

COFFEE DAY ENTERPRISES LIMITED

(Formerly Coffee Day Enterprises Private Limited & Coffee Day Resorts Private Limited)
CIN No. : U55101KA2008PLC046866



TO,

National Stock Exchange of India Limited
Manager-Listing
cmlist@nse.co.in

Dear Sirs,

09th November, 2015

Clause 41 of the Listing Agreement

This is to inform you that at the meeting held today, the Board of Directors of our Company have approved the Standalone & Consolidated unaudited financial results of the Company for the quarter and six months ended September 30th, 2015 and a Investor Communication.

A copy of the statement of Standalone & Consolidated unaudited financial results along with the Independent Auditors' Review Report and the Investor Communication is attached herewith

Kindly take the same on record

Thanking you,

Yours Truly,

For Coffee Day Enterprises Limited

A blue ink signature of Sadananda Poojary, written over a circular blue stamp. The stamp contains the text "COFFEE DAY ENTERPRISES LIMITED" around the perimeter and "Company Secretary" in the center.

Sadananda Poojary

Company Secretary & Compliance Officer

CC:

BSE Limited
General manager-DSC
corp.relations@bseindia.com

COFFEE DAY ENTERPRISES LIMITED

(Formerly Coffee Day Enterprises Private Limited & Coffee Day Resorts Private Limited)
CIN No. : U55101KA2008PLC046866



Investor Communication

II Quarter ending September, 2015

Coverage:

1. Financial Highlights
2. Financial results

This Investor updates covers the Company's performance for the quarter ending 30th September, 2015

Contact Info: Mr.Sadananda Poojary

Company Secretary & Compliance officer

investors@coffeeday.com

Ph no: +91 80 400012345

Dear Investors,

I would like to thank all our esteemed stakeholders for their support and confidence in us .

We are very pleased to announce our second quarter earnings for fiscal 2015-16. The retail coffee business has posted a robust growth in the quarter, with gross retail revenues 11 % YoY and retail EBITDA up 21 % YoY. Overall, on a consolidated basis, Coffee Day Enterprises Limited posted revenues of INR 6658 million, a 15% of YoY and an EBITDA of INR 1347 million, a 52% Growth YoY.

We believe that our significant measure of success will be the shareholder value we create over the long term . Our confidence to grow this value comes from our proven ability and experience in growing strong home-grown brands, achieving a sizeable market presence and a proven legacy . We continue to commit ourselves to ambitious targets .We aim to grow the retail coffee business at double-digits over the next couple of years. Our endeavor to seize every opportunity to deliver profitable growth across all our businesses will continue and with that we are committed to building shareholder value.

I am proud to be part of a team that is energized by embracing new challenges, successfully resolving problems, and pursuing opportunities to grow our company.

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

V G Siddhartha
Chairman and Managing Director

Disclaimer:

This release 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's 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.

Coffee Day Enterprises Limited undertakes no obligation to periodically revise any forward looking statements to reflect future / likely events or circumstances.

Coffee Day Enterprises Limited

Financial Highlights

Q2-FY 16

Total net Revenue at Rs. 6,658 million; up 15% YoY
 EBITDA at Rs. 1,347 million; up 52% YoY
 EBITDA Margin at 20%; up 190bps QoQ & up 540bps YoY
 Net profit/(loss) after tax at Rs. (93) million

H1-FY 16

Total Revenue at Rs. 12,889 million; up 10% YoY
 EBITDA at Rs. 2,490 million; up 26% YoY
 EBITDA Margin at 19%; up 250bps YoY
 Net profit/(loss) after tax at Rs. (280) million

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

Details of Financial performance

Details of Financial performance							Rs. Million	
Particulars	Q2-FY 16	Q1-FY 16	Q2-FY 15	Q1 vs Q2 Growth %	Q2 YOY Growth %	H1-FY 16	H1-FY 15	H1-YOY Growth %
Net Operational Revenue	6,658	6,231	5,772	6.9%	15.3%	12,889	11,723	9.9%
EBIDTA	1,347	1,141	888	18.0%	51.7%	2,489	1,971	26.3%
EBITDA Margin	20.2%	18.3%	15.4%	190bps	540bps	19.3%	16.8%	250bps
Net Profit/(Loss)	(93)	(187)	(398)	50.3%	76.6%	(280)	(491)	43.0%

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

Coffee Business(CDGL Consolidation)

