

## DELECTO FOODS PRIVATE LIMITED

CIN: U15400TG2012PTC082813

## STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2023

(Rs.In Lakhs)

Particulars	Note No	As at March 31, 2023	As at March 31, 2022
<b>ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Property, Plant and Equipment & Intangible Assets			
-Property, Plant and Equipment	2.1	1,044.96	1,117.30
(b) Financial Assets			
(i) Investments	2.2	-	-
(ii) Loans	2.3	-	-
<b>Total Non-Current Assets</b>		<b>1,044.96</b>	<b>1,117.30</b>
<b>2 Current assets</b>			
(a) Inventories	2.4	1,136.98	1,163.41
(b) Financial Assets			
(i) Investments			-
(ii) Trade receivables	2.5	739.40	783.38
(iii) Cash and cash equivalents	2.6	142.34	142.75
(c) Other current assets	2.7	708.38	470.51
<b>Total Current Assets</b>		<b>2,727.10</b>	<b>2,560.05</b>
<b>TOTAL ASSETS</b>		<b>3,772.06</b>	<b>3,677.35</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share capital	2.8	748.39	748.39
(b) Other Equity (Reserves & Surplus)	2.9	602.36	527.94
<b>Total Equity</b>		<b>1,350.76</b>	<b>1,276.33</b>
<b>Liabilities</b>			
<b>1 Non-current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	2.10	525.93	336.13
(b) Deferred tax liabilities (Net)	2.11	122.24	119.75
<b>Total Non-current liabilities</b>		<b>648.17</b>	<b>455.88</b>
<b>2 Current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	2.12	1,080.19	1,167.18
(ii) Trade Payables	2.13	443.99	565.96
(b) Other current liabilities	2.14	220.69	198.13
(c) Provisions	2.15	28.26	13.88
<b>Total Current liabilities</b>		<b>1,773.13</b>	<b>1,945.14</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>3,772.06</b>	<b>3,677.35</b>

The accompanying significant accounting policies and notes form an integral part of the standalone financial statements

As per our report of even date

For SS REDDY &amp; CO

Chartered Accountants

Firm Reg. No.: 0115255

S. SIVA SANKAR REDDY

Proprietor

Membership No.: 216219

UDIN: 23216219BGVGFH7815

Place: Hyderabad

Date: 12th May, 2023

For and on behalf of the board

\* Venkateshwarlu Tati

Director

DIN No. 03044421

\* B. Raja Rajeswari

Director

DIN No. 05268380



## DELECTO FOODS PRIVATE LIMITED

CIN: U15400TG2012PTC082813

## STANDALONE PROFIT &amp; LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

Particulars	Note No	(Rs. In Lakhs)	
		For the year ending March 31, 2023	For the year ending March 31, 2022
<b>Income</b>			
Revenue from Operations	2.16	1,555.75	1,360.08
Other Income	2.17	37.66	89.87
<b>Total Revenue</b>		<b>1,593.42</b>	<b>1,449.95</b>
<b>Expenses</b>			
(a) Cost of Materials consumed	2.18	926.49	815.92
(b) Purchase of Stock-in-Trade			-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.19	35.51	(149.57)
(d) Employee benefits expense	2.20	99.22	114.02
(e) Finance Cost	2.21	104.02	89.92
(f) Depreciation and amortisation expense	2.22	74.27	74.48
(g) Other expenses	2.23	246.28	424.00
<b>Total Expenses</b>		<b>1,485.80</b>	<b>1,368.78</b>
Profit / (Loss) before exceptional items and Tax		<b>107.61</b>	<b>81.18</b>
Exceptional Items		-	-
Profit / (Loss) before Tax		<b>107.61</b>	<b>81.18</b>
Tax Expense:			
a) Current Tax		28.26	13.88
b) Deferred Tax		2.49	5.79
Profit/ (Loss) for the period (After Tax)		<b>76.86</b>	<b>61.51</b>
Other Comprehensive Income		-	-
Total Comprehensive income for the period		<b>76.86</b>	<b>61.51</b>
<b>Earnings Per Share (EPS)</b>			
(a) Basic		1.03	0.82
(b) Diluted		1.03	0.82

