A study on share price performance of CCD and its impact on performance and financial performance

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Abstract: This study delves into the share price performance of Café Coffee Day (CCD) and its consequential impact on overall performance and financial stability. Utilizing empirical analysis, it examines the correlation between CCD's share price fluctuations and its operational efficiency, profitability, and financial health. The research offers insights into the dynamics of stock performance within the context of the café industry, shedding light on potential drivers and implications for stakeholders.


BACKGROUND OF THE STUDY

Café Coffee Day (CCD), a prominent player in the café industry, has witnessed significant fluctuations in its share price over recent years. Understanding the factors influencing these fluctuations is crucial for investors, management, and industry analysts alike. The stock market's perception of CCD's performance can affect its strategic decisions, investor confidence, and overall market positioning. Hence, analyzing the relationship between CCD's share price performance and its operational and financial metrics provides valuable insights into the dynamics of the café industry and the broader market.

NEED/IMPORTANTANCE OF THE TOPIC

The performance of CCD's share price not only reflects market sentiment towards the company but also influences its ability to raise capital, attract investors, and execute strategic initiatives. For shareholders, understanding the drivers behind share price movements is vital for making informed investment decisions. Additionally, for CCD's management, insights into the link between share price performance and operational/financial metrics can aid in devising effective strategies to enhance shareholder value and ensure long-term sustainability in a competitive market landscape.
THEORETICAL IMPLICATION OF THE TOPIC

This study contributes to the theoretical understanding of the relationship between share price performance and company performance within the context of the café industry. By examining empirical data, it offers empirical evidence to support or refute existing theories on stock market dynamics and their impact on firm performance. The findings can enrich financial theories related to market efficiency, investor behavior, and corporate finance, providing a deeper understanding.

RECENT TRENDS RELATED TO THE TOPIC

- CCD and other players in the café industry are increasingly adopting digital technologies to enhance customer experience, streamline operations, and drive sales. This includes mobile ordering apps, contactless payment options, and digital loyalty programs.
- There's a growing emphasis on sustainability within the café industry, with consumers showing preference for environmentally friendly practices. CCD may implement initiatives such as sustainable sourcing of coffee beans, eco-friendly packaging, and energy-efficient operations to align with these trends.
- Consumer demand for healthier food and beverage options continues to rise. CCD may introduce menu items catering to this trend, such as plant-based alternatives, low-sugar beverages, and nutritious snacks.
- CCD may explore opportunities for expansion into new geographic markets, both domestically and internationally. This could involve strategic partnerships, franchising agreements, or opening flagship stores in key urban centers.

REVIEW LITERATURE


The research examines how market indicators, activity, profitability, liquidity, solvency, and activity affect Indonesian pharmaceutical companies' stock values between 2012 and 2016. Stock prices are greatly impacted by EPS, but not by CR, ROE, DER, or TATO. Although a number of factors affect stock prices together, investors give EPS priority over other considerations.


The secondary market microstructures of emerging capital markets have changed significantly in the last 20 years. The impact of financial performance indicators on stock prices is examined in this study. It discovers through correlation and regression analysis that while dividend yield and price-earnings ratio have negative relationships with market price, book value and earnings per share have positive effects.

This study examines how corporate performance affects share prices for subcontracting firms that are listed between 2015 and 2018 on the Indonesia Stock Exchange. The panel data regression in E-Views using EPS, PBV, ROA, DER, and gross profit margin shows that EPS and PBV affect stock prices, while ROA, DER, and gross profit margin do not.


This study, which includes 26,050 observations, looks at the relationship between the financial performance of companies and stock prices on the Indonesia Stock Exchange from 2009 to 2013. It concludes that there is a significant relationship between financial performance and stock prices using panel data estimation using the FEM model. In particular, stock prices are significantly partially impacted by ROA and EPS.


India's steel sector, which ranks fourth in the world for steel production, significantly boosts the GDP of the nation. The financial performance of Indian steel businesses is examined in this article, and linear correlations between liquidity, leverage, profitability, and efficiency are established. To forecast the effect of these variables on profitability, multiple regression analysis is applied to a subset of companies chosen based on their market share from 1991–1992 to 2010–2011.


The performance of Malaysian businesses during financial distress is assessed in this study. Many report anomalous earnings at first, but later have to deal with reorganization or shutdown. Businesses need to perform better than they did before the crisis. Financial ratios showing recovery as well as stock prices are included in the assessments. Better performance, a successful reorganization, and management changes all have a
favorable influence on stock prices, according to data from Bursa Saham Malaysia, however second distress events have a negative impact.

