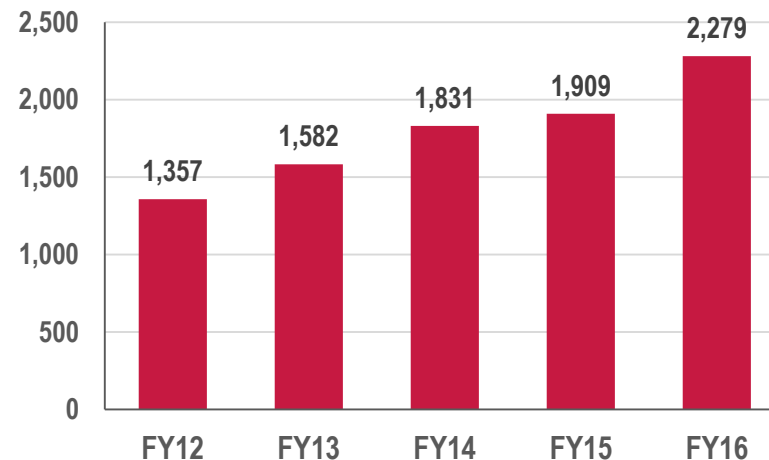
CDGL – Retail Metrics - FY16 & Q4 FY16



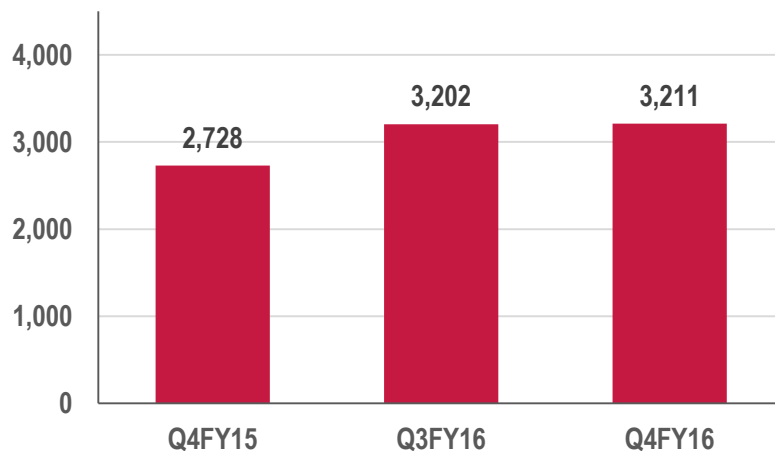
Retail Gross Revenues (INR MM) FY16



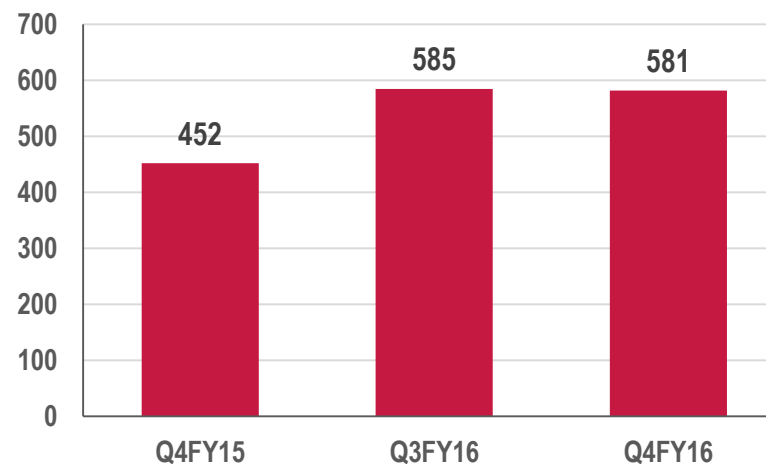
Retail EBITDA (INR MM) FY16



Retail Gross Revenues (INR MM) Q4 FY16



Retail EBITDA (INR MM) Q4 FY16

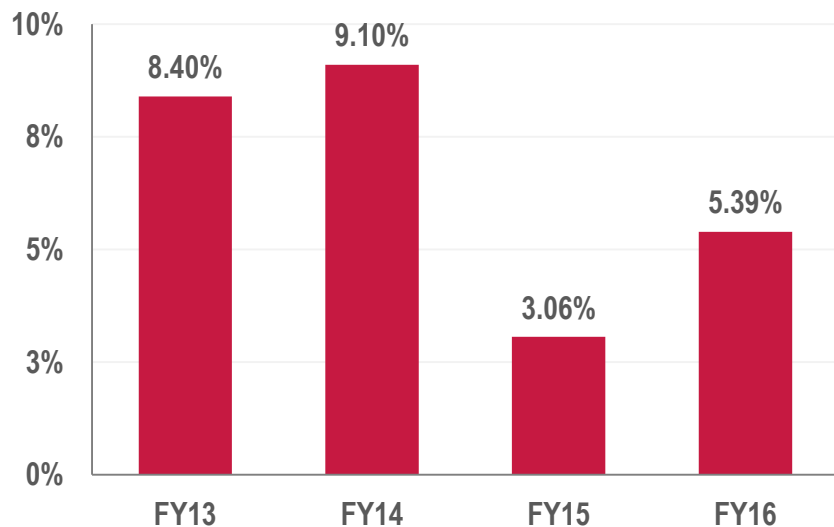




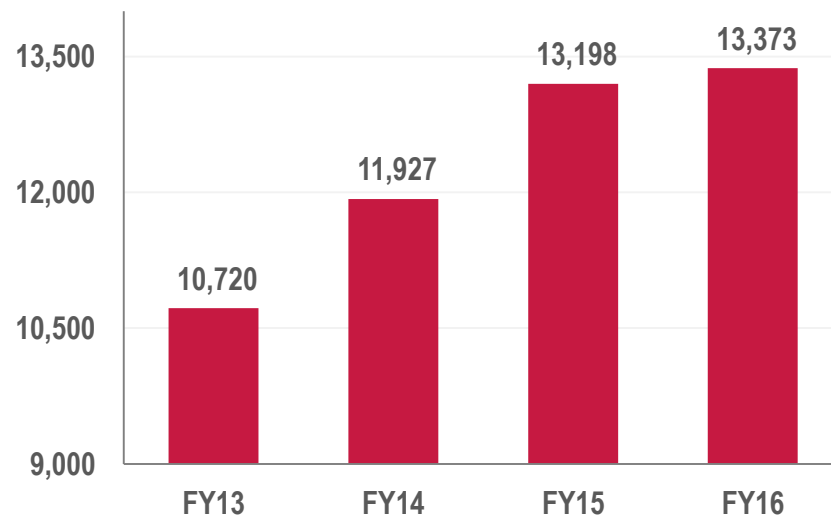
CDGL - Key Business Metrics



