

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**

**BSE Limited
General manager-DSC
Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai – 400 001
Tel No. 022-2272 2039/37**

**Ref:- Scrip Code(BSE):-539436
Symbol(NSE):-COFFEEDAY**

30th June, 2021

Dear Sir / Madam,

Sub:- Annual Secretarial Compliance Report

Ref: SEBI circular No. CIR/CFD/CMD1/27 /2019 dated 08th February, 2019

With reference to SEBI circular No. CIR/CFD/CMD1/27 /2019 date 08th February, 2019, we are submitting herewith the Annual Secretarial Compliance Report for the year ended 31st March, 2021.

Please take the same on record.

Thanking You

For Coffee Day Enterprises limited



**Sadananda Poojary
Company Secretary & Compliance Officer
F5223**



***Annual Secretarial compliance report of Coffee Day Enterprises Limited
for the year ended 31.03.2021***

We have examined:

- a) all the documents and records made available to us and explanation provided by **Coffee Day Enterprises Limited** (“the listed entity”),
- b) the filings/ submissions made by the listed entity to the stock exchanges,
- c) website of the listed entity,
- d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31st March, 2021 (“Review Period”) in respect of compliance with the provisions of:

- a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and
- b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”);

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;
- (e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013;
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;



and circulars/ guidelines issued thereunder; and based on the above examination, We hereby report that, during the Review Period:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:-

Sr. No	Compliance Requirement (Regulations / circulars / guidelines including specific clause)	Deviations	Observations / Remarks of PCS
SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015			
1.	<p>Regulation 30 (6):</p> <p>The listed entity shall first disclose to stock exchange(s) of all events, as specified in Part A of Schedule III, or information as soon as reasonably possible and not later than twenty four hours from the occurrence of event or information:</p> <p><i>Para 1 of Part-A of Schedule III</i></p> <p>Acquisition(s) (including agreement to acquire), Scheme of Arrangement (amalgamation / merger / demerger / restructuring), or sale or disposal of any unit(s), division(s) or subsidiary of the listed entity or any other restructuring</p> <p><i>Para 7A of of Part-A of Schedule III</i></p> <p>In case of resignation of the auditor of the listed entity, detailed reasons for resignation of auditor, as given by the said auditor, shall be disclosed by the listed entities to the stock exchanges as soon as possible but not later than twenty four hours of receipt of such reasons from the auditor.</p>	<p>Sale of shares of Way2wealth Securities Private Limited (Subsidiary Company) was not disclosed within prescribed time.</p> <p>The Company has not disclosed the resignation of in the Auditors within prescribed time.</p>	<p>This is the Non-Compliance of Regulation 30(6) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Part-A of Schedule III.</p> <p>As explained the Company intimated the Stock Exchange w.r.t Sale of shares of Way2wealth Securities Private Limited on 31.08.2020</p> <p>The company has intimated Stock Exchanges w.r.t resignation of in the Auditors on 30.07.2020.</p>
2.	Regulation 33 (3):	The Company has not submitted Quarterly	This is the Non-Compliance of



	(a) The listed entity shall submit the financial results quarterly and year-to-date standalone financial results to the stock exchange within forty-five days of end of each quarter, other than the last quarter. (b) In case the listed entity has subsidiaries, in addition to the requirement at clause (a) of sub-regulation (3), the listed entity shall also submit quarterly / year-to-date consolidated financial results.	results for Quarter ended 30.06.2020 & 30.09.2020 within the prescribed time.	Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. However the company has submitted the said financial results on 25.11.2020.
3.	Regulation 17: The board of directors of the top 1000 listed entities (with effect from April 1, 2019) and the top 2000 listed entities (with effect from April 1, 2020) shall comprise of not less than six directors.	The strength of the Board of Directors are less than Six Directors during the quarter ended 30.06.2020 and 30.09.2020	As, the company was ranking among top 2000 listed entities. The company was required to have minimum Six Directors on Board. However the company has increased the strength of the Board on 07.12.2020.

