COFFEE DAY ENTERPRISES LIMITED

To,

06th August 2026

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

Dear Sir/Madam,

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 ended 30th June 2026

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 ended 30th June, 2026, the meeting commenced at 04:30 PM and ended at 5:15 PM

Enclosures:

- A copy of the "Financial Highlights" of Coffee Day Enterprises 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,

For **Coffee Day Enterprises Limited**

Sadananda Poojary
Company Secretary & Compliance Officer
Mem No.: F5223

Coffee Day Enterprises Limited
Financial Highlights

₹ in Crores

Q1FY27

Revenue at ₹ 290 Crs; up 8% YoY

EBITDA at ₹ 52 Crs ; down 32% YoY

Net profit/(loss) after tax at ₹ 1 Crs ; down 96% YoY

Part - I: Details of Financial performance

Particulars	Q1FY27	Q4FY26	Q1FY26	YoY Growth %	YTDFY26
Revenue	290	281	269	8%	1,116
EBITDA (without one time write-off/gains)	52	69	41	27%	182
One time gains	-	140	35		238
EBITDA with One time write-off/gains	52	209	76	-32%	420
Net Profit/(loss) attributable to owners	1	132	28	-96%	203

Notes

1.EBIDTA with one time writeoff/gains and Net Profit/loss for YTDFY26, Q4FY26 includes
One time gain on loan settlements and gain sale of securities by lenders, loss on cancellation of lease and effect on implementaion of New Labour Codes related to Gratuity

2.EBIDTA with one time writeoff/gains and Net Profit/loss for Q1FY26 includes
a. One time gain of ₹ 18.58 crores on loan settlement
b. One time gain of ₹ 16.40 crores from the sale proceeds of invoked shares.

3.Please refer to Explanatory management notes to the statement of consolidated and standalone financial results for the quarter ended 30 June 2026 for details.

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

To,
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 June 30, 2026.

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, 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.

3. 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. 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.

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.

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 1,444.4 crores stated to be recoverable by the management (as detailed in Note 6 of the Standalone Financials Results). In the absence of sufficient appropriate audit evidence on the recoverability of these loans, we are unable to comment on the realisability of the stated advances from group companies and the impact on the standalone financial results.

b. Attention is drawn to Note 5, 7 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 two lenders amounting to Rs. 76.98 crores. 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 8 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. We are therefore unable to comment on whether the going concern basis for preparation of the Standalone Financial Results is appropriate.

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

DASARATY HRISHIKESH
Digitally signed by DASARATY HRISHIKESH
Date: 2026.08.06 16:56:24 +05'30'

VENKATESH & CO. ★ CHENNAI ★ Chartered Accountants

CA Hrishikesh D
Partner
M No.: 272865
UDIN: 26272865GHOLBO3395
Bangalore, August 6, 2026

Coffee Day Enterprises Limited
CIN: L55101KA2008PLC046866
Registered office: No.165, R.V. Road (Near Minerva Circle), Bengaluru 560 004

(₹ in millions except per share data)