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**DELECTO FOODS PRIVATE LIMITED**

CIN: U15400TG2012PTC082813

**STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2023**

PARTICULARS	(Rs. in Lakhs)	
	March 31,2023	March 31, 2022
<b>Cash flow from Operating Activities</b>		
Profit before tax from continuing operations	107.61	81.18
<b>Profit Before Tax</b>	107.61	81.18
<b>Adjustments for :</b>		
Depreciation and Amortization Expenses	74.27	74.48
Interest & Other Financial Costs	104.02	89.92
Interest Received	(7.22)	(6.59)
Income Tax / Interest on Income tax debited	(30.70)	(13.88)
<b>Operating Profit before Working Capital Changes</b>	247.99	225.11
<b>Adjustment For Change in working Capital:</b>		
Change in Inventories	26.43	(259.82)
Change in trade Receivable	43.98	(114.72)
Change in Short term Loans and Advances & Other current assets	(237.86)	19.56
Change in Trade Payable	(121.96)	(28.95)
Change in Short Term Borrowing	(86.99)	(119.67)
Change in Other current Liabilities	36.95	60.83
<b>Changes in Working Capital</b>	(339.47)	(442.77)
<b>Cash generated from Operations</b>	(91.48)	(217.66)
<b>Less: - Direct Taxes Paid (net of refund)</b>	-	4.68
<b>Net Cash Flow from/ (used in) Operating Activities (A)</b>	(91.48)	(222.34)
<b>Cash flow from Investing Activities</b>		
Purchase of Fixed assets, including CWIP and Capital Advances	(1.93)	104.72
Interest Received	7.22	6.59
<b>Net Cash Flow from/(used in) Investing Activities (B)</b>	5.29	111.31
<b>Cash flow from Financing activities</b>		
Proceeds /(Repayment) of Long terms borrowings	189.81	186.19
Interest & Other Financial Costs	(104.02)	(89.92)
<b>Net Cash from /(used in) Financing Activities ( C)</b>	85.78	96.27
<b>Net Increase/(decrease) in Cash &amp; Cash Equivalents (A)+(B)+(C)</b>	(0.41)	(14.76)
Cash and cash equivalent at the beginning of the year	142.75	157.51
<b>Cash and Cash Equivalent At The End Of The Year</b>	142.34	142.75
<b>Component Of Cash and Cash Equivalents</b>		
Cash in Hand	4.16	3.27
With Banks	138.19	139.48
<b>Total Cash and Cash Equivalents</b>	142.34	142.75

The accompanying significant accounting policies and notes form an integral part of the standalone financial statements

As per our report of even date

For SS REDDY & CO

Chartered Accountants

Firm Reg. No.: 0115255

S. SIVA SANKAR REDDY

Proprietor

Membership No.: 216219

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Place: Hyderabad

Date:12th May,2023



For and on behalf of the board

\* T. Venkateshwarlu Tafi

Venkateshwarlu Tafi

Director

DIN No. 03044421

B. Raja Rajeswari

Director

DIN No. 05268380



**DELECTO FOODS PRIVATE LIMITED**

CIN: U15400TG2012PTC082813

**NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023**

**Non-Current Assets**

**Financial Assets**

**NOTE-2.2 - Investments**

(Rs. in Lakhs)

PARTICULARS	March 31,2023	March 31, 2022
Investments carried at cost: (Un-quoted Investments)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NOTE-2.3 - Loans**

PARTICULARS	March 31,2023	March 31, 2022
Advances recoverable in cash or kind or for value to be received		
i). Advances given to Subsidiary companies	-	-
ii) Advances given to Others	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NOTE-2.4- Inventories**

