



To,
BSE Limited
P.J. Towers, Dalal Street,
Mumbai – 400001

Date: 02.11.2023

Dear Sir/Madam,

Ref: Discrepancies in Financial Results under Regulation 33/52 of SEBI (LODR) Regulations 2015

Sub: Revised Standalone & Consolidated Limited Review Report for the quarter and half year ended 30.09.2023

Scrip Code: 538920

With reference to your receipt of email dated **November 01, 2023** under the subject line “Discrepancies in Financial Results” in regards to “Consolidated Results - Limited Review Report is not as per SEBI prescribed Format (Refer SEBI circular CIR/CFD/CMD1/44/2019 dated March 29, 2019)”.

Therefore, the Statutory Auditors of our Company had modified the Standalone & Consolidated Limited Review Report as per the prescribed format mentioned under SEBI Circular dated March 29, 2019 accordingly.

Hence, we are attaching herewith “**Revised Standalone & Consolidated Limited Review Report**” issued by our Statutory Auditors of the Company for the quarter and half year ended 30.09.2023.

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



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 **30th September, 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

CA. Binod Kumar Sahoo
Partner

M. No. 305406

UDIN: 23305406BGXYVE3990

Place: Hyderabad

Date: 30.10.2023



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)

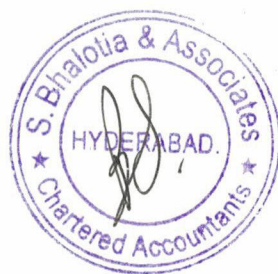
We have reviewed the accompanying statement of unaudited consolidated financial results of Vintage Coffee and Beverages Limited (formerly known as Spaceage Products Limited) (here in referred to as "the Parent company") for the quarter and six months ended 30th September, 2023. This statement is the 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.

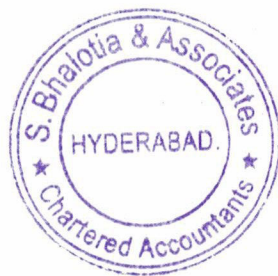




Other Matters:

We did not review the interim financial information of two subsidiaries included in the statement, whose interim financial information reflects Total revenue Rs 3386.85 lakhs and Rs 1679.53 lakhs, total net profit after tax of Rs 182.23 lakhs and Rs 91.08 lakhs and total comprehensive income of Rs 182.23 lakhs and Rs 91.08 lakhs for the quarter and six months ended September 30, 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

CA. Binod Kumar Sahoo
Partner

M. No. 305406

UDIN: 23305406BGXYVF2596

Place: Hyderabad
Date: 30.10.2023