

COFFEE DAY ENTERPRISES LIMITED



To,

The National Stock Exchange of India Limited Manager-Listing Exchange Plaza, Bandra Kurla Complex, Bandra (East) Mumbai – 400 051 Tel No.: 022-2659 8237/38 Symbol: COFFEEDAY	BSE Limited General Manager-DSC Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai – 400 001 Tel No.: 022-2272 2039 Scrip Code: 539436
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Dear Sir/s,

14th November, 2025

Regulation 33(3) & 30 of SEBI (LODR) Regulations, 2015: Outcome of the Board Meeting for Consideration of Un-Audited Financial Results of the Company and the Un-Audited Financial Results of its Material Subsidiary, Coffee Day Global Limited for the Quarter/ Half year ended 30th September 2025

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 for the quarter/half year ended 30th September, 2025, the meeting commenced at 12:30 PM and ended at 2:20 PM

Enclosures:

- A copy of the "Financial Highlights" of Coffee Day Enterprises Limited & Coffee Day Global Limited is attached herewith.
- A copy of the Statement of Standalone & Consolidated Un-Audited Financial Results of the Company and the Statement of Consolidated Un-Audited Financial Results of its subsidiary, Coffee Day Global Limited along with the Limited Review Report of Auditors is attached herewith.

Kindly take the same on record.

Thanking you,

Yours Truly,

For Coffee Day Enterprises Limited

**Sadananda Poojary
Company Secretary & Compliance Officer
M. No.: F5223**

<u>Q2FY26</u>	<u>H1FY26</u>
Revenue at ₹ 280 Crs; up 4% YoY	Revenue at Rs. 549 Crs; up 4% YoY
EBITDA at ₹ 35 Crs ; down 30% YoY	EBITDA at Rs.110 Crs; up 18% YoY
Net profit/(loss) after tax at ₹ -12 Crs vs ₹ -3 Crs	Net profit/(loss) after tax at Rs. 16 Crs vs Rs.-15 Crs YoY

Part - I: Details of Financial performance

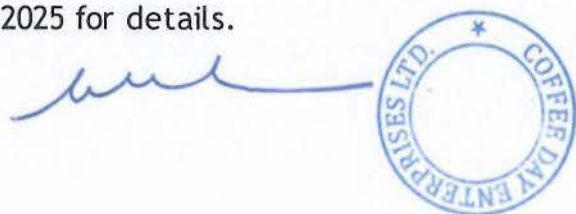
Particulars	Q2FY26	Q1FY26	Q2FY25	YoY Growth %	H1FY26	H1FY25	YoY Growth %
Revenue	280	269	269	4%	549	529	4%
EBITDA (without one time write-off/gains)	35	41	50	-30%	76	93	-18%
EBITDA with One time write-off/gains	35	76	50	-30%	110	93	18%
Net Profit/(loss) attributable to owners	(12)	28	(3)		16	(15)	

Notes

1.EBIDTA with one time writeoff/gains and Net Profit/loss for Q1FY26 includes

- One time gain of ₹ 18.58 crores on loan settlement
- One time gain of ₹ 16.40 crores on adjustment by the lender from the sale proceeds of invoked securities.

2.Please refer to Explanatory management notes to the statement of consolidated and standalone financial results for the half year ended 30 September 2025 for details.



Q2 - FY 2026	H1 - FY 2026
Net Revenue - Rs. 274 Crs; up 6% YOY	Net Revenue - Rs. 538 Crs; up 6% YOY
EBITDA - Rs. 38 Crs; down 13% YOY	EBITDA - Rs. 73 Crs; down 9% 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 (Un Audited)

Particulars	Q2 - 26	Q1 - 26	Q2 - 25	Q2 - YOY	FY 25
Net Operational Revenue	274	263	260	6%	1,035
EBIDTA [¶]	38	35	43	-13%	156
Profit after Tax [¶]	(6)	(11)	(5)	-13%	(176)

Particulars	Q2 - 26	Q1 - 26	Q2 - 25	FY 25
Average Sales Per Day (ASPD)	21,168	20,747	21,038	21,016
Same Store Sales Growth (SSSG)	-2.2%	-2.6%	0.3%	0.11%

Particulars	Q2 - 26	Q1 - 26	Q2 - 25
Café outlets count	423	427	440
Vending Machines count	55,733	55,189	54,912

1. [¶] EBITDA & PAT for Q2 FY25 includes Rs. 5 Cr from Profit from Sale of Asset + 5.36 Cr from Interest on IT refund



Independent Auditor's Limited Review Report on the unaudited standalone Quarterly Financial results and Year to date results of the Coffee Day Enterprises Limited pursuant to the regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of
Coffee Day Enterprises Limited

1. We were engaged to review the accompanying statement of unaudited standalone financial Results of Coffee Day Enterprises Limited ('the Company') for the quarter ended September 30, 2025, and year to date results for the period from 01 April 2025 to 30 September 2025.

2. It is the responsibility of the Company's Management and Board of Directors to prepare this Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 as amended, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the financial Results based on our review.

3. We conducted our review of the financial Results 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 financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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Because of the matters described in the paragraph 4 below, we were not able to obtain sufficient appropriate evidence to provide a basis for conclusion on the statement and hence we do not express a conclusion on the results.

4. Basis for disclaimer of conclusion

a. We have not been provided with sufficient evidence with respect to recoverability of dues from group companies amounting to INR 1,519.21 crores stated to be recoverable by the management (as detailed in Note 7 of the Standalone Financials Results). We are therefore unable to comment on the recoverability of the stated balance from group companies and the impact on the standalone financial results.

b. Attention is drawn to Note 6, 8 and 11 of the standalone financial results, wherein instances of non-compliance with certain debt covenants including interest & principal repayment defaults have been described. We also draw attention to the fact that the Company has not obtained the balance confirmations on loans from lenders. In the absence of adequate and sufficient audit evidence to establish the amounts payable to the lenders, we are unable to provide our opinion on the correctness of these amounts reflected in the standalone financial results.

c. The Results has been prepared by the Management and Board of Directors using the going concern assumption (Refer Note 9 of the Standalone Financials Results). The matters detailed in the above paragraphs may have a consequential implication on the Company's ability to continue as a going concern.

for Venkatesh & Co.,
Chartered Accountants
FRN : 004636S



CA Hrishikesh D
Partner
M No : 272865
Bengaluru., November 14, 2025
UDIN: 25272865BMLLDFI425

(₹ in millions except per share data)

Statement of standalone financial results for the quarter and half year ended 30 September 2025

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations	48.86	56.69	44.55	105.55	97.01	202.62
	b) Other income	0.20	0.04	54.12	0.24	54.38	54.95
	Total income (a+b)	49.06	56.73	98.67	105.79	151.39	257.57
2	Expenses						
	a) Employee benefits expense	23.52	19.27	18.78	42.79	35.55	79.09
	b) Finance costs	36.37	36.65	1.53	73.02	2.98	145.95
	c) Depreciation and amortization expense	1.51	1.50	1.55	3.01	3.15	4.64
	d) Net loss on de-recognition of financial assets at amortized cost(Refer note 10)	-	-	-	-	-	1,710.65
	e) Other expenses	47.73	32.05	44.48	79.78	67.80	136.68
	Total expenses (a+b+c+d+e)	109.13	89.47	66.34	198.60	109.48	2,077.01
3	Profit/(loss) before exceptional items and tax (1 - 2)	(60.07)	(32.74)	32.33	(92.81)	41.91	(1,819.44)
4	Exceptional items (Refer note 5 & 10)	-	164.00	-	164.00	-	(596.47)
5	Profit/(loss) before tax (3+4)	(60.07)	131.26	32.33	71.19	41.91	(2,415.91)
6	Tax expense	-	-	-	-	-	-
7	Profit/(loss) for the period (5-6)	(60.07)	131.26	32.33	71.19	41.91	(2,415.91)
	Other comprehensive income						
	Items that will not be reclassified to profit or loss, net of tax	-	-	-	-	-	(7.24)
8	Other comprehensive income for the period, net of tax	-	-	-	-	-	(7.24)
9	Total comprehensive income for the period (7+8)	(60.07)	131.26	32.33	71.19	41.91	(2,423.15)
10	Paid-up equity share capital (face value of ₹ 10 each)	2,112.52	2,112.52	2,112.52	2,112.52	2,112.52	2,112.52
11	Reserves excluding revaluation reserve	-	-	-	-	-	14,058.56
12	Earnings per equity share for continuing operations (not annualized)						
	(a) Basic (₹)	(0.28)	0.62	0.15	0.34	0.20	(11.44)
	(b) Diluted (₹)	(0.28)	0.62	0.15	0.34	0.20	(11.44)

