

Vistar Amar Limited

Head Office: Survey No. 1943, Mangalkunj, Railway Station Road, Opp Balashram, Porbandar, Gujarat – 360575

Factory Address: Plot/ Phase No. 45/2, At Bhalpara GIDC, Tal. Veraval, Dist, Gir Somnath, Gujarat – 362266

Website: www.vistaramar.com, **CIN No.:** L05000GJ1983PLC149135,

Email ID: vistaramarltd@gmail.com, roc.shubhra@gmail.com **Mobile Nos.:** +91 87802 29519, +91 97231 02201

Date: 12/08/2024

To,
Listing Compliance Department
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Sub: **Submission of copy of Un-audited Financial Results for the quarter ended 30th June, 2024**

Dear Sir,

We are enclosing herewith Un-audited Financial Results alongwith Limited Review Report for the quarter ended 30th June, 2024.

Kindly arrange to take the above documents on your record and oblige.

Thanking You,

Yours Faithfully,
For Vistar Amar Limited

Rajeshkumar Babulal Panjari
Managing Director
DIN No. 00261895

VISTAR AMAR LIMITED
Reg. Off.: Survey No. 1943, Mangalkunj, Railway Station Road, Opp Balashram, Porbandar, Porbandar, Gujarat,
India, 360575

Tel: +91 97231 02201

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Statement of Unaudited Financial Results for the quarter ended 30 June 2024

(Amount in Lacs)

	Particulars	Quarter Ended			Year to date	Previous
		30/06/2024	31/03/2024	30/06/2023	30/06/2024	31/03/2024
		(Unaudited)	(Audited)	(Unaudited)	(UnAudited)	(Audited)
I	Revenue from operations	1,141.30	2,304.11	2,080.80	1,141.30	7,408.93
II	Other Income	0.11	1.46	0.02	0.11	2.07
III	Total Revenue (I + II)	1,141.40	2,305.57	2,080.82	1,141.40	7,410.99
IV	Expenses:					
	Cost of materials consumed	621.07	1,939.0	1,256.93	621.07	5,624.58
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	310.32	(71.89)	379.35	310.32	69.02
	Employee benefits expense	50.07	48.45	51.17	50.07	186.42
	Finance costs	1.53	0.25	3.88	1.53	6.67
	Depreciation and amortization expense	8.08	9.87	8.74	8.08	37.47
	Power and Fuel charges	72.20	189.28	115.74	72.20	575.88
	Other expenses	78.13	130.30	92.18	78.13	415.29
	Total expenses	1,141.41	2,245.22	1,907.99	1,141.41	6,915.33
V	Profit before exceptional and extraordinary items and tax (III - IV)	(0.01)	60.36	172.83	(0.01)	495.66
VI	Exceptional items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	(0.01)	60.36	172.83	(0.01)	495.66
VIII	Extraordinary items	-	-	-	-	-
IX	Profit before tax (VII- VIII)	(0.01)	60.36	172.83	(0.01)	495.66
X	Tax expense:					
	(1) Tax for earlier Years	-	-	-	-	-
	(2) Current tax	0.16	17.90	44.00	0.16	128.00
	(3) Deferred tax	0.04	(3.01)	0.20	0.04	(3.17)
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	(0.21)	45.46	128.63	(0.21)	370.83
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	(0.21)	45.46	128.63	(0.21)	370.83
XVI	Other Comprehensive Income					
	(a) Items that will not be reclassified to profit or loss	-	0.75	-	-	0.75
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	(c) Items that will be reclassified to profit or loss	-	-	-	-	-
	(d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total Comprehensive Income	(0.21)	46.21	128.63	(0.21)	371.58
XVI	Paid-up equity share capital (Face Value Rs 10 per share)	320.00	320.00	320.00	320.00	320.00
XVII	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	NA	NA	NA	NA	NA
XVIII	Earnings Per Share (EPS)					
a)	Basic and diluted EPS before Extraordinary items (not annualised)	(0.01)	1.42	4.02	(0.01)	11.59
b)	Basic and diluted EPS after Extraordinary items (not annualised)	(0.01)	1.42	4.02	(0.01)	11.59

Notes:

- The above results were reviewed by an Audit Committee and approved by the Board of Directors at its meeting held on 12th August 2024. Limited review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors.
- The business of the Company falls under a single primary segment i.e. "Fish" for the purpose of Ind AS 108.
- There were no investor complaints pending at the beginning of the quarter nor any complaints were received during the quarter.
- Figures of the earlier period, wherever necessary, have been regrouped to confirm with those of the current period.

: Porbandar

Date : 12/08/2024



By Order of Board

Director : Rajeshkumar Panji
DIN: 00261895



Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To Board of Directors Vistar Amar Limited

1. We have reviewed the accompanying unaudited Quarterly Financial Results ('the Statement') of Vistar Amar Limited ("the Company"), for the quarter ended 30th June 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing Regulations'), including relevant circulars issued by the SEBI from time to time attention is drawn to the fact that the figures for the corresponding quarter ended 30th June 2024 have been approved by the Company's Board of Directors, but have not been subjected to review.
2. The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of Companies Act, 2013, and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirement of regulation 33 of the SEBI (Listing Obligation and disclosure requirements) regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.





SARA & ASSOCIATES

Chartered Accountants

Santosh Kumar Jain | Ramawatar Sharma | Rajesh Agarwal | Alok Bairagra | Manoj Agarwal
M.Com., F.C.A., DISA | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A.

Rachana Kanol | Kamal Sharma | Rakesh Joshi | Aditya Tulsian | Chirag Shah | Purvesh Shah
B.Com., F.C.A., C.S. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., F.C.A. | B.Com., A.C.A.

1015, The Summit Business Bay, Off. Andheri Kurla Road, Near WEH Metro Station, Andheri (East), Mumbai - 400 093. | Tel. No.: 022-4168 5500 (30 Lines)

E-mail: info@sara-india.com Website: www.sara-india.com

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SARA & Associates
Chartered Accountants
Firm Registration No.120927W

Alok Bairagra

Alok Bairagra

Partner

Membership No. 105153

Place: Mumbai

Date: 12/08/2024

UDIN: 24105153BKDIOV5555

