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, 08th February, 2018

Sub: (A) Regulation 33(3) of LODR: 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/Nine Months ended December 31st, 2017

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/Nine Months ended December 31st, 2017, the meeting commenced at 10:45 AM and ended at 15:20.

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 Independent Auditors' Limited Review Report is attached herewith

Kindly take the same on record

Thanking you,
Yours Truly,
For Coffee Day Enterprises Limited

SADANANDA THIMMA POOJARY

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Sadananda Poojary
Company Secretary & Compliance Officer
F5223

Coffee Day Enterprises Limited
Financial Highlights

Q3FY18	YTD Q3FY18
Total gross revenue at Rs. 10,978 million; up 27% YoY	Total gross revenue at Rs. 30,336 million; up 20% YoY
EBITDA at Rs. 1,951 million; up 11% YoY	EBITDA at Rs. 6,157 million; up 24% YoY *
Net profit at Rs. 220 million; up 91% YoY	Net profit at Rs. 849 million; up 169% YoY *

Details of Financial performance **Rs.in Million**

Particulars	Q3FY18	Q2FY18 *	Q3FY17	YoY Growth %	YTD Q3FY18 *	YTD Q3FY17	YoY Growth %
Gross Operational Revenue	10,978	9,922	8,657	27%	30,336	25,220	20%
EBIDTA	1,951	2,335	1,750	11%	6,157	4,977	24%
Net Profit attributable to owners	220	473	115	91%	849	316	169%

**** During the quarter ended 30th Sep 2017, the Group had an exceptional gain of Rs. 532 million & Rs. 388 million, included in EBITDA and PAT respectively; on account of sale of equity stake in Global Edge Software limited.***

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Subsidiary

Coffee Day Global Limited- Coffee Business

Financial Highlights

Q3 - FY 18	9 Months- FY 18
Retail Gross Revenue at Rs. 4,090 million; up 12% YoY	Retail Gross Revenue at Rs. 11,901 million; up 13% YoY
Retail EBIDTA at Rs. 738 million; up 11% YoY	Retail EBIDTA at Rs. 2,158 million; up 16%
Net profit after tax at Rs. 101 million; up 56% YoY	Net profit after tax at Rs. 298 million; up 53% 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	Q3-FY 18	Q2-FY 18	Q3-FY 17	Q3 YOY Growth %	9 M-FY18	9 M-FY17	9 M YOY Growth %
Gross Operational Revenue	4,962	4,917	4,079	22%	14,926	12,537	19%
Retail	4,090	3,994	3,647	12%	11,901	10,500	13%
Procurement, Production & Export	872	923	432	102%	3,025	2,037	48%
EBIDTA	750	735	672	12%	2,199	1,883	17%
Retail	738	723	667	11%	2,158	1,863	16%
Procurement, Production & Export	11	12	5	142%	41	21	99%
Profit before Tax (PBT)	159	151	121	31%	481	326	48%
Profit after Tax (PAT)	101	95	64	56%	298	194	53%

Particulars	Q3-FY 18	Q2-FY 18	Q3-FY 17
Average Sales Per Day (ASPD)	15,572	15,244	14,815
Same Store Sales Growth (SSSG)	7.08%	6.81%	6.08%

Particulars	Q3-FY 18	Q2-FY 18	Q3-FY 17
Café outlets count	1,704	1,700	1,654
Vending Machines count	45,919	44,419	40,013

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B S R & Co. LLP
Chartered Accountants

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

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

Limited Review Report on Quarterly Consolidated Financial Results of Coffee Day Enterprises Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Coffee Day Enterprises Limited

We have reviewed the accompanying statement of Consolidated Financial Results ("the Statement") of Coffee Day Enterprises Limited (herein after referred to as "the Holding Company"), its subsidiaries, associates and joint ventures as listed in note 1 to the Statement (collectively referred to as "the Group") .for the quarter and nine months ended 31 December 2017, attached herewith, being submitted by the Company in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Regulations').

