



Date: 28.10.2024

To,

**BSE Limited,**  
Corporate Services Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort  
**Mumbai, Maharashtra - 400001**

**Scrip Code: 538920**

To,

**National Stock Exchange of India Limited,**  
Corporate Relation Department,  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex, Bandra East,  
**Mumbai, Maharashtra - 400051**

**Symbol: VINCOFE**

Dear Sir/Madam,

**Sub: Outcome of Board Meeting under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

In pursuant to Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, we wish to inform you that the meeting of the Board of Directors of Vintage Coffee and Beverages Limited held today i.e. **Monday, October 28, 2024** at the registered office of the Company, have inter-alia considered and approved the following amongst other items:

1. Un-Audited Standalone & Consolidated Financial Results of the Company for the quarter ended September 30, 2024.
2. Un-Audited Standalone & Consolidated Statement of Assets & Liabilities and Cash Flow of the Company for the quarter ended September 30, 2024.
3. Limited Review Report (Standalone and Consolidated) given by our Statutory Auditors of the Company for the quarter ended September 30, 2024.



**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

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4. Approved the approved the Scheme of Amalgamation of Vintage Coffee Private Limited (1<sup>st</sup> Transferor Company) and Delecto Foods Private Limited (2<sup>nd</sup> Transferor Company) wholly owned subsidiaries of the Company, with Vintage Coffee And Beverages Limited ('the Company' or 'Transferee Company') and their shareholders, subject to the approval of the Hon'ble National Company Law Tribunal [NCLT], Hyderabad Bench, Stock Exchange's (BSE Limited and National Stock Exchange of India Limited) where the shares of the company are listed and other relevant regulatory authorities. The Scheme will be filed with the Stock Exchange as per applicable provisions of Regulation 37 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at **11:10 a.m.** and concluded at **12:15 p.m.**

Thanking you,

Yours sincerely,

**For Vintage Coffee and Beverages Limited**

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



**Enc: As Above**

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VINTAGE COFFEE AND BEVERAGES LIMITED  
CIN: L15100TG1980PLC161210

Regd Office: 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, 2024

(Rs. In Lakhs)

