



Date: 30.10.2023

To,  
BSE Limited,  
Corporate Services Department,  
P.J. Towers, Dalal Street,  
Mumbai - 400001

Dear Sir/Madam,

**Sub: Outcome of Board Meeting**

**Ref: Company's letter dated 20.10.2023**

**Unit: Vintage Coffee and Beverages Limited (Scrip Code: 538920)**

In pursuant to Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the meetings of the Board of Directors of Vintage Coffee and Beverages Limited held today i.e., **Monday, October 30, 2023** at the registered office of the Company, inter-alia, has considered and approved the followings:

1. Un-Audited Standalone & Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2023.
2. Limited Review Report given by our Statutory Auditors of the Company for the quarter and half year ended September 30, 2023.
3. Un-Audited Standalone & Consolidated Statement of Assets & Liabilities and Cash Flow for the quarter and half year ended September 30, 2023, pursuant to Regulation 33(3)(f) & (g) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
4. The appointment of Mr. Akash Jain as Company Secretary & Compliance Officer of the Company with effect from October 04, 2023.

The Board Meeting commenced at 01.15 p.m. and concluded at 1:39 p.m.

This is for the information and records of the Exchange, please.


# VINTAGE COFFEE AND BEVERAGES LIMITED

Formerly known as "Spaceage Products Ltd"

(CIN No. L15100TG1980PLC161210)

Regd. & Corporate office : 202, Oxford Plaza, No.9-1-129/1, S.D.Road, Secunderabad- 500003, Telangana, INDIA  
Phone +91 040 40266650, Fax: +91 040 27700805 | E-mail: info@vcbl.coffee | Website: www.vcbl.coffee



Thanking you,

Yours sincerely,  
**For Vintage Coffee and Beverages Limited**

**Balakrishna Tati**  
**Managing Director**  
**DIN: 02181095**



**Encl.:** As above

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VINTAGE COFFEE AND BEVERAGES LIMITED ( Formerly known as SPACEAGE PRODUCTS LIMITED )  
CIN: L15100TG1980PLC161210

Regd Off:202,Oxford Plaza,S.D Road, Secunderabad, Hyderabad, Telangana-500003

Statement of Standalone/Consolidated Unaudited Financial Results for the Quarter and Half-Year Ended September 30, 2023

(Rs. In Lakhs)