*Refer note 3



Standalone statement of assets and liabilities		(₹ in millions)	
Particulars	As at		As at
	30-Sep-25		31-Mar-25
	Unaudited		Audited
ASSETS			
Non-current assets			
Property, plant and equipment	43.75		46.68
Intangible assets	-		-
Financial assets:			
(i) Investments	4,291.50		4,291.51
(ii) Loans	5.00		3.00
(iii) Other non-current financial assets	1.41		1.34
Other non-current assets	55.03		57.86
Total non-current assets	4,396.69		4,400.39
Current assets			
Financial assets			
(i) Trade receivables	5.16		1.89
(ii) Cash and cash equivalents	68.69		88.34
(iii) Loans	15,192.85		16,302.75
Current Tax Assets (Net)	5.94		4.12
Other current assets	0.34		0.84
Total current assets	15,272.98		16,397.94
Total assets	19,669.67		20,798.33
EQUITY AND LIABILITIES			
Equity			
Equity share capital	2,112.52		2,112.52
Other equity	14,129.75		14,058.56
Total equity	16,242.27		16,171.08
Liabilities			
Non-current liabilities			
Financial liabilities			
(i) Borrowings	-		-
(ia) Lease liabilities	36.87		37.81
(ii) Other financial liabilities	-		-
Provisions	21.53		21.43
Total non-current liabilities	58.40		59.24
Current liabilities			
Financial liabilities			
(i) Borrowings	3,031.15		4,176.78
(ia) Lease liabilities	3.16		3.28
(ii) Trade payables	-		-
Total outstanding dues to micro enterprises and small enterprises	-		-
Total outstanding dues other than to micro enterprises and small enterprises	3.78		4.45
(iii) Other financial liabilities	316.77		280.21
Other current liabilities	13.39		102.54
Provision	0.75		0.75
Total current liabilities	3,369.00		4,568.01
Total equity and liabilities	19,669.67		20,798.33




Statement of Standalone Cash Flows

(₹ in millions)

Particulars	Half Year Ended	
	30-Sep-25	30-Sep-24
	Unaudited	Unaudited
Cash flows from operating activities		
Profit/(Loss) before tax for the year	71.19	41.91
Adjustments for:		
- Finance costs	72.16	2.66
- Exceptional items	(164.00)	-
- Depreciation and amortization	3.01	3.15
Operating cash flow before working capital changes	(17.64)	47.72
<i>Changes in</i>		
- Trade receivables	(3.27)	(0.35)
- Provisions	0.10	0.18
-Trade payables	(0.67)	(2.16)
-Other current and non current financial liabilities	0.55	2.80
- Other current and non-current liabilities	(86.67)	37.87
- Other current and non-current assets	3.33	0.09
- Current and non current loans	1,107.90	4.00
Cash generated from operations	1,021.27	42.43
Income taxes refund/(paid)	(1.82)	105.09
Cash generated from operations [A]	1,001.81	195.24
Cash flows from investing activities		
Acquisition of property, plant and equipment	(0.08)	(0.44)
Proceeds received from investments	164.00	
Net cash generated/(used) in investing activities [B]	163.92	(0.44)
Cash flows from financing activities		
Repayment of borrowings	(1,145.63)	(51.25)
Interest paid	(36.15)	0
Lease liabilities paid	(3.60)	(3.44)
Net cash used in financing activities [C]	(1,185.38)	(54.69)
Net increase/(decrease) in cash and cash equivalents [A+B+C]	(19.65)	140.11
Opening Cash and cash equivalents	88.34	78.34
Closing Cash and cash equivalents	68.69	218.45



Explanatory Notes to the Statement of Standalone Financial Results for the Half Year Ended 30 September 2025

- 1 The Statement of unaudited standalone financial results ('the Statement') of Coffee Day Enterprises Limited ('Company') for the half year ended 30 September 2025 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in the meeting held on 14 November 2025. The Statutory Auditors have expressed disclaimer of conclusion in the limited review report in respect of the Statement being filed with Bombay Stock Exchange Limited ("BSE") and National Stock Exchange of India Limited ("NSE") and is also available on the Company's website www.coffeeday.com. Pursuant to the provisions of Listing Agreement, the Management has decided to publish financial results in the newspapers.
- 2 This Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (referred to as 'Ind AS') 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Regulations').
- 3 The figures for the year ended 31 March 2025 are audited and other period figures are only been reviewed and not subjected to audit.
- 4 In accordance with Ind AS 108, "Operating segments", segment information has been provided in the consolidated financial results of the Company and therefore no separate disclosure on segment information is presented in the standalone financial results.
- 5 During the year FY 2024-25, Company has fair valued the investments made in subsidiaries. Based on the fair market valuation by independent registered valuer, the Company has provided (impairment in values) for the investments made in Coffee Day Global Limited to the extent of ₹ 596.47 millions .

The above has resulted in one time loss of ₹ 596.47 million which is shown under exceptional item in profit and loss statement for the year ended 31-03-2025.

- 6 On 7 October 2025, the Company made a Disclosure in terms of SEBI circular No. SEBI/HO/CFD/CMD1/CIR/P/2019/140 for the quarter ended 30 September 2025 regarding the disclosures of defaults on payments of Interest/Repayment of principal amount on loans from Banks/ Financial institutions and unlisted debt securities.
- 7 The Company has given interest free advances of ₹ 15,192 million to its subsidiaries which is repayable on demand. The Company is confident that the loan will be repaid by the subsidiary in the due course and hence, the loss allowance as per Ind AS 109 Financial Instruments has been estimated by the Management to be Rs. Nil.
- 8 The Company has borrowings outstanding amounting to ₹ 3,284 million as at 30 September 2025. There have been certain covenant breaches with respect to borrowings taken by the Company from various lenders. Such covenant breaches entitle the lenders to recall the loan. Some of the lenders have exercised their right to recall the loan and On 7 September 2023, one of the lenders of the company has filed an application with NCLT, Bangalore for recovery of its dues and NCLT, Bangalore vide order dated 8 August 2024 has admitted the company to Corporate Insolvency Resolution Process(CIRP). The Company has appealed against the NCLT, Bangalore order dated 8 August 2024 before NCLAT, Chennai and NCLAT, Chennai vide its order dated 14 August 2024, has stayed the operation of the impugned order passed by NCLT, Bangalore. Further, Lender approached Supreme Court, and the matter was listed on 31st January 2025 wherein the Supreme Court has directed the concerned NCLAT, Chennai to dispose of the appeal pending before it on or before 21.02.2025. In the event the appeal is not disposed of by then, the impugned order passed by the Appellate Tribunal shall stand vacated automatically. On 27.02.2025 NCLAT has allowed the appeal filed by the company.

Company has entered into settlement agreement with Credit opportunities India Pte Ltd and India Special situations Scheme-I (debenture holders of the company) to settle the loan at ₹ 2050 millions in three tranches which includes the amount to be realized on sale of 12.41% of the pledged and invoked shares of Coffee Day Global Limited owned by the Company, by the lender to a third party for ₹ 550 millions as per Share purchase Agreement entered on April 9, 2025. Debenture holders have waived the interest till date. The Company has paid ₹ 289 millions on April 9, 2025 as first tranche as agreed in the settlement agreement. The Company has also paid ₹ 823.2 millions on July 10, 2025 as Second tranche as agreed in the settlement agreement.



Explanatory Notes to the Statement of Standalone Financial Results for the Half Year Ended 30 September 2025

- 9 These standalone financial results for the half year ended 30 September 2025 have been prepared on a going concern basis in view of the positive net worth of the Company amounting to ₹ 16,242 million as of 30 September 2025.
- 10 Change in the percentage of shares held by the Company in its two subsidiaries viz M/s TDL & M/s CDGL as of March 31, 2025 due to invocation of shares pledged to the lenders. The lenders have not made any adjustments to the loan outstanding till March 31, 2025, as the lenders have not realised any amount on invocation of these shares. Since the shares are not listed it is not possible to attribute any value to the invoked shares.
- The company has recognised invocation in compliance with IND AS and due to this there is loss of ₹ 1710.65 millions recognised as Net loss on de-recognition of financial assets at amortized cost during the year ended March 31, 2025.
- During the half year ended 30 September 2025, the lender who invoked CDGL shares, has realized proceeds from the sale of CDGL shares that were pledged and invoked in a earlier years. These proceeds, amounting to ₹ 164 million, were adjusted against the outstanding loan of subsidiary Coffee Day Hotels and Resorts Private Limited where the security pledged and have been recognized as an one gain in the Statement of Profit and Loss.”
- 11 The Company has not received balance confirmation in respect of certain lenders. Management is making an efforts to get the balance confirmations from the lenders.
- 12 SEBI issued an order dated January 24, 2023 directing CDEL in the matter of transfer of funds by Subsidiaries of the Company to Mysore Amalgamated Coffee Estates Limited to take all the necessary steps for recovery of entire dues from MACEL and its related entities along with due interest, that are outstanding to the subsidiaries of CDEL. Further, SEBI has directed the Company to appoint an Independent Law firm in consultation with NSE within 60 days of this order, to take effective steps for recovery of dues and imposed a penalty of ₹ 250 millions under section 15HA and ₹ 10 millions under section 15HB of the SEBI Act, 1992.

Thereafter, the company appealed the above order dated 24th January 2023 to the Hon'ble Securities Appellate Tribunal (SAT). However, the SAT granted stay on imposition of penalty.

