

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: 14-02-2025

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

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Dear Sir,

Pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 02, 2025, we are enclosing herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024, as follows:

A. Unaudited Financial Results (Standalone) with Limited Review Report for the quarter and nine months ended 31st December 2024. – Already submitted on February 11, 2025 in normal filing and attached herewith as Integrated filing.

B. Statement on Deviation or Variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.- NIL

C. Format for disclosing outstanding default on loans and debt securities- NIL

D. Format for disclosure of Related Party Transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter)- Not Applicable for this Quarter

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with Annual Audited Financial Results (applicable only for Annual Filing i.e., 4th quarter)- Not Applicable for this Quarter

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, Mangalkung, Railway Station Road, Opp Balashram, Porbandar, Porbandar, Porbandar, Gujarat, India, 360575

Tel: +91 97231 02201

Website: www.vistamar.com CIN No.: L05000GJ1983PLC149135

Statement of Unaudited Financial Results for the quarter & nine month ended 31st December 2024

(Amount in Lacs)

| | Particulars | Quarter Ended | | | Nine Month Ended | | Previous Accounting Year Ended |
|-------|--|----------------|---------------|-----------------|------------------|-----------------|--------------------------------|
| | | 31-12-2024 | 30-09-2024 | 31-12-2023 | 31-12-2024 | 31-12-2023 | 31-03-2024 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I | Revenue from operations | 870.36 | 347.97 | 2,193.51 | 2,359.63 | 5,104.81 | 7,408.93 |
| II | Other Income | 0.00 | 0.00 | 0.00 | 0.11 | 0.61 | 2.07 |
| III | Total Revenue (I + II) | 870.37 | 347.97 | 2,193.51 | 2,359.74 | 5,105.42 | 7,410.99 |
| IV | Expenses: | | | | | | |
| | Cost of materials consumed | 537.86 | 290.73 | 1,669.71 | 1,449.66 | 3,685.63 | 5,624.58 |
| | Changes in inventories of finished goods work-in-progress and Stock-in-Trade | 115.30 | (115.66) | (53.79) | 309.96 | 140.91 | 69.02 |
| | Employee benefits expense | 67.84 | 39.77 | 50.23 | 157.68 | 137.97 | 186.42 |
| | Finance costs | 0.52 | 0.41 | 0.82 | 2.46 | 6.42 | 6.67 |
| | Depreciation and amortization expense | 9.17 | 8.40 | 9.42 | 25.66 | 27.61 | 37.47 |
| | Power and Fuel charges | 85.74 | 63.68 | 178.56 | 221.62 | 386.60 | 575.88 |
| | Other expenses | 96.75 | 45.57 | 110.22 | 220.45 | 284.98 | 415.29 |
| | Total expenses | 913.17 | 332.89 | 1,965.16 | 2,387.48 | 4,670.12 | 6,915.33 |
| V | Profit before exceptional and extraordinary items and tax (III - IV) | (42.81) | 15.08 | 228.35 | (27.74) | 435.30 | 495.66 |
| VI | Exceptional items | - | - | - | - | - | - |
| VII | Profit before extraordinary items and tax (V - VI) | (42.81) | 15.08 | 228.35 | (27.74) | 435.30 | 495.66 |
| VIII | Extraordinary items | - | - | - | - | - | - |
| IX | Profit before tax (VII- VIII) | (42.81) | 15.08 | 228.35 | (27.74) | 435.30 | 495.66 |
| X | Tax expense: | | | | | | |
| | (1) Tax for earlier Years | (0.23) | - | - | (0.23) | - | - |
| | (2) Current tax | - | 3.93 | 57.70 | 4.10 | 110.10 | 128.00 |
| | (3) Deferred tax | 0.04 | 0.04 | (1.85) | 0.12 | (0.17) | (3.17) |
| XI | Profit (Loss) for the period from continuing operations (VII-VIII) | (42.62) | 11.10 | 172.50 | (31.73) | 325.37 | 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) | (42.62) | 11.10 | 172.50 | (31.73) | 325.37 | 370.83 |
| XVI | Other Comprehensive Income | | | | | | |
| | (a) Items that will not be reclassified to profit or loss | - | - | - | - | - | 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 | (42.62) | 11.10 | 172.50 | (31.73) | 325.37 | 371.58 |
| XVI | Paid-up equity share capital (Face Value Rs 10 per share) | 576.00 | 320.00 | 320.00 | 576.00 | 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) | (11.02) | 0.35 | 5.39 | (8.21) | 10.17 | 11.59 |
| b) | Basic and diluted EPS after Extraordinary items (not annualised) | (1.33) | 0.35 | 5.39 | (0.99) | 10.17 | 11.59 |

Notes:

- The above results were reviewed by an Audit Committee and approved by the Board of Directors at its meeting held on 11/02/2025. The Statutory auditors of the Company have conducted a "Limited Review" of the above Unaudited financial results.
- 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.
- During the quarter Veraval plant had undergone regular maintenance in which a critical pollution control equipment was found damaged & company decided to upgrade the same. The said equipment is being purchased & is still under installation. Accordingly, during the quarter there was a production loss, due to which company incurred losses in the current quarter. Installation is expected to be complete soon & production should resume sooner.
- Pursuant to the finalisation of the basis of allotment of right issue, in consultation with the designated stock exchange, BSE Ltd, the Board of directors at its meeting held on 27/12/24 inter alia considered and approved the allotment of 2560000 fully paid up equity shares at a price of 117/- per right equity share (including premium of ₹107 per right equity share having face value ₹ 10 each) ("allotment"). Accordingly, pursuant to the allotment, the paid up equity share capital of the company has increased from ₹32000000 to ₹ 57600000 and correspondingly the number of equity share from 3200000 to 5760000 equity shares. As on 31/12/2024, the amount raised from the rights issue is lying in a separate bank account and is not utilised during the quarter.

Place : Porbandar

Date : 11-02-2025

By Order of Board RAJESHKUMAR RABULAL PANJARI
Digitally signed by RAJESHKUMAR RABULAL PANJARI DN: c=IN, o=Vistar Amar Limited, ou=, cn=RAJESHKUMAR RABULAL PANJARI, email=rajeshkumar.panjari@vistamar.com

Director : Rajeshkumar Panjari
DIN: 00261895



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

**To the Board of Directors of
VISTAR AMAR LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of VISTAR AMAR LIMITED ('the Company') for the quarter ended 31st December 2024 and the year to date results for the period 01 April 2024 to 31st December 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Attention is drawn to the fact that the figures for the corresponding quarter and year-to-date period ended 31st December 2023 have been approved by the Company's Board of Directors, but have not been subjected to audit or review.
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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 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. 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in 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 S A R A & Associates

Chartered Accountants

Firm Registration No.120927W

Alok Bairagra

Alok Bairagra

Partner

Membership No. 105153

Place : Mumbai

Date : February 11, 2025

UDIN: 25105153BMORHJ5376