Sr. No.	Particular	Quarter Ended						Half Yearly				Year ended	
		9/30/2023		6/30/2023		9/30/2022		9/30/2023		9/30/2022		3/31/2023	
		Standalone /Audited	Consolidated /Audited	Standalone /Audited	Consolidated /Audited	Standalone /Audited	Consolidated /Audited	Standalone /Audited	Consolidated /Audited	Standalone /Audited	Consolidated /Audited	Standalone /Audited	Consolidated /Audited
1	Revenue from Operations	1,901.55	3,008.94	1,316.47	2,092.11	988.18	1,507.78	3,218.02	5,101.05	1,426.20	2,562.58	3,574.83	6,289.05
2	Other Income	82.67	10.49	46.21	2.91	35.39	20.96	128.88	13.39	62.18	30.98	136.88	39.46
3	<b>Total Revenue (1+2)</b>	<b>1,984.22</b>	<b>3,019.43</b>	<b>1,362.67</b>	<b>2,095.02</b>	<b>1,023.56</b>	<b>1,528.74</b>	<b>3,346.90</b>	<b>5,114.44</b>	<b>1,488.37</b>	<b>2,593.56</b>	<b>3,711.71</b>	<b>6,328.51</b>
4	Expenses												
	(a) Cost of Materials consumed	1,776.49	2,021.94	1,229.68	1,385.59	831.90	740.42	3,006.17	3,407.53	1,239.82	1,173.74	3,241.73	3,306.22
	(b) Purchase of Stock-in-Trade	-	-	-	-	-	-	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	12.70	-	(152.42)	-	(106.17)	-	(139.72)	-	(73.26)	-	(8.55)
	(d) Employee benefits expense	21.64	134.09	19.31	117.02	21.00	131.35	40.95	251.11	41.60	250.35	82.82	498.63
	(e) Finance Cost	25.05	172.16	2.34	228.07	0.07	148.60	27.39	400.24	1.73	280.68	3.02	612.75
	(f) Depreciation and amortisation expense	-	122.15	-	122.15	-	122.56	-	244.31	-	245.13	-	490.27
	(g) Other expenses	51.86	269.27	37.48	193.50	129.21	387.70	89.34	462.77	145.66	561.20	228.24	954.47
	<b>Total Expenses</b>	<b>1,875.04</b>	<b>2,732.33</b>	<b>1,288.81</b>	<b>1,893.91</b>	<b>982.17</b>	<b>1,424.46</b>	<b>3,163.85</b>	<b>4,626.24</b>	<b>1,428.82</b>	<b>2,437.83</b>	<b>3,555.80</b>	<b>5,853.79</b>
5	<b>Profit / (Loss) before exceptional items and Tax (1-4)</b>	<b>109.18</b>	<b>287.10</b>	<b>73.87</b>	<b>201.11</b>	<b>41.40</b>	<b>104.28</b>	<b>183.05</b>	<b>488.20</b>	<b>59.56</b>	<b>155.73</b>	<b>155.90</b>	<b>474.72</b>
6	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
7	<b>Profit / (Loss) before Tax (5 +6)</b>	<b>109.18</b>	<b>287.10</b>	<b>73.87</b>	<b>201.11</b>	<b>41.40</b>	<b>104.28</b>	<b>183.05</b>	<b>488.20</b>	<b>59.56</b>	<b>155.73</b>	<b>155.90</b>	<b>474.72</b>
8	Tax Expense:												
	a) Current Tax	(28.39)	(47.69)	(19.21)	(31.83)	(10.76)	(17.02)	(47.59)	(79.52)	(15.48)	(27.43)	(40.54)	(68.80)
	b) Deferred Tax	-	0.04	-	0.04	-	(4.31)	-	0.09	-	(11.09)	-	(19.73)
9	<b>Profit/ (Loss) for the period from Continuing operations (7-8)</b>	<b>80.80</b>	<b>239.45</b>	<b>54.66</b>	<b>169.32</b>	<b>30.63</b>	<b>82.95</b>	<b>135.46</b>	<b>408.77</b>	<b>44.07</b>	<b>117.21</b>	<b>115.37</b>	<b>386.20</b>
10	Profit/ (Loss) for the period from Discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
11	Tax Expense of Discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
12	<b>Profit/ (Loss) for the period from Discontinued operations (After Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Profit/ (Loss) for the period (After Tax)</b>	<b>80.80</b>	<b>239.45</b>	<b>54.66</b>	<b>169.32</b>	<b>30.63</b>	<b>82.95</b>	<b>135.46</b>	<b>408.77</b>	<b>44.07</b>	<b>117.21</b>	<b>115.37</b>	<b>386.20</b>
14	Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-
15	<b>Total Comprehensive income for the period (13+14)</b>	<b>80.80</b>	<b>239.45</b>	<b>54.66</b>	<b>169.32</b>	<b>30.63</b>	<b>82.95</b>	<b>135.46</b>	<b>408.77</b>	<b>44.07</b>	<b>117.21</b>	<b>115.37</b>	<b>386.20</b>
	<b>Attributable to:</b>												
	Equity holders of the Parent	80.80	239.45	54.66	169.32	30.63	82.95	135.46	408.77	44.07	117.21	115.37	386.20
	Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
16	Earnings Per Share (EPS) (For continuing operations)												
	(a) Basic	0.08	0.23	0.08	0.24	0.04	0.12	0.13	0.39	0.06	0.17	0.17	0.55
	(b) Diluted	0.08	0.23	0.08	0.24	0.04	0.12	0.13	0.39	0.06	0.17	0.17	0.55
17	Earnings Per Share (EPS) (For Discontinuing operations)												
	(a) Basic	-	-	-	-	-	-	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-	-	-	-	-	-	-
18	Earnings Per Share (EPS) (For Discontinuing & Continuing operations)												
	(a) Basic	0.08	0.23	0.08	0.24	0.04	0.12	0.13	0.39	0.06	0.17	0.17	0.55
	(b) Diluted	0.08	0.23	0.08	0.24	0.04	0.12	0.13	0.39	0.06	0.17	0.17	0.55
	For and on behalf of VINTAGE COFFEE AND BEVERAGES LIMITED (formerly known as SPACEAGE PRODUCTS LIMITED)												
	 BALAKRISHNA TATI MANAGING DIRECTOR DIN: 02181095												
													