As per the instructions of NSE the Company appointed Independent Law Firm Crest Law on 3rd April 2023 to take effective steps for recovery of dues from MACEL. Company has initiated arbitration proceedings against MACEL as suggested by Crest Law in consultation with NSE. In this regard the subsidiaries of the company has filed claim statement as part of arbitration proceedings.

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



Malavika Hegde
CEO and Whole Time Director
Place: Bangalore
Date: 14 November 2025

Independent Auditor's Limited review report on Quarterly and Year to date Unaudited Consolidated Interim Financial Results of Coffee Day Enterprises Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To Board of Directors of
Coffee Day Enterprises Limited**

1. We were engaged to review the accompanying Statement of unaudited consolidated financial Results of Coffee Day Enterprises Limited ('the Parent Company') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), and its share of the net profit / (loss) after tax and total comprehensive income of its associates and joint ventures for the quarter and half year ended September 30, 2025 ('the Statement'), being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. It is the responsibility of the Parent Company's Management and Board of Directors to compile this Statement from the individual final accounts prepared by the management of the subsidiaries in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 as amended, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Parent Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We have conducted our review of the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We are also responsible for performing procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



Coffee Day Enterprises Limited
Consolidated limited review report (continued)

Due to the matters described in the paragraph 5 below, we were not able to obtain sufficient evidence to provide a basis for conclusion on the Statement and hence we do not express a conclusion on the Statement.

4. The Statement includes the results of the entities as per the attached Annexure I.

5. Basis for disclaimer of conclusion

- a. Attention is drawn to Note 5 of the statement wherein a final adjudication order dated 24.01.2023 has been served on the company under section 11 (11(4), 11(4A), 11B and 11B (of the Securities and Exchange Board of India Act, 1992 read with Rule 5 of SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules, 1995 by SEBI imposed with a total monetary penalty of Rs.26,00,00,000 (Rupees Twenty-Six Crore) under Section 15HA and Section 15HB of the SEBI Act, 1992 respectively on account of violations of provisions of Section 12A(a), (b) & (c) of the SEBI Act, 1992 read with Regulations 3(b), (c) & (d) and 4(1) of the PFUTP Regulations as stated in Para 59 and 60 of its order relating to the advances to MACEL by the subsidiaries of the Company.

The company appealed against the above order dated 24th January 2023 to the Hon'ble Securities Appellate Tribunal (SAT) which granted stay on the imposition of penalty.

Further, the Company has initiated arbitration proceedings against MACEL as suggested by Crest Law in consultation with NSE. In this regard the subsidiaries of the company have filed claim statement as part of arbitration proceedings.

No provision is made in the books of accounts against the amount receivable from MACEL. In the absence of any conclusive evidence demonstrated by the company for recoverability of the same, we are unable to comment on the recoverability, requirement or otherwise of provision on those receivables and consequential impact on these financial results.

Further, we have in respect of 3 subsidiaries and 1 step-down subsidiary, based on our review, have issued a disclaimer of conclusion due to the possible impact of the recoverability of dues from MACEL. Hence, we are unable to comment on the recoverability of amount due from MACEL amounting to Rs.3,372.83 Crores to the group as a whole.



Coffee Day Enterprises Limited
Consolidated limited review report (continued)

Similarly in the case of one other subsidiary, the other auditor has issued a disclaimer of conclusion due to the possible impact of the recoverability of dues from MACEL.

- b. In respect of the Parent Company and some of the subsidiaries, there are instances of non-compliance with certain debt covenants including interest & principal repayment defaults. We also draw attention to the fact that the holding Company has not obtained the balance confirmations on loans from lenders. We have been informed that during the previous years, certain lenders have exercised their right to recall the loan (refer Note 6, Note 8, and Note 10 of the statement). In the absence of adequate and sufficient audit evidence to establish the amounts payable to the lenders, we are unable to comment on the consequential adjustments that might impact the statement.
- c. We have highlighted in one subsidiary that the subsidiary currently is undergoing a corporate restructuring process with its lenders, as detailed in Note No.9 of the Consolidated Financial Results. This restructuring involves realigning the company's debt and interest obligations in accordance with the proposed plan as per the in-principal approval accorded by all the lenders, which is pending for final execution. Hence, we are unable to comment on the completeness of loan balances and its impact in these Consolidated Financial Results until the final execution of the restructuring process.
- d. The Consolidated Financial results of the Group have been prepared by the Management and Board of Directors using the going concern assumption in view of the positive net-worth of the Group (refer Note 7 of the Consolidated Financial Results). The matters detailed in the above paragraphs may have a consequential implication on the Group's ability to continue as a going concern. We have expressed the same in the reports of one subsidiary and one step-subsiary.
Further, the auditors of one subsidiary and Two step-down subsidiaries have also expressed material uncertainty over going concern in their reports.
- e. We draw attention to Note No.14 of the Statement wherein in 1 subsidiary there are doubts on the recoverability of capital advance dues aggregating to INR 275 Crores. An agreement for the purchase of land at Mumbai had been entered into which has been acquired by City & Industrial Development Corporation (CIDCO) nodal agency for acquiring land for Navi Mumbai International Airport. CIDCO has proposed alternative land in lieu of the acquisition of land. However, the party has filed legal case for monetary compensation instead of alternate land. Hence, we are unable to comment on the recoverability of amount due.

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Coffee Day Enterprises Limited
Consolidated limited review report (continued)

f. The subsidiary of the company has not recognized a financial guarantee given to erstwhile subsidiary SICAL amounting to Rs.103.27 Crores, which has been invoked by the lenders. Due to the proposed restructuring plan with the lender regarding a settlement, we are unable to assess the impact of this matter on the financial Results. Accordingly, the level of compliance with the Indian Accounting Standards cannot be ascertained by us.

6. Other matters

a. We did not review the financial results of two step-down subsidiaries, whose financial results reflect total revenues of INR 0.95 Crores, total assets of Rs.8.54 crores and total comprehensive income of Rs.0.49 crore for the period ended on that date, as considered in the Statement. These financial results have been certified by the management. Our conclusion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based on the management certified financial results. For three step-down subsidiaries we were not provided with the financial statements for the purpose of consolidation.

b. We did not review the financial results of one subsidiary having two step-down subsidiaries, whose financial results reflect total revenues of INR 19.63 Crores, total assets of Rs.264.20 crores and total comprehensive income of Rs.17.84 crore for the period ended 30th September 2025, as considered in the Statement. Further, we did not review the financial results of one associate whose share of profit of INR 1.54 Crores is considered in the Consolidated Financial Results. These financial results have been certified by other auditors whose reports have been furnished to us by the Management and our conclusion on the consolidated financial results in so far as it relates to the aforesaid subsidiary is based solely on the reports of the other auditors.

c. Further, we also did not review the financial results of one associate entity having two subsidiaries, whose financial results reflect total profit of Rs.2.46 Crores considered in the Consolidated Financial Results. These financial results have been certified by other auditors whose reports have been furnished to us by the Management and our conclusion on the consolidated financial results in so far as it relates to the aforesaid Associate is based solely on the reports of the other auditors.

d. Further, we did not review the financial results of three Joint Venture (including its subsidiary) and one associate whose share of loss of INR 1.34 Crores is considered in the Consolidated Financial Results. These financial results have been certified by the Management. Our conclusion on the Statement, in so far as it



Coffee Day Enterprises Limited
Consolidated limited review report (continued)

relates to the amounts and disclosures included in respect of this joint venture is based on the management certified financial results.

- e. Further, we have not received neither the limited reviewed financial statements nor the management complied accounts of 1 step-subsiidiary, 2 step down subsidiaries and 2 joint ventures, for the quarter ended 30th September 2025, and these have not been considered in the Statement. The company has informed that the subsidiary is under liquidation and both the joint venture are in-active with the resignation of the respective directors of the company. The management has considered the last compiled accounts upto 31.3.2021. We are unable to comment, in so far as it relates to the amounts and disclosures included in respect of the subsidiary and joint ventures in the absence of audited nor management certified financial statements.

