



## Vista Pharmaceuticals Ltd

CIN : L24239TG1991PLC012264

7-1-212/A/70, Plot No. : 85, Shivbagh, Ameerpet, Hyderabad-16. Telangana

India Tel: 91-40-65581585, Fax : 91-40-23741585

e-mail : admin.hyd@vistapharmaceuticals.com www.vistapharmaceuticals.com

Hyderabad, August 14<sup>th</sup>, 2021

To  
The General Manager,  
Listing Department,  
Bombay Stock Exchange Limited,  
1<sup>st</sup> Floor, New Trading Wing,  
Rotunda Building, P.J. Towers,  
Dalal Street Fort,  
Mumbai- 400001

Dear Sir/Ma'am,

**Sub:** Financial Results for the quarter ended 30<sup>th</sup> June, 2021 – Regulation 33 (3) (a).

**Ref:** Company Scrip Code: 524711

With reference to the subject cited, it is hereby informed that the Board of Directors of the Company at its meeting held on Saturday, 14<sup>th</sup> August, 2021 at 4.00 P.M. at the corporate office of the Company, interalia, considered and approved the unaudited Financial Results for the quarter ended 30<sup>th</sup> June, 2021.

Copy of un-audited Financial Results for the quarter ended 30<sup>th</sup> June, 2021 and Limited review Report is enclosed herewith.

Kindly take the same on record and acknowledge the receipt of the same.

Thanking You,  
for Vista Pharmaceuticals Limited

  
Akash Bhagadia  
Company Secretary





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VISTA PHARMACEUTICALS LIMITED					
CIN: L24239TG1991PLC012264					
Statement of Un Audited financial results for the Quarter ended 30.06.2021					
S.No	Particulars	Quarter ended			(Rs. in Lakhs)
		June 30,2021	March 31,2021	June 30,2020	Year Ended
		Un Audited	Audited	Un Audited	March 31,2021
1	<b>Income</b>				
	a. Revenue from operations	-	47.60	0.00	126.64
	b. Other income	(2.97)	12.19	0.09	31.85
2	<b>Total Income (a+b)</b>	<b>(2.97)</b>	<b>59.79</b>	<b>0.09</b>	<b>158.49</b>
3	<b>Expenses</b>				
	a) Cost of Material Consumed	1.26	10.60	0.00	73.01
	b) Change in Inventories	-	-	-	-
	c) Employee benefits expense	19.85	44.27	0.00	115.35
	d) Finance costs	13.84	33.47	61.14	154.89
	e) Depreciation and amortization expense	15.69	18.55	17.03	72.77
	f) Other expenses	22.30	62.85	11.74	111.24
	<b>Total Expenses</b>	<b>72.94</b>	<b>169.74</b>	<b>89.91</b>	<b>527.27</b>
4	<b>Profit before tax (2-3)</b>	<b>(75.91)</b>	<b>(109.95)</b>	<b>(89.82)</b>	<b>(368.78)</b>
5	<b>Tax expense</b>				
	(1) Current tax	-	0.00	0.00	0.00
	(2) Deferred tax	(64.27)	(79.74)	56.30	(180.26)
6	<b>Net Profit for the Period (4-5)</b>	<b>(11.65)</b>	<b>(30.21)</b>	<b>(146.12)</b>	<b>(188.52)</b>
7	<b>Other comprehensive income (OCI)</b>				
	(a) (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Tax on items that will not be reclassified to profit or	-	-	-	-
	(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	-	-	-	-
	<b>Total Other Comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8	<b>Total Comprehensive income (6+7)</b>	<b>-11.65</b>	<b>-30.21</b>	<b>-146.12</b>	<b>-188.52</b>
9	<b>Paid- up equity share capital(Face Value of Rs.2/- each)</b>	<b>735.88</b>	<b>735.88</b>	<b>607.31</b>	<b>735.88</b>
10	<b>Other Equity</b>				
11	<b>Earnings per equity share</b>				
	(Face value of Rs.10/- each)				
	(1) Basic	-0.03	-0.08	-0.48	-0.63
	(2) Diluted	-0.03	-0.08	-0.48	-0.63







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## Notes:

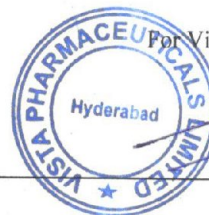
1. The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the companies (Indian Accounting standards) Rules, 2015 as amended by the companies (Indian Accounting standards) (Amendment) rules, 2016.
2. The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 14th August, 2021
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 Income for the current quarter is Rs.0.00 Lakhs compared to Rs.0.00 Lakhs for the corresponding quarter of the previous year.
5. The Loss before tax for the current quarter is Rs. 75.91 Lakhs compared to Profit Before tax of Rs. 89.82 Lakhs for the corresponding quarter of the previous year.
6. The Profit/(Loss) After tax for the current quarter is Rs.(11.65) Lakhs compared to Rs. (146.12) Lakhs for the corresponding quarter of the previous year.
7. Estimation uncertainty relating to the global health pandemic on COVID-19

The management has considered the possible effects, if any, that may result from the pandemic relating to COVID - 19 on the carrying amounts of trade receivables & inventories. In assessing the recoverability of receivables, the Company has considered internal and external information upto the date of approval of these financial results including credit reports and economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the Company will continue to closely monitor any material changes and future economic conditions.

8. 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.
9. The results for the quarter ended 30th June 2021 are also available on the Bombay stock exchange website, the National Stock exchange website and on the Company's website.

Place:Hyderabad

Date:14.08.2021



For Vista Pharmaceuticals Limited

M.H. Rao  
Director



# A.M. REDDY & D.R. REDDY

## CHARTERED ACCOUNTANTS

**Annex 1 - Exhibit C1: Limited Review Report for listed entities other than banks and insurance companies - unaudited standalone quarterly results**

Review report to Board of Directors of **VISTA PHARMACEUTICALS LIMITED.**

We have reviewed the accompanying statement of unaudited Quarterly financial results of Vista Pharmaceuticals Limited for the period ended 30<sup>th</sup> June 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

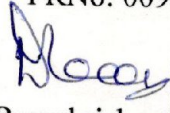
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our Conclusion is not modified in respect of this matter.

For M/s. AM Reddy & D R Reddy  
Chartered Accountants

FRNo: 0090688

  
D Ramakrishna Reddy  
Partner

M.No:209211

UDIN: 21209211 AAAACG3147

Place of signature: Hyderabad

Date: 14-08-2021