

# 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](http://www.vistaramar.com), **CIN No.:** L05000GJ1983PLC149135,

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

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Date: 13/11/2024

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 and half year ended 30<sup>th</sup> September, 2024**

Dear Sir,

We are enclosing herewith Un-audited Financial Results alongwith Limited Review Report for the quarter and half year ended 30<sup>th</sup> September, 2024, Statement of Assets and Liabilities for the half year ended 30<sup>th</sup> September, 2024 and Cash Flow Statement for the half year ended 30<sup>th</sup> September, 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, Mangalkung, Railway Station Road, Opp Balashram, Porbandar, Porbandar, Porbandar, Gujarat, India, 360575

Tel: +91 97231 02201 Email ID: roc.shubhra@gmail.com / vistaramarLtd@gmail.com

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

Statement of Unaudited Financial Results for the quarter & half year ended 30th Sep 2024

(Amount in Lacs)

	Particulars	Quarter Ended			Half Year Ended		Previous Accounting Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	347.97	1,141.30	830.50	1,489.26	2,911.30	7,408.93
II	Other Income	0.00	0.11	0.59	0.11	0.61	2.07
III	<b>Total Revenue (I + II)</b>	<b>347.97</b>	<b>1,141.40</b>	<b>831.08</b>	<b>1,489.37</b>	<b>2,911.91</b>	<b>7,410.99</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	290.73	621.07	758.99	911.80	2,015.92	5,624.58
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(115.66)	310.32	(184.65)	194.66	194.70	69.02
	Employee benefits expense	39.77	50.07	36.58	89.84	87.74	186.42
	Finance costs	0.41	1.53	1.72	1.94	5.60	6.67
	Depreciation and amortization expense	8.40	8.08	9.45	16.49	18.19	37.47
	Power and Fuel charges	63.68	72.20	92.29	135.88	208.04	575.88
	Other expenses	45.57	78.13	82.57	123.70	174.76	415.29
	<b>Total expenses</b>	<b>332.89</b>	<b>1,141.41</b>	<b>796.96</b>	<b>1,474.31</b>	<b>2,704.95</b>	<b>6,915.33</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>15.08</b>	<b>(0.01)</b>	<b>34.12</b>	<b>15.06</b>	<b>206.95</b>	<b>495.66</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit before extraordinary items and tax (V - VI)</b>	<b>15.08</b>	<b>(0.01)</b>	<b>34.12</b>	<b>15.06</b>	<b>206.95</b>	<b>495.66</b>
VIII	Extraordinary items	-	-	-	-	-	-
IX	<b>Profit before tax (VII- VIII)</b>	<b>15.08</b>	<b>(0.01)</b>	<b>34.12</b>	<b>15.06</b>	<b>206.95</b>	<b>495.66</b>
X	Tax expense:						
	(1) Tax for earlier Years	-	-	-	-	-	-
	(2) Current tax	3.93	0.16	8.40	4.10	52.40	128.00
	(3) Deferred tax	0.04	0.04	1.48	0.08	1.68	(3.17)
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	11.10	(0.21)	24.24	10.89	152.87	370.83
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations	-	-	-	-	-	-
XV	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>11.10</b>	<b>(0.21)</b>	<b>24.24</b>	<b>10.89</b>	<b>152.87</b>	<b>370.83</b>
XVI	<b>Other Comprehensive Income</b>						
	(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	-	-	-	-	-	-
	<b>Total Comprehensive Income</b>	<b>11.10</b>	<b>(0.21)</b>	<b>24.24</b>	<b>10.89</b>	<b>152.87</b>	<b>371.58</b>
XVI	Paid-up equity share capital (Face Value Rs 10 per share)	320.00	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	NA
XVIII	Earnings Per Share (EPS)						
a)	Basic and diluted EPS before Extraordinary items (not annualised)	0.35	(0.01)	0.76	0.34	4.78	11.59
b)	Basic and diluted EPS after Extraordinary items (not annualised)	0.35	(0.01)	0.76	0.34	4.78	11.59

Notes:

- The above results were reviewed by an Audit Committee and approved by the Board of Directors at its meeting held on 13 Nov 2024. 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.

Place : Porbandar

Date : 13/11/2024



By Order of Board

Director : Rajesh Kumar Parjri

DIN: 00261895

**VISTAR AMAR LIMITED**

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**ANEXURE IX TO REGULATION 33**

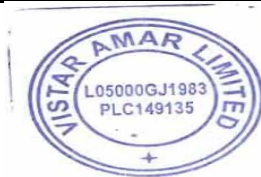
**Statement of Unaudited Financial Results for the quarter & half year ended 30th Sep 2024**