Statement of standalone financial results for the quarter ended 30 June 2026

Sl. No.	Particulars	Quarter ended			Year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Audited	Unaudited	Audited
1	**Income**				
	a) Revenue from operations	54.23	40.77	56.69	197.71
	b) Other income	3.45	5.81	0.04	55.04
	Total income (a+b)	**57.68**	**46.58**	**56.73**	**252.75**
2	**Expenses**				
	a) Employee benefits expense	18.94	21.18	19.27	85.04
	b) Finance costs	19.44	19.10	36.65	122.61
	c) Depreciation and amortization expense	1.47	1.75	1.50	6.11
	e) Other expenses	37.65	35.13	32.05	139.87
	Total expenses (a+b+c+d+e)	**77.50**	**77.16**	**89.47**	**353.63**
3	**Profit/(loss) before exceptional items and tax (1 - 2)**	**(19.82)**	**(30.58)**	**(32.74)**	**(100.88)**
4	Exceptional items (Refer note 7 , 10, 12)	89.80	1,335.56	164.00	1,840.15
5	**Profit/(loss) before tax (3+4)**	**69.98**	**1,304.98**	**131.26**	**1,739.27**
6	Tax expense	-	-	-	-
7	**Profit/(loss) for the period (5-6)**	**69.98**	**1,304.98**	**131.26**	**1,739.27**
	Other comprehensive income Items that will not be reclassified to profit or loss, net of tax	-	-	-	7.29
8	**Other comprehensive income for the period, net of tax**	-	-	-	7.29
9	**Total comprehensive income for the period (7+8)**	**69.98**	**1,304.98**	**131.26**	**1,746.56**
10	Paid-up equity share capital (face value of ₹ 10 each)	2,112.52	2,112.52	2,112.52	2,112.52
11	Reserves excluding revaluation reserve	-	-	-	15,805.12
12	Earnings per equity share for continuing operations (not annualized)				
	(a) Basic (₹)	0.33	6.18	0.62	8.23
	(b) Diluted (₹)	0.33	6.18	0.62	8.23

*Refer note 3

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Explanatory Notes to the Statement of Standalone Financial Results for the Quarter Ended 30 June 2026

1 The Statement of unaudited standalone financial results ('the Statement') of Coffee Day Enterprises Limited ('Company') for the quarter ended 30 June 2026 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in the meeting held on 06 August 2026. 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 quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of the full year and the published year to date figures up to the end of third quarter of the relevant financial year. Also, the figures up to the end of third quarter has 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 On 7 July 2026, the Company made a Disclosure in terms of SEBI circular No. SEBI/HO/CFD/CMD1/CIR/P/2019/140 for the quarter ended 30 June 2026 regarding the disclosures of defaults on payments of Interest/Repayment of principal amount on loans from Banks/ Financial institutions.

6 The Company has given interest-free advances of ₹14,343 million to its subsidiaries. Certain advances are subject to specific contractual repayment terms. The Management is confident that the advances will be recovered in due course and, accordingly, the loss allowance under Ind AS 109 - Financial Instruments has been estimated at Nil.

7 The Company has borrowings outstanding amounting to ₹ 948 million as at 30 June 2026. 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.
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 in three tranches. The Company has paid ₹ 289 millions on 9 April 2025 as first tranche as agreed in the settlement agreement. The Company has also paid ₹ 823.21 millions on 10 July 2025 as Second tranche and the lender has realised ₹ 550 millions by way of sale of invoked shares, originally pledged by the company. With this one time settlement the loan is completely settled.
However, the third tranche amounting to ₹500 millions is payable on 30 June 2028 upon achievement of the share price milestone or EBITDA milestone as specified in the Settlement Agreement. Since the obligation to pay the third tranche arises only upon occurrence of the specified milestones, the same has been disclosed as a contingent payment.
Consequent to the above settlement arrangement, the Company has recognised a gain of ₹785.5 million on settlement of the loan liability and ₹550 million towards adjustment arising from sale of invoked shares by the lender. The aforesaid amounts have been disclosed as exceptional items in the Statement of Profit and Loss for the year ended 31 March 2026.

On 29 Decemebr 2025 company has recevied settlement letter from Axis Bank for settlement their outstanding dues at Rs 700 millions with the settlement terms of Rs 350 millions payable on or before 31 Decemeber 2025. Company has paid Rs 350 millions on 29 Decemebr 2025 as part of loan settlement and recognised a gain of Rs 354.29 millions as exceptional items during the year ended 31 March 2026. On 4 February 2026 company has paid remaining amount of Rs 350 millions and settled the loan in full.

Explanatory Notes to the Statement of Standalone Financial Results for the Quarter Ended 30 June 2026

8 These standalone financial results for the quarter ended 30 June 2026 have been prepared on a going concern basis in view of the positive net worth of the Company amounting to ₹ 17,988 million as of 30 June 2026.