8. Neralla, N. G. (2022). Can corporate governance structure effect on corporate performance: an empirical investigation from Indian companies. *International Journal of Disclosure and Governance, 19*(3), 282-300. Using financial data from FY 2014–2015 to FY 2019–2020, this study examines the effect of corporate governance structure on the performance of Indian-listed companies. By using statistical tests and panel data models, the results show that board size positively affects ROA and Tobin's Q, which improves decision-making. Nonetheless, there are negligible relationships between board independence and EPS, NPM, and ROA. Tobin's Q shows a positive correlation with board meetings, suggesting better governance procedures. On the other hand, ROE and NPM have a negative correlation with CEO duality. The study's thorough research, which employed a variety of indicators and statistical approaches, suggests that enhanced corporate governance standards result in improved business performance and decreased agency costs.

9. Choudhary, H., & Tripathi, G. (2012). An analysis of inventory turnover and its impact on financial performance in Indian organized retail industry. *Journal of services research, 12*(1), 43. The organized retail sector in India is considered a crucial area of the economy because it offers a plethora of options. It is acknowledged that the organized component of the retail industry is made up of retailers who adhere to business legal compliances. These primarily consist of large firms that run a chain of retail establishments. The traditional type of retailing known as "unorganised retailing" is one in which there is typically relatively little startup capital and no physical storefront. Even if there are many prospects for organized retailing in India, the sector is still in its infancy. Comparing the organized retail sector in India to that of other emerging nations, it appears to be a minnow.

10. Branch, B., & Gale, B. (1983). Linking corporate stock price performance to strategy formulation. *Journal of Business Strategy, 4*(1), 40-50. A company's operations are impacted by the price of its stock in a variety of ways, including acquisition strategy, CEO remuneration, and cash availability. Regrettfully, not enough managers are aware of the significance of stock values and what constitutes a high or low price. The authors offer a stock price performance model, look at the relationship with business unit profitability, and offer some recommendations for raising the market value of your company.

**STATEMENT OF THE PROBLEM**

The fluctuating share price performance of Café Coffee Day (CCD) raises concerns about its impact on overall company performance and financial stability. Despite being a prominent player in the café industry, CCD's stock price volatility presents challenges for investors, management, and industry analysts. Understanding the underlying factors driving these fluctuations and their implications for CCD's operational
efficiency, profitability, and long-term sustainability is essential for informed decision-making and strategic planning. Therefore, the central problem addressed in this study is to investigate the relationship between CCD's share price performance and its broader performance metrics, assessing the extent to which stock market dynamics influence the company's financial health and market positioning.

**OBJECTIVES OF STUDY**

- To Analyze Share Price Performance
- To Assess Operational Efficiency
- To Examine Financial Performance
- To Identify Factors Influencing Share Price
- To Provide Practical Insights

**SCOPE OF THE STUDY**

- The study will primarily focus on analyzing Café Coffee Day's share price performance and its impact over a specific time period, considering historical data and trends. The temporal scope will be determined based on the availability of relevant data and the need to capture significant market dynamics.

- The study will primarily focus on Café Coffee Day's operations within specific geographical regions, considering factors such as market characteristics, regulatory environments, and competitive landscapes. The geographical scope may encompass CCD's presence in domestic and/or international markets, depending on data availability and relevance to the research objectives.

- The study will consider the perspectives and expectations of various stakeholders, including investors, customers, employees, and regulators, regarding CCD's share price performance. While the primary focus will be on shareholder value creation, the study may also explore broader stakeholder interests and their implications for CCD's strategic decisions.

**RESEARCH METHODOLOGY AND DATA COLLECTION**

Data Collection Method
1. Secondary Data
2. Tools for Data Collection
   - From the company website
3. Data Analysis Plan
   - Comparative and Common Size Statements
LIMITATIONS OF THE STUDY

- The study's findings may be constrained by the availability and reliability of data, particularly regarding historical share price performance, financial statements, and operational metrics of Café Coffee Day (CCD). Limited access to proprietary data or incomplete datasets could restrict the depth and accuracy of the analysis.

- Share price performance in the stock market is subject to volatility, influenced by various external factors such as economic conditions, market sentiment, and geopolitical events. The study may face challenges in isolating the specific factors driving CCD's share price fluctuations amidst broader market volatility.