- (b) The listed entity has maintained proper records under the provisions of the above Regulations and circulars / guidelines issued thereunder insofar as it appears from my / our examination of those records.
- (c) The following are the details of actions taken against the listed entity/ its promoters / directors / material subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts / Regulations and circulars / guidelines issued thereunder:

Sr. No	Action Taken by	Details of violation	Details of action taken eg. Fines, warning letter, debarment etc.,	Observations / Remarks of PCS, if any
1	SEBI	Violations of Regulations 18(3), 30(2), 30(6), 33(2)(c), 33(3)(c)(i), and 33(3)(h) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter	Show Cause Notice under Rule 4(1) of the SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules, 1995.	As explained the company is considering the option of opting for settlement process under the SEBI (Settlement Proceedings) Regulations, 2018



		referred to as “LODR Regulations”), read with Para A of Part C of Schedule II, Para A of Part A of Schedule III of LODR Regulations, read with provisions of SEBI Circular No. SEBI/HO/CFD/CM D1/CIR/P/2019/140 dated November 21, 2019, SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 and SEBI Circular No. CIR/CFD/CMD1/14/2019 dated October 18, 2019		
2	SEBI	On the reasonable grounds of violations of the provisions of SEBI Act, 1992 w.r.t preparation of Financial Statements.	SEBI has issued Summons for productions of Documents before investigating Authority to Key-Managerial Personnel (KMP's).	As explained to us the concerned officers have appeared before the investigating authority and the matter is pending for conclusion.

(d) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No	Observation of the Practicing Company Secretary in the 'previous reports'	Observation made in SCR for the year ended 31.03.2020	Actions taken by the listed entity	Comments of the PCS on the actions taken by listed entity
SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015				
1.	None	Regulation 33 (3): The Company has not submitted Quarterly results for Quarter ended 30.06.2019, 30.09.2019,	Submitted financial results of all the quarters of FY 2019-20 and	The company has submitted the said financial results on 25.11.2020.



		31.12.2019 and 31.03.2020 This is the Non-Compliance of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	complied with Regulation 33(3) of LODR	
2.	None	Regulation 17 (1)(c): As on 31.03.2020, the strength of the Board of Directors are less than Six Directors As on 31.03.2019, the company was ranking among top 1000 listed entities. The company was required to have minimum Six Directors on Board as on 31.03.2020.	The company has increased the strength of the Board on 07.12.2020	For the Quarter ending 31 st December 2020, Board of the Company had six Directors.
3.	None	Regulation 24A. The company has not filed the Annual Compliance Report within the due date. The SEBI vide Circular No. SEBI / HO / CFD / CMD1 / CIR / P / 2020 /109 dated June 25, 2020 extended the due date till 31.7.2020 due to continuing impact of COVID -19. However the company could not comply with the said circular.	The Company submitted Annual Compliance Report.	Due to COVID-19 and the situation beyond human control, there was a delay.
SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2015				
1.	None	Regulation 30 (2): The promoters of the company has not disclosed their aggregate shareholding and voting rights as of the 31.03.2020 This is the Non-Compliance of Regulation 30 (2) of the SEBI (Substantial Acquisition of Shares and	The promoters of the company has disclosed their aggregate shareholding and voting rights as of the 08.06.2020	Action taken by the company found ok.



		Takeovers) Regulations, 2015.		
2.	None	Regulation 31(4): No declarations were made to stock exchanges nor to Audit Committee within the due date. This is the Non-Compliance of Regulation 31 (4) and 31 (5) of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2015.	The Company has taken a note of it and submitted disclosure under regulation 31(5) (Substantial Acquisition of Shares and Takeovers) Regulations, 2015 to stock exchanges	Action taken by the company found ok.
SEBI (Prohibition of Insider Trading) Regulations, 2015				
1.	None	Regulation 7 (2) (a): The share are pledged by the promoters has not disclosed to the company within the prescribed time. This is the Non-Compliance of Regulation 7 (2) (a) of the SEBI (Prohibition of Insider Trading) Regulations, 2015	Due to the demise of the concerned promoter, there was no scope for any action to be taken by company.	As explained to us, there was a delay in disclosure by the promoters w.r.t shares pledged / invoked to the company.

NOTE: Due to Covid-19 pandemic situation, we have conducted online verification and examination of records, as facilitated by the Company for the purpose of issuing this report.

for **HRB & Co.,**

Company Secretaries

Firm's registration Number: S2014KR261500


CS Harshavardhan R Boratti

Proprietor

C. P. No. : 11444

Membership No. FCS-9490

Place: Bangalore

Date: 30.06.2021

UDIN: F009490C000558038