

# Vistar Amar Limited

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

E-mail: vistaramarLtd@gmail.com  
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: 09/02/2024

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 nine months ended 31<sup>st</sup> December, 2023**

Dear Sir,

We are enclosing herewith Un-audited Financial Results alongwith Limited Review Report for the quarter and nine months ended 31<sup>st</sup> December, 2023.

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

**VISTAR AMAR LIMITED**  
**Reg. Off.: Plot - A4, APMC - MAFCO Yard, Sector 18, Vashi, Navi Mumbai – 400703**  
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**Website: www.vistaramar.com CIN No.: L05000MH1983PLC272707**  
**Statement of Unaudited Financial Results for the quarter & nine month ended 31st December 2023**

(Amount in Lacs)

	Particulars	Quarter Ended			Nine Month Ended		Previous Accounting
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	2,193.51	830.50	2,092.68	5,104.81	4,641.63	6,416.79
II	Other Income	0.00	0.59	0.29	0.61	0.90	1.46
III	<b>Total Revenue (I + II)</b>	<b>2,193.51</b>	<b>831.08</b>	<b>2,092.97</b>	<b>5,105.42</b>	<b>4,642.53</b>	<b>6,418.25</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	1,669.71	758.99	1,578.01	3,685.63	3,495.87	4,986.35
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(53.79)	(184.65)	(120.50)	140.91	(164.71)	(307.14)
	Employee benefits expense	50.23	36.58	42.57	137.97	113.55	156.69
	Finance costs	0.82	1.72	0.75	6.42	3.39	4.19
	Depreciation and amortization expense	9.42	9.45	10.59	27.61	31.36	41.71
	Power and Fuel charges	178.56	92.29	247.02	386.60	468.35	644.21
	Other expenses	110.22	82.57	158.50	284.98	325.11	468.93
	<b>Total expenses</b>	<b>1,965.16</b>	<b>796.96</b>	<b>1,916.95</b>	<b>4,670.12</b>	<b>4,272.92</b>	<b>5,994.95</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>228.35</b>	<b>34.12</b>	<b>176.03</b>	<b>435.30</b>	<b>369.61</b>	<b>423.30</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit before extraordinary items and tax (V - VI)</b>	<b>228.35</b>	<b>34.12</b>	<b>176.03</b>	<b>435.30</b>	<b>369.61</b>	<b>423.30</b>
VIII	Extraordinary items	-	-	-	-	-	-
IX	<b>Profit before tax (VII- VIII)</b>	<b>228.35</b>	<b>34.12</b>	<b>176.03</b>	<b>435.30</b>	<b>369.61</b>	<b>423.30</b>
X	Tax expense:						
	(1) Tax for earlier Years	-	-	0.23	-	0.23	0.23
	(2) Current tax	57.70	8.40	44.65	110.10	94.08	108.35
	(3) Deferred tax	(1.85)	1.48	(1.17)	(0.17)	(1.06)	(1.80)
	Profit (Loss) for the period from continuing operations (VII-VIII)	172.50	24.24	132.31	325.37	276.35	316.51
XI	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIII	Profit/(loss) from Discontinuing operations	-	-	-	-	-	-
XIV	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>172.50</b>	<b>24.24</b>	<b>132.31</b>	<b>325.37</b>	<b>276.35</b>	<b>316.51</b>
XV	<b>Other Comprehensive Income</b>						
XVI	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	0.33
XVII	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
XVIII	(c) Items that will be reclassified to profit or loss	-	-	-	-	-	-
XIX	(d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Comprehensive Income</b>	<b>172.50</b>	<b>24.24</b>	<b>132.31</b>	<b>325.37</b>	<b>276.35</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	320.00
XVII	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	NA	NA	NA	NA	NA	985.84
XVIII	Earnings Per Share (EPS)						
a)	Basic and diluted EPS before Extraordinary items (not annualised)	5.39	0.76	4.13	10.17	8.64	9.89
b)	Basic and diluted EPS after Extraordinary items (not annualised)	5.39	0.76	4.13	10.17	8.64	9.89

**Notes:**

- The above results were reviewed by an Audit Committee and approved by the Board of Directors at its meeting held on 09/02/24. 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 : Navi Mumbai

Date : 09/02/2024

By Order of Board  
 Director : Rajeshwarra Patil  
 00261000





# 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., A.C.A.

1015, The Summit Business Park, M.V. Road, Near WEH Metro Station, Andheri (East), Mumbai - 400 093. | Tel. No.: 022-4168 5500 (30 Lines)

E-mail: [info@sara-india.in](mailto:info@sara-india.in) Website: [www.sara-india.com](http://www.sara-india.com)

### 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 31<sup>st</sup> December 2023 and the year to date results for the period 01<sup>st</sup> April 2023 to 31<sup>st</sup> December 2023, 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 31<sup>st</sup> December 2022 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.



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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

Mumbai

Date: 09/02/2024

UDIN: 24105153BKDINS2846