- CCD's share price performance is influenced by a multitude of internal and external factors, including industry trends, competitive dynamics, regulatory changes, and macroeconomic conditions. The study may struggle to comprehensively capture and analyze all relevant factors, potentially leading to oversimplification or incomplete understanding of share price dynamics.

- The study's findings may be limited by the dynamic nature of financial markets and industry conditions. Market trends, consumer preferences, and competitive landscapes evolve over time, potentially rendering the study's conclusions outdated or less relevant in future contexts.

DATA ANALYSIS AND INTERPRETATION

COMPARATIVE BALANCE SHEET (YEAR 2022 AND 2023)

<table>
<thead>
<tr>
<th>Column1</th>
<th>Column2</th>
<th>Column3</th>
<th>Column4</th>
<th>Column5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance Sheet of Coffee Day Enterprises (in Rs. Cr.)</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Mar 22</td>
<td>Mar 23</td>
<td>INCREASE OR DECREASE</td>
<td>PERCENTAGE</td>
<td></td>
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<tr>
<td>12 mths</td>
<td>12 mths</td>
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</tbody>
</table>

EQUITIES AND LIABILITIES

SHAREHOLDER'S FUNDS

- Equity Share Capital: 211.25
- Total Share Capital: 211.25
- Reserves and Surplus: 3,393.27
- Total Reserves and Surplus: 3,393.27
- Total Shareholders Funds: 3,604.52
- Minority Interest: 170.24

NON-CURRENT LIABILITIES

- Long Term Borrowings: 193.27
- Deferred Tax Liabilities [Net]: 6.99
- Other Long Term Liabilities: 251.68
- Long Term Provisions: 5.25
- Total Non-Current Liabilities: 457.19

CURRENT LIABILITIES

- Short Term Borrowings: 1,500.63
- Trade Payables: 116.21
- Other Current Liabilities: 449.45
- Short Term Provisions: 4.37
- Total Current Liabilities: 2,070.66
- Total Capital And Liabilities: 6,302.61
ASSETS
NON-CURRENT ASSETS
Tangible Assets 835.83 670.97 164.86 19.72410658
Intangible Assets 0.90 0.36 0.54 60
Capital Work-In-Progress 2.40 6.40 -4 -166.6666667
Fixed Assets 839.83 678.43 161.4 19.21817511
Non-Current Investments 429.54 440.13 -10.59 -2.465428132
Deferred Tax Assets [Net] 381.60 372.83 8.77 2.298218029
Long Term Loans And Advances 0.30 0.30 0 0
Other Non-Current Assets 373.67 337.64 36.03 9.642197661
Total Non-Current Assets 2,392.68 2,190.13 202.55 8.465402812
CURRENT ASSETS
Current Investments 0.00 0.00 0 0
Inventories 18.92 30.80 -11.88 -62.79069767
Trade Receivables 34.93 57.24 -22.31 -63.87059834
Cash And Cash Equivalents 52.90 71.32 -18.42 -34.82041588
Short Term Loans And Advances 2,651.08 2,305.37 345.71 13.04034582
OtherCurrentAssets 1,152.10 1,198.05 -45.95 -3.988369065
Total Current Assets 3,909.93 3,662.78 247.15 6.321085032
Total Assets 6,302.61 5,852.91 449.7 7.135139252
OTHER ADDITIONAL INFORMATION
CONTINGENT LIABILITIES, COMMITMENTS
Contingent Liabilities 132.52 154.86 -22.34 -16.85783278
BONUS DETAILS
Bonus Equity Share Capital 102.14 102.14 0 0
NON-CURRENT INVESTMENTS
Non-Current Investments Quoted Market Value 11.08 0.00 11.08 100
Non-Current Investments Unquoted Book Value 427.54 428.27 -0.73 -0.170744258
CURRENT INVESTMENTS
Current Investments Quoted Market Value 0.00 0.00 0 0
Current Investments Unquoted Book Value 0.00 0.00 0 0

INTREPRETATION

Equity and Liabilities Analysis:

Shareholder's Funds:

Equity Share Capital: There is no change in the equity share capital from March 2022 to March 2023.

Reserves and Surplus: Reserves and surplus decreased by Rs. 386.67 Cr (-11.4%) during this period.

Total Shareholders Funds: Overall shareholders' funds decreased by Rs. 386.67 Cr (-10.7%) due to the reduction in reserves and surplus.

Minority Interest: Decreased by Rs. 12.13 Cr (-7.13%) from March 2022 to March 2023.

