

VISTAR AMAR LIMITED

(Formerly known as Shubhra Leasing Finance And Investment Company Limited)
Reg. Off.: Plot - A4, APMC - MAFCO Yard, Sector 18, Vashi, Navi Mumbai – 400703
Tel: +91 22 6551 5555/ 6551 5556 Fax: +91 22 27880820
Website: www.vistaramar.com CIN No.: L05000MH1983PLC272707

Date: 14-11-2018

To,
Listing Compliance Department
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Subject: Submission of copy of Un-audited Financial Results for the quarter and half year ended 30th September, 2018


Dear Sir,

We are enclosing herewith Un-audited Financial Results alongwith Limited Review Report for the quarter and half year ended 30th September, 2018 and Statement of Assets and Liabilities for the half year ended 30th September, 2018.

Kindly arrange to take the above documents on your record and oblige.

Thanking You,

Yours Faithfully,
For Vistar Amar Limited


Ramesh Panjri
Managing Director
DIN No. 00300737



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Statement of Unaudited Financial Results for the quarter ended 30th Sep 2018

(Amount in Lacs)

	Particulars	Quarter Ended			Half Year Ended		Previous Accounting Year Ended
		30-09-2018	30-06-2018	30-09-2017	30-09-2018	30-09-2017	31-03-2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations						
	Gross sales	266.28	34.99	213.74	301.27	213.74	447.83
	Less: Excise Duty	-	-	-	-	-	-
	Net sales	266.28	34.99	213.74	301.27	213.74	447.83
II	Other Income	0.23	0.23	-	0.45	-	0.22
III	Total Revenue (I + II)	266.50	35.22	213.74	301.72	213.74	448.05
IV	Expenses:						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	258.03	32.96	206.61	290.99	206.61	431.39
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-	-
	Employee benefits expense	0.54	0.54	0.54	1.08	1.08	2.20
	Finance costs	-	-	-	-	-	0.49
	Depreciation and amortization expense	-	-	-	-	-	-
	Other expenses	2.68	5.33	1.91	8.00	5.59	10.81
	Total expenses	261.25	38.83	209.06	300.07	213.28	444.88
V	Profit before exceptional and extraordinary items and tax (III - IV)	5.26	(3.61)	4.68	1.65	0.46	3.17
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	5.26	(3.61)	4.68	1.65	0.46	3.17
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII- VIII)	5.26	(3.61)	4.68	1.65	0.46	3.17
X	Tax expense:						
	(1) Current tax	0.31	-	-	0.31	-	0.64
	(2) Deferred tax	0.42	-	-	0.42	-	1.59
	(3) Mat Credit Entitlement	(0.31)	-	-	(0.31)	-	(0.60)
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	4.52	(3.61)	4.68	1.22	0.46	1.54
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing	-	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	4.52	(3.61)	4.68	1.22	0.46	1.54
XVI	Other Comprehensive Income						
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(c) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Comprehensive Income	4.52	(3.61)	4.68	1.22	0.46	1.54
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	(4.40)	(4.40)
XVII	Earnings Per Share (EPS)						
a)	Basic and diluted EPS before Extraordinary items (not annualised)	0.14	(0.11)	0.15	0.04	0.01	0.05
b)	Basic and diluted EPS after Extraordinary items (not annualised)	0.14	(0.11)	0.15	0.04	0.01	0.05

Notes:

- The above results were reviewed by an Audit Committee and approved by the Board of Directors at its meeting held on Nov 14, 2018. 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 known to the Company outstanding at the beginning of the quarter.
- Figures of the earlier period, wherever necessary, have been regrouped to confirm with those of the current period.

Place : Navi Mumbai

By Order of Board

Date: 14-11-2018

Director : Ramesh Babulal Parthi
DIN: 00300737

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ANEXURE IX TO REGULATION 33

Statement of Assets and Liabilities for the period ended 30th September 2018

Particulars	As at Half Year ended 30/09/18	As at Previous Year ended 31/03/18
A Equity and Liabilities		
1 Shareholder's Funds		
Share Capital	320.00	320.00
Reserves and Surplus	(1.64)	(2.86)
Money received against Share Warrants	-	-
Sub-total - Shareholders funds	318.36	317.14
2. Non- current Liabilities		
Long term Borrowings		
Other long term Liabilities	-	-
Long term Provisions	-	-
Sub-total - Non Current Liabilities	-	-
3. Current Liabilities		
Short term Borrowings	1.00	-
Trade Payables	135.88	91.12
Other Current Liabilities	0.16	0.28
Short term Provisions	0.96	0.65
Sub-total - Current Liabilities	138.00	92.05
Total - Equity and Liabilities	456.36	409.19
B. Assets		
1. Non - current Assets		
Fixed Assets	-	-
Non current Investments	-	-
Deferred tax assets (net)	1.83	1.94
Other Non current Assets	21.00	-
Sub-total - Non- Current Assets	22.83	1.94
2. Current Assets		
I Financial Assets		
Trade receivables	253.09	362.35
Cash and cash Equivalents	158.78	23.69
Bank balances other than cash and cash equivalent	15.53	15.00
II Other Current Assets		
Advances to others	6.13	6.21
Sub-total - Current Assets	433.53	407.25
Total Assets	456.36	409.19

[Handwritten Signature]



Limited Review Report

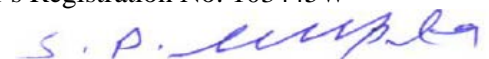
To the Board of Directors of
Vistar Amar Limited
Plot - A4, APMC - MAFCO Yard,
Sector 18,
Vashi,
Navi Mumbai – 400703

We have reviewed the accompanying statement of unaudited financial results of Vistar Amar Limited (formerly known as Shubhra Leasing Finance and Investment Company Limited) for the quarter ended 30th September 2018 and year to date results for the period from 1 April 2018 to 30 September 2018 attached herewith, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. 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 in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditors of the Entity specified under section 143(10) of the Companies Act, 2013. 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 provides 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.

For **S. P. Gupta & Associates**
Chartered Accountants
Firm's Registration No: 103445W



Shashikant Gupta
Partner
Membership No: 031899

Mumbai
Date: 14th November 2018