Financial Highlights

Q2-FY 16

Retail Gross Revenue at Rs. 3,116 million; up 11% YoY
Retail EBITDA at Rs. 576 million; up 21% YoY
Net profit after tax at Rs. 18 million

H1-FY 16

Retail Gross Revenue at Rs. 6,123 million; up 11.5% YoY
Retail EBITDA at Rs. 1,113 million; up 17.4%
Net profit after tax at Rs. 37 million

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

Details of Financial performance

Particulars	Q2-FY 16	Q1-FY 16	Q2-FY 15	Q1 vs Q2 Growth %	Q2 YOY Growth %	H1-FY 16	H1-FY 15	H1-YOY Growth %	Rs. Million
Gross Operational Revenue									
Retail	3,116	3,007	2,804	3.6%	11.1%	6,123	5,491	11.5%	
Exports	177	813	492	-78.2%	-64.0%	990	1,310	-24.5%	
Total	3,293	3,820	3,296	-13.8%	-0.1%	7,113	6,802	4.6%	
EBIDTA									
Retail	576	537	476	7.3%	21.1%	1,113	948	17.4%	
Exports	1	16	18	-96.6%	-97.0%	16	38	-57.3%	
Total	577	553	494	4.4%	16.8%	1,129	987	14.5%	
Retail EBITDA Margin (NET)	22%	21%	20%			21%	20%		
Profit before Tax (PBT)	41	36	(31)	15.7%	231.0%	77	(29)	363.5%	
TAX	23	17	5			40	13		
Profit after Tax (PAT)	18	19	(37)	-4.6%	149.0%	37	(42)	188.2%	

Particulars	Q2-FY 16	Q1-FY 16	Q2-FY 15
Average Sales Per Day(ASPD)	13,448	13,370	13,658
Same Store Sales Growth (SSSG)	5.3%	6.4%	4.6%

Particulars	Q2-FY 16	Q1-FY 16	Q2-FY 15
Café count	1,555	1,538	1,520
Vending Machines count	32,071	30,916	27,254

Coffee Day Enterprises Limited

CIN: U55101KA2008PLC046866 Registered office: 23/2, Coffee Day Square, Vittal Mallya Road, Bengaluru 560 001

**PART I** Statement of unaudited consolidated financial results for the quarter and half year ended on 30 September 2015

(Rs. in Millions)

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		30 September 2015	30 June 2015	30 September 2014	30 September 2015	30 September 2014	31 March 2015
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	a) Net sales / Income from operations (net of excise duty)	6,591.75	6,103.01	5,685.50	12,694.76	11,549.41	24,463.28
	b) Other operating income	66.15	127.63	86.52	193.78	174.42	330.28
	Total income from operations (net)	6,657.90	6,230.64	5,772.02	12,888.54	11,723.83	24,793.56
2	Expenses						
	a) Cost of material consumed	1,122.99	1,515.02	1,326.03	2,638.01	3,021.59	6,175.96
	b) Purchase of stock-in-trade	110.31	-	-	110.31	19.78	131.44
	c) Cost of logistics services	1,599.62	1,200.29	1,721.48	2,799.91	3,409.36	6,725.36
	d) Changes in inventories of finished goods, work-in-progress and stock in trade	(45.92)	129.61	13.47	83.69	(69.11)	273.91
	e) Employee benefit expense	863.70	767.87	646.99	1,631.57	1,193.36	2,541.68
	f) Depreciation and amortisation expenses	686.21	645.94	649.63	1,332.15	1,255.45	2,574.16
	g) Rent	410.10	409.68	339.47	819.78	711.63	1,403.81
	h) Other expenses	1,377.60	1,185.91	982.84	2,563.51	1,792.84	3,805.62
	Total expenses	6,124.60	5,854.32	5,679.90	11,978.92	11,334.90	23,631.94
3	Profit from operations before other income, finance costs and exceptional items (1 - 2)	533.30	376.32	92.12	909.62	388.93	1,161.62
4	Other income	127.63	119.10	145.87	246.73	326.89	693.60
5	Profit from ordinary activities before finance costs and exceptional items (3 + 4)	660.93	495.42	237.99	1,156.35	715.82	1,855.22
6	Finance costs	850.59	833.66	774.01	1,684.25	1,594.64	3,262.33
7	(Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)	(189.66)	(338.24)	(536.02)	(527.90)	(878.82)	(1,407.11)
8	Exceptional income / (expense)	-	-	-	-	-	-
9	(Loss) from ordinary activities before tax (7 - 8)	(189.66)	(338.24)	(536.02)	(527.90)	(878.82)	(1,407.11)
10	Tax expense, net	94.75	51.28	14.06	146.03	44.12	150.24
11	(Loss) for the period (9-10)	(284.41)	(389.52)	(550.08)	(673.93)	(922.94)	(1,557.35)
12	Share of profit of associates	256.30	225.13	203.89	481.44	474.29	903.17
		(28.11)	(164.39)	(346.19)	(192.49)	(448.65)	(654.18)
13	Minority Interest	(65.27)	(22.32)	(51.79)	(87.59)	(42.54)	(183.50)
14	Net (loss) after tax, minority interest and share of profit of associates (11-12-13)	(93.38)	(186.71)	(397.98)	(280.08)	(491.19)	(837.68)
15	Paid-up equity share capital (face value of Rs 10 each)	1,709.41	1,167.32	142.47	1,709.41	142.47	145.92
16	Reserves (excluding revaluation reserve), annualised	-	-	-	-	-	5,312.91
17	Earnings / (loss) per share (not annualised)						
	Basic (Rs.)	(0.79)	(1.60)	(3.49)	(2.39)	(4.31)	(7.18)
	Diluted (Rs.)	(0.79)	(1.60)	(3.49)	(2.39)	(4.31)	(7.18)