PARTICULARS	March 31,2023	March 31, 2022
Raw Material & Consumables	577.66	568.58
Finished Goods (Manufacturing)	559.32	594.83
Work In Process	-	-
<b>Total</b>	<b>1,136.98</b>	<b>1,163.41</b>

**NOTE-2.5- Trade Receivables**

PARTICULARS	March 31,2023	March 31, 2022
Trade Receivables		
Unsecured, considered good		
Upto 6 months	678.34	717.55
6 months to 1 year	-	-
1 to 2 years	-	65.84
2 to 3 years	61.06	-
Above 3 years	-	-
<b>Total</b>	<b>739.40</b>	<b>783.38</b>

**NOTE-2.6-Cash and Cash Equivalents**

PARTICULARS	March 31,2023	March 31, 2022
<b>(a) Cash and Cash Equivalents</b>		
(i) Cash on hand	4.16	3.27
(ii) Balances with Banks		
Current Accounts	0.84	6.05
Fixed Deposits	137.35	133.43
<b>Total</b>	<b>142.34</b>	<b>142.75</b>



NOTE-2.7-Other Current Assets		(Rs. in Lakhs)	
PARTICULARS	March 31,2023	March 31, 2022	
Security Deposit - Govt Depts	21.51	21.51	
Other Loans and Advances	0.99	1.20	
Advance paid for capital Assets	6.30	6.30	
Advances paid for materials	256.00	-	
Interest Equalization Scheme- Interest receivable from Bank	-	14.63	
<b>Other Loans and Advances</b>			
Loans to Employees	0.54	0.75	
Prepaid Expenses	1.53	2.11	
<b>Balances with Statutory / Government Authorities</b>			
GST / VAT Receivable	336.90	339.54	
Service Tax Receivable/Incentives receivable	79.66	79.66	
TDS/TCS Receivable	3.31	3.48	
Accrued Interest - APCPDCL	1.64	1.33	
	<b>708.38</b>	<b>470.51</b>	

Note- 2.8 - Share Capital				
PARTICULARS	March 31,2023		March 31, 2022	
<b>AUTHORISED SHARE CAPITAL:</b> 75,00,000 Equity shares of Rs.10/- each (Previous year 75,00,000 Equity Shares of Rs.10/- each)	750.00		750.00	
<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b> 74,83,949 Equity shares of Rs.10/- each (Previous year 74,83,949 Equity Shares of Rs.10/- each)	748.39		748.39	
<b>Total</b>	<b>748.39</b>		<b>748.39</b>	
<p>a. Terms/rights attached to equity shares The company has only one class of equity shares having a par value of Rs.10/- each holder of equity shares is entitled one vote per share.</p> <p>In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.</p>				
<p>b. Reconciliation of the No. of Shares Outstandings at the end and the beginning of the year.</p>				
Particulars	As at March 31, 2023		As at March 31, 2022	
	No. of Shares	Amount Rs.	No. of Shares	Amount Rs.
Balance at the beginning of the year	74,83,949	7,48,39,490	74,83,949	7,48,39,490
Add: Allotted during the year	-	-	-	-
Balance at the end of the year	74,83,949	7,48,39,490	74,83,949	7,48,39,490



