

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 13th, 2022

To
The General Manager,
Listing Department,
BSE Limited,
P.J. Towers,
Dalal Street Fort,
Mumbai- 400001.

Dear Sir/Ma'am,

Sub: Financial Results for the quarter ended 30th June, 2022 – 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, 13th August, 2022 at 3.00 P.M. at the Corporate office of the Company, interalia, considered and approved the unaudited Financial Results for the quarter ended 30th June, 2022.

Copy of un-audited Financial Results for the quarter ended 30th June, 2022 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

Dhananjaya Alli Managing Director

DIN: 00610909



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VISTA PHARMACEUTICAL'S LIMITED

CIN: L24239TG1991PLC012264

Statement of Un Audited financial results for the Quarter ended 30.06.2022

(Rs. in Lakhs)

S.No	Particulars	Quarter ended			Year Ended
		June 30,2022	March 31,2022	June 30,2021	March 31,2022
		Un Audited	Audited	Un Audited	Audited
1	Income				
	a. Revenue from operations	-	0.00	0.00	39.46
	b. Other income	-	29.89	(2.97)	16.57
2	Total Income (a+b)	0.00	29.89	(2.97)	56.03
3	Expenses				
	a) Cost of Material Consumed	-	35.40	1.26	36.66
	b) Change in Inventories	_	(36.22)	-	-
	c) Employee benefits expense	5.10	8.19	19.85	57.48
	d) Finance costs	23.78	29.39	13.84	89.98
	e) Depreciation and amortization expense	15.40	15.30	15.69	61.62
	f) Other expenses	15.05	23.87	22.30	66.37
	Total Expenses	59.33	75.93	72.94	312.11
4	Profit before tax (2-3)	(59.33)	(46.04)	(75.91)	(256.08
5	Tax expense				
	(1) Current tax	-	0.00	0.00	0.0
	(2) Deferred tax	(0.30)	(256.93)	(64.27)	(172.90)
6	Net Profit for the Period (4-5)	(59.03)	210.89	(11.64)	(83.18
7	Other comprehensive income (OCI)				
	(a) (i) Items that will not be reclassified to profit or loss	-	(6.68)	•	(6.68)
	(ii) Tax on items that will not be reclassified to profit or loss	-		-	-
	(b) (i) Items that will be reclassified to profit or loss	(8.56)		-	-

	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	_
	Total Other Comprehensive income	(8.56)	(6.68)	_	(6.68)
8	Total Comprehensive income (6+7)	-67.59	204.21	-11.64	-89.80
9	Paid- up equity share capital(Face Value of Rs.2/- each)	735.88	735.88	735.88	735.8
10	Other Equity				
11	Earnings per equity share				
	(Face value of Rs.10/- each)				
	(1) Basic	-0.18	0.56	-0.03	-0.2
	(2) Diluted	-0.18	0.56	-0.03	-0.2

Notes:

- 1. The financial results of the company have been prepared in accordance with Indian Accouting Standards (Ind AS) notified under the companies (Indian Accouting standards) Rules, 2015 as amended by the companies (Indian Accouting 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 13th August, 2022
- 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. 59.33 Lakhs compared to Profit Before tax of Rs. 75.91 Lakhs for the corresponding quarter of the previous year.
- 6. The Profit/(Loss) After tax for the current quarter is Rs.(59.03) Lakhs compared to Rs. (11.64) Lakhs for the corresponding quarter of the previous year.
- 7. 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.
- 8. The results for the quarter ended 30th June 2022 are also available on the bomabay stock exchange website, the National Stock exchange website and on the Company's website.

Place:Hyderabad

Date:13.08.2022

For Vista Pharmaceuticals Limited

Dhananjaya Alli
Managing Director



A.M. REDDY & D.R. REDDY CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on unaudited Quarterly Financial results of VISTA PHARMACEUTICALS LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Vista Pharmaceuticals Limited.

- 1. We have reviewed the accompanying statement of unaudited financial results of Vista Pharmaceuticals Limited ("the Company") for the quarter ended June 30,2022 and year to date results for the period April 01,2022 to June 30, 2022 ("the Statement") attached herewith, being submitted by the company Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation")
- 2. 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 Ind AS 34 "Interim Financial Reporting", prescribed under Section 133 of the companies act, 2013 read with relevant rules issued there under and other recognised accounting principles generally accepted in India. 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 of 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 financial results are free of material misstatements. A review 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.

4. Based on our review conducted and Procedures performed as stated in Paragraph 3 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 the recognition and measurement principles laid down in IND AS 34, Prescribed under Section 133 of the Companies act, 2013 read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A M Reddy & D R Reddy

Chartered Accountants FRNo: 009068S

D Ramakrishna Reddy

Partner

M.No.209211 UDIN: 22209211AOZECX1384

Place: Hyderabad Date: 13/08/2022