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 8 February 2018. 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 Auditors of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 unaudited financial results of certain subsidiaries including step down subsidiaries incorporated in the Statement, which accounts for 54.83 % and 50.99 % of the total income from operations, including other income for the quarter and nine months ended 31 December 2017, as considered in the Statement. The Statement also includes Rs. 247.02 million and Rs. 688.09 million of share of net profit, for the quarter and nine months ended 31 December 2017 respectively, in respect of certain joint ventures and associates, whose financial results have not been reviewed by us. These financial results have been reviewed/ audited by other auditors whose reports have been furnished to us by Management, and our opinion on the unaudited consolidated financial results, in so far as it relates to the amounts included in respect of these subsidiaries, joint ventures and associates is based solely on the reports of other auditors.

We did not review the financial results of five step down subsidiaries whose financial results account for 0.59 % and 0.60 % of the aggregate of total revenues (including other income) for the quarter and nine months ended 31 December 2017, as considered in the Statement. These financial results are unaudited/ not reviewed and have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts included in respect of these subsidiaries, is based solely on such unaudited financial results. In our opinion and according to the information and explanations given to us by the Management, these financial results are not material to the Group.

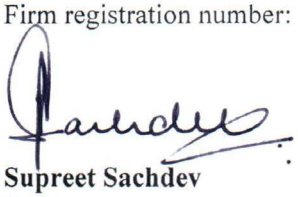
Limited Review Report (Continued)

We draw attention to Note 5 to the financial results regarding the scheme of merger accounted by the Company. The Company vide its Board meeting dated 11 August 2016 had approved for the scheme of merger ('Scheme') between Coffee Day Overseas Private Limited (CDOPL) and the Company. On 31 August 2017, the Company has obtained approval from National Company Law Tribunal (NCLT) with the appointed date of the scheme being 1 August 2016.

Our opinion on the Statement is not modified in relation to the above matters.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that accompanying Statement for the quarter and nine months ended 31 December 2017 prepared in accordance with applicable accounting standard i.e. Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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: 8 February 2018

Coffee Day Enterprises Limited
CIN: L55101KA2008PLC046866
Registered office: 23/2, Coffee Day Square, Vittal Mallya Road, Bengaluru 560 001

Part I: Statement of consolidated unaudited interim financial results for the quarter and nine months ended 31 December 2017 *(Rs in Million)*

Sl. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-17	30-Sep-17	31-Dec-16	31-Dec-17	31-Dec-16	31-Mar-17
		Unaudited	Unaudited	Unaudited*	Unaudited	Unaudited*	Audited*
1	**Income**						
	Revenue from operations	9,653	8,781	7,633	26,577	22,259	31,196
	Other income	136	248	157	545	495	638
	Total income	**9,789**	**9,029**	**7,790**	**27,122**	**22,754**	**31,834**
2	**Expenses**						
	Cost of materials consumed	1,847	1,983	1,362	5,923	4,873	7,298
	Cost of integrated logistics services	2,439	1,717	1,803	5,870	4,824	6,688
	Purchases of stock-in-trade	-	143	46	263	151	454
	Changes in inventories of finished goods, stock-in -trade and work-in-progress	81	16	83	157	146	64
	Employee benefits expense	1,338	1,233	1,034	3,605	2,946	3,911
	Finance costs	845	857	801	2,520	2,317	3,172
	Depreciation and amortization expense	655	639	577	1,925	1,678	2,268
	Other expenses	2,391	2,328	1,896	6,357	5,394	7,344
	Total expenses	**9,596**	**8,916**	**7,602**	**26,620**	**22,329**	**31,199**
3	**Profit before exceptional items, share of profit from associates and joint ventures accounted using equity method and tax (1 - 2)**	**193**	**113**	**188**	**502**	**425**	**635**
4	Exceptional items (refer note 6)	-	532	-	532	-	-
5	**Profit before share of profit from associates and joint ventures accounted using equity method and tax (3 + 4)**	**193**	**645**	**188**	**1,034**	**425**	**635**
6	Share of profit from associates and joint ventures accounted using equity method	258	194	184	679	557	736
7	**Profit before tax (5 + 6)**	**451**	**839**	**372**	**1,713**	**982**	**1,371**
8	Tax expense	139	241	173	538	444	555
9	**Profit for the period (7 - 8)**	**312**	**598**	**199**	**1,175**	**538**	**816**
	Attributable to owners of the company	**220**	**473**	**115**	**849**	**316**	**469**
	Attributable to non-controlling interests	92	125	84	326	222	347
	Other comprehensive income						
	Items that will not be reclassified to profit or loss, net of tax	27	(84)	(30)	16	33	30
	Items that will be reclassified to profit or loss, net of tax	(15)	11	6	(18)	16	18
10	**Other comprehensive income / (loss) for the period, net of tax**	**12**	**(73)**	**(24)**	**(2)**	**49**	**48**
	Attributable to owners of the company	**14**	**(66)**	**(20)**	**3**	**35**	**30**
	Attributable to non-controlling interests	(2)	(7)	(4)	(5)	14	18
11	**Total comprehensive income for the period (9 + 10)**	**324**	**525**	**175**	**1,173**	**587**	**864**
	Attributable to owners of the company	**234**	**407**	**95**	**852**	**350**	**499**
	Attributable to non-controlling interests	90	118	80	321	237	365
12	Paid-up equity share capital (face value of Rs 10 each)	2,113	2,060	2,060	2,113	2,060	2,060
13	Reserves excluding revaluation reserves	-	-	-	-	-	25,136
14	Earnings per share:						
	Basic earnings per share (In Rs.)	1.11	1.98	0.46	4.03	1.70	2.42
	Diluted earnings per share (In Rs.)	1.11	1.93	0.45	4.03	1.68	2.39