Sr. No.	Particular	Quarter Ended						Half Yearly				Year ended	
		30.09.2024		30.06.2024		30.09.2023		30.09.2024		30.09.2023		31.03.2024	
		Standalone Unaudited	Consolidated Unaudited	Standalone Unaudited	Consolidated Unaudited	Standalone Unaudited	Consolidated Unaudited	Standalone Unaudited	Consolidated Unaudited	Standalone Unaudited	Consolidated Unaudited	Standalone Audited	Consolidated Audited
1	Revenue from Operations	2,372.42	7,155.64	1,246.34	4,367.06	1,901.55	3,008.94	3,618.76	11,522.70	3,218.02	5,101.05	7,389.42	13,103.86
2	Other Income	241.82	162.30	135.59	40.00	82.67	10.49	377.41	202.30	128.88	13.39	349.84	87.08
3	<b>Total Revenue (1+2)</b>	<b>2,614.24</b>	<b>7,317.94</b>	<b>1,381.93</b>	<b>4,407.06</b>	<b>1,984.22</b>	<b>3,019.43</b>	<b>3,996.17</b>	<b>11,725.00</b>	<b>3,346.90</b>	<b>5,114.44</b>	<b>7,739.26</b>	<b>13,190.93</b>
4	Expenses												
	(a) Cost of Materials consumed	2,263.74	5,296.89	1,162.14	3,083.54	1,776.49	2,021.94	3,425.88	8,380.43	3,006.17	3,407.53	6,904.18	8,726.10
	(b) Purchase of Stock-in-Trade	-	-	-	-	-	-	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	41.66	-	(126.39)	-	12.70	-	(84.73)	-	(139.72)	-	(108.08)
	(d) Employee benefits expense	42.20	224.24	29.34	204.20	21.64	134.09	71.53	428.44	40.95	251.11	100.93	656.02
	(e) Finance Cost	1.89	149.58	4.43	146.28	25.05	172.16	6.32	295.86	27.39	400.24	31.92	704.54
	(f) Depreciation and amortisation expense	45.14	175.01	40.50	163.49	-	122.15	85.64	338.50	-	244.31	12.36	501.77
	(g) Other expenses	95.75	607.09	62.23	435.54	51.86	269.27	157.98	1,042.63	89.34	462.77	251.64	1,318.27
	<b>Total Expenses</b>	<b>2,448.71</b>	<b>6,494.47</b>	<b>1,298.64</b>	<b>3,906.66</b>	<b>1,875.04</b>	<b>2,732.33</b>	<b>3,747.35</b>	<b>10,401.13</b>	<b>3,163.85</b>	<b>4,626.24</b>	<b>7,301.04</b>	<b>11,798.61</b>
5	<b>Profit/(Loss) before exceptional items and Tax (1-4)</b>	<b>165.53</b>	<b>823.47</b>	<b>83.29</b>	<b>500.40</b>	<b>109.18</b>	<b>287.10</b>	<b>248.82</b>	<b>1,323.87</b>	<b>183.05</b>	<b>488.20</b>	<b>438.23</b>	<b>1,392.32</b>
6	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
7	<b>Profit/(Loss) before Tax (5+6)</b>	<b>165.53</b>	<b>823.47</b>	<b>83.29</b>	<b>500.40</b>	<b>109.18</b>	<b>287.10</b>	<b>248.82</b>	<b>1,323.87</b>	<b>183.05</b>	<b>488.20</b>	<b>438.23</b>	<b>1,392.32</b>
8	Tax Expense:												
	a) Current Tax	(41.66)	(74.77)	(20.96)	(48.86)	(28.39)	(47.69)	(62.62)	(123.63)	(47.59)	(79.52)	(108.80)	(191.85)
	b) Deffered Tax	0.03	1.95	(0.88)	3.14	-	0.04	(0.85)	5.10	-	0.09	(1.59)	(2.18)
9	<b>Profit/(Loss) for the period from Continuing operations (7-8)</b>	<b>123.90</b>	<b>750.66</b>	<b>61.45</b>	<b>454.68</b>	<b>80.80</b>	<b>239.45</b>	<b>185.35</b>	<b>1,205.34</b>	<b>135.46</b>	<b>408.77</b>	<b>327.84</b>	<b>1,198.28</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>123.90</b>	<b>750.66</b>	<b>61.45</b>	<b>454.68</b>	<b>80.80</b>	<b>239.45</b>	<b>185.35</b>	<b>1,205.34</b>	<b>135.46</b>	<b>408.77</b>	<b>327.84</b>	<b>1,198.28</b>
14	Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-
15	<b>Total Comprehensive income for the period (13+14)</b>	<b>123.90</b>	<b>750.66</b>	<b>61.45</b>	<b>454.68</b>	<b>80.80</b>	<b>239.45</b>	<b>185.35</b>	<b>1,205.34</b>	<b>135.46</b>	<b>408.77</b>	<b>327.84</b>	<b>1,198.28</b>
	Attributable to:												
	- Equity holders of the Parent	123.90	750.66	61.45	454.68	80.80	239.45	185.35	1,205.34	135.46	408.77	327.84	1,198.28
	- Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
16	Earnings Per Share (EPS) (For continuing operations)												
	(a) Basic	0.10	0.61	0.05	0.37	0.08	0.23	0.15	0.98	0.13	0.39	0.31	1.14
	(b) Diluted	0.10	0.61	0.05	0.37	0.08	0.23	0.15	0.98	0.13	0.39	0.31	1.14
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	0.61	0.05	0.37	0.08	0.23	0.15	0.98	0.13	0.39	0.31	1.14
	(b) Diluted	0.10	0.61	0.05	0.37	0.08	0.23	0.15	0.98	0.13	0.39	0.31	1.14