For Coffee Day Enterprises Ltd.

Chairman & Managing Director

PART II Select information for the quarter ended and half year ended 30 September 2015

Select information for the quarter and six months ended 30 September 2015						
Sl. No.	Particulars	Quarter ended			Half year ended	
		30 September 2015	30 June 2015	30 September 2014	30 September 2015	31 March 2015
		Unaudited	Audited	Unaudited	Unaudited	Audited
A	PARTICULARS OF SHAREHOLDING					
1	Public shareholding					
	- Number of shares	62,673,448	8,465,112	671,508	62,673,448	671,508
	- Percentage of shareholding	36.66%	7.25%	4.71%	36.66%	4.71%
2	Promoters and promoter group shareholding					
	a) Pledged/Encumbered					
	- Number of shares	-	-	13,180,357	-	13,180,357
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	97.09%	0.00%	97.09%
	- Percentage of shares (as a % of the total share capital of the Company)	-	-	92.51%	0.00%	92.51%
	b) Non-encumbered					
	- Number of shares	108,267,296	108,267,296	395,132	108,267,296	395,132
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00%	100.00%	2.91%	100.00%	2.91%
	- Percentage of shares (as a % of the total share capital of the Company)	63.34%	92.75%	2.77%	63.34%	2.77%

For Coffee Day Enterprises Ltd.


Chairman & Managing Director

PART III Statement of assets and liabilities

Particulars	As at	
	30 September 2015	31 March 2015
	(Unaudited)	(Audited)
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	1,709.41	162.31
Reserves and surplus	9,180.81	5,312.91
	10,890.22	5,475.22
Minority Interest	5,189.34	5,101.75
Non-current liabilities		
Long-term borrowings	27,135.62	30,461.84
Deferred tax liabilities (net)	110.42	166.48
Other long-term liabilities	2,242.98	1,952.86
Long-term provisions	470.55	514.02
	29,959.57	33,095.20
Current liabilities		
Short-term borrowings	6,554.09	5,033.83
Trade payables	1,675.68	1,654.31
Other current liabilities	10,052.35	9,472.23
Short-term provisions	200.22	303.15
	18,482.34	16,463.52
	64,521.47	60,135.69
Assets		
Non current assets		
Fixed assets		
- Tangible and intangible fixed assets	20,513.48	19,654.09
- Capital work in progress	10,401.77	9,972.63
	30,915.25	29,626.72
Goodwill on consolidation	5,130.23	5,130.23
Non-current investments	5,348.72	5,176.78
Deferred tax assets (net)	22.82	26.84
Long-term loans and advances	4,722.34	4,644.72
Other non-current assets	1,528.14	1,147.82
	11,622.02	10,996.16
Current assets		
Current investment	139.15	-
Inventories	1,145.81	1,258.30
Trade receivables	2,888.79	3,338.96
Cash and bank balances	10,093.69	7,427.73
Short-term loan and advances	1,531.83	1,849.28
Other current assets	1,054.70	508.31
	16,853.97	14,382.58
	64,521.47	60,135.69

For Coffee Day Enterprises Ltd.

