

Vistar Amar Limited

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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: 13/02/2023

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 and nine months ended 31st December, 2022**

Dear Sir,

We are enclosing herewith Un-audited Financial Results alongwith Limited Review Report for the quarter and nine months ended 31st December, 2022.

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

Thanking You,

Yours Faithfully,
For Vistar Amar Limited

Rajeshkumar Panjari
Managing Director
DIN No. 00261895

Statement of Unaudited Financial Results for the quarter & nine month ended 31st December 2022

(Amount in Lacs)

	Particulars	Quarter Ended			Nine Month Ended		Previous Accounting Year Ended
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
I	Revenue from operations	2,092.68	701.76	2,235.42	4,641.63	3,334.64	5,595.45
II	Other Income	0.29	0.29	0.43	0.90	0.98	1.32
III	Total Revenue (I + II)	2,092.97	702.05	2,235.85	4,642.53	3,335.62	5,596.78
IV	Expenses:						
	Cost of materials consumed	1,578.01	591.21	1,567.78	3,495.87	2,380.56	4,098.20
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(120.50)	(116.42)	71.96	(164.71)	88.65	98.70
	Employee benefits expense	42.57	30.73	36.03	113.55	74.97	113.42
	Finance costs	0.75	0.04	0.02	3.39	0.06	1.23
	Depreciation and amortization expense	10.59	10.50	15.34	31.36	34.12	43.77
	Power and Fuel charges	247.02	99.13	139.38	468.35	221.78	387.75
	Other expenses	158.50	63.81	164.73	325.11	266.54	409.53
	Total expenses	1,916.95	679.00	1,995.25	4,272.92	3,066.68	5,152.60
V	Profit before exceptional and extraordinary items and tax (III - IV)	176.03	23.04	240.60	369.61	268.94	444.18
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	176.03	23.04	240.60	369.61	268.94	444.18
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII- VIII)	176.03	23.04	240.60	369.61	268.94	444.18
X	Tax expense:						
	(1) Tax for earlier Years	0.23	-	-	0.23	-	(1.64)
	(2) Current tax	44.65	6.43	61.87	94.08	68.55	113.55
	(3) Deferred tax	(1.17)	0.46	(1.32)	(1.06)	(0.86)	(0.97)
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	132.31	16.15	180.04	276.35	201.25	333.24
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)	132.31	16.15	180.04	276.35	201.25	333.24
XVI	Other Comprehensive Income						
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	1.25
	(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	132.31	16.15	180.04	276.35	201.25	334.49
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	669.00
XVIII	Earnings Per Share (EPS)						
a)	Basic and diluted EPS before Extraordinary items (not annualised)	4.13	0.50	5.63	8.64	6.29	10.41
b)	Basic and diluted EPS after Extraordinary items (not annualised)	4.13	0.50	5.63	8.64	6.29	10.41

Notes:

- The above results were reviewed by an Audit Committee and approved by the Board of Directors at its meeting held on Feb 13, 2023. 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 and at the end of the quarter. The Company has received and resolved one complaint during the quarter.
- Figures of the earlier period, wherever necessary, have been regrouped in conformity with those of the current period.

Place : Navi Mumbai

Date : 13-02-2023



By Order of Board

Director : Rajeshkumar Panjri
 DIN: 00261855

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 31st December 2022, 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.

Mumbai
Date: 13th Feb 2023