*Refer note 5

See accompanying notes to the interim financial results

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Coffee Day Enterprises Limited
CIN: L55101KA2008PLC046866
Registered office: 23/2, Coffee Day Square, Vittal Mallya Road, Bengaluru 560 001

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 our consolidated reportable operating segments for the quarter and nine months ended 31 December 2017 is set out as below:

(Rs in Million)

Sl. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-17	30-Sep-17	31-Dec-16	31-Dec-17	31-Dec-16	31-Mar-17
		Unaudited	Unaudited	Unaudited*	Unaudited	Unaudited*	Audited*
1	**Segment revenue**						
	a) Coffee and related business	4,960	5,103	4,152	15,236	12,747	18,274
	b) Integrated multimodal logistics	3,732	2,779	2,675	9,357	7,326	10,329
	c) Financial services	1,676	1,487	1,288	4,035	3,549	4,760
	d) Leasing of commercial office space	363	353	349	1,084	1,042	1,392
	e) Hospitality services	97	75	94	279	268	355
	f) Investment and other corporate operations	150	125	99	345	288	410
	Gross revenues	**10,978**	**9,922**	**8,657**	**30,336**	**25,220**	**35,520**
2	**Segment result**						
	a) Coffee and related business	749	735	671	2,198	1,882	2,606
	b) Integrated multimodal logistics	441	417	435	1,322	1,165	1,654
	c) Financial services	177	146	133	450	431	556
	d) Leasing of commercial office space	294	297	288	912	863	1,165
	e) Hospitality services	16	(5)	20	35	36	49
	f) Investment and other corporate operations	274	745	203	1,240	600	781
	Total	**1,951**	**2,335**	**1,750**	**6,157**	**4,977**	**6,811**
3	**Reconciliation to consolidated financial results**						
	Segment revenue	**10,978**	**9,922**	**8,657**	**30,336**	**25,220**	**35,520**
	Less: reconciling items						
	Taxes and discounts on sales	1,143	1,013	893	3,298	2,647	3,807
	Inter-segment revenue	182	128	131	461	314	517
	Revenue from operations	**9,653**	**8,781**	**7,633**	**26,577**	**22,259**	**31,196**
	Segment result	**1,951**	**2,335**	**1,750**	**6,157**	**4,977**	**6,811**
	Less: reconciling items						
	Depreciation and amortisation expense	655	639	577	1,925	1,678	2,268
	Finance costs	845	857	801	2,520	2,317	3,172
	Tax expense, net	139	241	173	538	444	555
	Profit for the period	**312**	**598**	**199**	**1,175**	**538**	**816**

*Refer note 5

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 Company has included share of profits from associates and joint ventures under respective business segments. Further, it also includes exceptional gain on account of sale of equity stake in Global Edge Software Limited (refer note 6).

b) Since the information about segment assets and segment liabilities are not reviewed by the CODM, 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.

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Notes:

1 The above consolidated interim financial results of Coffee Day Enterprises Limited ("the Company") and its subsidiaries, associates and joint ventures (collectively known as "the Group") have been prepared in accordance with the 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 interim results are prepared in accordance with the 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, Norsea Offshore India Limited, Bergen Offshore Logistics Pte Limited, Norsea 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, Way2Wealth Illuminati 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 and Magnasoft Spatial Services Inc.

