



## 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, 14<sup>th</sup> February, 2022

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 31<sup>st</sup> December, 2021 – Regulation 33 (3) (a).

**Ref:** Company Scrip Code: 524711

With reference to the subject cited above, it is hereby informed that the Board of Directors of the Company at its meeting held on Monday, 14<sup>th</sup> February, 2022 at 5.00 P.M. at the corporate office of the Company, interalia, considered and approved the unaudited Financial Results for the quarter ended 31<sup>st</sup> December, 2021.

Copy of un-audited Financial Results for the quarter ended 31<sup>st</sup> December, 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

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### Statement of Unaudited Financial Results for the Quarter ended 31st December,2021

(in Rs Lakhs)

S. No	Particulars	Quarter ended			Year to Date Nine Months ended on		Financial Year ended
		3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months ended in the Previous Year	For current period 9 Months ended	For previous period 9 Months ended	Previous Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
<b>1</b>	<b>Income</b>	<b>Un Audited</b>	<b>Un Audited</b>	<b>Un Audited</b>	<b>Un Audited</b>	<b>Un Audited</b>	<b>Audited</b>
	a. Revenue from operations	10.92	28.54	38.19	39.46	79.04	126.64
	b. Other income	-5.71	(4.64)	15.01	-14.70	23.38	31.85
<b>2</b>	<b>Total Income (a+b)</b>	<b>5.21</b>	<b>23.90</b>	<b>53.20</b>	<b>24.76</b>	<b>102.42</b>	<b>158.49</b>
<b>3</b>	<b>Expenses</b>						
	a) Cost of Material Consumed	0.00	0.00	24.92	1.26	62.41	73.01
	b) Change in Inventories	9.82	26.40	0.00	36.22	0.00	-
	c) Employee benefits expense	10.27	19.17	32.96	49.29	71.08	115.35
	d) Finance costs	26.01	20.74	23.79	60.59	121.43	154.89
	e) Depreciation and amortization expense	15.23	15.40	18.58	46.39	54.22	72.77
	f) Other expenses	6.73	13.47	18.56	43.13	52.10	111.24
	<b>Total Expenses</b>	<b>68.06</b>	<b>95.18</b>	<b>118.81</b>	<b>236.88</b>	<b>361.24</b>	<b>527.26</b>
<b>4</b>	<b>Profit before tax (2-3)</b>	<b>-62.84</b>	<b>-71.28</b>	<b>-65.61</b>	<b>-212.12</b>	<b>-258.82</b>	<b>-368.77</b>
<b>5</b>	<b>Tax expense</b>						
	(1) Current tax	0.00	0.00	-	0.00	0.00	0.00
	(2) Deferred tax	0.53	147.77	(17.36)	-82.97	-100.52	(180.26)
<b>6</b>	<b>Net Profit for the Period (4-5)</b>	<b>(63.38)</b>	<b>(219.05)</b>	<b>(48.25)</b>	<b>(129.14)</b>	<b>(158.30)</b>	<b>(188.51)</b>
<b>7</b>	<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 loss	-	-	-	-	-	-
	(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	-	-	-	-	-	-



# 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** ("The Company"), for the quarter ended 31<sup>st</sup> December 2021 ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 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 conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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 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.

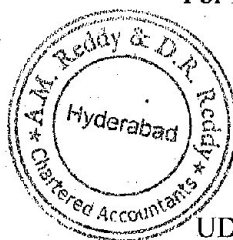
Our Conclusion is not modified in respect of this matter.

For M/s. AM Reddy & D R Reddy

Chartered Accountants

FRNo: 009068S

D Ramakrishna Reddy



Place of signature: Hyderabad Partner

Date: 14-02-2022 M.No:209211

UDIN: 22209211ACCUGR2539