Our conclusion is not modified in respect of the above matters.

for Venkatesh & Co.,

Chartered Accountants

FRN : 004636S



CA Hrishikesh.D

Partner

M No : 272865

UDIN: 25 272865 BMLLDG1770

Bengaluru, November 14th, 2025



Coffee Day Enterprises Limited
Consolidated limited review report (continued)
Annexure I to the Audit Report

List of subsidiaries, associates and joint ventures included in the consolidated annual financial results:

S. No.	Name of the entity	Relationship
1	Coffee Day Global Limited	Subsidiary
2	Tanglin Developments Limited	Subsidiary
3	Coffee Day Hotels and Resorts Private Limited	Subsidiary
4	Coffee Day Trading Limited	Subsidiary
5	Coffee Day Kabini Resorts Limited	Subsidiary
6	Tanglin Retail Reality Developments Private Limited	Step Down Subsidiary
7	A.N Coffee day International Limited	Step Down Subsidiary
8	Classic Coffee Curing Works	Step Down Subsidiary
9	Coffeelab Limited	Step Down Subsidiary
10	Coffee Day Gastronomie Und Kaffeehandles GmbH	Step Down Subsidiary
11	Coffee Day CZ a.s	Step Down Subsidiary
12	Marnes Hrm Services Private Limited (formerly known as Way2Wealth Capital Private Limited)	Step Down Subsidiary
13	Marnes Enterprises Private Limited (formerly known as Way2Wealth Enterprises Private Limited)	Step Down Subsidiary
14	Calculus Traders LLP	Step Down Subsidiary
15	Girividhyuth India Limited	Step Down Subsidiary
16	Wilderness Resorts Private Limited	Step Down Subsidiary
17	Karnataka Wildlife Resorts Private Limited	Step Down Subsidiary
18	Magnasoft Consulting India Private Limited	Associate
19	Barefoot Resorts and Leisure India Private Limited	Associate
20	Coffee Day Schaerer Technologies Private Limited	Joint Venture
21	Coffee Day Consultancy Services Private Limited	Joint Venture
22	Coffee Day Econ Private Limited	Joint Venture
23	AC & C Hospitality Resorts LLP (from 30-01-2025)	Associate




Statement of consolidated financial results for the quarter and half year ended 30 September 2025

(₹ in Crores)

Sl. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations	279.53	269.32	269.34	548.85	529.41	1,077.86
	Other income	3.05	5.96	25.63	9.01	31.47	47.78
	Total income	282.58	275.28	294.97	557.87	560.88	1,125.64
2	Expenses						
	Cost of materials consumed	139.65	139.63	130.12	279.29	249.23	521.88
	Purchases of stock-in-trade	-	-	1.05	-	2.22	3.00
	Employee benefits expense	39.68	37.15	41.10	76.83	78.08	154.44
	Finance costs	22.15	24.18	22.34	46.33	43.21	109.78
	Depreciation and amortization expense	28.16	28.29	30.97	56.45	65.47	125.42
	Other expenses	68.48	60.33	70.05	128.81	135.51	265.19
	Total expenses	298.13	289.58	295.63	587.71	573.71	1,179.71
3	Profit/(loss) before share of profit/(loss) from equity accounted investees, exceptional items and tax (1 - 2)	(15.55)	(14.30)	(0.66)	(29.84)	(12.83)	(54.07)
4	Exceptional items (refer note 10, 11, 15 & 17)	-	34.98	-	34.98	-	47.89
5	Profit/(loss) before share of profit/(loss) from equity accounted investees, and tax (3 + 4)	(15.55)	20.68	(0.66)	5.14	(12.83)	(6.18)
6	Share of profit / (loss) from equity accounted investees (net of income tax)	(0.15)	2.60	(2.94)	2.46	(2.64)	(5.79)
7	Profit/(loss) before tax (5 + 6)	(15.70)	23.28	(3.60)	7.59	(15.47)	(11.97)
8	Tax expense (Refer note 20)	(0.00)	(0.00)	0.71	(0.01)	2.11	131.23
9	Profit/(loss) for the period (7 - 8)	(15.70)	23.28	(4.30)	7.60	(17.58)	(143.20)
	Attributable to owners of the company	(12.46)	28.18	(3.29)	15.72	(14.74)	(58.05)
	Attributable to non-controlling interests	(3.24)	(4.90)	(1.01)	(8.12)	(2.84)	(85.15)
	Other comprehensive income						
	Items that will not be reclassified to profit or loss, net of tax	0.20	(0.01)	(0.08)	0.19	(0.14)	2.77
	Items that will be reclassified to profit or loss, net of tax	-	-	-	-	-	-
10	Other comprehensive income for the period, net of tax	0.20	(0.01)	(0.08)	0.19	(0.14)	2.77
	Attributable to owners of the company	0.18	(0.01)	(0.07)	0.17	(0.12)	2.23
	Attributable to non-controlling interests	0.02	0.00	(0.01)	0.02	(0.02)	0.54
11	Total comprehensive income for the period (9 + 10)	(15.50)	23.27	(4.38)	7.79	(17.72)	(140.43)
	Attributable to owners of the company	(12.28)	28.17	(3.36)	15.88	(14.86)	(55.82)
	Attributable to non-controlling interests	(3.22)	(4.90)	(1.02)	(8.09)	(2.86)	(84.61)
12	Paid-up equity share capital (face value of ₹ 10 each)	211.25	211.25	211.25	211.25	211.25	211.25
13	Reserves excluding revaluation reserves	-	-	-	-	-	2,379.21
14	Earnings per share:						
	Basic earnings per share (In ₹)	(0.59)	1.33	(0.16)	0.74	(0.70)	(2.75)
	Diluted earnings per share (In ₹)	(0.59)	1.33	(0.16)	0.74	(0.70)	(2.75)

* Refer note 3



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, Hospitality services and others.

Financial information on our consolidated reportable operating segments for the quarter and half year ended 30 September 2025 is set out as below:

(₹ in Crores)

Sl. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment revenue						
	a) Coffee and related business	274.18	263.38	259.64	537.56	507.14	1,034.63
	b) Hospitality services	5.49	6.12	10.60	11.61	24.15	46.43
	c) Others	0.03	0.03	0.03	0.06	0.06	0.12
	Total	279.70	269.53	270.26	549.23	531.35	1,081.19
2	Segment result (EBITDA)						
	a) Coffee and related business	37.64	35.27	42.38	72.91	78.45	153.07
	b) Hospitality services	0.23	3.47	1.73	3.70	6.61	75.39
	c) Others	(3.25)	37.01	5.60	33.76	8.14	(5.23)
	Total	34.62	75.75	49.71	110.37	93.20	223.23
3	Reconciliation to consolidated financial results						
	Segment revenue	279.70	269.53	270.26	549.23	531.35	1,081.19
	Less: reconciling items						
	Inter-segment revenue	0.17	0.21	0.93	0.37	1.94	3.33
	Revenue from operations	279.53	269.32	269.34	548.85	529.41	1,077.86
	Segment result	34.62	75.75	49.71	110.37	93.20	223.23
	Less: reconciling items						
	Depreciation and amortisation expense	28.16	28.29	30.97	56.45	65.47	125.42
	Finance costs	22.15	24.18	22.34	46.33	43.21	109.78
	Tax expense, net	(0.00)	(0.00)	0.71	(0.01)	2.11	131.23
	Profit/(loss) for the period	(15.69)	23.29	(4.30)	7.59	(17.58)	(143.19)

*Refer note 3

See accompanying notes to the consolidated financial results

Notes to the segment information:

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 profit from equity accounted investees under respective business segments.



Consolidated statement of assets and liabilities

(₹ in Crores)

Sl. No.	Particulars	As at	As at
		30-Sep-25 Un-audited	31-Mar-25 Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	447.55	488.44
	(b) Capital work-in-progress	7.30	7.38
	(c) Investment property	25.59	25.58
	(d) Investment property under development	-	-
	(e) Goodwill	1.46	1.46
	(f) Other intangible assets	0.39	0.41
	(g) Intangible assets under development	-	-
	(h) Equity accounted investees	68.29	65.65
	(i) Financial assets		
	(i) Investments	13.55	13.54
	(ii) Loans	0.50	0.30
	(iii) Other non-current financial assets	42.48	71.30
	(j) Deferred tax assets, (net)	297.53	297.53
	(k) Other non-current assets	305.84	305.20
	Total non-current assets	1,210.47	1,276.79
2	Current assets		
	(a) Inventories	36.61	37.39
	(b) Financial assets		
	(i) Investments	0.00	0.00
	(ii) Trade receivables	60.93	61.86
	(iii) Cash and cash equivalents	62.78	46.59
	(iv) Bank balances other than cash and cash equivalents	32.12	196.99
	(v) Loans	2,291.10	2,291.20
	(vi) Other current financial assets	1,001.12	1,007.77
	(c) Current tax assets, (net)	4.11	3.61
	(d) Other current assets	12.41	11.02
		3,501.18	3,656.43
	Assets held for sale	5.55	5.55
	Total current assets	3,506.73	3,661.98
	Total assets	4,717.20	4,938.78
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	211.25	211.25
	(b) Other equity	2,395.09	2,379.21
	Equity attributable to owners of the parent	2,606.34	2,590.46
	Non-controlling interests	347.34	355.46
	Total equity	2,953.69	2,945.92
2	LIABILITIES		
(A)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	193.34	200.50
	(ia) Lease Liabilities	169.39	197.39
	(ii) Other non-current financial liabilities	-	-
	(b) Provisions	9.73	10.59
	(c) Deferred tax liabilities, (net)	1.02	1.01
	(d) Other non-current liabilities	-	-
	Total non-current liabilities	373.47	409.50
(B)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	728.16	924.75
	(ia) Lease Liabilities	54.38	50.75
	(ii) Trade payables		
	Total outstanding dues to micro enterprises and small enterprises	9.64	8.72
	Total outstanding dues other than micro enterprises and small enterprises	43.18	55.61
	(iii) Other current financial liabilities	343.01	348.39
	(b) Provisions	32.47	19.69
	(c) Current tax liabilities, (net)	146.73	142.41
	(d) Other current liabilities	24.15	24.70
		1,381.71	1,575.03
	Liabilities associated with assets classified as held for sale	8.33	8.33
	Total current liabilities	1,390.04	1,583.36
	Total equity and liabilities	4,717.20	4,938.78