The consolidated net profit presented includes Group's share of profit / loss 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 (also refer note 6).

2 The Statement of unaudited consolidated interim financial results ("the Statement") of the Group for the quarter and nine months ended 31 December 2017 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 8 February 2018.

3 The consolidated interim financial results for the quarter and nine months ended 31 December 2017 was subjected to "Limited Review" by Statutory Auditors of the Company. The review report of the Statutory Auditors is being filed with the Bombay Stock Exchange and the National Stock Exchange and is also available on the Company's website www.coffeeday.com.

4 Pursuant to the provisions of Listing Agreement, the Management has decided to publish unaudited consolidated interim financial results in the newspapers. However, the unaudited standalone interim 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 During the previous quarter, the Company obtained approval from the National Company Law Tribunal (NCLT) dated 31 August 2017 to merge Coffee Day Overseas Private Limited (CDOPL) with itself. CDOPL is a Private limited Company and holds 3.21% of shares in Coffee Day Global Limited, a subsidiary of CDEL. The appointed date of the scheme is 1 August 2016 which is the effective date of merger as approved by NCLT. The Company has considered the said merger as an asset acquisition from the appointed date and accordingly has restated its results for the quarters ended 31 December 2016, nine months ended 31 December 2016 and year ended 31 March 2017. The consideration for the said asset acquisition has been discharged by issue of 52,50,000 shares of Rs.10 each at premium of Rs.235 per share.

6 In the preceding quarter, " Global Edge Software Limited" ceased to be an associate of the Group pursuant to a sale of 95% of the stake in the entity held by the Group. The Group has given the effect of this sale during the quarter and has recorded profit on sale of stake amounting to Rs. 532 million; and has also disclosed the same as an exceptional item for that quarter. The Group, however, has accounted share of profit using equity method upto the date of transaction i.e. 25 September 2017, post which it ceased to be an associate.

7 During the previous quarter, Income Tax department conducted search/ survey under section 132/ 133A of the Income Tax Act, 1961 on Coffee Day Enterprises Limited and its subsidiary companies from 21 September 2017 to 24 September 2017. The Company submitted a statement to the stock exchanges on 25 September 2017 to this effect. The search/ survey proceedings are still underway and the Company is responding to the queries being raised by the department. The Company does not envisage any material impact on the financial statements of Coffee Day Enterprises Limited.

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

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V.G. Siddhartha
Chairman & Managing Director

Place: Bangalore
Date: 8 February 2018

B S R & Co. LLP
Chartered Accountants

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Bangalore 560 071 India

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

Limited Review Report on Quarterly Standalone Financial Results of Coffee Day Enterprises Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Coffee Day Enterprises Limited

We have reviewed the accompanying statement of unaudited standalone financial results ("Statement") of Coffee Day Enterprises Limited ('the Company') for the quarter and nine months ended 31 December 2017 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 8 February 2018. Our responsibility is to issue a report on these financial results based on our review.

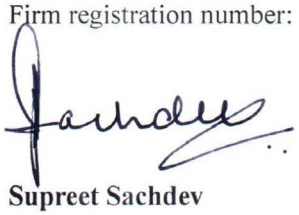
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditors of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance about whether the financial results are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We draw attention to Note 7 to the financial results regarding the scheme of merger accounted by the Company. The Company vide its Board meeting dated 11 August 2016 had approved for the scheme of merger ('Scheme') between the Company and Coffee Day Overseas Private Limited (CDOPL). On 31 August 2017, the Company has obtained approval from National Company Law Tribunal (NCLT) with the appointed date of the scheme being 1 August 2016.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our opinion is not modified in respect of the above matter.

for **B S R & Co. LLP**
Chartered Accountants
Firm registration number: 101248W/W-100022



Supreet Sachdev
Partner
Membership No.: 205385

Place: Bengaluru
Date: 8 February 2018

Coffee Day Enterprises Limited
CIN: L55101KA2008PLC046866
Registered office: 23/2, Coffee Day Square, Vittal Mallya Road, Bengaluru 560 001

Statement of unaudited standalone financial results for the quarter and nine month ended 31 December 2017 *(Rs in million except per share data)*

