



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, 13th February, 2023.

To
The General Manager,
Listing Department,
Bombay Stock Exchange Limited,
1st 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 31st December, 2022– Regulation 33 (3) (a).

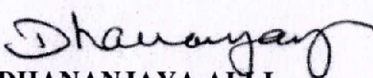
Ref: Company Scrip Code: 524711

With reference to the subject cited, it is hereby informed that the Board of Directors of the Company at its meeting held on Monday, 13.02.2023 at 04.00 P.M at the corporate office of the Company, interalia, considered and approved the unaudited Financial Results for the quarter ended 31st December, 2022.

Copy of un-audited Financial Results for the quarter ended 31st December, 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

WHOLETIME DIRECTOR

DIN: 00610909





Vista Pharmaceuticals Ltd

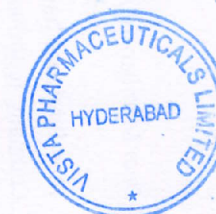
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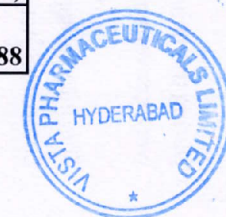
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PART-I							(Rs in Lakhs)
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER III AND 9 MONTHS ENDED 31ST DECEMBER, 2022							
Sr.No	Particulars	Quarter ended			Year to date figures		Previous Year ended 31-03-2022
		3 Months ended 31-12-2022	Corresponding 3 months ended in previous year	Preceding 3 months ended 30-09-2022	For current period 9 Months ended 31-12-2022	For previous period 9 Months ended 31-12-2021	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
I	Revenue from Operations	-	10.92	-	-	39.46	39.46
II	Other Income	-	(5.71)	-	-	(14.70)	16.57
III	Total Revenue (I+II)	-	5.21	-	-	24.76	56.03
IV	Expenses						
	Purchases	-	-	-	-	-	
	Cost of Material Consumed	-	-	-	-	1.26	36.66
	Changes in Inventories	-	9.82	-	-	36.22	-
	Employee benefits expense	18.20	10.27	2.60	25.90	49.29	57.48
	Finance Cost	39.66	26.01	25.70	89.14	60.59	89.98
	Depreciation and Amortisation expense	15.40	15.23	15.40	46.20	46.39	61.62
	Other Expenses	15.28	6.73	12.25	42.58	43.13	66.37
	Total Expenses	88.54	68.06	55.95	203.82	236.88	312.11
V	Profit/(Loss) from before Exceptional Items and tax (I-IV)	(88.54)	(62.84)	(55.95)	(203.82)	(212.12)	(256.08)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(88.54)	(62.84)	(55.95)	(203.82)	(212.12)	(256.08)
VIII	Tax Expense:	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	-
	Deferred Tax	7.22	0.53	(31.96)	(25.04)	(82.97)	(172.90)
IX	Profit/ (Loss) for the period from Continuing operations (VII-VIII)	(95.76)	(63.37)	(23.99)	(178.78)	(129.14)	(83.18)
X	Profit/ (Loss) from discontinuing	-	-	-	-	-	-
XI	Tax Expense of discontinuing	-	-	-	-	-	-
XII	Profit/ (Loss) for the period from discontinuing operations after tax (X-XI)	-	-	-	-	-	-
XIII	Profit/ (Loss) for the period (IX+XII)	(95.76)	(63.37)	(23.99)	(178.78)	(129.14)	(83.18)



XIV	Other Comprehensive Income						
	A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B) (i) Items that will be reclassified to profit or loss	(2.67)	-	(7.24)	(18.47)	-	(6.68)
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (loss) and Other Comprehensive	(98.43)	(63.37)	(31.23)	(197.25)	(129.14)	(89.86)
XVI	Earnings Per Equity Share (For Continuing Operations) (Face Value INR 2/- each) 1)						
	Basic	(0.27)	(0.17)	(0.08)	(0.54)	(0.35)	(0.24)
	2) Diluted	(0.15)	(0.10)	(0.05)	(0.31)	(0.20)	(0.14)
XVII	Earnings Per Equity Share (For Discontinued Operations) (Face Value INR 2/- each)						
	1) Basic	-	-	-	-	-	-
	2) Diluted	-	-	-	-	-	-
XVIII	Earnings Per Equity Share (For Continued and Discontinued Operations)(Face Value INR 2/- each)						
	1) Basic	(0.27)	(0.17)	(0.08)	(0.54)	(0.35)	(0.24)
	2) Diluted	(0.15)	(0.10)	(0.05)	(0.31)	(0.20)	(0.14)
XIX	Paid Up Equity Share Capital (Face Value of INR 2/- per share)	735.88	735.88	735.88	735.88	735.88	735.88



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 13th February , 2023
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 turnover for the current quarter reported NIL compared to Rs.5.21 Lakhs for the corresponding quarter of the previous year.
5. The Loss before tax for the current quarter is Rs.97.52 Lakhs compared to Loss Before tax of Rs. 63.37 Lakhs for the corresponding quarter of the previous year.
6. 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.
7. The results for the quarter ended 31st December 2022 are also available on the bomabay stock exchange website, the National Stock exchange website and on the Company's website.
8. The company has issued 267.58 lakhs convertible Share Warrants on 14/10/2022 on preferential basis at an Issue price of Rs. 10/- (Rupees ten Only) per Convertible warrant which includes premium Rs. 8/- per warrant. The Share warrants are convertible into each equity share within period 18 months from the date of allotment of warrants.
9. The Share warrants issued are considered for calculation of Diluted EPS during the period.
8. Figures for the previous periods /year have been regrouped/reclassified wherever necessary.

Place:Hyderabad

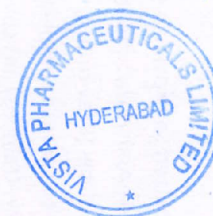
Date:13.02.2023

For Vista Pharmaceuticals Limited


DHANANJAYA ALLI

Wholetime Director

DIN: 00610909





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 December 31, 2022 and year to date results for the period October 1st, 2022 to December 31, 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 company's 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

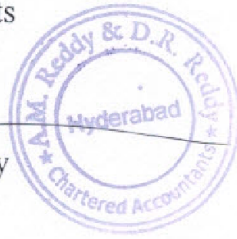
accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit Opinion.

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
FRN: 009068S

D Reddy

D Ramakrishna Reddy
Partner
M.No.209211



UDIN:23209211BGYWKN7734

Place: Hyderabad

Date: 13/02/2023