See accompanying notes to the financial results

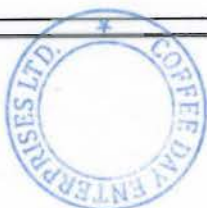


Statement of Consolidated Cash Flows

(₹ in Crores)

Particulars	Half Year ended	
	30-Sep-25	30-Sep-24
	Unaudited	Unaudited
Cash flows from operating activities		
Profit for the year before tax	7.59	(15.46)
Adjustments:		
- Exceptional items	(18.58)	-
- Share of profit from equity accounted investees in the statement of profit and loss	(2.46)	2.64
- Depreciation and amortization expense	56.45	65.47
- Finance cost (including financial liabilities at amortised cost)	46.33	43.21
- Interest income (including financial assets at amortised cost)	(4.80)	(9.27)
- Allowance for expected credit losses	(0.13)	0.41
- Liability no longer required written back	(1.34)	-
- Bad debts written off	0.00	0.18
- Provision for doubtful advance	-	0.13
- (Profit) / loss on sale of property, plant, equipment and intangibles assets & Investment properties	(0.24)	(5.30)
- Gain / Loss on termination of Lease	(1.58)	(1.21)
- Impairment of assets held for sale	-	1.23
Operating cash flow before working capital changes	81.25	82.02
<i>Changes in</i>		
- Trade receivables	2.40	(7.76)
- Current and non-current loans	(0.10)	(0.25)
- Other current financial assets	(5.19)	11.96
- Other current and non-current assets	(1.32)	(2.90)
- Inventories	(0.78)	(0.54)
- Trade payables	(7.88)	6.43
- Current and non-current provisions	11.91	8.08
- Other current and non-current liabilities	(0.55)	(3.83)
- Other current and non-current financial liabilities	(3.14)	0.96
Cash generated from operations	76.61	94.17
Income taxes paid	(1.72)	33.80
Cash generated from operations [A]	74.89	127.98
Cash flows from investing activities		
Proceeds from /(Purchase of) property, plant, equipment and intangibles assets	(16.30)	(18.50)
Loans given to related parties	-	0.00
Withdrawal of/(Additional) fixed deposits made	195.89	(2.73)
Interest received	10.69	2.20
Net cash used in investing activities [B]	190.28	(19.03)
Cash flows from financing activities		
Repayments of long-term and short-term borrowings	(185.18)	(4.86)
Interest paid (including fair value changes on financial liabilities at amortised cost)	(27.47)	(29.80)
Lease liabilities paid	(36.33)	(38.08)
Net cash generated from financing activities [C]	(248.98)	(72.75)
Increase in cash and cash equivalents		
Opening Cash and cash equivalents	46.59	35.23
Cash and Cash equivalents of subsidiary where control lost		
Movement in cash and cash equivalents [A +B +C]	16.19	36.20
Closing Cash and cash equivalents	62.78	71.43
Components of cash and cash equivalents		
Cash in hand	1.55	1.75
<i>Balances with banks</i>		
- in current accounts	61.21	69.67
- in escrow account	0.02	0.01
Less: Overdrafts	-	-
Total cash and cash equivalents	62.78	71.43

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Explanatory Notes to the Statement of Consolidated Financial Results for The Half Year Ended 30 September 2025

- 1 The consolidated financial results of Coffee Day Enterprises Limited ("Parent Company" or "CDEL" or "Company") and its subsidiaries (collectively known as 'Group') and its associates and joint ventures have been prepared by the management of the Parent Company which has been consolidated based on the consolidated and as well as standalone financial statements prepared by the management of respective subsidiaries, associates and joint Ventures and approved by Board of Directors of respective subsidiaries, associates and joint Ventures in accordance with the recognition and measurement principals laid down in Indian Accounting Standard (referred to as 'Ind AS') 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) rules as amended from time to time and other accounting principles generally accepted in India and in terms of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 (the "Listing Regulations").

The consolidated figures above include figures of the subsidiaries including step-down subsidiary companies namely Coffee Day Global Limited, A.N Coffee day International Limited, Classic Coffee Curing Works, Coffee lab Limited, Coffee Day Gastronomie Und Kaffeehandles GmbH, Coffee Day CZ, Marnes HRM Services Private Limited(erstwhile Way2Wealth Capital Private Limited), Marnes Enterprises Private Limited(erstwhile Way2Wealth Enterprises Private Limited), Calculus Traders LLP, Coffee Day Hotels and Resorts Private Limited, Wilderness Resorts Private Limited, Karnataka Wildlife Resorts Private Limited, Coffee Day Trading Limited, Coffee Day Kabini Resorts Limited, Tanglin Developments Limited, Tanglin Retail Realty Developments Private Limited and Giri Vidhyuth (India) Limited.

The consolidated net profit/(loss) presented includes Group's share of profit / loss from joint ventures namely Coffee Day Consultancy Services Private Limited, Coffee Day Econ Private Limited, Coffee Day Schaerer Technologies Private Limited, and the Group's share of profits/(loss) from associate Barefoot Resorts and Leisure India Private Limited, Magnasoft Consulting India Private Limited, Magnasoft Europe Limited and Magnasoft Spatial Services Inc, AC & C Hospitality Resorts LLP(Associate from 30 January 2025).

- 2 The Statement of unaudited consolidated financial results ('the Statement') of the Group for the half year ended 30 September 2025 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 14 November 2025.
- 3 The Statutory Auditors have expressed disclaimer of conclusion in the limited review report in respect of the Statement being filed with Bombay Stock Exchange Limited ('BSE') and National Stock Exchange of India Limited ('NSE') and is also available on the Company's website www.coffeeday.com. The figures for the year ended 31 March 2025 are audited and other period figures are only been reviewed and not subjected to audit.
- 4 Information of standalone financial results of the Company:

(₹ in Crores)

Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total income from operations	4.88	5.67	4.43	10.56	9.70	20.26
Other Income	0.02	0.00	5.41	0.02	5.44	5.50
Profit/(loss) for the period before tax(Refer note below)	(6.01)	13.13	3.23	7.12	4.19	(241.59)
Profit/(loss) for the period after tax(Refer note below)	(6.01)	13.13	3.23	7.12	4.19	(241.59)

Note:

YTD FY25

Includes impairment loss of ₹ 59.65 crores which is shown under exceptional item in profit and loss statement for the year ended 31 March 2025

Includes recognition of loss on invocation shares pledge to the extent of ₹ 171.06 crores for the year ended 31 March 2025.

During the Quarter ended 30 June 2025 and half year ended 30 September 2025, the lender who invoked CDGL shares, has realized proceeds from the sale of CDGL shares that were pledged and invoked in a earlier years. These proceeds, amounting to ₹ 16.4 crores, were adjusted against the outstanding loan of subsidiary Coffee Day Hotels and Resorts Private Limited and have been recognized as an exceptional gain in the Statement of Profit and Loss."

- 5 SEBI issued an order dated 24 January 2023 directing CDEL in the matter of transfer of funds by Subsidiaries of the Company to Mysore Amalgamated Coffee Estates Limited to take all the necessary steps for recovery of entire dues from MACEL and its related entities along with due interest, that are outstanding to the subsidiaries of CDEL. Further, SEBI has directed the Company to appoint an Independent Law firm in consultation with NSE within 60 days of this order, to take effective steps for recovery of dues and imposed a penalty of ₹ 25 Crores under section 15HA and ₹ 1 crore under section 15HB of the SEBI Act, 1992. Thereafter, the company appealed the above order dated 24 January 2023 to the Hon'ble Securities Appellate Tribunal (SAT). However, the SAT granted stay on imposition of penalty. As per the instructions of NSE the Company appointed Independent Law Firm Crest Law on 3 April 2023 to take effective steps for recovery of dues from MACEL. Subsidiaries of the company has initiated arbitration proceedings against MACEL. In this regard the subsidiaries of the company has filed claim statement as part of arbitration proceedings.

Under the above circumstances, no provision is made in the books of accounts against the amount receivable from MACEL.

As on 30 September 2025 the amount due by MACEL to various subsidiaries and joint venture of the company amounts ₹ 3,372.83 crores.

- 6 On 7 October 2025, the Company has made a disclosure in terms of SEBI circular No. SEBI/HO/CFD/CMD1/CIR/P/2019/140 for the half year ended 30 September 2025 regarding the defaults in payments of Interest/Repayment of principal amount on loans from Banks/ Financial institutions and unlisted debt securities.