Sl. No.	Particulars	Quarter ended			9 months ended		Year ended
		31 December 2017	30 September 2017	31 December 2016	31 December 2017	31 December 2016	31 March 2017
		Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
1	**Income**						
	a) Revenue from operations	216.55	347.16	117.54	855.59	324.96	964.59
	b) Other income	6.32	5.63	5.71	24.79	18.53	19.18
	Total income (a+b)	**222.87**	**352.79**	**123.25**	**880.38**	**343.49**	**983.77**
2	**Expenses**						
	a) Purchase of stock in trade	(0.00)	140.28	33.87	260.52	103.74	393.15
	b) Employee benefit expense	19.50	19.56	16.77	56.76	49.05	67.02
	c) Finance costs	313.04	322.33	304.58	951.21	920.60	1,225.16
	d) Depreciation and amortization expense	0.93	1.05	1.30	3.28	3.96	5.05
	e) Advertisement expenses	1.24	1.02	0.47	2.32	6.08	12.16
	f) Other expenses	19.77	17.55	20.46	56.02	51.69	77.01
	Total expenses (a+b+c+d+e+f)	**354.48**	**501.79**	**377.45**	**1,330.11**	**1,135.12**	**1,779.55**
3	**Loss before tax (1-2)**	**(131.61)**	**(149.00)**	**(254.20)**	**(449.73)**	**(791.63)**	**(795.78)**
4	Tax expense	-	-	-	-	-	-
5	**Loss for the period (3-4)**	**(131.61)**	**(149.00)**	**(254.20)**	**(449.73)**	**(791.63)**	**(795.78)**
	Other comprehensive income						
	Items that will not be reclassified to profit or loss	0.10	0.10	0.09	0.29	0.27	0.38
6	**Other comprehensive income for the period, net of tax**	**0.10**	**0.10**	**0.09**	**0.29**	**0.27**	**0.38**
7	**Total comprehensive loss for the period (5+6)**	**(131.51)**	**(148.90)**	**(254.11)**	**(449.44)**	**(791.36)**	**(795.40)**
8	Paid-up equity share capital (face value of Rs.10 each)	2,112.52	2,060.02	2,060.02	2,112.52	2,060.02	2,060.02
9	Reserves excluding revaluation reserve						16,027.48
10	Earnings per equity share for continuing operations (not annualised)						
	(a) Basic (Rs)	(0.64)	(0.72)	(1.23)	(2.17)	(3.84)	(3.86)
	(b) Diluted (Rs)	(0.64)	(0.72)	(1.23)	(2.17)	(3.84)	(3.86)

* Refer note 6

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 and nine month ended 31 December 2017 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in the meeting held on 8 February 2018.

2 The figures for the quarter and nine month ended 31 December 2017 was subjected to 'Limited Review' by Statutory Auditors of the Company. 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 interim financial results 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 and SEBI circular dated 5 July 2016.

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 During the previous quarter, Income Tax department conducted search/ survey under section 132/ 133A of the Income Tax Act, 1961 on Coffee Day Enterprises Limited and its subsidiary companies from 21 September 2017 to 24 September 2017. The Company submitted a statement to the stock exchanges on 25 September 2017 to this effect. The search/ survey proceedings are still underway and the Company is responding to the queries being raised by the department. The Company does not envisage any material impact on the financial statements of Coffee Day Enterprises Limited.

7 During the previous quarter, the Company obtained approval from the National Company Law Tribunal dated 31 August 2017 to merge Coffee Day Overseas Private Limited (CDOPL) with itself. CDOPL is a Private limited Company and holds 3.21% of shares in Coffee Day Global Limited, a subsidiary of CDEL. The appointed date of the scheme is 1 August 2016 which is the effective date of merger as approved by NCLT. The Company has considered the said merger as an asset acquisition from the appointed date and accordingly have restated its results for the quarters ended 31 December 2016, nine months ended 31 December 2016 and year ended 31 March 2017. The consideration for the said asset acquisition has been discharged by issue of 52,50,000 shares of Rs.10 each at premium of Rs.235 per share.

for and on behalf of Board of Directors of

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V. G. Siddhartha
Chairman and Managing Director
Coffee Day Enterprises Limited
Place: Bangalore
Date: 8 February 2018

