



Vista Pharmaceuticals Ltd

CIN : L24239TG1991PLC012264
Plot No. 104, Ravindra Co Operative Society, Guttala Begumpet,
Kakateeya Hills, Hyderabad - 500 081. Telangana, INDIA. Tel : 040 - 23741585
E-mail : admin.hyd@vistapharmaceuticals.com @www.vistapharmaceuticals.com

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

Date: 13.11.2024

Dear Sir/Madam,

Sub: Outcome of board meeting under regulations 30 read with 33 (3) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015

Unit: Vista Pharmaceuticals Limited (BE Scrip Code:524711)

With reference to the subject cited, this is to inform the Exchange that at the Board meeting of M/s. Vista Pharmaceuticals Limited held on Wednesday, the 13th day of November, 2024 at 03.00 P.M. at the registered office of the Company the following agenda items were duly considered and approved by the Board:

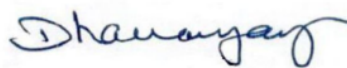

1. Un Audited financial results for the quarter and half year ended 30.09.2024.
2. Limited Review Report for quarter ended 30.09.2024

The meeting of the Board of Directors commenced at 3.00 P.M.(IST) and concluded at 6.15 P.M. (IST)

This is for the information and records of the Exchange, please.

Thanking you.

Yours faithfully,
For Vista Pharmaceuticals Limited

Dhananjaya Alli
Executive Director
(DIN: 00610909)



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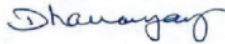
VISTA PHARMACEUTICALS LIMITED							
CIN: L24239TG1991PLC012264							
Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September,2024							
(in Rs Lakhs)							
S.No	Particulars	Quarter ended			Half- Year ended		Year ended
		September 30,2024	June 30,2024	September 30,2023	September 30,2024	September 30,2023	March 31,2024
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
1	Income						
	a. Revenue from operations	249.46	179.50	346.98	428.96	545.08	1028.78
	b. Other income	0.70	7.11	7.97	7.81	21.17	33.34
2	Total Income (a+b)	250.17	186.61	354.94	436.78	566.25	1062.12
3	Expenses						
	a) Cost of Material Consumed	155.35	160.27	311.29	315.62	517.66	888.25
	b) Change in Inventories	-	-	9.46	0.00	0.00	0.77
	c) Employee benefits expense	47.87	44.97	44.52	92.84	86.25	179.47
	d) Finance costs	25.26	28.25	31.82	53.51	64.48	121.98
	e) Depreciation and amortization expense	18.34	18.32	18.24	36.66	35.58	71.97
	f) Other expenses	128.56	51.93	74.08	180.49	125.64	291.75
	g) Prior Period Expenses	-	-	24.41	-	24.41	25.67
	Total Expenses	375.37	303.74	513.82	679.11	854.03	1,579.86
4	Profit before tax (2-3)	(125.20)	(117.13)	(158.88)	(242.33)	-287.78	-517.74
5	Tax expense						
	(1) Current tax	0.00	0.00	-	0.00	0.00	0.00
	(2) Deferred tax	(27.83)	(31.43)	43.05	(59.26)	9.60	(66.54)
	(3) Previous year Income tax adjustment						
6	Net Profit for the Period (4-5)	(97.37)	(85.70)	(201.93)	(183.07)	(297.39)	(451.20)
7	Other comprehensive income (OCI)						
	(a) (i) Items that will not be reclassified to profit or loss	0.00	0.41	0.31	0.41	0.43	0.29
	(ii) Tax on items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive income	0.00	0.41	0.31	0.41	0.43	0.29
8	Total Comprehensive income (6+7)	(97.36)	(85.29)	(201.62)	(182.66)	(296.96)	(450.91)
	Earnings per equity share						
	(Face value of Rs.2/- each)						
	(1) Basic	(0.16)	(0.15)	(0.46)	(0.31)	(0.72)	(1.03)
	(2) Diluted	(0.17)	(0.15)	(0.34)	(0.31)	(0.49)	(0.74)
	Paid-up equity share capital(Face Value of Rs.2/ each)	1,231.04	1,231.04	883.83	1,231.04	883.83	943.30

Notes:

1. The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the companies (Indian Accounting standards) Rules, 2015 as amended by the companies (Indian Accounting standards) (Amendment) rules, 2016.
2. The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 13th November, 2024
3. The Statutory Auditors of the Company have carried out "Limited Review" of the above unaudited financial results and their Report has been placed before the Board at the said Meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015.
4. Total Revenue for the current quarter reported Rs 250.17 Lakhs compared to Rs. 354.94 for the corresponding quarter of the previous year.
5. The Loss before tax for the current quarter is Rs.125.20 Lakhs compared to Loss Before tax of Rs. 158.88 Lakhs for the corresponding quarter of the previous year.
6. The Entire operations of the Company relate to only one segment i.e Manufacturing of Pharmaceutical Products., Hence, segmental reporting as per IND AS-108 is not made.
7. The results for the quarter ended 30th September 2024 are also available on the Bombay stock exchange website, the National Stock exchange website and on the Company's website.
8. Figures for the previous periods /year have been regrouped/reclassified wherever necessary.

Place: Hyderabad
Date:13.11.2024

For Vista Pharmaceuticals Limited





Dr. Dhananjaya Alli
Whole Time Director
(DIN:00610909)





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VISTA PHARMACEUTICALS LIMITED		
Registered Office : Gopalaipalli (Village),Narketpalli (Mandal),Nalgonda Dist.T.S. - 508254		
(CIN:L24239TG1991PLC012264)		
STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024		
(Rs.in Lakhs)		
Particulars	September ,2024	March ,2024
Cash Flows from Operating Activities		
Net profit before tax	(242.33)	(517.74)
Adjustments for :		
Depreciation and amortization expense	36.66	71.97
Gain on investments carried at fair value through profit or loss	0.41	0.35
Gain or Loss on Defined Benefit Plans	0.00	(0.06)
Interest & Finance Charges Paid	53.51	121.98
Operating profit before working capital changes	(151.75)	(323.50)
Movements in Working Capital		
(Increase)/Decrease in Inventories	(304.47)	89.06
(Increase)/Decrease in Other financial assets	(1.26)	0.00
(Increase)/Decrease in Trade Receivables	222.36	(303.05)
(Increase)/Decrease in Other Current Assets	(180.71)	82.52
(Increase)/Decrease in Other Non Current Assets	0.00	(0.88)
Increase/(Decrease) in Trade Payables	(60.48)	(39.73)
Increase/(Decrease) in Other financial liabilities	0.00	0.00
Increase/(Decrease) in Other Current liabilities	(38.20)	1.04
Increase/(Decrease) in Other Non Current liabilities	0.00	0.00
Increase/(Decrease) in Provisions	0.00	3.13
Changes in Working Capital	(362.77)	(167.90)
Cash generated from operations	(514.52)	(491.40)
Direct Taxes Paid	-	-
Net Cash from operating activities (A)	(514.52)	(491.40)
Cash flows from Investing Activities		
Purchase of Fixed Assets (Including CWIP)	(25.07)	(78.99)
Intangible Assets	0.00	0.00
Net Cash used in Investing Activities	(25.07)	(78.99)
Cash flows from/(used in) Financing Activities		
Issue of Share Capital	1,438.70	960.83
Issue of Share Warrants	(479.70)	(134.45)
Proceeds from Long term borrowings	42.31	(224.65)
Repayment/Proceeds of/from Short-term borrowings	(153.89)	79.69
Interest paid	(53.51)	(121.98)
Net Cash used in Financing Activities	793.91	559.44
Net Increase/(Decrease) in cash and cash equivalents	254.32	(10.95)
Cash and Cash equivalents at the beginning of the year	9.44	20.40
Cash and Cash equivalents at the ending of the year	263.75	9.44
The accompanying Significant accounting policies and notes form an integral part of the Standalone financial statements.		
<p>For and on behalf of Board Vista Pharmaceuticals Limited</p>		
  <p>Dr. Dhananjaya Alli Whole Time Director (DIN:00610909)</p>		