Same Store Sales Growth (SSSG) %



Average Sales Per Day (ASPD) - INR

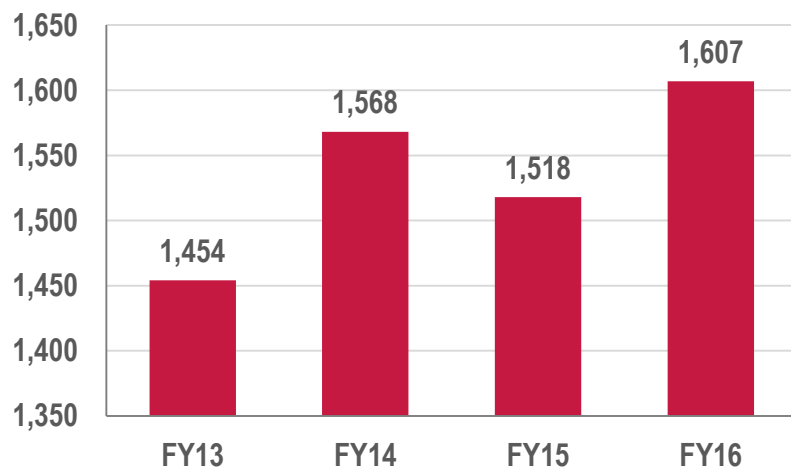




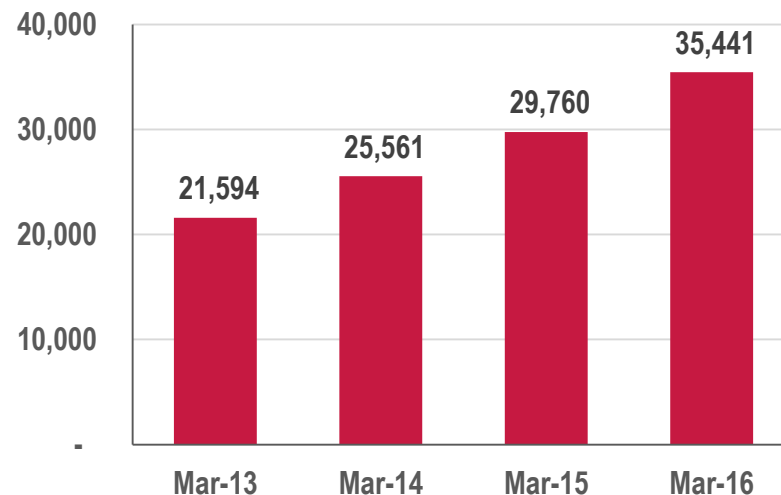
CDGL - Key Business Metrics



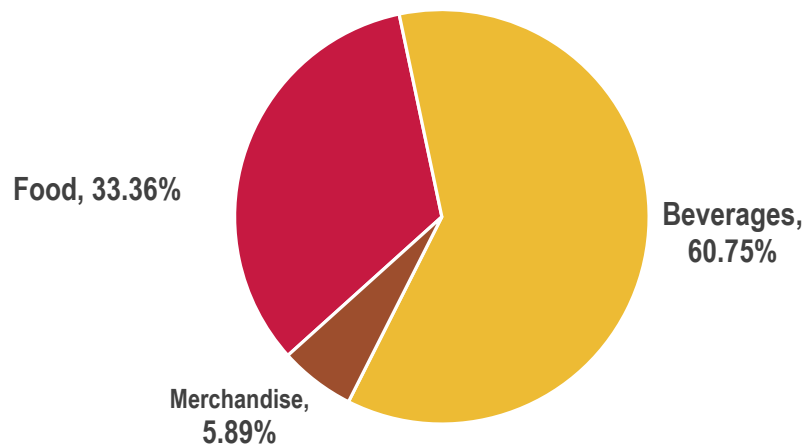
No. of Cafe Outlets



No. Of Vending Machines



Product Mix at Cafes –Q4 FY16





CDGL – Q4 FY16 Marketing Highlights (1/3)

**COFFEE
Day**

New Summer Beverage Launch



- ☕ 4 new summer drinks : Tiramisu Smoothie, Strawberry Cheese Cake Smoothie, Cool Green Punch ,Watermelon Lychee Punch
- ☕ 4 new drinks at CDL & CDS : Cold Brew, Mandarin-Basil , Mock Sangria & Spiced White Wine Spritzer

Freshly Assembled Food



- ☕ Started with 50 cafes
- ☕ Apr rollout to 180 cafes in Bangalore
- ☕ Planned - Roll out in 4 cities in next quarter
- ☕ Hot Dogs, Wraps, Tawa Pizza, Biryani



CDGL – Q4 FY16 Marketing Highlights (2/3)