	Date: 30-10-2023 Place: HYDERABAD												

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VINTAGE COFFEE AND BEVERAGES LIMITED (formerly known as SPACEAGE PRODUCTS LIMITED)

CIN: L15100TG1980PLC161210

Regd. Off: 202, Oxford Plaza, S.D Road, Secunderabad, Hyderabad, Telangana-500003

Standalone and Consolidated Summary of Statement of Assets and Liabilities for the Quarter and Half-Year ended September 30, 2023

(Rs. In Lakhs)

Particulars		As at 30.09.2023		As at 31.03.2023	
		Standalone (Un-audited)	Consolidated (Un-audited)	Standalone Audited	Consolidated Audited
<b>A.</b>	<b>ASSETS</b>				
1	<b>Non-current assets</b>				
	(a) Property, Plant and Equipment	11.22	7,719.84	0.01	7,952.94
	(b) Capital work-in-progress	-	-	-	-
	(c) Investment Property	-	-	-	-
	(d) Goodwill	-	7,264.50	-	7,264.50
	(e) Other Intangible Assets	-	-	-	-
	(f) Intangible Assets under development	-	-	-	-
	(g) Biological Assets other than bearer plants	-	-	-	-
	(h) Investments accounted for using equity method	-	-	-	-
	(i) Financial Assets	-	-	-	-
	(i) Investments	11,875.51	-	11,875.51	-
	(ii) Trade Receivables	-	-	-	-
	(iii) Loans	6,071.15	411.97	2,883.12	411.97
	(iii) Others	-	-	-	-
	(j) Deferred tax assets (Net)	0.09	0.09	0.09	0.09
	(k) Other non-current Assets	191.46	191.46	-	-
	<b>Total Non-Current Assets</b>	<b>18,149.44</b>	<b>15,587.87</b>	<b>14,758.74</b>	<b>15,629.49</b>
2	<b>Current assets</b>				
	(a) Inventories	-	6,471.01	-	6,110.35
	(b) Financial Assets	-	-	-	-
	(i) Investments	-	-	-	-
	(ii) Trade receivables	863.80	2,359.12	397.91	1,209.46
	(iii) Cash and cash equivalents	14.06	302.41	4.78	147.69
	(iv) Bank Balances other than (iii) above	-	-	-	-
	(v) Loans	-	-	-	-
	(vi) Others	-	-	-	-
	(c) Current Tax Assets (Net)	-	-	-	-
	(d) Other current assets	646.98	2,996.29	19.29	1,479.23
	<b>Total Current Assets</b>	<b>1,524.84</b>	<b>12,128.83</b>	<b>421.97</b>	<b>8,946.72</b>
	<b>TOTAL ASSETS</b>	<b>19,674.27</b>	<b>27,716.70</b>	<b>15,180.71</b>	<b>24,576.22</b>
<b>B.</b>	<b>EQUITY AND LIABILITIES</b>				
1	<b>Equity</b>				
	(a) Equity Share capital	10,470.34	10,470.35	6,980.23	6,980.23
	(b) Other Equity (Reserves & Surplus)	7,596.87	4,922.95	6,814.74	3,867.51
	<b>Total Equity</b>	<b>18,067.21</b>	<b>15,393.29</b>	<b>13,794.97</b>	<b>10,847.74</b>
2	<b>Liabilities</b>				
	<b>Non-current liabilities</b>				
	(a) Financial Liabilities				
	(i) Borrowings	1,134.71	7,631.12	436.39	5,903.01
	(ii) Trade Payables	-	1,144.06	-	1,127.80
	(iii) Other financial liabilities (other than those	-	-	-	-
	(b) Provisions	-	-	-	-
	(c) Deferred tax liabilities (Net)	-	597.84	-	597.93
	(d) Other non-current liabilities	-	-	-	-
	<b>Total Non-current liabilities</b>	<b>1,134.71</b>	<b>9,373.03</b>	<b>436.39</b>	<b>7,628.74</b>
3	<b>Current liabilities</b>				
	(a) Financial Liabilities				
	(i) Borrowings	-	1,750.02	-	4,323.67
	(ii) Trade Payables	304.08	570.40	867.23	1,249.32
	(iii) Other financial liabilities [other than those specific	-	-	-	-
	(b) Other current liabilities	35.18	439.98	33.79	450.15
	(c) Provisions	133.09	189.99	48.33	76.60
	(d) Current Tax Liabilities (Net)	-	-	-	-
	<b>Total Current liabilities</b>	<b>472.35</b>	<b>2,950.38</b>	<b>949.35</b>	<b>6,099.74</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>19,674.27</b>	<b>27,716.70</b>	<b>15,180.71</b>	<b>24,576.22</b>