					(Rs. in Lakhs)	
c. Promoters' Share holding and Details of Shareholders holding more than 5 % shares in the company						
Sl.No	Name of the Shareholder & '% of holding	As at March 31, 2023		As at March 31, 2022		
		No. of Shares	% of Holding	No. of Shares	% of Holding	
1	Promoters' Share holding Vintage Coffee and Beverages Limited	74,83,949	100.00%	74,83,949	100.00%	
<p><i>*Vintage Coffee and Beverages Limited (formerly known as Spaceage Products Limited) has become holding company of M/S Delecto Foods Private Limited by way of Share Swap agreement and with effect from 12th July,2021</i></p>						
<b>Note- 2.9- Other Equity</b>						
<b>PARTICULARS</b>				<b>March 31,2023</b>	<b>March 31, 2022</b>	
<b>Share Premium Account</b>						
At Commencement of the Year				-	-	
Add: Received on further issue of Shares				-	-	
				-	-	
<b>Statement of Profit &amp; Loss</b>						
At Commencement of the Year				527.94	471.10	
Less: Provision for Income Tax-Previous Years				2.43	4.67	
Add:Unclaimed dividend				-	-	
Add: Profit/(Loss) for the Year				76.86	61.51	
<b>Total</b>				<b>602.36</b>	<b>527.94</b>	
<b>NOTE-2.10- Borrowings</b>						
<b>PARTICULARS</b>				<b>March 31,2023</b>	<b>March 31, 2022</b>	
<b>A) Secured Loans</b>						
Term Loan						
from Banks - PNB Bank				-	12.27	
from Other parties						
( Secured by Hypothecation of Fixed Assets)						
<b>B) Un-Secured Loans</b>						
from Related Parties				509.43	307.35	
from Other parties				16.50	16.50	
<b>Total</b>				<b>525.93</b>	<b>336.13</b>	
<b>NOTE-2.11 - Deferred Tax Liabilities</b>						
<b>PARTICULARS</b>				<b>March 31,2023</b>	<b>March 31, 2022</b>	
<b>1. Depreciation</b>						
As per Income Tax Act				83.84	96.74	
As per Companies Act				74.27	74.48	
Difference				9.57	22.25	
<b>Income Tax Rates as per enacted laws</b>				26.00%	26.00%	
Deferred Tax on Temporary Differences				2.49	5.79	
Add: Opening				119.75	113.97	
<b>Closing Balance</b>						
<b>Total</b>				<b>122.24</b>	<b>119.75</b>	








NOTE-2.12- Short term Borrowings		(Rs. in Lakhs)	
PARTICULARS	March 31,2023	March 31, 2022	
<b>Secured Loans</b>			
PC Credit from Punjab National Bank ( Secured by Hypothecation of Stocks & Receivables )	996.85	998.48	
Demand Loan-CECF A/c & GECL from Punjab National Bank	83.33	168.70	
<b>Unsecured Loans</b>			
From Related Parties	-	-	
From others	-	-	
<b>Total</b>	<b>1,080.19</b>	<b>1,167.18</b>	
<b>Note:2.13- Trade Payables</b>			
PARTICULARS	March 31,2023	March 31, 2022	
Trade Payables	360.80	466.87	
Advances from Customers	83.19	99.09	
<b>Total</b>	<b>443.99</b>	<b>565.96</b>	
<b>NOTE-2.14-Other Current Liabilities</b>			
PARTICULARS	March 31,2023	March 31, 2022	
Creditors for Expenses	153.92	140.60	
Outstanding Liabilities (Short Term Provisions)	35.06	28.53	
Rent Deposit received	20.00	20.00	
Capital Creditors	1.84	2.41	
Statutory Dues Payables	9.88	6.58	
<b>Total</b>	<b>220.69</b>	<b>198.13</b>	
<b>NOTE-2.15-Provisions</b>			
PARTICULARS	March 31,2023	March 31, 2022	
Provision for Income Tax	28.26	13.88	
<b>Total</b>	<b>28.26</b>	<b>13.88</b>	
<b>NOTE-2.16- Revenue from Operations</b>			
PARTICULARS	March 31,2023	March 31, 2022	
<b>SALE OF PRODUCTS</b>			
Sales - Domestic	618.80	310.92	
Sales - Export	936.95	1,049.16	
<b>Total</b>	<b>1,555.75</b>	<b>1,360.08</b>	
<b>NOTE-2.17-Other Income</b>			
PARTICULARS	March 31,2023	March 31, 2022	
Interest Income on FDR	7.22	6.59	
Exchange fluctuation	-	2.84	
Profit on Sale of Fixed Assets	-	47.03	
Discounts Received	-	0.19	
Rental Income	27.42	26.27	
Other Income	3.03	6.95	
<b>Total</b>	<b>37.66</b>	<b>89.87</b>	