Explanatory Notes to the Statement of Consolidated Financial Results for The Half Year Ended 30 September 2025

- 7 These consolidated financial results for the half year ended 30 September 2025 have been prepared on a going concern basis in view of the positive net worth of the Group amounting to ₹ 2,946 crores as of 30 September 2025.
- 8 The Group has borrowings amounting to ₹ 1,053 crores as at 30 September 2025. There have been certain covenant breaches with respect to certain borrowings taken by the group from various lenders. Such breaches entitle the lenders to recall the loan. On the date of this statement, there have been certain defaults in repayments of principal and/or interest of the loans and certain lenders have exercised their rights including recall the loans. Some of the lenders initiated legal process to recover the dues. On 7 September 2023, one of the lenders of the company has filed an application with NCLT, Bangalore for recovery of its dues and NCLT, Bangalore vide order dated 8 August 2024 has admitted the company to Corporate Insolvency Resolution Process(CIRP). The Company has appealed against the NCLT, Bangalore order dated 8 August 2024 before NCLAT, Chennai and NCLAT, Chennai vide its order dated 14 August 2024, has stayed the operation of the impugned order passed by NCLT, Bangalore. Further, Lender approached Supreme Court, and the matter was listed on 31st January 2025 wherein the Supreme Court has directed the concerned NCLAT, Chennai to dispose of the appeal pending before it on or before 21 February 2025. In the event the appeal is not disposed of by then, the impugned order passed by the Appellate Tribunal shall stand vacated automatically. On 27 February 2025 NCLAT has allowed the appeal filed by the company.
Company has entered into settlement agreement with Credit opportunities India Pte Ltd and India Special situations Scheme-I (debenture holders of the company) to settle the loan at ₹ 205 crores in three tranches which includes the amount to be realized on sale of 12.41% of the pledged and invoked shares of Coffee Day Global Limited owned by the Company, by the lender to a third party for ₹ 55 crores as per Share purchase Agreement entered on 9 April 2025. Debenture holders have waived the interest till date. The Company has paid ₹ 28.90 crores on 9 April 2025 as first tranche as agreed in the settlement agreement. The Company has also paid ₹ 82.32 crores on 10 July 2025 as Second tranche as agreed in the settlement agreement.
- 9 The Board of directors of Coffee Day Global Limited(subsidiary) in its meeting held on 11 February 2023, decided to initiate a Restructuring Process under the Prudential Framework for Resolution of Stressed Assets issued by RBI on 07 June 2019 for loan/borrowings. As per the "In-Principle" approval received from all the lenders for the proposed Restructuring Plan, interest payable from Jan 24-Sep 25 @8.50% for Indian Lenders and applicable interest rate for ECB and the same is paid. Lenders have confirmed that there is no Overdue. The plan is awaiting required approval/Execution.

The National Company Law Tribunal (NCLT) has taken up an application filed by the Insolvency administrator of Foreign subsidiary "Coffee Day and Kaffeehandels GmbH(Vienna, Austria) of Coffee Day Global Limited(Subsidiary) for a claim amount of Euro 3,28,767 with interest applicable @9.20 p.a. from Dec 2020. Coffee Day Global Limited(Subsidiary) have filed objection to the claim made. The next date of Hearing is 10.12.2025

- 10 On 27 April 2023, Coffee Day Hotels and Resorts Private Limited (subsidiary) has entered into "Full and Final Restructuring Agreement" with Phoenix ARC Private Limited and Clix Capital services Private Limited to settle the entire dues of ₹ 112 crores(₹ 100 crores(principal) and ₹ 12 crores for interest) for a sum of ₹ 95 Crores. Out of which i) ₹ 45 crores has to be paid on or before 22 May 2023 and ii) Balance ₹ 50 Crores on or before 31 December 2025. The settlement is contingent upon making the payment with in the due dates mentioned above. As on 31 March 2025, Coffee Day Hotels and Resorts Private Limited (subsidiary) has paid ₹ 69.4 Crores towards the dues payable.
During the quarter ended 30 June 2025 and half year ended 30 September 2025, Coffee Day Hotels and Resorts Private Limited, a subsidiary of the Company, recognized an exceptional gain of ₹18.58 crores arising from the settlement of its outstanding borrowings pursuant to a full and final restructuring agreement entered into with Phoenix ARC Private Limited and Clix Capital Services Private Limited. The gain represents the difference between the carrying amount of the loans in the books and the total amount settled, including proceeds of ₹ 16.40 crores realized by the lenders through the sale of invoked securities. Upon such recovery, there are no further dues outstanding to the lender as agreed in the Full and Final Restructuring Agreement.
- 11 Change in the percentage of shares held by the Company in its two subsidiaries viz M/s TDL & M/s CDGL as of 31 March 2025 due to invocation of shares pledged to the lenders. The lenders have not made any adjustments to the loan outstanding as the lenders have not realised any amount on invocation of these shares. Since the shares are not listed it is not possible to attribute any value to the invoked shares.
The company has recognised invocation in compliance with IND AS and made adjustments to respective Non controlling interest in subsidiaries.
During the Quarter ended 30 June 2025 and half year ended 30 September 2025, the lender who invoked CDGL shares, has realized proceeds from the sale of CDGL shares that were pledged and invoked in a earlier years. These proceeds, amounting to ₹ 16.4 crores, were adjusted against the outstanding loan of subsidiary Coffee Day Hotels and Resorts Private Limited and have been recognized as an exceptional gain in the Statement of Profit and Loss.
- 12 Coffee Day Trading Limited (subsidiary) has not remitted income tax demand of ₹ 67.72 crores (includes interest up to 30 September 2025) relating to financial year 2018-19 relevant to Asst Year 2019-20. Coffee Day Trading Limited (subsidiary) has not remitted income tax demand of ₹ 73.76 crores (includes interest up to 30 September 2025) relating to financial year 2019-20 relevant to Asst Year 2020-21.
- 13 Some of the subsidiaries have not received balance confirmation in respect of certain lenders. Management of the subsidiaries are making an efforts to get the balance confirmations from the lenders.
- 14 An agreement for purchase of land at Mumbai had been entered into by the Tanglin Developments Limited (subsidiary) with Mrs.Vasanthi Hegde in FY 2017-18. Based on agreement to purchase the land the Tanglin Developments Limited (subsidiary) has advanced ₹ 275 crores to Mrs.Vasanthi Hegde. The land in the name of Mrs.Vasanthi Hegde has been acquired by City & Industrial Development Corporation (CIDCO) nodal agency for acquiring land for Navi Mumbai International Airport. CIDCO has proposed alternative land in lieu of the acquisition of land. The matter is under leagal dispute pending conclusion.

Explanatory Notes to the Statement of Consolidated Financial Results for The Half Year Ended 30 September 2025

- 15 Company has given approval to sell Chikmagaluru resort to AC&C vide its Board meeting dated 30 May 2023. CDHRPL has transferred their resorts business along with all the assets and liabilities vide BTA dated 1 July 2023 executed between CDHRPL and AC&C for a consideration of ₹ 35.91 crores.

In AC & C, Chaitra Civil Ventures LLP (CCV) has invested ₹ 36 crores, for Profit Sharing Ratio of 37.57% in AC&C. Post the investment Profit Sharing Ratio of CDHRPL will be 62.42% in AC&C.

On 30 January 2025, Coffee Day Hotels and Resorts Private Limited (CDHRPL) (Wholly owned subsidiary of the Company) entered into Amended and Restated Limited Liability Partnership Agreement of AC & C Hospitality Resort LLP (AC&C) (Wholly Owned Subsidiary (LLP) of CDHRPL, with Chaitra Civil Ventures LLP (CCV) (Retiring Partner) and Ammolite Properties Private Limited (APPL) (new partner) in/of AC&C Hospitality Resorts LLP). The APPL was invested ₹ 34.14 crores in AC & C, post the investment and transfer of PSR from CCV, APPL holds Profit Sharing Ratio of 50.10% in AC&C Hospitality Resorts LLP (AC&C).

The gain on loss of control on AC & C Hospitality Resorts LLP ₹ 58.89 crores accounted as exceptional item during the quarter and year ended 31 March 2025.

- 16 The foreign operating subsidiaries of Coffee Day Global Limited (subsidiary) went into liquidation and accordingly the discontinued operations for the period is nil.
- 17 During the year ended 31 March 2025, Tanglin Developments Limited (subsidiary) has paid ₹ 11 crores for its corporate guarantee liability as full and final settlement to JCF ARC Private Limited the lender of Sical Logistics Limited and JCF ARC Private Limited has released the corporate guarantee of Tanglin Developments Limited towards Sical Logistics limited borrowing. Sical Logistics Limited's resolution process is completed and no amount is recoverable and same is shown as expense under exceptional items.
- 18 During the FY 24-25, the Coffee Day Global Limited (subsidiary) has received an amount of ₹ 35.52 Crores towards Income Tax Refund from Financial Year 2010-11 till 2024-25. The same is accounted in the books as per below Table

Particulars	₹ Crs
Interest Income on IT Refund	10.66
Excess Tax provision of Earlier years reversed	4.05
TDS Receivable/Advance Tax	12.25
Tax Paid under protest	8.56
Total	35.52

- 19 The Company had transferred its corporate building, leasehold rights of the land and Annexe building situated on the leased land at Bengaluru, Karnataka in the previous year out of which a sum of ₹ 0.61 crores was still receivable as at Mar 31st 2025, (shown under the 'Other Current Financial Assets' of the Consolidated Financial statements). pending execution of the registration. The entire amount is received and registration is completed as on the date of statement.
- 20 Since, Coffee Day Global Limited (subsidiary) has exercised the option permitted under section 115BAA of the Income-tax Act, 1961, Coffee Day Global Limited (subsidiary) is subject to Income tax at a concessional rate of 25.17% (inclusive of surcharge and cess), as against the earlier applicable rate of 34.94%. Consequent to the adoption of the new tax regime, Coffee Day Global Limited (subsidiary) has remeasured its deferred tax balances using the revised tax rate. This remeasurement has resulted in a reversal of Deferred Tax Asset amounting to ₹ 132.12 crores, which has been recognised in the Statement of Profit and Loss during year ended 31 March 2025. However the same has no impact on the cash flow of the Coffee Day Global Limited (subsidiary).