9 During the previous years, the lender had invoked the equity shares of Coffee Day Global Limited pledged by the Company as security for borrowings availed by its subsidiaries. Pursuant to such invocation, the Company had derecognised its investment in Coffee Day Global Limited.
During the quarter ended 30 June 2026, consequent to the repayment of the aforesaid borrowings by its subsidiaries, the lender transferred the aforesaid equity shares to the Company. Accordingly, the Company has recognised its investment in Coffee Day Global Limited upon such transfer. Consequently, an Exceptional Gain of ₹ 89.8 millions has been recognised in the Statement of Profit and Loss.

10 During the year ended 31 March 2026, 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 exceptional item 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 Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely. The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the "New Labour Codes'. The New Labour Codes has resulted in a one-time material increase in provision for employee benefits on account of recognition of past service costs. Based on the requirements of New Labour Codes and the ICAI clarification, the Company has assessed and accounted the estimated incremental impact of Rs.13.70 millions as Exceptional Items in the Finacial Results for the year ended March 31, 2026.

13 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: 06 August 2026

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

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 ended June 30, 2026 ('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, 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.

3. 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.

Coffee Day Enterprises Limited
Consolidated limited review report (continued)

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.

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.

Coffee Day Enterprises Limited
Consolidated limited review report (continued)

Further, we have in respect of 3 subsidiaries and 2 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. 3,357.13 Crores to the group as a whole.

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 Holding Company and some of the subsidiaries, there are 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 Holding Company has not obtained the balance confirmations on loans from two lenders amounting to Rs. 76.98 crores. We have been informed that during the previous years, certain lenders have exercised their right to recall the loan (refer Note 6, Note 8, Note 9, Note 10 and Note 13 of the Statement). 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 consolidated financial results and also on their consequential impact and potential tax liabilities.

c. 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 two subsidiary and three step-subsidiary.

Further, the auditors of one subsidiary and two step-down subsidiaries have also expressed material uncertainty over going concern in their reports.

d. 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

Coffee Day Enterprises Limited
Consolidated limited review report (continued)

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.

e. One of the subsidiaries of the company has not recognized a financial guarantee given to erstwhile subsidiary SICAL amounting to Rs.41.67 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.

f. We have highlighted in one subsidiary that the Company is currently 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, which remains pending for necessary approvals. The company has not recognized the impact of exchange fluctuation difference for the External commercial borrowings from one lender who are also a part of the proposed restructuring plan. The conversion of the foreign currency loan into rupee loans as well as applicable interest rate of 8.50% is subject to the necessary approval of the Reserve Bank of India. Pending final execution of the restructuring plan and pending necessary approvals from the RBI for the conversion of foreign currency loan, we are unable to comment on the completeness of the loan balances and its impact in these consolidated financial results.

6. Other matters

a. We did not review the financial results of one subsidiary, three step-down subsidiaries and 2 partnership firm, whose financial results reflect total revenues of Rs. 0.54 Crores and total assets of Rs. 20.68 crores and total comprehensive income of Rs. 0.33 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.

b. We did not review the financial results of one subsidiary having two step-down subsidiaries , whose financial results reflect total revenues of Rs. 0.57 Crores and total assets of Rs. 262.75 crores and total comprehensive loss of Rs. 0.36 crores for the period ended 30th June 2026, as considered in the Statement. Further, we did not review the financial results of one associate whose share of profit of Rs. 0.70 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. 1.03 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 one associate whose share of loss of Rs. 0.47 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 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 3 joint ventures, for the quarter ended 30th June 2026, and these have not been considered in the Statement. The company has informed that two of the joint ventures are in-active with the resignation of the respective directors of the company. The management has considered the last compiled accounts upto 31st March, 2021. We are unable to

Coffee Day Enterprises Limited
Consolidated limited review report (continued)

comment, in so far as it relates to the amounts and disclosures included in respect of the 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