Chairman & Managing Director

Consolidated Segment wise revenue, results and capital employed

(Rs. in Millions)

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		30 September 2015	30 June 2015	30 September 2014	30 September 2015	30 September 2014	31 March 2015
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	Segment revenue						
	a) Coffee and related business	2,850.41	3,392.55	2,894.49	6,242.96	6,025.34	12,803.92
	b) Leasing of commercial office space	301.62	287.30	201.50	588.92	444.84	1,007.95
	c) Hospitality services	94.61	75.86	52.16	170.48	126.25	257.27
	d) Financial services	1,235.15	808.39	486.45	2,043.54	890.33	2,224.67
	e) Integrated multimodal logistics	2,021.50	1,593.30	2,067.78	3,614.80	4,098.50	8,190.76
	f) Others	154.61	73.24	69.64	227.85	138.57	308.99
	Net income from operations	6,657.90	6,230.64	5,772.02	12,888.55	11,723.83	24,793.56
2	Segment results						
	Profit / (loss) before tax and interest from each segment						
	a) Coffee and related business	154.19	161.00	43.80	315.20	163.85	382.64
	b) Leasing of commercial office space	93.97	123.62	16.41	217.58	87.46	289.44
	c) Hospitality services	(15.61)	10.09	(17.77)	(5.51)	(19.57)	(23.31)
	d) Financial services	192.33	37.47	(42.95)	229.80	3.79	139.42
	e) Integrated multimodal logistics	121.18	103.86	104.05	225.04	191.33	393.70
	f) Others	18.43	5.83	9.65	24.26	11.84	49.04
	Total	564.49	441.87	113.18	1,006.37	438.70	1,230.93
	Unallocable						
	Less: Finance costs	850.59	833.66	774.01	1,684.25	1,594.64	3,262.33
	Less: Other unallocable expenses	31.19	65.56	21.06	96.75	49.79	69.32
	Add: Other income	127.63	119.10	145.87	246.73	326.89	693.60
	Profit/ (loss) before tax	(189.66)	(338.24)	(536.02)	(527.90)	(878.82)	(1,407.11)
3	Capital employed						
	a) Coffee and related business	10,947.89	11,162.91	12,478.71	10,947.89	12,478.71	11,806.19
	b) Leasing of commercial office space	12,137.02	9,210.19	10,220.34	12,137.02	10,220.34	8,249.16
	c) Hospitality services	4,536.58	4,814.61	5,371.93	4,536.58	5,371.93	4,898.65
	d) Financial services	982.37	630.63	1,120.86	982.37	1,120.86	659.74
	e) Integrated multimodal logistics	17,305.08	14,830.18	14,001.66	17,305.08	14,001.66	14,305.44
	f) Others	344.86	317.47	343.82	344.86	343.82	302.19
	Total	46,253.80	40,965.99	43,537.32	46,253.80	43,537.32	40,221.37
	Unallocable assets	10,885.34	13,730.31	10,130.72	10,885.34	10,130.72	12,668.16
		57,139.14	54,696.28	53,668.04	57,139.14	53,668.04	52,889.53

For Coffee Day Enterprises Ltd.

Chairman & Managing Director

Notes:

- 1 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 requirement of the Accounting Standard-21 "Consolidated Financial Statements" prescribed by Companies (Accounting Standard) Rules, 2006 (as amended).

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 Reality Developments Private Limited, Sical Logistics Limited, Sical Infra Assets Limited, Sical Iron Ore Terminal Limited, Sical Iron Ore Terminal (Mangalore) Limited, Norse Offshore India Limited, Nagpur Sical Gupta Logistics Limited, Bergen Offshore Logistics Pte. Limited, Norse Global Offshore Pte Limited, Nagpur Sical Gupta Road Terminal Limited, Sical Multimodal and Rail Transport Limited, Sical Adams Offshore 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, Techno Shares and Stocks Limited, Way2Wealth Illuminati Pte. Limited, Techno Commodity Broking Private 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 PSA Sical Terminals Limited, Sical Sattva Rail Terminal Private Limited, AlphaGrep Technologies Limited as well as the Group's share of profits from associate companies namely Ittiam Systems Private Limited, Global Edge Software Private Limited, Mindtree Limited, Barefoot Resorts and Leisure India Private Limited.