*T. Venkatesh*



**NOTE-2.18-Cost of Materials Consumed****(Rs. in Lakhs)**

<b>PARTICULARS</b>	<b>March 31,2023</b>	<b>March 31, 2022</b>
Opening Stock	568.58	458.33
Material Purchases	935.57	926.17
Less: Closing Stock	577.66	568.58
<b>Total</b>	<b>926.49</b>	<b>815.92</b>

**NOTE-2.19- Changes in Inventories**

<b>PARTICULARS</b>	<b>March 31,2023</b>	<b>March 31, 2022</b>
Closing Stock		
a) Finished Goods	559.32	594.83
b) Work in Progress	-	-
<b>Total (A)</b>	<b>559.32</b>	<b>594.83</b>
Opening Stock		
a) Finished Goods	594.83	445.26
b) Work in Progress	-	-
<b>Total (B)</b>	<b>594.83</b>	<b>445.26</b>
<b>(Increase)/Decrease in Stock (A-B)</b>	<b>(35.51)</b>	<b>149.57</b>

**NOTE-2.20-Employee Benefit Expenses**

<b>PARTICULARS</b>	<b>March 31,2023</b>	<b>March 31, 2022</b>
Salaries and Benefits to employees	58.35	72.12
Directors Remuneration	40.20	40.13
Staff Welfare Expenses	0.67	1.77
<b>Total</b>	<b>99.22</b>	<b>114.02</b>

**NOTE-2.21-Finance Cost**

<b>PARTICULARS</b>	<b>March 31,2023</b>	<b>March 31, 2022</b>
Interest Charges	96.77	82.43
Bank Loan processing charges	5.91	4.87
Bank Charges	1.35	2.62
<b>Total</b>	<b>104.02</b>	<b>89.92</b>

**NOTE-2.22-Depreciation**

<b>PARTICULARS</b>	<b>March 31,2023</b>	<b>March 31, 2022</b>
a) Depreciation of Tangible Assets	74.27	74.48
b) Previous Year Adjustments (Difference between old method and new method)	-	-
<b>Total</b>	<b>74.27</b>	<b>74.48</b>



*Praveen Kumar*





<b>NOTE-2.23-Other Expenses</b>		<b>(Rs. in Lakhs)</b>	
<b>PARTICULARS</b>	<b>March 31,2023</b>	<b>March 31, 2022</b>	
Power & Fuel	40.64	50.46	
Stores & Consumables	3.12	10.28	
Repairs and Maintenance	14.29	19.91	
Freight Charges	5.33	2.16	
Travelling Expenditure	2.97	6.79	
Selling Expenses	123.28	199.22	
Insurance Charges	26.44	18.43	
Conveyance Expenses	0.16	0.14	
Administrative & Other General Expenses	13.38	16.91	
Security Charges	4.13	9.33	
<b>Remuneration to Auditors</b>			
towards Statutory Audit	0.25	0.25	
towards Tax Audit	0.20	0.20	
towards Certifications & other services	0.15	0.15	
Rent / Rates / Taxes	1.42	3.72	
Foreign Exchange Loss	6.14	-	
Professional Charges / Consultancy Charges	4.40	84.57	
Business Promotion	-	1.49	
<b>Total</b>	<b>246.28</b>	<b>424.00</b>	