DASARATY HRISHIKESH Digitally signed by DASARATY HRISHIKESH Date: 2026.08.06 16:37:13 +05'30'

VENKATESH & CO. CHENNAI Chartered Accountants

CA Hrishikesh D
Partner
M No.: 272865
UDIN: 26272865HISLDZ8136
Bangalore, August 6, 2026

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	Classic Coffee Curing Works	Step Down Subsidiary
8	Coffeelab Limited	Step Down Subsidiary
9	Marnes Hrm Services Private Limited (formerly known as Way2Wealth Capital Private Limited)	Step Down Subsidiary
10	Marnes Enterprises Private Limited (formerly known as Way2Wealth Enterprises Private Limited)	Step Down Subsidiary
11	Calculus Traders LLP	Step Down Subsidiary
12	Girividhyuth India Limited	Step Down Subsidiary
13	Wilderness Resorts Private Limited	Step Down Subsidiary
14	Karnataka Wildlife Resorts Private Limited	Step Down Subsidiary
15	Magnasoft Consulting India Private Limited	Associate
16	Barefoot Resorts and Leisure India Private Limited	Associate
17	Coffee Day Schaerer Technologies Private Limited	Joint Venture
18	Coffee Day Consultancy Services Private Limited	Joint Venture
19	Coffee Day Econ Private Limited	Joint Venture
20	AC & C Hospitality Resorts LLP (from 30-01-2025)	Associate

"SRI RANGA", New No.151, Mambalam High Road,T.Nagar, Chennai - 600 017.
Telefax : 2814 4763/64/65/66 Email: audit@venkateshandco.com

Coffee Day Enterprises Limited
CIN: L55101KA2008PLC046866
Registered office: No.165, R.V. Road, (Near Minerva Circle) Bengaluru 560 004

Statement of consolidated financial results for the quarter ended 30 June 2026

(₹ in Crores)

Sl. No.	Particulars	Quarter ended			Year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Audited*	Unaudited	Audited
1	Income				
	Revenue from operations	289.90	280.51	269.32	1,115.75
	Other income	3.30	12.97	5.96	38.66
	Total income	**293.20**	**293.48**	**275.28**	**1,154.40**
2	Expenses				
	Cost of materials consumed	133.13	134.77	139.63	559.59
	Employee benefits expense	42.80	38.76	37.15	155.80
	Finance costs	18.86	25.74	24.18	92.31
	Depreciation and amortization expense	28.55	43.64	28.29	129.48
	Other expenses	66.57	56.24	60.33	264.81
	Total expenses	**289.91**	**299.15**	**289.58**	**1,201.99**
3	**Profit/(loss) before share of profit/(loss) from equity accounted investees, exceptional items and tax (1 - 2)**	**3.29**	**(5.67)**	**(14.30)**	**(47.59)**
4	Exceptional items (refer note 8, 10, 11, 16 &17)	-	140.89	34.98	238.34
5	**Profit/(loss) before share of profit/(loss) from equity accounted investees, and tax (3 + 4)**	**3.29**	**135.22**	**20.68**	**190.75**
6	Share of profit / (loss) from equity accounted investees (net of income tax)	1.23	4.91	2.60	7.84
7	**Profit/(loss) before tax (5 + 6)**	**4.52**	**140.13**	**23.28**	**198.59**
8	Tax expense	0.00	8.06	(0.00)	(11.55)
9	**Profit/(loss) for the period (7 - 8)**	**4.52**	**132.07**	**23.28**	**210.14**
	Attributable to owners of the company	**0.84**	**132.06**	**28.18**	203.07
	Attributable to non-controlling interests	3.68	0.01	(4.90)	7.07
	Other comprehensive income				
	Items that will not be reclassified to profit or loss, net of tax	0.04	6.06	(0.01)	4.38
	Items that will be reclassified to profit or loss, net of tax	-	-	-	-
10	**Other comprehensive income for the period, net of tax**	**0.04**	**6.06**	**(0.01)**	**4.38**
	Attributable to owners of the company	**0.03**	**5.16**	**(0.01)**	**4.71**
	Attributable to non-controlling interests	0.01	0.90	0.00	(0.33)
11	**Total comprehensive income for the period (9 + 10)**	**4.56**	**138.13**	**23.27**	**214.52**
	Attributable to owners of the company	**0.88**	**137.22**	**28.17**	**207.79**
	Attributable to non-controlling interests	3.68	0.91	(4.90)	6.73
12	Paid-up equity share capital (face value of ₹ 10 each)	211.25	211.25	211.25	211.25
13	Reserves excluding revaluation reserves	-	-	-	2,582.84
14	Earnings per share:				
	Basic earnings per share (In ₹)	0.04	6.25	1.33	9.61
	Diluted earnings per share (In ₹)	0.04	6.25	1.33	9.61

