

# Vistar Amar Limited

Head Office : Plot - A4, APMC - MAFCO Yard, Sector 18, Vashi,  
Navi Mumbai – 400703, Tel: +91 22 27880820

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roc.shubhra@gmail.com

Factory Address : Plot/Phase No. 45/2,  
At Bhalpara GIDC, Tal. Veraval,  
Dist. Gir Somnath, Gujarat – 362266  
Mob No.:+91 87802 29519

Branch : C/o Amarsagar Seafoods Pvt. Ltd.,  
Survey No. 29 Paiki 1, Jawar Naka,  
Porbandar, Gujarat – 360575,  
Mob No.:+91 97231 02201

Website: www.vistaramar.com ● CIN No.: L05000MH1983PLC272707

Date: 10/08/2023

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 30<sup>th</sup> June, 2023**

Dear Sir,

We are enclosing herewith Un-audited Financial Results alongwith Limited Review Report for the quarter ended 30<sup>th</sup> June, 2023.

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

**Statement of Unaudited Financial Results for the quarter ended 30 June 2023**

(Amount in Lacs)

	Particulars	Quarter Ended			Year to date	Previous
					Ended	Accounting Year
		30-06-2023	31-03-2023	30-06-2022	30-06-2023	31-03-2023
	(Unaudited)	(Audited)	(Unaudited)	(UnAudited)	(Audited)	
I	Revenue from operations	2,080.80	1,775.16	1,847.19	2,080.80	6,416.79
II	Other Income	0.02	0.56	0.32	0.02	1.46
III	<b>Total Revenue (I + II)</b>	<b>2,080.82</b>	<b>1,775.72</b>	<b>1,847.51</b>	<b>2,080.82</b>	<b>6,418.25</b>
IV	<b>Expenses:</b>					
	Cost of materials consumed	1,256.93	1,490.48	1,326.65	1,256.93	4,986.35
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	379.35	(142.43)	72.21	379.35	(307.14)
	Employee benefits expense	51.17	43.14	40.24	51.17	156.69
	Finance costs	3.88	0.80	2.60	3.88	4.19
	Depreciation and amortization expense	8.74	10.35	10.27	8.74	41.71
	Power and Fuel charges	115.74	175.85	122.21	115.74	644.21
	Other expenses	92.19	143.82	102.79	92.19	468.93
	<b>Total expenses</b>	<b>1,907.99</b>	<b>1,722.02</b>	<b>1,676.97</b>	<b>1,907.99</b>	<b>5,994.95</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>172.83</b>	<b>53.69</b>	<b>170.54</b>	<b>172.83</b>	<b>423.30</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>Profit before extraordinary items and tax (V - VI)</b>	<b>172.83</b>	<b>53.69</b>	<b>170.54</b>	<b>172.83</b>	<b>423.30</b>
VIII	Extraordinary items	-	-	-	-	-
IX	<b>Profit before tax (VII- VIII)</b>	<b>172.83</b>	<b>53.69</b>	<b>170.54</b>	<b>172.83</b>	<b>423.30</b>
X	Tax expense:					
	(1) Tax for earlier Years	-	-	-	-	0.23
	(2) Current tax	44.00	14.27	43.00	44.00	108.35
	(3) Deferred tax	0.20	(0.74)	(0.35)	0.20	(1.80)
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	128.63	40.16	127.89	128.63	316.51
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing	-	-	-	-	-
XV	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>128.63</b>	<b>40.16</b>	<b>127.89</b>	<b>128.63</b>	<b>316.51</b>
XVI	<b>Other Comprehensive Income</b>					
	(a) Items that will not be reclassified to profit or loss	-	0.33	-	-	0.33
	(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>128.63</b>	<b>40.49</b>	<b>127.89</b>	<b>128.63</b>	<b>316.84</b>
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)	4.02	1.26	4.00	4.02	9.89
b)	Basic and diluted EPS after					
	Extraordinary items (not annualised)	4.02	1.26	4.00	4.02	9.89

**Notes:**

- The above results were reviewed by an Audit Committee and approved by the Board of Directors at its meeting held on 10th August 2023. 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.

Place : Navi Mumbai

Date : 10/08/2023



By Order of Board

Director : Rajeshkumar Panjari  
 DIN: 00261896

## **Review Report**

To Board of Directors

VISTAR AMAR LIMITED

We have reviewed the accompanying unaudited Quarterly Financial Results of VISTAR AMAR LIMITED (“the Company”), for the quarter ended 30th June 2023, attached herewith, 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’).

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 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. Our responsibility is to express a conclusion on the Statement based on our review.

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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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.

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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **S. P. Gupta & Associates**  
Chartered Accountants  
Firm Registration No: 103445W

*Preeti*

**Preeti Parasrampur**  
Partner

Membership No: 131204

UDIN : 23131204BGXSWR3234



Mumbai  
Date: 10/08/2023