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



Malavika Hegde
CEO and Whole Time Director
Place: Bangalore
Date: 14 November 2025



Independent Auditor's Limited review report on Quarterly Consolidated Interim Financial results of Coffee Day Global Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of Coffee Day Global Limited

We were engaged to review the accompanying Statement of unaudited consolidated financial results of Coffee Day Global Limited ('the Parent Company') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), and its share of the net loss after tax and total comprehensive income of its associates and joint ventures for the quarter ended September 30, 2025 ('the Statement'), being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

It is the responsibility of the Parent Company's Management and Board of Directors to compile this Statement from the individual final accounts prepared by the management of the subsidiaries in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Parent Company's Board of Directors.

Our responsibility is to conduct a review of the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We are responsible for performing procedures in accordance with the circular issued by the SEBI under the Regulation 33 (8) of the Listing Regulation, to the extent applicable.

Due to the matters described in the paragraph below, we were not able to obtain sufficient evidence to provide a basis for conclusion on the Statement and hence we do not express a conclusion on the Statement.

The Statement includes the results of the entities as per the attached Annexure I.

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Basis for disclaimer of conclusion

1. We draw attention to Note No.6 of the Consolidated Financial Results which describe the details in respect of amounts due from M/s. Mysore Amalgamated Coffee Estates Limited (MACEL) to the extent of Rs.995.12 Crores. As explained to us, the company is in the process of recovery of the dues from related parties and has taken necessary action as stated in the said notes and further there is no recovery during the quarter. In the absence of any conclusive evidence demonstrated by the company for recoverability of the same, we are unable to comment on the recoverability, requirement or otherwise of provision on those receivables and consequential impact on these Consolidated financial Results.
2. The company is currently undergoing a corporate restructuring process with its lenders, as detailed in Note No.7 of the Consolidated Financial Results. This restructuring involves realigning the company's debt and interest obligations in accordance with the proposed plan as per the in-principal approval accorded by all the lenders, which is pending final execution. Hence, we are unable to comment on the completeness of loan balances and its impact in these Consolidated Financial Results until the final execution of the restructuring process.
3. The company has not recognized a financial guarantee amounting to Rs. 107.25 Crores provided to the parent company, Coffee Day Enterprises Limited (CDEL), and to erstwhile co-subsiary SICAL amounting to Rs. 103.27 crores, which has been invoked by the lenders. Due to the proposed restructuring plan with the lender regarding a settlement, we are unable to assess the impact of this matter on the financial Results. Accordingly, the level of compliance with the requirements of the Indian Accounting Standards cannot be ascertained by us.

Other Matters

We did not review the financial results of 2 Subsidiaries, 2 Step Down Subsidiaries, 3 Joint Ventures and 1 Partnership Firm whose financial results reflect total assets of INR 8.54 Crores for the period ended 30 September, 2025, total revenues of INR 0.95 Crore and net cash inflows amounting to INR 0.02 Crores for the quarter ended on that date, as considered in the consolidated financial results. The consolidated financial result also includes the Group's share of net profit (and other comprehensive income) of INR 0.49 Crore for the year ended September 30, 2025. These financial results have not been reviewed by other auditors.

Further out of the subsidiaries and joint venture mentioned in point above, we have not received neither the limited reviewed financial statements nor the management complied accounts of 1 subsidiary, 2 step down subsidiaries and 2 joint ventures, for the quarter ended 30th September 2025, and these have not been considered in the Statement. The company has informed that the subsidiary is under liquidation and both the

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joint venture are in-active with the resignation of the respective directors of the company. The management has considered the last compiled accounts upto 31.3.2021. We are unable to comment, in so far as it relates to the amounts and disclosures included in respect of the subsidiary and joint ventures in the absence of audited nor management certified financial statements.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the statements certified by the Management.

For Venkatesh & Co.,

Chartered Accountants

FRN : 004636S



CA Hrishikesh D

Partner

M No : 272865

UDIN: 25272865BMLLDK9938

Bengaluru, November 14, 2025

Annexure I to the Audit Report

List of subsidiaries, joint ventures and other entity included in the consolidated annual financial results:

S. No.	Name of the entity	Relationship
1	Coffeelab Limited	Subsidiary
2	A.N Coffee day International Limited ('AN CCD')	Subsidiary
3	Coffee day CZ	Step down subsidiary
4	Coffee day Gastronomie	Step down subsidiary
5	Classic Coffee Curing Works	Partnership Firm
6	Coffee Day Schaerer Technologies Private Limited	Joint Venture
7	Coffee Day Consultancy Services Private Limited	Joint Venture
8	Coffee Day Econ Private Limited	Joint Venture

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Part I: Statement of consolidated financial results for the quarter and six months ended 30th September 2025

Particulars	Quarter ended			Six months ended		Year ended
	30th Sept. 2025	30th June 2025	30th Sept. 2024	30th Sept. 2025	30th Sept. 2024	31st March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
a) Revenue from operations	274.18	263.38	259.64	537.56	507.14	1,034.63
b) Other income	2.23	3.18	13.81	5.41	15.94	24.02
Total income (a+b)	276.41	266.56	273.44	542.97	523.07	1,058.66
2 Expenses						
a) Cost of materials consumed	139.65	139.63	130.12	279.29	249.23	521.88
b) Employee benefits expenses	36.85	34.70	38.09	71.55	72.22	142.51
c) Finance costs	15.79	17.69	18.72	33.48	37.84	77.43
d) Depreciation and amortization expense	28.03	28.12	30.39	56.15	64.32	123.68
e) Other expenses	62.26	56.96	62.84	119.22	123.18	241.20
Total expenses (a+b+c+d+e+f)	282.59	277.10	280.17	559.69	546.78	1,106.69
3 Profit before share of profit from joint ventures accounted using equity method, exceptional items and tax (1-2)	(6.18)	(10.54)	(6.73)	(16.72)	(23.71)	(48.03)
4 Share of profit/(loss) from joint venture accounted using equity method	-	-	-	-	-	-
5 Profit before tax	(6.18)	(10.54)	(6.73)	(16.72)	(23.71)	(48.03)
6 Tax expense	-	-	(1.25)	-	(1.25)	127.89
7 Profit for the period from continuing operations (5-6)	(6.18)	(10.54)	(5.48)	(16.72)	(22.46)	(175.92)
8 Profit / (Loss) from discontinued operations	-	-	-	-	-	-
9 Profit for the period (7+8)	(6.18)	(10.54)	(5.48)	(16.72)	(22.46)	(175.92)
Attributable to the owners of the Company	(6.18)	(10.54)	(5.48)	(16.72)	(22.46)	(175.92)
Other comprehensive income						
Items that will not be reclassified to profit or loss, net of tax	-	-	-	-	-	0.20
Items that will be reclassified to profit or loss, net of tax	-	-	-	-	-	-
10 Other comprehensive income for the period, net of tax	-	-	-	-	-	0.20
Attributable to: Owners of the Company	-	-	-	-	-	0.20
11 Total comprehensive income for the period (9+10)	(6.18)	(10.54)	(5.48)	(16.72)	(22.46)	(175.72)
Attributable to: Owners of the Company	(6.18)	(10.54)	(5.48)	(16.72)	(22.46)	(175.72)
12 Paid-up equity share capital (face value of Re. 1 each)	19.15	19.15	19.15	19.15	19.15	19.15
13 Reserves excluding revaluation reserves	-	-	-	433.74	587.02	609.47
14 Earnings per equity share for continuing operations (not annualised)						
Basic (Rs)	(0.32)	(0.55)	(0.29)	(0.87)	(1.17)	(9.19)
Diluted (Rs)	(0.32)	(0.55)	(0.29)	(0.87)	(1.17)	(9.19)

Figures are reclassified and regrouped wherever necessary for the previous period/s.
See accompanying notes to the financial results