* Refer note 3

Coffee Day Enterprises Limited
CIN: L55101KA2008PLC046866
Registered office: No.165, R.V. Road, (Near Minerva Circle) Bengaluru 560 004

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 ended 30 June 2026 is set out as below:

(₹ in Crores)

Sl. No.	Particulars	Quarter ended			Year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Audited*	Unaudited	Audited
1	**Segment revenue**				
	a) Coffee and related business	284.07	275.78	263.38	1,093.93
	b) Hospitality services	5.99	5.01	6.12	22.59
	c) Others	0.03	0.03	0.03	0.12
	Total	**290.09**	**280.82**	**269.53**	**1,116.64**
2	**Segment result (EBITDA)**				
	a) Coffee and related business	51.19	75.22	35.27	201.95
	b) Hospitality services	2.10	1.83	2.77	9.47
	c) Others	(1.36)	132.48	37.71	208.97
	Total	**51.93**	**209.52**	**75.75**	**420.39**
3	**Reconciliation to consolidated financial results**				
	Segment revenue	**290.09**	**280.82**	**269.53**	**1,116.64**
	Less: reconciling items				
	Inter-segment revenue	0.18	0.32	0.21	0.89
	Revenue from operations	**289.90**	**280.51**	**269.32**	**1,115.75**
	Segment result	**51.93**	**209.52**	**75.75**	**420.39**
	Less: reconciling items				
	Depreciation and amortisation expense	28.55	43.64	28.29	129.48
	Finance costs	18.86	25.74	24.18	92.31
	Tax expense, net	0.00	8.06	(0.00)	(11.55)
	Profit/(loss) for the period	**4.51**	**132.07**	**23.29**	**210.15**

*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.

Coffee Day Enterprises Limited
CIN: L55101KA2008PLC046866
Registered office: No.165, R.V. Road, (Near Minerva Circle) Bengaluru 560 004

Explanatory Notes to the Statement of Consolidated Financial Results for the Quarter Ended 30 June 2026

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, Classic Coffee Curing Works, Coffee lab Limited, Marnes HRM Services Private Limited(earstwhile Way2Wealth Capital Private Limited), Marnes Enterprises Private Limited(earstwhile 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 Reality 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.

2 The Statement of unaudited consolidated financial results ('the Statement') of the Group for the quarter ended 30 June 2026 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 6 August 2026.

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 quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of the full year and the published year to date figures up to the end of third quarter of the relevant financial year. Also, the figures up to the end of third quarter has only been reviewed and not subjected to audit.

4 Information of standalone financial results of the Company:

(₹ in Crores)

Particulars	Quarter ended			Year ended
	30-Jun-25	31-Mar-26	30-Jun-25	31-Mar-26
	Unaudited	Audited*	Unaudited	Audited
Total income from operations	5.42	4.08	5.67	19.77
Other Income	0.35	0.58	0.00	5.50
Profit/(loss) for the period before tax(Refer note below)	7.00	130.50	13.13	173.93
Profit/(loss) for the period after tax(Refer note below)	7.00	130.50	13.13	173.93

Note:
During the year ended 31 March 2026, the lender who invoked CDGL shares, has realized proceeds from the sale of CDGL shares that were pledged and invoked in 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.