**DELECTO FOODS PRIVATE LIMITED**

Notes Forming to Financial Statement for the year ended on 31st March, 2023

**ASSETS**

**1 Non-Current Assets**

**2.1 Property, Plant and Equipment & Intangible Assets**

**Property, Plant and Equipment**

Sr. No	Particulars	Gross		Depreciation		Adjustment from Retain earning	Net Block		
		As on 01.04.2022	Additions	As on 31.03.2023	As on 01.04.2022		During the Year	As on 31.03.2023	WDV as on 31.03.2023
	<b>Tangible Assets</b>								
1	Land and Civil Works	36.89	-	36.89	-	-	-	36.89	36.89
2	Buildings	535.20	1.93	537.13	127.48	144.44	-	392.69	407.72
3	Plant & Machinery	773.66		773.66	294.71	329.52	-	444.14	478.95
4	Lab Equipment	3.77		3.77	2.62	2.98	-	0.79	1.15
5	ETP and RO Plant	153.57		153.57	39.43	46.72	-	106.85	114.14
6	Electrical Equipment	85.33		85.33	51.53	59.64	-	25.69	33.80
7	Furniture & Fixtures	60.62		60.62	18.78	24.54	-	36.08	41.84
8	Computers	3.51		3.51	3.39	3.50	-	0.00	0.11
9	Vehicles	9.15		9.15	6.46	7.33	-	1.82	2.69
	<b>Sub Total</b>	<b>1,661.71</b>	<b>1.93</b>	<b>1,663.64</b>	<b>544.41</b>	<b>74.27</b>	<b>-</b>	<b>1,044.96</b>	<b>1,117.30</b>

**Intangible Assets**

1	Intangible Assets	-	-	-	-	-	-	-	-
	<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Capital work-in-progress</b>								
1	Capital work-in-progress	-	-	-	-	-	-	-	-
	<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total</b>	<b>1,661.71</b>	<b>1.93</b>	<b>1,663.64</b>	<b>544.41</b>	<b>74.27</b>	<b>-</b>	<b>1,044.96</b>	<b>1,117.30</b>
	Previous Year								

Note: Depreciation is calculated as per the Provisions of Companies Act, 2013 & in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).



*R. S. Reddy*



**Delecto Foods Private Limited**  
Asst. Year 2023-24

Annexure - III

**Depreciation As per Income Tax Rules**

(Rs. In Lakhs)									
S/NO	Description of Asset	WDV As on 01-Apr-22	Additions More than 180 Days	Additions Less than 180 Days	Deletions / Adjustments during the year	Total As on 31-Mar-23	Depreciation for the year	WDV As On 31-Mar-23	
1	Land & Civil Works	36.89	-	-	-	36.89	-	36.89	
2	Building	239.44	-	1.93	-	241.37	24.04	217.33	
3	Plant & Machinery	271.20	-	-	-	271.20	40.68	230.52	
4	Electrical Installations	26.61	-	-	-	26.61	3.99	22.62	
5	Computers	0.12	-	-	-	0.12	0.05	0.07	
6	Furniture & Fixtures	37.84	-	-	-	37.84	3.78	34.05	
7	Lab Equipment	0.99	-	-	-	0.99	0.15	0.84	
8	Vehicles	2.49	-	-	-	2.49	0.37	2.12	
9	ETP & RO Plant	71.85	-	-	-	71.85	10.78	61.07	
		<b>687.43</b>	<b>-</b>	<b>1.93</b>	<b>-</b>	<b>689.36</b>	<b>83.84</b>	<b>605.52</b>	



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2.24 In the opinion of the Management, the value of realization of current assets, advances and deposits in the ordinary course of Business would not be less than the amount at which they are stated in the Balance Sheet.

(ii) There is no separate reportable segments in the Company as per Accounting Standard 17 on 'Segment Reporting'

Payment to Auditors' (Exclusive of service tax/ GST)	2022-23	2021-22
	Amount Rs in Lakhs	Amount Rs Lakhs
Statutory Audit Fee	0.25	0.25
Tax Audit Fee	0.20	0.20
Other Services	0.15	0.15
<b>Total</b>	<b>0.60</b>	<b>0.60</b>

(iv) In the opinion of the Management of the Company, none of the assets of the Company are impaired.

(v) Based on the information readily available with the company, there was no outstanding amount due to the Micro, Small and Medium enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006.