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Statement of Standalone/Consolidated Cash Flow Statement for the Half-Year ended September 30,2023

(Rs. In Lakhs)

Cash Flow Statement

Particulars	For the period	For the period	for the period	for the period	
	30-09-2023	30-09-2023	9/30/2022	9/30/2022	
	Unaudited	Unaudited	Unaudited	Unaudited	
A	Date of start of reporting period	4/1/2023	4/1/2023	4/1/2022	4/1/2022
B	Date of end of reporting period	9/30/2023	9/30/2023	9/30/2022	9/30/2022
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Consolidated	Standalone	Consolidated
<b>Statement of cash flows</b>					
<b>Cash flows from used in operating activities</b>					
	Profit before tax	183.05	488.20	59.56	155.73
	<b>Adjustments for reconcile profit (loss)</b>				
	Adjustments for finance costs	27.39	400.24	-	-
	Adjustments for decrease (increase) in inventories	-	(360.67)	-	(237.88)
	Adjustments for decrease (increase) in trade receivables, current	(465.90)	(1,149.66)	175.87	517.91
	Adjustments for decrease (increase) in trade receivables, non-current	-	-	-	-
	Adjustments for decrease (increase) in other current assets	(627.69)	(1,517.06)	(8.66)	(1.11)
	Adjustments for decrease (increase) in other non-current assets	-	-	-	-
	Adjustments for other financial assets, non-current	-	-	-	-
	Adjustments for other financial assets, current	-	-	-	-
	Adjustments for other bank balances	-	-	-	-
	Adjustments for increase (decrease) in trade payables, current	(563.16)	(678.92)	211.06	67.28
	Adjustments for increase (decrease) in trade payables, non-current	-	-	-	-
	Adjustments for increase (decrease) in other current liabilities	86.15	103.22	29.68	(120.33)
	Adjustments for increase (decrease) in other non-current liabilities	-	-	-	-
	Adjustments for depreciation and amortisation expense	-	244.31	-	-
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-	-	-
	Adjustments for provisions, current	-	-	-	-
	Adjustments for provisions, non-current	-	-	-	-
	Adjustments for other financial liabilities, current	-	(2,573.65)	-	-
	Adjustments for other financial liabilities, non-current	-	-	-	-
	Adjustments for unrealised foreign exchange losses gains	-	-	-	-
	Adjustments for dividend income	-	-	-	-
	Adjustments for interest income	-	-	-	-
	Adjustments for share-based payments	-	-	-	-
	Adjustments for fair value losses (gains)	-	-	-	-
	Adjustments for undistributed profits of associates	-	-	-	-
	Other adjustments for which cash effects are investing or financing cash flow	-	-	-	-
	Other adjustments to reconcile profit (loss)	-	-	-	-
	Other adjustments for non-cash items	-	-	-	245.13
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-	-	-
	<b>Total adjustments for reconcile profit (loss)</b>	<b>(1,543.21)</b>	<b>(5,532.20)</b>	<b>407.96</b>	<b>471.00</b>
	<b>Net cash flows from (used in) operations</b>	<b>(1,360.15)</b>	<b>(5,043.99)</b>	<b>467.52</b>	<b>626.73</b>
	Dividends received	-	-	-	-
	Interest paid	(27.39)	(400.24)	-	-
	Interest received	-	-	-	-
	Income taxes paid (refund)	(47.59)	(79.43)	(15.48)	(38.52)
	Other inflows (outflows) of cash	-	-	-	-
	<b>Net cash flows from (used in) operating activities</b>	<b>(1,435.13)</b>	<b>(5,523.66)</b>	<b>452.03</b>	<b>588.21</b>
<b>Cash flows from used in investing activities</b>					
	Cash flows from losing control of subsidiaries or other businesses	-	-	-	-
	Cash flows used in obtaining control of subsidiaries or other businesses	-	-	-	-
	Other cash receipts from sales of equity or debt instruments of other entities	-	-	-	-
	Other cash payments to acquire equity or debt instruments of other entities	-	-	-	-
	Other cash receipts from sales of interests in joint ventures	-	-	-	-
	Other cash payments to acquire interests in joint ventures	-	-	-	-