On 29 Decemebr 2025 company has recevied settlement letter from Axis Bank for settlement their outstanding dues at Rs 70 crores with the settlement terms of Rs 35 crores payable on or before 31 Decemeber 2025. Company has paid Rs 35 crores on 29 Decemebr 2025 and Rs 35 crores on 4 February 2026 as part of loan settlement and recognised a gain of Rs 35.43 crores during the quarter ended 31 December and year ended 31 March 2026 as exceptional item

Year ended and quarter ended 31 March 2026 includes one time gain of Rs 78.56 crores on settlement of SSG loan and Rs 55 crores on sale of CDGL invoked shares by SSG.

Profit for the quarter ended 30 June 2026 includes an exceptional gain of ₹89.8 million on account of the transfer back of equity shares of Coffee Day Global Limited by the lender upon repayment of the borrowings by the subsidiaries.

Explanatory Notes to the Statement of Consolidated Financial Results for the Quarter Ended 30 June 2026

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 June 2026 the amount due by MACEL to various subsidiaries and joint venture of the company amounts ₹ 3,357.13 crores.

6 On 7 July 2026, the Company has made a disclosure in terms of SEBI circular No. SEBI/HO/CFD/CMD1/CIR/P/2019/140 for the quarter ended 30 June 2026 regarding the defaults on payments of Interest/Repayment of principal amount on loans from Banks/ Financial institutions and unlisted debt securities.

7 These consolidated financial results for the quarter ended 30 June 2026 have been prepared on a going concern basis in view of the positive net worth of the Group amounting to ₹ 3,161 crores as of 30 June 2026.

8 The Group has borrowings amounting to ₹ 674 crores as at 30 June 2026. 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.
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 in three tranches. 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 and the lender has realised ₹ 55 crores by way of sale of invoked shares, originally pledged by the company. with this one time settlement the loan is completely settled.
However, the third tranche amounting to ₹50 crores is payable on 30 June 2028 upon achievement of the share price milestone or EBITDA milestone as specified in the Settlement Agreement. Since the obligation to pay the third tranche arises only upon occurrence of the specified milestones, the same is treated as contingent payment.
Consequent to the above settlement arrangement, the Company has recognised a gain of ₹78.55 crores on settlement of the loan liability and ₹55 crores towards adjustment arising from sale of invoked shares by the lender. The aforesaid amounts have been disclosed as exceptional items in the Statement of Profit and Loss for the year ended 31 March 2026.

On 29 Decemebr 2025 company has recevied settlement letter from Axis Bank for settlement their outstanding dues at Rs 70 crores with the settlement terms of Rs 35 crores payable on or before 31 Decemeber 2025. Company has paid Rs 35 crores on 29 Decemebr 2025 as part of loan settlement and recognised a gain of Rs 35.43 crores during the quarter ended 31 December 2025. On 4 February 2026 company has paid remaining amount of Rs 35 crores and settled the loan in full.

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 2024 @8.50% for Indian Lenders and agreed interest rate for ECB and the same is paid. Lenders have confirmed that there is no overdue. The plan is awaiting required implementation by Lenders.

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 party has filed rejoinder to the objections made by Coffee Day Global Limited(Subsidiary). The legal proceedings is in progress.

10 During the quarter ended 30 June 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 During the Quarter ended 30 June 2025 and year ended 31 March 2026, 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 ₹ 71.46 crores (includes interest up to 31 March 2026) relating to financial year 2018-19 relevant to Asst Year 2019-20. Coffee Day Trading Limited (subsidiary) has not remitted income tax demand of ₹ 78.34 crores (includes interest up to 31 March 2026) relating to financial year 2019-20 relevant to Asst Year 2020-21.