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VISTA PHARMACEUTICALS LIMITED				
CIN: L24239TG1991PLC012264 STATEMENT OF ASSETS AND LIABILITIES				
(Rs. In lakhs)				
S No	Particulars		As at 30th September 2024 (Un-Audited)	As at 31st March 2024 (Audited)
I.	ASSETS			
	Non-current assets			
(a)	Property, Plant and Equipment		948.82	976.50
(b)	Capital work-in-progress		998.01	981.92
(c)	Intangible assets		955.30	955.30
(d)	Financial Assets			
	(i) Investments		2.48	2.07
	(ii) Other Financial Assets		14.00	13.15
(e)	Deferred tax assets (Net)		390.16	330.90
(f)	Other Non-Current Assets		198.50	198.50
	Total Non - Current Assets		3,507.27	3,458.34
	Current assets			
(a)	Inventories		983.08	678.61
(b)	Financial assets			
	(i) Investments			
	(ii) Trade receivables		1,205.78	1,428.14
	(iii) Cash and Bank equivalents		263.75	9.44
	(iv) cash and cash equivalent (other than above)			
(c)	Other current assets		404.09	223.38
	Total Current Assets		2,856.71	2,339.57
	Total Assets		6,363.98	5,797.90
II	EQUITY AND LIABILITIES			
	Equity			
(a)	Equity Share capital		1,231.04	943.30
(b)	Other equity		3,591.54	3,102.93
	Total Equity		4,822.58	4,046.23
	Liabilities			
	Non-current liabilities			
(a)	Financial Liabilities			
	(i) Borrowings		335.59	293.29
	(ii) Other financial liabilities			
(b)	Deferred tax liabilities (Net)			
(c)	Provisions		9.15	9.15
	Total Non - Current Liabilities		344.74	302.44
	Current liabilities			
(a)	Financial Liabilities			
	(i) Borrowings		349.30	503.19
	(ii) Trade payables			
	-total outstanding dues of micro enterprises and small enterprises		2.72	5.57
	-total outstanding dues of Creditors other than micro enterprises and small enterprises		677.33	734.96
	(iii) Other financial liabilities		5.30	5.30
(b)	Current Tax Liabilities (Net)			
(c)	Provisions			
(d)			162.01	200.21

Other current liabilities

Total Current Liabilities

1,196.66

1,449.23

6,363.98

5,797.90

The accompanying Significant accounting policies and notes form an integral part of the Standalone financial statements.

**For and on behalf of Board
Vista Pharmaceutical Limited**



Dhananjaya

Dr. Dhananjaya Alli
Whole Time Director
(DIN:00610909)



A.M REDDY & D.R REDDY
Chartered Accountants

Independent Auditor's Review Report on unaudited Quarterly Financial results of VISTA PHARMACEUTICALS LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Vista Pharmaceuticals Limited.

1. We have reviewed the accompanying statement of unaudited financial results of Vista Pharmaceuticals Limited ("the Company") for the quarter ended and Six months ended September 30, 2024 ("the Statement") attached herewith, being submitted by the company Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation")
2. This 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 Ind AS 34 "Interim Financial Reporting", prescribed under Section 133 of the companies act, 2013 read with relevant rules issued there under and other recognised accounting principles generally accepted in India. 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 of 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether financial results are free of material misstatements. A review 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 Standards on Auditing 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.

H.O #14/186, Flat 203, Ananth Sai Residency kamalnagar, Anantapur 515 001 |Phone No: 08554-231666
B.O H.No 3-6-640/1/C, Fourth Floor, Street No 9, Himayat Nagar , Hyderabad 500 029 | Phone No : 040-40077393
Mobile No: 9848032382 Email ID: rkreddy1999@yahoo.com

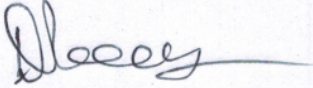


4. Based on our review conducted and Procedures performed as stated in Paragraph 3 as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited Financial results prepared in accordance with the recognition and measurement principles laid down in IND AS 34, Prescribed under Section 133 of the Companies act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A.M REDDY & D.R REDDY

Chartered Accountants

Firms Registration No : 009068S



D.Rama Krishna Reddy

Partner

Membership No. 209211

UDIN: 24209211BKHHTZ8419

Place: Hyderabad

Date: November 13, 2024