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VINTAGE COFFEE AND BEVERAGES LIMITED

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

Standlaone and Consolidated Summary of Statement of Assets and Liabilities for the Quarter and Half-Year ended September 30,2024

(Rs.In Lakhs)

Statement of Assets and Liabilities

	Particulars	As at 30.09.2024		As at 31.03.2024	
		Standalone	Consolidated	Standalone	Consolidated
		(Un-audited)	(Un-audited)	Audited	Audited
<b>A.</b>	<b>ASSETS</b>				
1	<b>Non-current assets</b>				
	(a) Property, Plant and Equipment	121.26	7,597.00	112.13	7,625.82
	(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	14,018.57	5,246.37	6,688.35	411.97
	(iii) Others	-	-	-	-
	(j) Deffered tax assets (Net)	-	-	-	-
	(k) Other non-current Assets	706.93	706.93	181.88	181.88
	<b>Total Non-Current Assets</b>	<b>26,722.27</b>	<b>20,814.80</b>	<b>18,857.88</b>	<b>15,484.17</b>
2	<b>Current assets</b>				
	(a) Inventories	-	8,330.68	-	7,518.28
	(b) Financial Assets	-	-	-	-
	(i) Investments	-	-	-	-
	(ii) Trade receivables	1,661.68	5,369.33	1,169.82	2,167.09
	(iii) Cash and cash equivalents	171.58	733.57	31.55	459.18
	(iv) Bank Balances other then (iii) above	-	-	-	-
	(v) Loans	-	-	-	-
	(vi) Others	-	-	-	-
	(c) Current Tax Assets (Net)	-	-	-	-
	(d) Other current assets	1,095.70	4,306.52	396.48	3,133.87
	<b>Total Current Assets</b>	<b>2,928.96</b>	<b>18,740.11</b>	<b>1,597.85</b>	<b>13,278.41</b>
	<b>TOTAL ASSETS</b>	<b>29,651.24</b>	<b>39,554.91</b>	<b>20,455.72</b>	<b>28,762.58</b>
<b>B.</b>	<b>EQUITY AND LIABILITIES</b>				
1	<b>Equity</b>				
	(a) Equity Share capital	12,288.34	12,288.34	10,470.34	10,470.34
	(b) Other Equity (Reserves & Surplus)	15,811.90	14,756.14	8,236.00	6,160.24
	<b>Total Equity</b>	<b>28,100.24</b>	<b>27,044.47</b>	<b>18,706.34</b>	<b>16,630.58</b>
2	<b>Liabilities</b>				
	<b>Non-current liabilities</b>				
	(a) Financial Liabilities				
	(i) Borrowings	958.87	6,115.32	1,079.53	6,432.29
	(ii) Trade Payables	-	895.92	-	927.08
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-	-	-
	(b) Provisions	-	-	-	-



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Standlaone and Consolidated Summary of Statement of Assets and Liabilities for the Quarter and Half-Year ended September 30,2024

(Rs.In Lakhs)

Statement of Assets and Liabilities

	Particulars	As at 30.09.2024		As at 31.03.2024	
		Standalone	Consolidated	Standalone	Consolidated
		(Un-audited)	(Un-audited)	Audited	Audited
	(c) Deferred tax liabilities (Net)	2.35	594.93	1.50	600.02
	(d) Other non-current liabilities	-	-	-	-
	<b>Total Non-current liabilities</b>	<b>961.22</b>	<b>7,606.17</b>	<b>1,081.03</b>	<b>7,959.39</b>
3	<b>Current liabilities</b>				
	(a) Financial Liabilities				
	(i) Borrowings		3,231.39		3,236.13
	(ii) Trade Payables	415.69	1,027.00	496.25	210.56
	(iii) Other financial liabilities [other than those specified in ite	-	-	-	-
	(b) Other current liabilities	18.91	351.56	59.79	530.57
	(c) Provisions	155.17	294.32	112.31	195.35
	(d) Current Tax Liabilities (Net)	-	-	-	-
	<b>Total Current liabilities</b>	<b>589.78</b>	<b>4,904.27</b>	<b>668.35</b>	<b>4,172.61</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>29,651.24</b>	<b>39,554.91</b>	<b>20,455.72</b>	<b>28,762.58</b>