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Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	-	-	-	-
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	-	-	-	-
Proceeds from sales of property, plant and equipment	-	-	-	-
Purchase of property, plant and equipment	(11.21)	(11.21)	-	-
Proceeds from sales of investment property	-	-	-	-
Purchase of investment property	-	-	-	-
Proceeds from sales of intangible assets	-	-	-	-
Purchase of intangible assets	-	-	-	-
Proceeds from sales of intangible assets under development	-	-	-	-
Purchase of intangible assets under development	-	-	-	-
Proceeds from sales of goodwill	-	(0.00)	-	-
Purchase of goodwill	-	-	-	-
Proceeds from biological assets other than bearer plants	-	-	-	-
Purchase of biological assets other than bearer plants	-	-	-	-
Proceeds from government grants	-	-	-	-
Proceeds from sales of other long-term assets	-	-	-	-
Purchase of other long-term assets	(191.46)	(191.54)	-	11.09
Cash advances and loans made to other parties	698.33	1,744.37	(462.01)	(662.27)
Cash receipts from repayment of advances and loans made to other parties	(3,188.03)	(0.00)	-	-
Cash payments for future contracts, forward contracts, option contracts and swap contracts	-	-	-	-
Cash payments for future contracts, forward contracts, option contracts and swap contracts	-	-	-	-
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	-	-	-	-
Dividends received	-	-	-	-
Interest received	-	-	-	-
Income taxes paid (refund)	-	-	-	-
Other inflows (outflows) of cash	-	-	-	-
Net cash flows from (used in) investing activities	(2,692.38)	1,541.61	(462.01)	(651.18)
Cash flows from used in financing activities				
Proceeds from changes in ownership interests in subsidiaries	-	-	-	-
Payments from changes in ownership interests in subsidiaries	-	-	-	-
Proceeds from issuing shares	4,188.14	4,188.14	-	-
Proceeds from issuing other equity instruments	-	-	-	-
Payments to acquire or redeem entity's shares	-	-	-	-
Payments of other equity instruments	-	-	-	-
Proceeds from exercise of stock options	-	-	-	-
Proceeds from issuing debentures notes bonds etc	-	-	-	-
Proceeds from borrowings	-	-	-	-
Repayments of borrowings	-	-	-	-
Payments of finance lease liabilities	-	-	-	-
Payments of lease liabilities	-	-	-	-
Dividends paid	(51.36)	(51.36)	-	-
Interest paid	-	-	-	-
Income taxes paid (refund)	-	-	-	-
Other inflows (outflows) of cash	-	-	-	-
Net cash flows from (used in) financing activities	4,136.78	4,136.78	-	-
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	9.27	154.73	(9.98)	(62.97)
Effect of exchange rate changes on cash and cash equivalents	-	-	-	-
Effect of exchange rate changes on cash and cash equivalents	-	-	-	-
Net increase (decrease) in cash and cash equivalents	9.27	154.73	(9.98)	(62.97)
Cash and cash equivalents cash flow statement at beginning of period	4.78	147.69	19.10	223.37
Cash and cash equivalents cash flow statement at end of period	14.05	302.41	9.12	160.39