Non-Current Liabilities:

Long Term Borrowings: Decreased by Rs. 61.8 Cr (-32%) indicating a reduction in long-term debt.

Other Long Term Liabilities: Decreased by Rs. 54.02 Cr (-21.5%), contributing to the decrease in non-current liabilities.

Current Liabilities:

Short Term Borrowings: Slightly decreased by Rs. 31.77 Cr (-2.1%) from March 2022 to March 2023.
Trade Payables: Decreased by Rs. 25.7 Cr (-22.1%), reflecting lower amounts owed to suppliers.

Other Current Liabilities: Reduced by Rs. 93.94 Cr (-20.9%), indicating a decrease in other short-term obligations.

Short Term Provisions: Reduced significantly by Rs. 26.48 Cr (-606%), which may suggest fewer anticipated liabilities.

**Assets Analysis:**

Non-Current Assets:

- Tangible Assets: Decreased by Rs. 164.86 Cr (-19.7%), mainly due to reduced tangible asset investments.
- Non-Current Investments: Slightly decreased by Rs. 10.59 Cr (-2.5%).
- Deferred Tax Assets: Increased by Rs. 8.77 Cr (+2.3%).

Current Assets:

- Inventories: Reduced by Rs. 11.88 Cr (-62.8%).
- Trade Receivables: Decreased significantly by Rs. 22.31 Cr (-63.9%).
- Cash and Cash Equivalents: Decreased by Rs. 18.42 Cr (-34.8%), possibly due to lower liquid assets.
- Short Term Loans and Advances: Increased by Rs. 345.71 Cr (+13%), indicating higher short-term asset investments.

Other Information:

- Contingent Liabilities: Decreased by Rs. 22.34 Cr (-16.9%), suggesting reduced potential future liabilities.
- Non-Current Investments Quoted Market Value: Decreased by Rs. 11.08 Cr (-100%), possibly due to changes in market conditions.

**Overall Interpretation:**

The company's financial position shows mixed results with reductions in liabilities and assets in certain areas but increases in others. The decrease in reserves and surplus, trade receivables, and inventories may require further analysis to understand the company's operational performance and financial health. The significant reduction in short-term provisions and trade payables could reflect improved financial management or operational efficiencies.

**COMMONSIZE BALANCE SHEET (YEAR 2022 AND 2023)**

<table>
<thead>
<tr>
<th>Column1</th>
<th>Column2</th>
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<th>Column5</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Balance Sheet of Coffee Day Enterprises (in Rs. Cr.)</strong></td>
<td>Mar 22</td>
<td>Mar 23</td>
<td>12 mths</td>
<td>12 mths</td>
</tr>
<tr>
<td><strong>EQUITIES AND LIABILITIES</strong></td>
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<tr>
<td>Shareholder's Funds</td>
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<tr>
<td>Equity Share Capital</td>
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<td>Total Share Capital</td>
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<td>Reserves and Surplus</td>
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<td>Total Reserves and Surplus</td>
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<tr>
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### NON-CURRENT LIABILITIES

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### CURRENT LIABILITIES

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### Total Capital And Liabilities

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<tbody>
<tr>
<td>Total Capital And Liabilities</td>
<td>6,302.61</td>
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### ASSETS

#### NON-CURRENT ASSETS

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<th>Amount</th>
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<td>Deferred Tax Assets [Net]</td>
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#### CURRENT ASSETS

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<th>Amount</th>
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### Total Assets

<table>
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<tbody>
<tr>
<td>Total Assets</td>
<td>6,302.61</td>
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### OTHER ADDITIONAL INFORMATION

#### CONTINGENT LIABILITIES, COMMITMENTS

<table>
<thead>
<tr>
<th>Description</th>
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<td>Contingent Liabilities</td>
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#### BONUS DETAILS

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### NON-CURRENT INVESTMENTS

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### CURRENT INVESTMENTS

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<tr>
<th>Description</th>
<th>Amount</th>
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<tr>
<td>Current Investments Quoted Market Value</td>
<td>0.00</td>
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<td>0</td>
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</tr>
<tr>
<td>Current Investments Unquoted Book Value</td>
<td>0.00</td>
<td>0.00</td>
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</tbody>
</table>
INTERPRETATION

**Equity and Liabilities:**

Shareholder's Funds:
- Equity Share Capital: Remained constant at 3.61% of total assets.
- Reserves and Surplus: Decreased from 54.00% to 51.37% of total assets.
- Total Shareholders Funds: Decreased from 57.12% to 54.96% of total assets.
- Minority Interest: Declined from 2.70% to 2.70% of total assets.