**COFFEE
Day**

Home Delivery



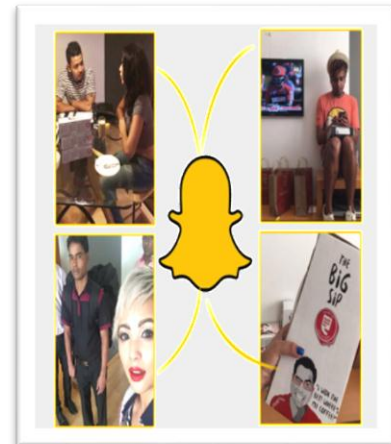
- ☕ New food range exclusively for HD
- ☕ Unique F&B packaging bringing out the brand spirit
- ☕ Exclusive tie up with 1 Delivery partner for efficient 45 min delivery
- ☕ Delivery through 50 cafes as hubs in Bangalore city

**Blogger
Activation**

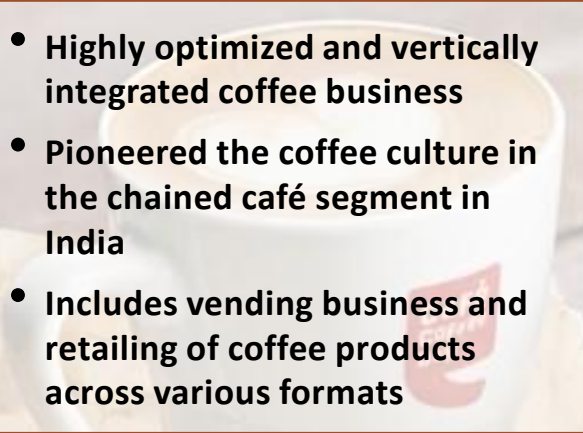
**Radio
Awareness**

**Media office
sampling**

Social Chatter



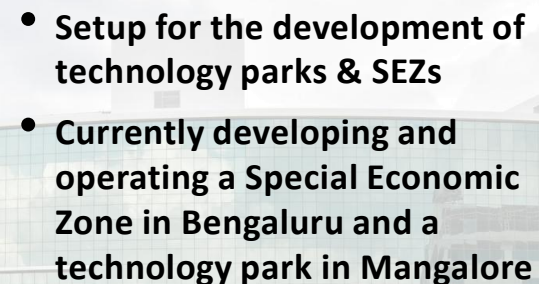
Retail – Coffee Day Global (CDGL)

- 
- Highly optimized and vertically integrated coffee business
 - Pioneered the coffee culture in the chained café segment in India
 - Includes vending business and retailing of coffee products across various formats

Logistics - SICAL

- 
- Leading integrated logistics solutions provider in India with over 5 decades of experience
 - Broad portfolio of integrated logistics solutions


Tech Parks & SEZs - Tanglin

- 
- Setup for the development of technology parks & SEZs
 - Currently developing and operating a Special Economic Zone in Bengaluru and a technology park in Mangalore

Financial Services – Way2Wealth

- 
- Retail-focused investment advisory company
 - Includes broking & commission businesses, financial product distribution, fund-based activities and quant businesses
 - Pan-India branch network

Hospitality – The Serai

- 
- Chain of Luxury resorts – The Serai
 - Minority stake in the Barefoot Resort in the Andaman and Nicobar Islands

Investments – Coffee Day Trading

- 
- Established to provide companies with access to capital
 - Investments in Mindtree Limited, Global Edge Software Limited, Magnasoft, Ittiam Systems