(vi) Disclosure in respect of related parties pursuant to Accounting Standard 18 (Related Party Disclosure)

a) List of Related Parties

Key Management Personnel (KMP)	Balakrishna Tati		
	Venkateshwarlu Tati		
	Michael Chin		
	Raja Rajeshwari Balusu		
	Conjeevaram Jawahar		
	Tommy Chin		
	Sudam Vinod		
Enterprises over which KMP has significant influence	Tara Coffee (India) Pvt. Ltd.		
	Vintage Coffee and Beverages Limited		
	Vintage Coffee Pvt Ltd		
	Valbe Foods (India) Pvt Ltd		
Relative of KMP	Sruti Tati, Sai Teja Tati		
<b>Transactions during the year and Closing Balance</b>		<b>2022-23</b>	<b>2021-22</b>
<b>Name of the Party</b>	<b>Nature of Transaction (Excluding Reimbursement)</b>	<b>During the year (Rs in Lakhs)</b>	<b>During the year (Rs in Lakhs)</b>
Balakrishna Tati	Remuneration/Consultancy Charges	-	28.75
	Remuneration/Consultancy Payable	0.26 (Cr)	0.34 (Cr)
	Unsecured Loan O/s	-	-
Padma Tati	Unsecured Loan O/s	19.00	-
Raja Rajeshwari Balusu	Remuneration	15.00	15.00
	Remuneration Payable	9.66 (Cr)	5.64 (Cr)
	Unsecured Loan O/s	1.20 (Cr)	1.20 (Cr)
Venkateshwarlu Tati	Remuneration	25.20	25.13
	Remuneration Payable	11.36 (Cr)	9.02 (Cr)
Saiteja Tati	Unsecured Loan O/s	-	-
Vintage Coffee Pvt Ltd	Rental Income	15.21	15.21
	Rent Outstanding	-	-
	Sales and Purchase Net	152.16	164.40
	Outstanding	319.69 (Cr)	233.70 (Cr)



Vintage Coffee and Beverages Limited	Rental Income	3.07	1.92
	Sales	4.18	
	Interest Expenses	22.22	16.40
	Loan Outstanding	489.23 (Cr)	306.15 (Cr)
Valbe Foods (India) Pvt Ltd	Rental Income	9.13	9.13
	Trade Advance received/adjusted	15.89	14.58
	O/s Trade Advance	83.19 (Cr)	99.09 (Cr)

(vii) In the opinion of the management and to the best of their knowledge and belief, there is no Intangible Asset during the period.

(viii) Disclosure in respect of Shares SWAP

M/S Vintage Coffee and Beverages Limited (formerly known as Spaceage Products Limited) has become Holding company of M/S Delecto Foods Private Limited by way of Shares SWAP agreement and the effect arise from 12th July,2021. Now Vintage Coffee and Beverages Limited have one of the material subsidiary companies namely as M/S Delecto Foods Private Limited

Transactions in Foreign Currency	2022-23	2021-22
	Amount (Rs. in Lakhs)	Amount (Rs in Lakhs)
(i) Earning in Foreign Currency		
- Realization on Export Sales	969.13	1,303.96
(ii) Expenditure in Foreign Currency		
- Payment to Vendors	-	-
(iii) Foreign Travel Expenditure	-	-
(iv) Sales promotions	5.00	-

(x) Trade Receivable Balances more than six months in the previous year was covered under ECGC.

(xi) Trade Receivables, Loans and Advances (Given and Taken) and Trade payables (except differed payables) are subject to confirmation from the parties.

(xii) Figures for the previous year have been regrouped and/or re-classified wherever found necessary to make those comparable with the figures and / or presentation for the current year.

As per our report of even date  
For SS REDDY & CO  
Chartered Accountants  
Firm Reg. No.: 0115255

S. SIVA SANKAR REDDY  
Proprietor  
Membership No.: 216219

UDIN: 23216219BGVGH7815

Place: Hyderabad  
Date:12th May,2023

For and on behalf of the board

Venkateshwarlu Tati  
Director  
DIN No. 03044421

B. Raja Rajeswari  
Director  
DIN No. 05268380



*V. Venkateshwarlu*

*B. Raja Rajeswari*