**(Amount in Lacs)**

<b>Particulars</b>	<b>As at Half Year ended 30/09/24</b>	<b>As at Previous Year ended 31/03/24</b>
<b>A. Assets</b>		
<b>1. Non - current Assets</b>		
(a) Property, Plant & Equipment	234.37	229.62
(b) Capital Work in Progress	-	-
(c) Non current Investments	-	-
(d) Deferred tax assets (net)	5.28	5.36
(e) Long term Loans and Advances	-	-
(f) Other non current financial assets	6.69	6.95
<b>Sub-total - Non- Current Assets</b>	<b>246.33</b>	<b>241.92</b>
<b>2. Current Assets</b>		
(a) Inventories	206.77	423.97
(b) Trade receivables	365.47	960.56
(d) Bank Balances	4.94	362.26
(e) Other Current Assets	1,242.68	133.20
<b>Sub-total - Current Assets</b>	<b>1,819.86</b>	<b>1,879.98</b>
<b>Total Assets</b>	<b>2,066.19</b>	<b>2,121.91</b>
<b>B Equity and Liabilities</b>		
<b>1 Shareholder's Funds</b>		
(a) Share Capital	320.00	320.00
(b) Reserves and Surplus	1,368.31	1,357.42
<b>Sub-total - Shareholders funds</b>	<b>1,688.31</b>	<b>1,677.42</b>
<b>2. Non- current Liabilities</b>		
(a) Long term Borrowings	-	-
(b) Other long term Liabilities	-	-
© Deffered Tax Liability (Net)	-	-
(d) Long term Provisions	0.27	2.56
<b>Sub-total - Non Current Liabilities</b>	<b>0.27</b>	<b>2.56</b>
<b>3. Current Liabilities</b>		
(a) Short term Borrowings	80.22	-
(b) Trade Payables	169.52	395.72
© Other Current Liabilities	127.87	46.20
(d) Short term Provisions	-	-
<b>Sub-total - Current Liabilities</b>	<b>377.61</b>	<b>441.92</b>
<b>Total - Equity and Liabilities</b>	<b>2,066.19</b>	<b>2,121.91</b>

Place : Porbandar

Date : 13/11/2024



By Order of Board

Director : Rajeshkumar Panjri

DIN: 00261895

**Statement of Unaudited Financial Results for the quarter & half year ended 30th Sep 2024**

**Cash Flow Statement for the period ended 30th September 2024**

(Amounts in lacs)

	For six months ended 30 September 2024		For six months ended 30 September 2023	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net profit/(loss) before tax		15.06		206.95
<b>Adjustments for:</b>				
Depreciation	16.49		18.19	
Interest Income	(0.11)		(0.02)	
Profit on sale of asset	-		(0.23)	
Finance costs	1.94		5.60	
		18.32		23.54
<b>Operating profit/(loss) before working capital changes</b>		<b>33.38</b>		<b>230.49</b>
<b>Change in Operating assets and liabilities</b>				
Decrease / (increase) in other financial asset-non-current	0.26		5.01	
Decrease / (increase) in Inventories	217.20		209.51	
Decrease / (increase) in trade receivables	595.09		106.58	
Decrease / (increase) in other financial asset-current	-		-	
Decrease / (increase) in other current assets	(1,109.48)		(176.64)	
Increase / (decrease) in trade and other payables	(146.82)		(216.15)	
		(443.75)		(71.68)
<b>Cash generated from/(used in) operations</b>		<b>(410.37)</b>		<b>158.81</b>
Direct taxes paid		<b>(4.10)</b>		<b>(62.06)</b>
<b>Net cash generated from/(used in) operating activities</b>		<b>(414.47)</b>		<b>96.75</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of Property, Plant & Equipment	(21.24)		(18.30)	
Sale of Property, Plant & Equipment	0.00		1.00	
Interest Income	0.11		0.02	
<b>Net cash used in investing activities</b>		<b>(21.13)</b>		<b>(17.28)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Increase in Long term borrowings	0.00		-	
Proceeds from Short Term Borrowings	80.22		(34.25)	
Interest and other finance charges paid	(1.94)		(5.60)	
<b>Net cash generated from financing activities</b>		<b>78.28</b>		<b>(39.85)</b>
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>		<b>(357.31)</b>		<b>39.62</b>
<b>D1</b> Cash and cash equivalents at the beginning of the year		362.26		77.20
<b>D2</b> Cash and cash equivalents at the end of the year		4.94		116.82
		357.31		

Place : Porbandar

Date : 13/11/2024



By Order of Board

Director : Rajeshkumar Pahlji  
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 30 September 2024 and the year to date results for the period 01 April 2024 to 30 September 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 30 September 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.





# 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 Kanoi | Kamal Sharma | Rakesh Joshi | Aditya Tulsian | Chirag Shah | Yogesh Rawal  
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., F.C.A.

1015, The Summit Business Park, M.V. Road, Near WEH Metro Station, Andheri (East), Mumbai - 400 093. | Tel. No.: 022-4168 5500  
E-mail: info@sara-india.in 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 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**  
Partner  
Membership No. 105153  
Place : Mumbai  
Date : November 13, 2024  
UDIN: 24105153BKDIQA1078