- 2 The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 9 November 2015 and have undergone a "Limited Review" by the Statutory Auditors of the Company. The review 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.
- 3 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)
- 4 Subsequent to the period end, the Company has completed its 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 BSE and NSE effective 2 November 2015.
- 5 During the six months period ended 30 September 2015, the Company has issued 102,140,857 number of equity shares as a 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 into 54,208,336 number of equity shares as per the terms and conditions specified in the agreement.

- 6 Information of standalone unaudited financial results of the Company in terms of Clause 41 (VI) (b) of the Listing Agreement is as under:

Particulars	Quarter ended			Year ended
	30 September 2015	30 June 2015	30 September 2014	31 March 2015
	Unaudited	Audited	Unaudited	Audited
Total income from operations, net	93.89	114.83	58.22	286.88
(Loss)/ profit before tax and exceptional items	(381.73)	(309.97)	(287.58)	(1,257.94)
(Loss)/ profit after tax and exceptional items	(381.73)	(309.97)	(287.58)	(1,257.94)

- 7 Status of investor complaints for the quarter ended 30 September 2015:

Particulars	Opening	Received	Resolved	Pending
Number of complaints	Nil	Nil	Nil	Nil

For and on behalf of the Board of Directors



V. G. Siddhartha

Chairman & Managing Director

Coffee Day Enterprises Limited (Formerly Coffee Day Enterprises Private Limited & Coffee Day Resorts Private Limited)

Place: Bangalore

Date: November 9th, 2015



PART I Statement of unaudited standalone financial results for the quarter and half year ended on 30 September 2015 (Rs. in Millions)

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		30 September 2015	30 June 2015	30 September 2014	30 September 2015	30 September 2014	31 March 2015
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	a) Revenue from operations, net	67.70	27.52	14.57	95.22	40.62	160.28
	b) Other operating income	26.19	87.31	43.65	113.50	65.48	126.60
	Total income from operations (net)	93.89	114.83	58.22	208.72	106.10	286.88
2	Expenses						
	a) Purchase of stock in trade	48.56	-	-	48.56	-	66.19
	b) Employee benefit expense	14.56	13.77	11.35	28.33	21.84	48.34
	c) Depreciation and amortisation expenses	1.76	1.72	1.73	3.48	3.42	6.29
	d) Advertisement expenses	31.19	62.56	5.07	93.75	33.79	42.49
	e) Other expenses	10.81	13.26	9.61	24.07	22.43	78.94
	Total expenses	106.88	91.31	27.76	198.19	81.48	242.25
3	(Loss)/ Profit from operations before other income, finance costs and exceptional items (1 - 2)	(12.99)	23.52	30.46	10.53	24.62	44.63
4	Other income	3.72	7.10	5.96	10.82	9.47	20.37
5	(Loss)/ Profit from ordinary activities before finance costs and exceptional items (3 + 4)	(9.27)	30.62	36.42	21.35	34.09	65.00
6	Finance costs	372.46	340.59	324.00	713.05	646.21	1,322.94
7	(Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)	(381.73)	(309.97)	(287.58)	(691.70)	(612.12)	(1,257.94)
8	Exceptional income/ (expense)	-	-	-	-	-	-
9	(Loss) from ordinary activities before tax (7 - 8)	(381.73)	(309.97)	(287.58)	(691.70)	(612.12)	(1,257.94)
10	Tax expense, net	-	-	-	-	-	-
11	Net (loss) from ordinary activities after tax (9-10)	(381.73)	(309.97)	(287.58)	(691.70)	(612.12)	(1,257.94)
12	Paid-up equity share capital (face value of Rs 10 each)	1,709.41	1,167.32	142.47	1,709.41	142.47	145.92
13	Reserves (excluding revaluation reserve), annualised	-	-	-	-	-	3,745.05
14	Earnings/ (loss) per share (not annualised)						
	Basic (Rs.)	(3.23)	(2.65)	(2.18)	(5.89)	(5.03)	(10.80)
	Diluted (Rs.)	(3.23)	(2.65)	(2.18)	(5.89)	(5.03)	(10.80)

For Coffee Day Enterprises Ltd.