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Statement of Standalone/Consolidated Cash Flow Statement for the Half-Year ended September 30,2024

(Rs. In Lakhs)

Cash Flow Statement					
Particulars	For the period	For the period	For the period	For the period	
	30.09.2024	30.09.2024	30.09.2023	30.09.2023	
	Unaudited	Unaudited	Unaudited	Unaudited	
A	Date of start of reporting period	01-04-24	01-04-24	01-04-23	01-04-23
B	Date of end of reporting period	30-09-24	30-09-24	30-09-23	30-09-23
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	248.82	1,323.87	183.05	488.20
	<b>Adjustments for reconcile profit (loss)</b>				
	Adjustments for finance costs	6.32	295.86	27.39	400.24
	Adjustments for decrease (increase) in inventories	-	(812.41)	-	(360.67)
	Adjustments for decrease (increase) in trade receivables, current	(491.86)	(3,202.25)	(465.90)	(1,149.66)
	Adjustments for decrease (increase) in trade receivables, non-current	-	-	-	-
	Adjustments for decrease (increase) in other current assets	(699.22)	(1,172.65)	(627.69)	(1,517.06)
	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	(80.56)	816.45	(563.16)	(678.92)
	Adjustments for increase (decrease) in trade payables, non-current	-	-	-	-
	Adjustments for increase (decrease) in other current liabilities	1.99	(80.04)	86.15	103.22
	Adjustments for increase (decrease) in other non-current liabilities	-	-	-	-
	Adjustments for depreciation and amortisation expense	85.64	338.50	-	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	-	(4.74)	-	(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	-	-	-	-
	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>(1,177.69)</b>	<b>(3,821.29)</b>	<b>(1,543.21)</b>	<b>(5,532.20)</b>
	<b>Net cash flows from (used in) operations</b>	<b>(928.87)</b>	<b>(2,497.42)</b>	<b>(1,360.15)</b>	<b>(5,043.99)</b>
	Dividends received	-	-	-	-
	Interest paid	(6.32)	(295.86)	(27.39)	(400.24)
	Interest received	-	-	-	-
	Income taxes paid (refund)	(63.48)	(118.53)	(47.59)	(79.43)
	Other inflows (outflows) of cash	-	-	-	-
	<b>Net cash flows from (used in) operating activities</b>	<b>(998.66)</b>	<b>(2,911.81)</b>	<b>(1,435.13)</b>	<b>(5,523.66)</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	-	-	-	-



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Other cash receipts from sales of interests in joint ventures	-	-	-	-
Other cash payments to acquire interests in joint ventures	-	-	-	-
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	(94.77)	(309.68)	(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)	-	(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	(524.19)	(530.13)	(191.46)	(191.54)
Cash advances and loans made to other parties	(120.67)	(348.13)	698.33	1,744.37
Cash receipts from repayment of advances and loans made to other parties	(7,330.22)	(4,834.40)	(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	-	-	-	-
<b>Net cash flows from (used in) investing activities</b>	<b>(8,069.85)</b>	<b>(6,022.35)</b>	<b>(2,692.38)</b>	<b>1,541.61</b>
<b>Cash flows from used in financing activities</b>				
Proceeds from changes in ownership interests in subsidiaries	-	-	-	-
Payments from changes in ownership interests in subsidiaries	-	-	-	-
Proceeds from issuing shares	9,208.55	9,208.55	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	-	-	-	-
<b>Net cash flows from (used in) financing activities</b>	<b>9,208.55</b>	<b>9,208.55</b>	<b>4,136.78</b>	<b>4,136.78</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>140.03</b>	<b>274.39</b>	<b>9.27</b>	<b>154.73</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>140.03</b>	<b>274.39</b>	<b>9.27</b>	<b>154.73</b>
Cash and cash equivalents cash flow statement at beginning of period	31.55	459.18	4.78	147.69
Cash and cash equivalents cash flow statement at end of period	171.58	733.56	14.05	302.42