B S R & Co. LLP
Chartered Accountants

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Bangalore 560 071 India

Telephone: + 91 80 3980 6000
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Limited Review Report on Quarterly Consolidated Financial Results of Coffee Day Global Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We have reviewed the accompanying statement of Consolidated Financial Results ("the Statement") of Coffee Day Global Limited ("the Company"), its subsidiaries and joint venture as listed in note 2 to the Statement (collectively referred to as "the Group") for the quarter and nine months ended 31 December 2017, attached herewith, being submitted by the Company in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI 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.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 8 February 2018. 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 Auditors of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 unaudited financial results of certain subsidiaries and joint venture which have been incorporated in the Statement. The financial results of these subsidiaries and joint ventures have not been subjected to review either by us or other auditors, and therefore, the unaudited financial results for the quarter have been furnished to us by the Management. These subsidiaries account for 1.52% and 1.32% of the total income from operations, including other income for the quarter and nine months ended 31 December 2017 respectively as shown in the Statement.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that accompanying Statement for the quarter ended 31 December 2017 prepared in accordance with applicable accounting standard i.e. Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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: 8 February 2018

Coffee Day Global Limited
CIN : U85110KA1993PLC015001
Registered Office : KM Road, Chikmagalur

Statement of unaudited consolidated interim financial results for the quarter and nine months ended 31 December 2017 *(Rupees in million except per share data)*

	Particulars	Quarter ended			Nine months ended		Year ended
		31 December 2017	30 September 2017	31 December 2016	31 December 2017	31 December 2016	31 March 2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	a) Revenue from operations	4,350.19	4,303.73	3,458.67	13,058.15	10,844.42	15,354.66
	b) Other income	34.94	44.68	53.23	145.54	189.14	283.65
	Total income (a+b)	**4,385.13**	**4,348.41**	**3,511.90**	**13,203.69**	**11,033.56**	**15,638.31**
2	**Expenses**						
	a) Cost of materials consumed	1,835.79	1,929.06	1,329.22	5,848.28	4,799.12	7,205.84
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	81.33	18.49	83.14	158.51	146.12	64.06
	c) Employee benefits expenses	614.28	611.14	521.45	1,817.43	1,551.23	2,082.43
	d) Finance costs	156.10	159.58	135.08	429.83	334.59	478.95
	e) Depreciation and amortization expense	433.83	425.03	414.03	1,286.72	1,220.88	1,632.65
	f) Other expenses	1,104.13	1,054.83	906.51	3,180.76	2,653.96	3,676.81
	Total expenses (a+b+c+d+e+f)	**4,225.46**	**4,198.13**	**3,389.43**	**12,721.53**	**10,705.90**	**15,140.74**
3	**Profit before share of profit from joint ventures accounted using equity method and tax (1-2)**	**159.67**	**150.28**	**122.47**	**482.16**	**327.66**	**497.57**
4	Share of profit / (loss) from joint venture accounted using equity method	(0.75)	0.56	(1.37)	(0.84)	(2.03)	(3.54)
5	**Profit before tax (3+4)**	**158.92**	**150.84**	**121.10**	**481.32**	**325.63**	**494.03**
6	Tax expense	58.38	55.93	56.73	182.95	131.19	230.49
7	**Profit for the period (5-6)**	**100.54**	**94.91**	**64.37**	**298.37**	**194.44**	**263.54**
	Attributable to: Owners of the Company	100.54	94.91	64.37	298.37	194.44	263.54
	Other comprehensive income						
	Items that will not be reclassified to profit or loss, net of tax	0.02	0.02	(0.93)	0.06	(2.78)	(0.87)
	Items that will be reclassified to profit or loss, net of tax	0.18	2.14	(4.75)	(4.71)	1.15	14.46
8	**Other comprehensive income for the period, net of tax**	**0.20**	**2.16**	**(5.68)**	**(4.65)**	**(1.63)**	**13.59**
	Attributable to: Owners of the Company	**0.20**	**2.16**	**(5.68)**	**(4.65)**	**(1.63)**	**13.59**
9	**Total comprehensive income for the period (7+8)**	**100.74**	**97.07**	**58.69**	**293.72**	**192.81**	**277.13**
	Attributable to: Owners of the Company	100.74	97.07	58.69	293.72	192.81	277.13
10	Paid-up equity share capital (face value of Re. 1 each)	170.52	170.52	169.91	170.52	169.91	169.91
11	Reserves excluding revaluation reserves	-	-	-	-	-	8,536.63
12	Earnings per equity share for continuing operations (not annualised)						
	Basic (Rs)	0.59	0.57	0.45	1.72	1.15	1.64
	Diluted (Rs)	0.53	0.51	0.40	1.54	1.03	1.47