Chairman & Managing Director

PART II

Select information for the quarter and half year ended 30 September 2015

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		30 September 2015	30 June 2015	30 September 2014	30 September 2015	30 September 2014	31 March 2015
A	PARTICULARS OF SHAREHOLDING						
1	Public shareholding						
	- Number of shares	62,673,448	8,465,112	671,508	62,673,448	671,508	1,058,139
	- Percentage of shareholding	36.66%	7.25%	4.71%	36.66%	4.71%	7.25%
2	Promoters and promoter group shareholding						
	a) Pledged/Encumbered						
	- Number of shares	-	-	13,180,357	-	13,180,357	13,048,233
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	97.09%	-	97.09%	96.41%
	- Percentage of shares (as a % of the total share capital of the Company)	-	-	92.51%	-	92.51%	89.42%
	b) Non-encumbered						
	- Number of shares	108,267,296	108,267,296	395,132	108,267,296	395,132	485,179
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00%	100.00%	2.91%	100%	2.91%	3.59%
	- Percentage of shares (as a % of the total share capital of the Company)	63.34%	92.75%	2.77%	63.34%	2.77%	3.33%

Segment reporting:

(Rs in Millions, except as otherwise stated)

	Particulars	Quarter ended			Year to date figures for the period ended		Previous year ended
		30 September 2015	30 June 2015	30 September 2014	30 September 2015	30 September 2014	31 March 2015
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	Segment revenue						
	a) Coffee trading	50.95	-	-	50.95	-	66.51
	b) Hospitality	16.75	27.52	14.57	44.27	40.62	93.77
	c) Investment operation	26.19	87.31	43.65	113.50	65.48	126.60
	Total income from operations (net)	93.89	114.83	58.22	208.72	106.10	286.88
2	Segment results (profit / (loss) before tax and interest from each segment)						
	a) Coffee trading	2.39	-	-	2.39	-	0.32
	b) Hospitality	(7.02)	1.96	(4.12)	(5.06)	(2.69)	2.71
	c) Investment operation	26.19	87.31	43.65	113.50	65.48	126.60
	Total	21.56	89.27	39.53	110.83	62.79	129.63
	Unallocable						
	- Finance costs	372.46	340.59	324.00	713.05	646.21	1,322.94
	- Other expense	34.55	65.75	9.07	100.30	38.15	85.00
	- Other income	3.72	7.10	5.96	10.82	9.47	20.37
	(Loss) before tax	(381.73)	(309.97)	(287.58)	(691.70)	(612.11)	(1,257.94)
3	Segment capital employed (Segment assets - segment liabilities)						
	a) Coffee trading	-	-	-	-	-	-
	b) Hospitality	75.13	75.11	75.15	75.13	75.15	75.84
	c) Investment operation	20,669.98	20,964.99	20,667.34	20,669.98	20,667.34	20,612.01
	d) Unallocated	(977.01)	(876.78)	(717.53)	(977.01)	(717.53)	(944.64)
	Total	19,768.10	20,163.32	20,024.96	19,768.10	20,024.96	19,743.21

For Coffee Day Enterprises Ltd.

Chairman & Managing Director

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

PART III

Statement of assets and liabilities

(Rs in Millions)

Particulars	As at	
	30 September 2015	31 March 2015
	(Unaudited)	(Audited)
Equity and liabilities		
<u>Shareholders' funds</u>		
Share capital	1,709.41	162.31
Reserves and surplus	7,208.69	3,745.05
	8,918.10	3,907.36
<u>Non-current liabilities</u>		
Long-term borrowings	6,800.00	12,115.82
Other long-term liabilities	308.80	210.72
Long-term provisions	386.58	279.93
	7,495.38	12,606.47
<u>Current liabilities</u>		
Short-term borrowings	270.00	300.00
Trade payables	6.64	7.33
Other current liabilities	4,278.88	3,902.13
Short-term provisions	0.38	212.61
	4,555.90	4,422.07
	20,969.38	20,935.90
Assets		
<u>Non current assets</u>		
Fixed assets		
- Tangible fixed assets	89.29	91.04
- Intangible fixed assets	0.13	-
	89.42	91.04
Non-current investments	15,865.32	15,865.32
Long-term loans and advances	4,618.24	4,524.36
Other non-current assets	174.14	186.02
	20,657.70	20,575.70
<u>Current assets</u>		
Trade receivables	5.53	2.94
Cash and bank balances	6.38	6.60
Short-term loan and advances	206.58	259.14
Other current assets	3.77	0.48
	222.26	269.16
	20,969.38	20,935.90

For Coffee Day Enterprises Ltd.