# 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

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**NOTES:**

1. The Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended on **September 30, 2024** have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on **October 28, 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 M/s. 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 M/s. Delecto Foods Private Limited.
2. The figures for the quarter ended March 31, 2024 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 September 30, 2024 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. Trading, 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 the Board  
Vintage Coffee And Beverages Limited

  
Balakrishna Tati  
Chairman & Managing Director  
DIN: 02181095



Date: 28-10-2024  
Place: Secunderabad

# 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.**

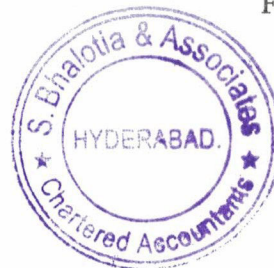
To  
Board of Directors of  
Vintage Coffee And Beverages Limited (formerly known as Spaceage Products Limited)

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 six months ended **30<sup>th</sup> September, 2024**. 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

Binod  
Kumar  
Sahoo

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Binod Kumar Sahoo  
Date: 2024.10.28  
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**CA. Binod Kumar Sahoo**  
Partner

M. No. 305406

UDIN: 24305406BKCKDL9434

Place: Hyderabad  
Date: 28.10.2024



**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 six months ended 30<sup>th</sup> September, 2024. 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.

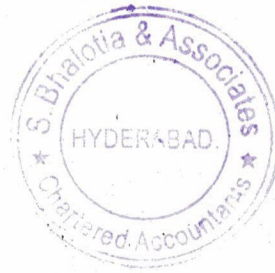




**Other Matters:**

We did not review the interim financial information of two subsidiaries included in the statement, whose interim financial information reflects Total revenue Rs 8202.89 lakhs and Rs 2807.82 lakhs, total net profit after tax of Rs 835.30 lakhs and Rs 184.70 lakhs and total comprehensive income of Rs 835.30 lakhs and Rs 184.70 lakhs for the quarter and six months ended September 30, 2024 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**

Binod  
Kumar  
Sahoo

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Binod Kumar Sahoo  
Date: 2024.10.28  
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**CA. Binod Kumar Sahoo**  
**Partner**

**M. No. 305406**

**UDIN: 24305406BKCKDM5191**

**Place: Hyderabad**  
**Date: 28.10.2024**



**Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular number CIR/CFD/CMD/4/2015 dated September 9, 2015**

<b>Particulars</b>	<b>Information</b>
a) Name of the entity(ies) forming part of the amalgamation / merger, details in brief such as, size, turnover etc.;	<ul style="list-style-type: none"> <li>• Vintage Coffee Private Limited (1<sup>st</sup> Transferor Company)</li> <li>• Delecto Foods Private Limited (2<sup>nd</sup> Transferor Company)</li> <li>• Vintage Coffee And Beverages Limited ('Transferee Company')</li> </ul>
b) whether the transaction would fall within related party transactions?  If yes, whether the same is done at "arm's length";	<p>No</p> <p>The proposed amalgamation shall not be treated as related party transaction in terms of General Circular No. 30/2014 dated 17<sup>th</sup> July,2014 issued by the Ministry of Corporate Affairs and also since the same is subject to the sanction of Hon'ble: NCLT.</p> <p>Further, pursuant to Regulation 23(5)(b) of the SEBI (LODR) Regulation ,2015 the related party provisions under SEBI (LODR) Regulations are not applicable to the propose Scheme.</p>
c) Area of business of the entity(ies);	<p><b><u>Vintage Coffee Private Limited</u></b></p> <p>Vintage Coffee Private Limited (VCPL) is in the business of manufacturing and exporting Instant Coffee products.</p> <p><b><u>Delecto Foods Private Limited</u></b></p> <p>Delecto Foods Private Limited (DFPL) is in the business of manufacturing and exporting Instant Chicory and all other Chicory products and in packing and exporting Chicory mixed Instant Coffees in Private Labels.</p>



