



Date: 29.01.2024

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

Dear Sir/Madam,

**Sub: Outcome of Board Meeting**

**Ref: 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 meeting of the Board of Directors of Vintage Coffee and Beverages Limited held today i.e. **Monday, January 29, 2024** 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 nine months ended December 31, 2023.
2. Limited Review Report (standalone and consolidated) given by our Statutory Auditors of the Company for the quarter and nine months ended December 31, 2023.

The Board Meeting commenced at 10:30 a.m. and concluded at 11:00 a.m.

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

Thanking you,

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

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



**Encl.:** As above

**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



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 Nine Months ended December 31,2023

(Rs. In Lakhs)

Sr. No.	Particular	Quarter Ended						Nine Monthly				Year ended	
		12/31/2023		9/30/2023		12/31/2022		12/31/2023		12/31/2022		3/31/2023	
		Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated
		Unaudited /Audited	Unaudited /Audited	Unaudited /Audited	Unaudited /Audited	Audited	Audited	Unaudited /Audited	Unaudited /Audited	Audited	Audited	Audited	Audited
1	Revenue from Operations	2,435.73	3,763.39	1,901.55	3,008.94	1,355.33	1,865.02	5,653.75	8,864.43	2,781.53	4,427.60	3,574.83	6,289.05
2	Other Income	108.97	21.86	82.67	10.49	30.97	1.97	237.84	35.25	93.15	32.95	136.88	39.46
3	Total Revenue (1+2)	2,544.69	3,785.24	1,984.22	3,019.43	1,386.30	1,866.99	5,891.59	8,899.68	2,874.67	4,460.56	3,711.71	6,328.51
4	Expenses												
	(a) Cost of Materials consumed	2,302.68	2,554.46	1,776.49	2,021.94	1,260.41	994.93	5,308.85	5,961.99	2,500.23	2,168.67	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	-	(53.47)	-	12.70	-	75.76	-	(193.19)	-	2.50	-	(8.55)
	(d) Employee benefits expense	30.34	214.47	21.64	134.09	21.10	129.02	71.29	465.57	62.70	379.38	82.82	498.63
	(e) Finance Cost	1.87	145.49	25.05	172.16	1.18	192.69	29.26	545.73	2.91	473.37	3.02	612.75
	(f) Depreciation and amortisation expense	-	122.15	-	122.15	-	122.56	-	366.46	-	367.69	-	490.27
	(g) Other expenses	62.07	379.69	51.86	269.27	43.15	196.81	151.42	842.46	188.81	758.00	228.24	954.47
	Total Expenses	2,396.96	3,362.79	1,875.04	2,732.33	1,325.83	1,711.78	5,560.81	7,989.03	2,754.65	4,149.61	3,555.80	5,853.79
5	Profit / (Loss) before exceptional items and Tax (1-4)	147.74	422.45	109.18	287.10	60.47	155.21	330.79	910.65	120.02	310.95	155.90	474.72
6	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
7	Profit / (Loss) before Tax (5 +6)	147.74	422.45	109.18	287.10	60.47	155.21	330.79	910.65	120.02	310.95	155.90	474.72



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(Rs. In Lakhs)