CDEL – Utilisation of IPO funds

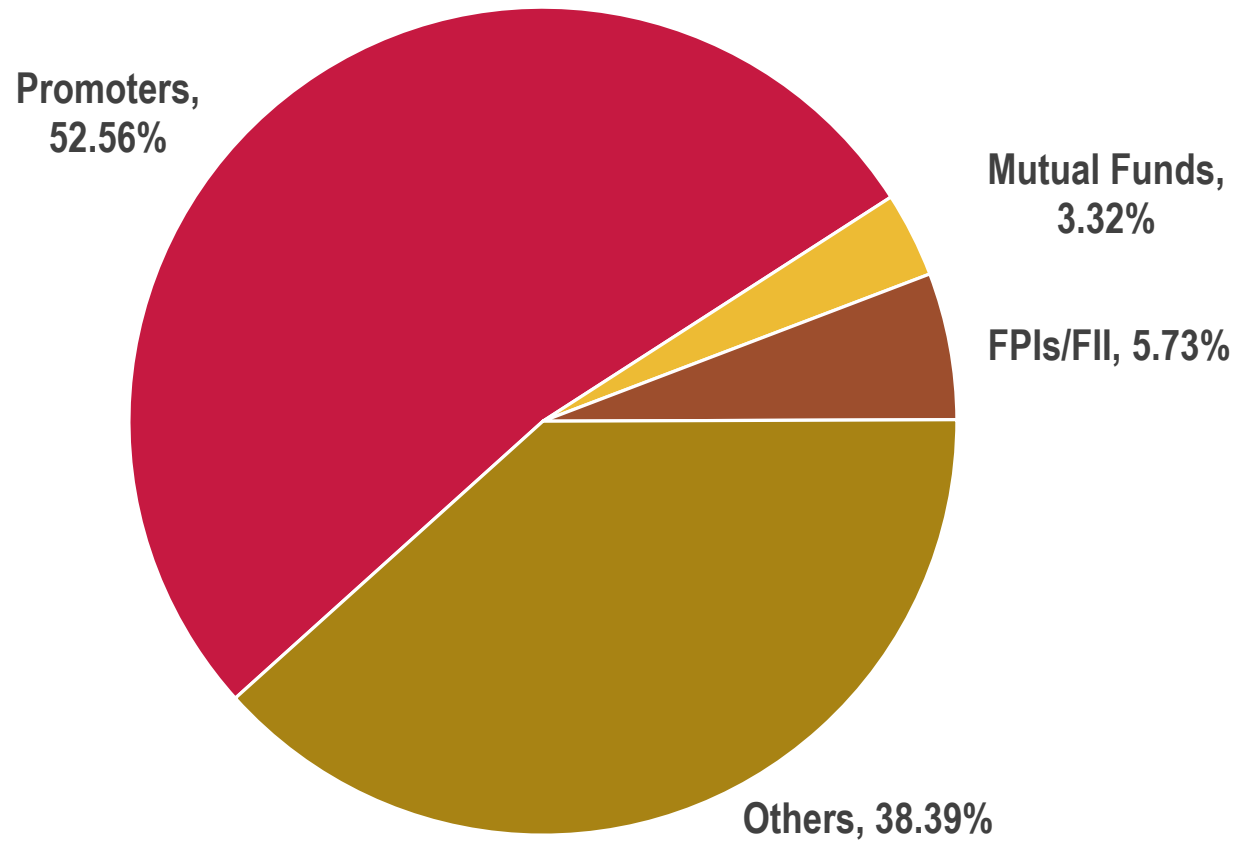


INR Million

| Particulars | Objects of the issue as per prospectus | Utilised upto March 31, 2016 | Unutilised amount as at March 31, 2016 |
|---|--|------------------------------|--|
| A. Financing our coffee businesses | | | |
| 1. Setting-up of new Café Network outlets and Coffee Day Xpress kiosks | 877.10 | 343.18 | 533.92 |
| 2. Manufacturing and assembling of vending machines | 973.61 | 365.15 | 608.46 |
| 3. Refurbishment of existing Café Network outlets and vending machines | 605.83 | 236.50 | 369.33 |
| 4. Setting-up of a new coffee roasting plant facility, along with integrated coffee packing facility and tea packing facility | 418.56 | 286.83 | 131.73 |
| B. Repayment or pre-payment of loans of our Company and | 6,328.00 | 6,328.00 | - |
| C. General Corporate purpose | 1,557.30 | 1,557.30 | - |
| IPO Expenses | 739.60 | 692.22 | 47.38 |
| Total | 11,500.00 | 9,809.18 | 1,690.82 |

Shareholding Pattern as on March 31, 2016

**COFFEE
Day**



COFFEE Day

Investor Contact

Email - investors@coffeeday.com

Tel: +91 80 4001 2345

CIN: U55101KA2008PLC046866

Website: www.coffeeday.com

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Bangalore-560001, Karnataka, India