# VINTAGE COFFEE AND BEVERAGES LIMITED

Formerly known as "Spaceage Products Ltd"

(CIN No. L15100TG1980PLC161210)

Regd. & Corporate office : 202, Oxford Plaza, No.9-1-129/1, S.D.Road, Secunderabad- 500003, Telangana, INDIA

Phone +91 040 40266650, Fax: +91 040 27700805 | E-mail: info@vcbl.coffee | Website: www.vcbl.coffee



## NOTES:

- 1.The Unaudited Standalone and Consolidated Financial Results for the Quarter and Half-Year ended on September 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on October 30, 2023.The Statutory Auditors of the Company have carried out their limited review on the Statement and have issued an unmodified opinion. The Vintage Coffee and Beverages Limited has become Holding of M/s. Vintage Coffee Private Limited and Delecto Foods Private Limited by way of Share Swap Agreement and the effect arise from 12th July,2021. Now, VCBL have two Material Subsidiaries Companies namely as M/s. Vintage Coffee Private Limited and Delecto Foods Private Limited.
2. Figures for the quarter ended March 31, 2023 are balancing figures between audited figures in respect of full financial year and published year to date upto third quarter of the respective financial year.
- 3.The Financial Results for the Quarter and Half-Year ended 30th September,2023 have been prepared in accordance with the recognition and measurement of principals laid down in the Ind AS.
4. Segment reporting is not applicable to the Company as it operates in only one segment, i.e. Manufacturing and Export of Instant Coffee and Instant Chicory Products
5. The figures for the previous quarter/year have been regrouped, re-casted and rearranged, wherever considered necessary.

**For and on behalf of Board**

**VINTAGE COFFEE AND BEVERAGES LIMITED**

**(formerly known as SPACEAGE PRODUCTS LIMITED)**

  
**BALAKRISHNA TATI**  
**MANAGING DIRECTOR**

**DIN: 02181095**

**Date: 30-10-2023**

**Place: HYDERABAD**



# VINTAGE COFFEE AND BEVERAGES LIMITED

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**Limited Review Report on unaudited Standalone Quarterly Financial Results and Year to Date Results of VINTAGE COFFEE AND BEVERAGES LIMITED (formerly known as Spaceage Products Limited) pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To  
Board of Directors of  
Vintage Coffee And Beverages Limited (formerly known as Spaceage Products Limited)

We have reviewed the accompanying statement of unaudited financial results of **Vintage Coffee And Beverages Limited (formerly known as Spaceage Products Limited)** for the period ended **30<sup>th</sup> September, 2023**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified in respect of this matter.



For S. Bhalotia & Associates  
Chartered Accountants  
Firm Reg. No. 325040E

CA. Binod Kumar Sahoo  
Partner

M. No. 305406

UDIN: 23305406BGXYVE3990

Place: Hyderabad

Dated: 30.10.2023





**Limited Review Report on unaudited Consolidated Quarterly Financial Results and Year to Date Results of VINTAGE COFFEE AND BEVERAGES LIMITED (formerly known as Spaceage Products Limited) pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To  
Board of Directors of  
Vintage Coffee And Beverages Limited (formerly known as Spaceage Products Limited)

We have reviewed the accompanying statement of unaudited consolidated financial results of Vintage Coffee And Beverages Limited (formerly known as Spaceage Products Limited) for the period ended 30<sup>th</sup> September, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

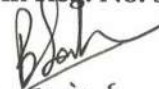
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Our conclusion on the Statement is not modified in respect of this matter.



For S. Bhalotia & Associates  
Chartered Accountants  
Firm Reg. No. 325040E

  
CA. Binod Kumar Sahoo  
Partner

M. No. 305406

UDIN: 23305406BGXYVF2596

Place: Hyderabad  
Dated: 30.10.2023.