Explanatory Notes to the Statement of Consolidated Financial Results for the Quarter Ended 30 June 2026

13 Company and 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.

15 CDGL's foreign subsidiary, A N Coffee Day, and its step-down subsidiaries, Coffee Day Gastronomie and Coffee Day Czech Republic, have been liquidated. Consequent to the liquidation, the Company has lost control over these entities and accordingly, they have been deconsolidated from the consolidated financial results. The gain on derecognition has been recognised in the Statement of Profit and Loss. The Company is in the process of filing the application with the Reserve Bank of India

16 Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the "New Labour Codes'. The New Labour Codes has resulted in a one-time material increase in provision for employee benefits on account of recognition of past service costs. Based on the requirements of New Labour Codes and the ICAI clarification, the Group has assessed and accounted the estimated incremental impact gratuity of Rs.9.11 crores as Exceptional Items in the Consolidated Results for the quarter and year ended March 31, 2026.

17 During the year ended March 31, 2026, Coffee Day Global Limited(subsidiary) has recognised and exceptional item of Rs 43.49 Crores towards Profit/Loss on One Time Settlement (OTS) with lender, Cancellation of Lease Deed for 10 Acres of Land at Chikkamagaluru and Sale of 5 Acre land at Chikkamagaluru.

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

Malavika Hegde
CEO and Whole Time Director
Place: Bangalore
Date: 06 August 2026

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 profit after tax and total comprehensive income of its associates and joint ventures for the quarter ended June 30, 2026 ('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 extend 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.

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. 979.42 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. We draw attention to Note No.7 of the Consolidated Financial Results which states that the Company has realigned its debt and interest obligations in accordance with the proposed plan, pursuant to the in-principle approval accorded by all the lenders. Pending final execution, we are unable to comment on the completeness of the loan balances and its impact in these consolidated financial results. The company has not recognized the impact of exchange fluctuation difference for the External commercial borrowings from one lender who are also a part of the proposed restructuring plan. The conversion of the foreign currency loan into rupee loans as well as applicable interest rate of 8.50% is subject to the necessary approval of the Reserve Bank of India.

3. The company has not recognized a financial guarantee provided to erstwhile co-subsidiary SICAL amounting to Rs. 41.67 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 1 Subsidiary, 3 Joint Ventures and 1 Partnership Firm whose financial results reflect total assets of Rs. 8.99 Crores for the quarter ended June 30, 2026, total revenues of Rs. 0.51 Crore and net cash inflows amounting to Rs. 0.32 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 Rs. 0.34 Crore for the quarter ended June 30, 2026. 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 3 joint ventures, for the quarter ended June 30, 2026, and these have not been considered in the Statement. The company has informed that two of the joint ventures 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

DASARATY HRISHIKESH
Digitally signed by DASARATY HRISHIKESH
Date: 2026.08.06 16:52:40 +05'30'

VENKATESH & CO. CHENNAI Chartered Accountants

CA Hrishikesh D
Partner
M No.: 272865
UDIN: 26272865WHHOAI9841
Bangalore, August 6, 2026

Annexure I to the Audit Report

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

S. No.	Name of the Entity	Relationship
1	Coffeelab Limited	Subsidiary
2	Classic Coffee Curing Works	Partnership Firm
3	Coffee Day Schaerer Technologies Private Limited	Joint Venture
4	Coffee Day Consultancy Services Private Limited	Joint Venture
5	Coffee Day Econ Private Limited	Joint Venture

Coffee Day Global Limited
CIN: L85110KA1993PLC015001
Registered office: 165, R V Road, Near Minerva Circle, Bangalore - 560004

Part I: Statement of consolidated financial results for the quarter ended 30th June 2026