Chairman & Managing Director

Notes:

- 1 The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 9 November 2015 and have undergone a "Limited Review" by the Statutory Auditors of the Company. The review 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.
- 2 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)
- 3 Subsequent to the period end, the Company has completed its 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 BSE and NSE effective 2 November 2015.
- 4 During the six months period ended 30 September 2015, the Company has issued 102,140,857 number of equity shares as a 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 into 54,208,336 number of equity shares as per the terms and conditions specified in the agreement.
- 5 Status of investor complaints for the quarter ended 30 September 2015:

Particulars	Opening	Received	Resolved	Pending
Number of complaints	Nil	Nil	Nil	Nil

For and on behalf of the Board of Directors



V. G. Siddhartha

Chairman & Managing Director

Coffee Day Enterprises Limited (Formerly Coffee Day Enterprises Private Limited & Coffee Day Resorts Private Limited)

Place: Bangalore

Date: 09th November, 2015

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

Review report to the Board of Directors of Coffee Day Enterprises Limited

We have reviewed the accompanying standalone unaudited financial results ('the Statement') of Coffee Day Enterprises Limited ('the Company') for the quarter and six months ended 30 September 2015, attached herewith, being submitted by the Company pursuant to the requirement of Clause 41 of the Listing Agreement issued by the Securities and Exchange Board of India ('Listing Agreement') except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the Management and have not been reviewed by us. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 9 November 2015. Our responsibility is to issue a report on this Statement, based on our review.

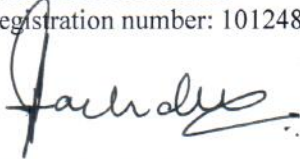
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review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

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement for the quarter and six months ended 30 September 2015, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement, 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

Registration number: 101248W/W-100022



Supreet Sachdev

Partner

Membership number: 205385

Place: Bangalore

Date: 9 November 2015

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

Review report to the Board of Directors of Coffee Day Enterprises Limited

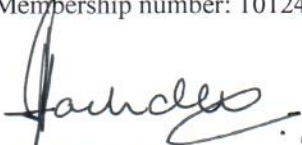
1. We have reviewed the accompanying consolidated unaudited financial results ("the Statement") of Coffee Day Enterprises Limited ("the Company") its subsidiaries, joint ventures and associates as detailed in note 1 of the Statement, (collectively referred to as 'Coffee Day Group') for the quarter and six months ended 30 September 2015, attached herewith, being submitted by the Company pursuant to the requirement of Clause 41 of the Listing Agreement issued by the Securities and Exchange Board of India ("Listing Agreement") except for the disclosures regarding 'Public Shareholding' and 'Promoters and Promoter Group Shareholding' which have been traced from disclosures made by the Management and have not been reviewed by us. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 9 November 2015. Our responsibility is to issue a report on this Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagements ('SRE') 2410, "Review of Interim Financial Information Performed by the Independent Auditor 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. We did not review the unaudited financial results of certain subsidiaries, joint ventures and associates which have been incorporated in the Statement. These subsidiaries, joint ventures and associates account for 58.24 % of total assets as at 30 September 2015 and 58.00 % and 52.63 % of aggregate of total income from operations (net) and other income as shown in the Statement for the quarter and six months ended 30 September 2015 respectively. Of the above:
 - a) The unaudited financial results of some of the subsidiaries, joint ventures have been reviewed by other auditors whose reports has been furnished to us by the Management. Our opinion on the Statement is based on the aforesaid review report of the other auditor. These subsidiaries, joint ventures account for 57.62 % of total assets as at 30 September 2015 and 57.12 % and 51.76 % of total income from operations (net) and other income for the quarter and six months ended 30 September 2015 respectively, as shown in the Statement.
 - b) The unaudited financial results of some of the subsidiaries, joint ventures and associates have not been subjected to review either by us or other auditors, and therefore, the unaudited financial results for the quarter and six months period ended 30 September 2015 of these entities have been furnished to us by the Management. These subsidiaries account for 0.62 % of the total assets as at 30 September 2015 and 0.88 % and 0.87 % of total income from operations (net) for the quarter and six months ended 30 September 2015 respectively, as shown in the Statement, and therefore, are not material to the Statement, either individually or in aggregate.

4. Based on our review conducted as explained in paragraphs 1 and 2 and on consideration of reports of other auditors explained in the paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement for the quarter and the six months ended 30 September 2015, prepared in accordance with applicable Accounting Standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement, 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

Membership number: 101248W/W-100022



Supreet Sachdev

Partner

Membership number: 205385

Place: Bangalore

Date: 9 November 2015