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	<p><b><u>Vintage Coffee and Beverages Limited</u></b></p> <p>Vintage Coffee and Beverages Ltd (VCBL) is a public limited company listed with Bombay Stock Exchange Limited (“BSE Limited”) &amp; National Stock of Exchange India Limited (“NSE Limited”) registered under the provisions of the Companies Act, 1956. It is headquartered in Secunderabad, Telangana State and is in the business of trading and export of Coffee and allied coffee products.</p>
<p>d) Rationale for amalgamation / merger;</p>	<p>Vintage Coffee Private Limited and Delecto Foods Private Limited are the wholly owned subsidiary company of Vintage Coffee and Beverages Limited and all Company are the part of the same group.</p> <p>Accordingly, the Board of Directors of the Transferor Companies and the Transferee Company has decided to amalgamate the Transferor Companies together with their businesses and undertakings, with the Transferee Company, so as to achieve the following benefits / synergies:</p> <ol style="list-style-type: none"> <li>1. Simplify group and business structure and achieve operational synergies;</li> <li>2. Greater integration and greater financial strength and flexibility for the amalgamated entity, which would result in maximizing overall shareholder value and will improve the competitive position of the combined entity.</li> <li>3. Optimized legal structure of the group with elimination of multiple legal entities -The First Transferor Company being Wholly Owned Subsidiary of Second Transferor Company and Second Transferor Company being Wholly Owned Subsidiary of Transferee Company, is under the management and control of the Transferee Company and are part of the same group. It would be advantageous to merge the said entities to ensure focused management in the</li> </ol>



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	<p>Transferee Company there by resulting in efficiency of management and maximizing value to the shareholders.</p> <ol style="list-style-type: none"><li>4. The consolidation of legal entities would result in reduced number of entities within the group. This would minimize cost and administrative hassle of maintaining multiple legal entities;</li><li>5. The aforesaid synergistic benefits accruing from the consolidation would ultimately contribute to the future business and profitability of the merged entity. The amalgamation of Transferor Companies and Transferee Company is, therefore, beneficial in the long-term interests of the shareholders and all stake holders of these companies.</li><li>6. Reducing time and efforts for consolidation of financials at group level.</li><li>7. Reduced operational costs due to combined efforts, eliminating duplication of administrative work, communications / coordination efforts across the group entities, multiplicity of legal and regulatory compliances thereby ensuring optimum utilization of available resources and integrated management focus which will enable structured, sharper and better management focusing on growth of the businesses;</li><li>8. Upon merger, the combined entity would have improved financial health and better ability to also raise finances with the larger asset base and customer network to boost its future growth.</li></ol> <p>Overall, the amalgamation of the Transferor Companies with the Transferee Company, as outlined in the Scheme, will be beneficial for all involved parties, including the companies themselves, their shareholders, creditors, employees, customers, and all other stakeholders connected to the three companies.</p>
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e) In case of cash consideration – amount or otherwise share exchange ratio;	Not applicable:  Since the First Transferor Company is a wholly-owned subsidiary of the Second Transferor Company, and the Second Transferor Company is a wholly-owned subsidiary of the Transferee Company, no consideration will be payable for the merger of the Transferor Companies with the Transferee Company.
f) Brief details of change in shareholding pattern (if any) of listed entity.	There will be no change in shareholding pattern as the 1 <sup>st</sup> and 2 <sup>nd</sup> Transferor companies are the wholly owned subsidiary of Transferee Company.



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