Rs in crores

	Particulars	Quarter ended			Year ended
		30th June 2026	31st March 2026	30th June 2025	31st March 2026
		Unaudited	Audited	Unaudited	Audited
1	**Income**				
	a) Revenue from operations	284.07	275.78	263.38	1,093.93
	b) Other income	3.15	12.51	3.18	22.86
	Total income (a+b)	**287.22**	**288.30**	**266.56**	**1,116.79**
2	**Expenses**				
	a) Cost of materials consumed	133.13	134.77	139.63	559.59
	b) Employee benefits expenses	40.22	36.05	34.70	145.06
	c) Finance costs	14.40	21.23	17.69	69.08
	d) Depreciation and amortization expense	28.40	43.47	28.12	128.87
	e) Other expenses	62.67	52.75	56.96	249.19
	Total expenses (a+b+c+d+e)	**278.83**	**288.27**	**277.10**	**1,151.79**
3	**Profit before share of profit from joint ventures accounted using equity method, exceptional items and tax (1-2)**	**8.39**	**0.03**	**(10.54)**	**(35.00)**
4	Share of profit/(loss) from joint venture accounted using equity method	-	-	-	-
5	**Profit before tax & Exception items**	**8.39**	**0.03**	**(10.54)**	**(35.00)**
6	**Exception Items**	-	7.33	-	**35.84**
7	**Profit Before Tax**	**8.39**	**7.36**	**(10.54)**	**0.84**
8	Tax expense	-	10.27	-	(10.42)
9	**Profit for the period from continuing opertions (5-6)**	**8.39**	**(2.91)**	**(10.54)**	**11.26**
10	Share of Profit/Loss in Joint Venture	-	3.16	-	3.16
11	**Profit for the period (7+8)**	**8.39**	**0.25**	**(10.54)**	**14.43**
	Attributable to the owners of the Company	8.39	0.25	(10.54)	14.43
	Other comprehensive income				
	Items that will not be reclassified to profit or loss, net of tax	-	0.34	-	(2.27)
	Items that will be reclassified to profit or loss, net of tax	-	-	-	
12	**Other comprehensive income for the period, net of tax**	-	**0.34**	-	**(2.27)**
	Attributable to: Owners of the Company	-	**0.34**	-	**(2.27)**
13	**Total comprehensive income for the period (9+10)**	**8.39**	**0.59**	**(10.54)**	**12.16**
	Attributable to: Owners of the Company	8.39	0.59	(10.54)	12.16
14	Paid-up equity share capital (face value of Re. 1 each)	19.15	19.15	19.15	19.15
15	Reserves excluding revaluation reserves	-	-	-	438.59
16	Earnings per equity share for continuing operations (not annualised)				
	Basic (Rs)	0.44	0.01	(0.55)	0.75
	Diluted (Rs)	0.44	0.01	(0.55)	0.75

See accompanying notes to the financial results

Coffee Day Global Limited

M/s.COFFEE DAY GLOBAL LIMITED

Notes:

1 The above results of Coffee Day Global Limited ("the Company"), it's 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 subsidiaries namely Coffee Lab Limited, Classic Coffee Curing Works, and 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 June 2026 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in the meeting held on 6th August 2026

5 The figures for the quarter ended 31 March 2026 as reported in these consolidated financial results are balancing figures between audited figures in respect of full financial year and the published year to date figures up to the end of third quarter of the relevant financial year. 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) instructued 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 June 30, 2026 the amount due by MACEL to the company amounts to Rs. 979.42 (Rs 979.42 Crores - March 31, 2026).

Coffee Day Global Limited

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-June 26 @8.50% for Indian Lenders and applicable interest rate for ECB and the same is paid. The plan is awaiting required approval/Execution.

8 The National Company Law Tribunal (NCLT) has taken up an application filed by the Insolvency adminstrator of Foreign subsidiary "Coffee Day and Kaffeehandels GmbH(Vienna, Austria) for a claim amunt of Euro 3,28,767 with interest applicable @9.20 p.a. from Dec 2020. We have filed objection to the claim made. The party has filed rejoinder to the objections made by us. The legal case is under progress.

9 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

Coffee Day Global Limited

Malavika Hegde
Chairman and Whole Time Director

Place: Bangalore
Date: August 6th, 2026