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		12/31/2023		9/30/2023		12/31/2022		12/31/2023		12/31/2022		3/31/2023	
		Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated
		Unaudited /Audited	Unaudited /Audited	Unaudited /Audited	Unaudited /Audited	Audited	Audited	Unaudited /Audited	Unaudited /Audited	Audited	Audited	Audited	Audited
8	Tax Expense:												
	a) Current Tax	(38.41)	(62.58)	(28.39)	(47.69)	(15.72)	(22.77)	(86.00)	(142.10)	(31.21)	(50.20)	(40.54)	(68.80)
	b) Deferred Tax	-	(0.52)	-	0.04	-	(4.31)	-	(0.44)	-	(15.40)	-	(19.73)
9	Profit/ (Loss) for the period from Continuing operations (7-8)	109.32	359.34	80.80	239.45	44.75	128.14	244.78	768.11	88.82	245.35	115.37	386.20
10	Profit/ (Loss) for the period from Discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
11	Tax Expense of Discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
12	Profit/ (Loss) for the period from Discontinued operations (After Tax)	-	-	-	-	-	-	-	-	-	-	-	-
13	Profit/ (Loss) for the period (After Tax)	109.32	359.34	80.80	239.45	44.75	128.14	244.78	768.11	88.82	245.35	115.37	386.20
14	Other Comprehensive Income A) (i) Items that will not be reclassified to profit or loss (ii) Income Tax relating to item that will not be reclassified to profit or loss B) A) (i) Items that will be reclassified to profit or loss (ii) Income Tax relating to item that will be re-classified to profit or loss												
15	Total Comprehensive income for the period (13+14)	109.32	359.34	80.80	239.45	44.75	128.14	244.78	768.11	88.82	245.35	115.37	386.20
	Attributable to:												
	Equity holders of the Parent	109.32	359.34	80.80	239.45	44.75	128.14	244.78	768.11	88.82	245.35	115.37	386.20
	Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
16	Earnings Per Share (EPS) (For continuing operations)												
	(a) Basic	0.10	0.34	0.08	0.23	0.06	0.18	0.23	0.73	0.13	0.35	0.17	0.55
	(b) Diluted	0.10	0.34	0.08	0.23	0.06	0.18	0.23	0.73	0.13	0.35	0.17	0.55



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(Rs. In Lakhs)

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		Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated
		Unaudited /Audited	Unaudited /Audited	Unaudited /Audited	Unaudited /Audited	Audited	Audited	Unaudited /Audited	Unaudited /Audited	Audited	Audited	Audited	Audited
17	Earnings Per Share (EPS) (For Discontinuing operations)												
	(a) Basic	-	-	-	-	-	-	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-	-	-	-	-	-	-
18	Earnings Per Share (EPS) (For Discontinuing & Continuing operations)												
	(a) Basic	0.10	0.34	0.08	0.23	0.06	0.18	0.23	0.73	0.13	0.35	0.17	0.55
	(b) Diluted	0.10	0.34	0.08	0.23	0.06	0.18	0.23	0.73	0.13	0.35	0.17	0.55



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## NOTES:

- 1.The Unaudited Standalone and Consolidated Financial Results for the Quarter and Nine Months ended on December 31, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on January 29, 2024. 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 Nine Months ended December 31, 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: 29-01-2024**

**Place: HYDERABAD**

# VINTAGE COFFEE AND BEVERAGES LIMITED

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**Independent Auditor's 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 quarter and nine months ended 31<sup>st</sup> December, 2023. This statement is the responsibility of the Company's Management pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 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

*T. E. C. Vidya Sagar*

CA. Teluguntla Eswar Chandra Vidya Sagar  
Partner

M. No. 269323

UDIN: 24269323BKAIKE8893

Place: Hyderabad  
Date: 29.01.2024





**Independent Auditor's 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) (here in referred to as "the Parent company") for the quarter and nine months ended 31st December, 2023. This statement is the responsibility of the Company's Management pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

The statement includes the results of the following entities:

- (i) Vintage Coffee private limited (Subsidiary)
- (ii) Delecto foods private limited (Subsidiary)

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.



**Other Matters:**

We did not review the interim financial information of two subsidiaries included in the statement, whose interim financial information reflects Total revenue Rs 6448.44 lakhs and Rs 2810.18 lakhs, total net profit after tax of Rs 363.35 lakhs and Rs 159.98 lakhs and total comprehensive income of RS 363.35 lakhs and Rs 159.98 lakhs for the quarter and nine months ended December 31st, 2023 as considered in unaudited consolidated financial results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the statement in so far as it relates to the amounts and disclosures included in respect of subsidiary, is solely based on the reports of the other auditor.

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



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

*T. E. C. Vidya Sagar*

CA. Teluguntla Eswar Chandra Vidya Sagar  
Partner

M. No. 269323

UDIN: 24269323BKAIKF1581

Place: Hyderabad

Date: 29.01.2024