Non-Current Liabilities:
- Long Term Borrowings: Decreased from 3.06% to 2.24% of total assets.
- Deferred Tax Liabilities [Net]: Slightly increased from 0.11% to 0.12% of total assets.
- Other Long Term Liabilities: Decreased from 3.99% to 3.38% of total assets.
- Long Term Provisions: Slightly increased from 0.08% to 0.12% of total assets.
- Total Non-Current Liabilities: Decreased from 7.26% to 5.86% of total assets.

Current Liabilities:
- Short Term Borrowings: Decreased from 23.80% to 25.11% of total assets.
- Trade Payables: Decreased from 1.85% to 1.55% of total assets.
- Other Current Liabilities: Increased from 7.13% to 9.28% of total assets.
- Short Term Provisions: Increased from 0.07% to 0.53% of total assets.
- Total Current Liabilities: Slightly increased from 32.84% to 36.42% of total assets.

**Assets:**

Non-Current Assets:
- Tangible Assets: Decreased from 13.26% to 11.47% of total assets.
- Intangible Assets: Decreased from 0.01% to 0.01% of total assets.
- Fixed Assets: Decreased from 13.32% to 11.57% of total assets.
- Non-Current Investments: Slightly decreased from 6.80% to 7.33% of total assets.
- Deferred Tax Assets [Net]: Slightly decreased from 6.06% to 6.36% of total assets.
- Other Non-Current Assets: Decreased from 5.93% to 5.75% of total assets.
- Total Non-Current Assets: Decreased from 37.99% to 37.40% of total assets.

Current Assets:
- Inventories: Decreased from 0.30% to 0.53% of total assets.
- Trade Receivables: Decreased from 0.55% to 0.98% of total assets.
- Cash And Cash Equivalents: Decreased from 0.84% to 1.22% of total assets.
- Short Term Loans And Advances: Decreased from 42.05% to 39.42% of total assets.
- Other Current Assets: Slightly increased from 18.30% to 20.46% of total assets.
- Total Current Assets: Decreased from 62.96% to 62.60% of total assets.

Additional Information:
- Contingent Liabilities: Decreased from 2.10% to 2.65% of total assets.
- Non-Current Investments:
Quoted Market Value: Decreased from 0.18% to 0.00% of total assets.

Unquoted Book Value: Slightly decreased from 6.79% to 7.32% of total assets.

Current Investments: Remained unchanged at 0.00% of total assets.

The common-size balance sheet analysis shows changes in the composition of Company financial structure between March 2022 and March 2023. There was a reduction in the proportion of shareholder's funds and certain asset categories relative to total assets, alongside fluctuations in liabilities and investments. These changes reflect shifts in financial strategy and operational priorities during the specified period.

SUMMARY

The study aims to analyze the share price performance of Café Coffee Day (CCD) and its influence on the company's overall performance and financial health. It likely examines factors such as market trends, consumer behavior, and financial indicators to understand how fluctuations in CCD's share price correlate with its operational and financial performance. The findings could offer insights into the relationship between stock market performance and company success in the coffee retail industry.

FINDINGS

- There is a positive correlation between the performance of the share price and some financial parameters, suggesting that investors are prepared to pay more for CCD's stock because they are pleased with the company's performance.

- Indications of irrational behavior or market inefficiencies, such as bouts of share price volatility that aren't explained by fundamental shifts at CCD.

- Effect of outside variables on CCD's share price success and financial performance, such as shifts in consumer tastes or the state of the economy.

SUGGESTIONS

1. Conduct a thorough analysis of CCD's financial statements to identify potential areas for improved profitability, liquidity, and efficiency.

2. To positively affect CCD's share price performance, employ strategies to increase market share, customer loyalty, and brand perception.

3. To anticipate potential risks and take advantage of business possibilities, keep a watch on competitor behavior and market trends.

4. To increase investor communication and transparency and to cultivate confidence and trust among stakeholders, which can sustain a long-term increase in share price.

CONCLUSION

The analysis demonstrates the complex relationship that exists between CCD's financial situation, share price performance, and external market factors. While there will always be changes in share prices, proactive management strategies can lower short-term risks and boost long-term shareholder value. Sustained growth...
and informed decision-making in the competitive retail coffee industry rely on continuous performance evaluation, CCD analysis, and market circumstances.

REFERENCES

- Café Coffee Day Official Website: https://www.cafecoffeeday.com/