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Coffee Day Global Limited
CIN: U85110KA1993PLC015001
Registered office: KM Road, Chikamagalur

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 31 December 2017, 30 September 2017 and 31 December 2016, nine months ended 31 December 2017 and 31 December 2016 and year ended 31 March 2017 is set out below:

(Rupees in million)

	Particulars	Quarter ended			Nine months ended		Year ended
		31 December 2017	30 September 2017	31 December 2016	31 December 2017	31 December 2016	31 March 2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Segment Revenue**						
	a) Production, procurement and export division	871.90	923.49	431.64	3,024.54	2,036.78	3,494.36
	b) Retail operation	4,089.85	3,993.60	3,647.14	11,901.40	10,500.49	14,233.53
	Total	**4,961.75**	**4,917.09**	**4,078.78**	**14,925.94**	**12,537.27**	**17,727.89**
2	**Segment Results**						
	a) Production, procurement and export division	11.49	12.03	4.75	40.73	20.50	53.23
	b) Retail operation	738.10	722.86	666.83	2,157.98	1,862.63	2,555.94
	Total	**749.59**	**734.89**	**671.58**	**2,198.71**	**1,883.13**	**2,609.17**
3	**Reconciliation to financial results**						
a)	Segment revenue	4,961.75	4,917.09	4,078.78	14,925.94	12,537.27	17,727.89
	Less: reconciling items						
	- taxes and discounts on sales	(611.56)	(613.36)	(620.11)	(1,867.79)	(1,692.85)	(2,373.23)
	Revenue as per financial results	**4,350.19**	**4,303.73**	**3,458.67**	**13,058.15**	**10,844.42**	**15,354.66**
b)	Segment results	749.59	734.89	671.58	2,198.71	1,883.13	2,609.17
	Less: reconciling items						
	- depreciation	(433.83)	(425.03)	(414.03)	(1,286.72)	(1,220.88)	(1,632.65)
	- finance cost	(156.10)	(159.58)	(135.08)	(429.83)	(334.59)	(478.95)
	Profit before share of profit from joint ventures accounted using equity method and tax as per financial results	**159.66**	**150.28**	**122.47**	**482.16**	**327.66**	**497.57**

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.

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Notes:

1 The above interim results of Coffee Day Global Limited ("the Company"), the subsidiaries and a joint venture (collectively known as "the CDGL Group") are prepared in accordance with requirement of the Indian Accounting Standard 110 "Consolidated Financial Statement" prescribed by 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, Classic Coffee Curing Works, Coffee Day C.Z., Coffee Day Gastronomie und Kaffeehandels GmbH Kaffee and a joint venture namely Coffee Day Schaerer Technologies Private Limited.

3 As the Company is an unlisted entity, it is not mandatorily required to prepare the interim financial results in accordance with the Listing Regulations, 2015. However, the Company has voluntarily prepared the interim financial results using the format prescribed by the Listing Regulation, 2015 pursuant to listing of shares of Coffee Day Enterprise Limited, its holding company for its submission to Bombay Stock Exchange and National Stock Exchange.

4 The figures for the quarter and nine months ended 31 December 2017 were subject to 'Limited Review' by Statutory Auditors of the Company. 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 above interim results were reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 8 February 2018.

5 The Company vide its Board meeting dated 22 June 2017 had approved for the scheme of merger (‘Scheme’) of Amalgamated Holdings Limited ("AHL"), Coffee Day Properties (India) Private Limited ("CDPIPL") and Ganga Coffee Curing Works Limited ("GCCWL") (together known as the “Transferor Companies”) with the Company which has been approved by Regional Director, Ministry of Company Affairs (MCA) on 30 January 2018 with an appointed date of 1 April 2017, being the effective date as per the Scheme. The merger has been accounted for as required under Appendix C to Ind AS 103 as per the pooling of interest method as combination under common control entities.

6 During the previous quarter , 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.

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

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V.G. Siddhartha
Chairman and Managing Director
Place: Bangalore
Date: 8 February 2018