Consolidated Balance Sheet as at 30th September 2025

Rupees in Crores

	As at 30th September 2025	As at 31st March 2025
ASSETS		
Non-current assets		
Property, plant and equipment	187.31	204.58
Capital work-in-progress	4.68	4.76
Right-of-use assets	254.65	277.94
Other Intangible assets	0.13	0.15
Financial assets		
Investments		
- Other financial assets	42.34	71.17
Deferred tax asset (net)	297.53	297.53
Other Non Current Assets	5.51	4.59
Total non-current assets	792.14	860.72
Current assets		
Inventories	36.61	37.39
Financial assets		
- Trade receivables	60.48	61.75
- Cash and cash equivalents	6.55	5.26
- Bank balances other than cash and cash equivalent	0.04	0.74
- Loans	1.02	5.60
- Other financial assets	999.36	1,000.19
Current tax assets (net)		
Other assets	5.02	3.62
Assets held for sale	5.55	5.55
Total current assets	1,114.62	1,120.08
Total assets	1,906.76	1,980.80
EQUITY AND LIABILITIES		
Equity		
Equity share capital	19.15	19.15
Other equity	417.02	433.74
Total equity	436.17	452.90
Non-current liabilities		
Financial liabilities		
- Borrowings	193.34	200.50
- Lease liability	165.70	193.62
- Other financial liabilities		
Other Non Current Liabilities		
Provisions	7.36	8.22
Total non-current liabilities	366.39	402.35
Current liabilities		
Financial liabilities		
- Borrowings	631.04	650.58
- Lease liability	54.06	50.43
- Trade payables		
Total outstanding dues of micro enterprises and small enterpr	9.64	8.72
Total outstanding dues of creditors other than micro	42.78	55.15
enterprises and small enterprises		
- Other financial liabilities	301.24	305.81
Provisions	32.13	19.35
Current tax Liabilities (net)	5.29	6.51
Other current liabilities	19.68	20.69
Liabilities associated with assets held for sale	8.33	8.33
Total current liabilities	1,104.19	1,125.56
Total liabilities	1,470.58	1,527.91
Total equity and liabilities	1,906.76	1,980.80

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Consolidated Statement of Cash Flows for the six months ended 30th September, 2025

	Rs. in crore		
	For the six months ended 30th September 2025	For the six months ended 30th September 2024	For the year ended 31 March 2025
Cash flows from operating activities			
Profit before tax for the period	(16.72)	(23.71)	(48.04)
Adjustments:			
- Interest income (including fair value change in financial instruments)	(0.37)	(1.80)	(3.76)
- Provision for doubtful deposits		-	0.13
- Provision for doubtful debts	(0.13)	0.41	0.83
- Provision for doubtful advances		0.13	
- Impairment of Assets held for sale		1.23	2.46
- Balance written back	(1.34)	-	
- Gain on termination of Lease Contract	(1.58)	(1.21)	(1.47)
- Interest expense (including fair value change in financial instruments)	33.48	37.84	77.43
- Depreciation and amortization	56.15	64.32	123.68
- Profit / (loss) from sale of asset	(0.24)	(5.04)	(5.27)
Operating cash flow before working capital changes	69.25	72.16	145.98
Changes in working capital			
- Trade receivables	1.27	(7.75)	(7.17)
- Current and non-current loans	2.38	0.79	3.93
- Current and non-current financial assets	32.17	8.06	23.20
- Current and non-current assets	(2.37)	6.58	6.33
- Inventories	0.78	(0.52)	(4.50)
- Trade payables	(11.44)	6.61	(0.58)
- Current and non-current financial liabilities	1.38	0.77	3.03
- Current and non-current provisions	11.91	7.87	(7.95)
- Current and non-current liabilities	(1.01)	(5.07)	(9.09)
- Reclassification of assets held for sale, net		-	
Cash generated from operations	104.30	89.50	153.19
Income taxes paid (net)	(1.16)	1.25	9.69
Cash generated from operations [A]	103.14	90.76	162.88
Cash flows from investing activities			
Purchase of property, plant and equipment (net off of capital advance recover)	(17.38)	(20.27)	(34.98)
Sale of assets / Advance received for Assets held for sale		3.81	5.27
Withdrawal of fixed deposits	(0.00)	(0.02)	0.06
Interest received	0.05	(0.00)	(0.04)
Net cash used in investing activities [B]	(17.33)	(16.49)	(29.69)
Cash flows from financing activities			
Proceeds from long term and short term borrowings*	(25.58)	(14.28)	(13.55)
Interest paid	(20.42)	(23.31)	(43.99)
Repayment of lease liabilities	(35.98)	(37.73)	(82.51)
Net cash generated / (used) in financing activities [C]	(81.99)	(75.33)	(140.05)
Increase in cash and cash equivalents			
Cash and cash equivalents at the beginning of the period	5.26	12.12	12.12
Movement in cash and cash equivalents during the period [A+B+C]	1.30	(1.06)	(6.86)
Cash and cash equivalents at the end of the period	6.55	11.06	5.26
Components of cash and cash equivalents (refer note 12 and 18-B)	As at	As at	As at
Balances with banks:	30-Sep-25	30-Sep-24	31-Mar-25
- in current accounts	4.99	9.37	3.84
- in escrow account	0.02	0.01	0.01
- in fixed deposits		-	-
Cash on hand	1.55	1.69	1.40
Cash and cash equivalents at the end of the period	6.55	11.06	5.26




M/s.COFFEE DAY GLOBAL LIMITED

Notes:

- 1 The above results of Coffee Day Global Limited ("the Company"), its subsidiaries and joint ventures (collectively known as "the Group") are prepared in accordance with requirement of the Indian Accounting Standard 110 "Consolidated Financial Statement" prescribed by Companies (Indian Accounting Standard) Rules, 2015 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 five subsidiaries namely Coffee Lab Limited, Classic Coffee Curing Works, A.N Coffee day International Limited, Coffee Day C.Z., Coffee Day Gastronomie und Kaffeehandels GmbH Kaffee, and two joint ventures - Coffee Day Schaerer Technologies Private Limited and Coffee Day Consultancy Services Private Limited (including its subsidiary Coffee Day Econ Private Limited).
- 3 As the Company is an unlisted entity, it is not mandatorily required to prepare the financial results in accordance with the Listing Regulations, 2015. However, the Company has voluntarily prepared the financial results using the format prescribed by the Listing Regulation, 2015 pursuant to listing of shares of Coffee Day Enterprises Limited, its holding company, for submission to Bombay Stock Exchange and National Stock Exchange.
- 4 The Statement of unaudited consolidated financial results ('the Statement') of the Group for the quarter ended dated 30th September 2025 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in the meeting held on 14th November 2025
- 5 The figures for the quarter ended 31 March 2025 as reported in these consolidated financial results are audited figures and all other period figures have only been reviewed and not subject to audit. The Audit report of the Statutory Auditors is being filed with Bombay Stock Exchange and National Stock Exchange and is also available on the Company's website www.coffeeday.com.
- 6 On a directive from Securities and Exchange Board of India (SEBI) the National Stock Exchange (NSE) instructed Coffee Day Enterprises Ltd. (CDEL) the Parent Company, and accordingly, CDEL appointed an Independent Law Firm, Crest Law on 3rd April 2023 to take effective steps for recovery of dues from MACEL. Accordingly Company has initiated arbitration proceedings against MACEL as suggested by Crest Law in consultation with NSE. Justice Shri Ajit J Gunjal Former Judge, High Court of Karnataka has been appointed as the Sole Arbitrator. The legal process for recovery of dues is in progress. Under the above circumstances, no provision is made in the books of accounts against the amount receivable from MACEL. As on September 30, 2025 the amount due by MACEL to the company amounts to Rs. 995.12 (Rs 995.12 Crores - March 31, 2025).



M/s.COFFEE DAY GLOBAL LIMITED

- 7 The Board in its meeting held on 11th February 2023, decided to initiate a Restructuring Process under the Prudential Framework for Resolution of Stressed Assets issued by RBI on June 07,2019 for loan/borrowings.
As per the "In-Principle" approval received from all the lenders for the proposed Restructuring Plan, interest payable from Jan 24-Sept 25 @8.50% for Indian Lenders and applicable interest rate for ECB and the same is paid. Lenders have confirmed that there is no Overdue. The plan is awaiting required approval/Execution.
- 8 The National Company Law Tribunal (NCLT) has taken up an application filed by the Insolvency administrator of Foreign subsidiary "Coffee Day and Kaffeehandels GmbH(Vienna, Austria) for a claim amount of Euro 3,28,767 with interest applicable @9.20 p.a. from Dec 2020. We have filed objection to the claim made. The next date of Hearing is 10.12.2025
- 9 The Company had transferred its corporate building, leasehold rights of the land and Annexe building situated on the leased land at Bengaluru, Karnataka in the previous year out of which a sum of Rs 0.61 crores was still receivable as at Mar 31st 2025, (shown under the 'Other Current Financial Assets' of the Consolidated Financial statements). pending execution of the registration. The entire amount is received and registration is completed
- 10 Presently the Company is operating into only one segment being retail operations and accordingly there are no segment reporting applicable.

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



Malavika Hegde
Chairman and Whole Time Director



Place: Bangalore

Date: November 14, 2025