

VISTAR AMAR LIMITED

Reg. Off.: Plot - A4, APMC - MAFCO Yard, Sector 18, Vashi, Navi Mumbai – 400703

Tel: +91 22 27880820 Website: www.vistaramar.com

CIN No.: L05000MH1983PLC272707

Date: 10-02-2020

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

Sub: **Submission of copy of Un-audited Financial Results for the quarter and nine months ended 31st December, 2019**

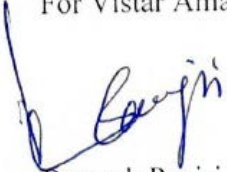
Dear Sir,

We are enclosing herewith Un-audited Financial Results alongwith Limited Review Report for the quarter and nine months ended 31st December, 2019.

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



(Amount in Lacs)

	Particulars	Quarter Ended			Nine Months Ended		Previous Accounting Year Ended
		31-12-2019	30-09-2019	31-12-2018	31-12-2019	31-12-2018	31-03-2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	756.09	196.66	237.24	1,141.09	538.51	704.74
II	Other Income	0.69	2.33	0.33	3.63	0.78	1.10
III	Total Revenue (I + II)	756.78	198.99	237.57	1,144.72	539.29	705.84
IV	Expenses:						
	Cost of materials consumed	502.58	76.53	-	958.07	-	-
	Purchases of Stock-in-Trade	-	-	230.20	56.84	521.19	679.46
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	81.15	58.77	-	(203.33)	-	-
	Employee benefits expense	25.92	4.70	0.54	31.97	1.62	2.16
	Finance costs	0.06	0.29	-	0.64	-	0.02
	Depreciation and amortization expense	11.33	0.27	-	11.60	-	-
	Job work Charges	0.00	0.00	-	56.22	-	-
	Power and Fuel charges	61.72	13.55	-	75.27	-	-
	Other expenses	46.10	17.38	1.46	72.02	9.46	15.09
	Total expenses	728.86	171.50	232.19	1,059.29	532.27	696.73
V	Profit before exceptional and extraordinary items and tax (III - IV)	27.92	27.50	5.38	85.43	7.03	9.11
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	27.92	27.50	5.38	85.43	7.03	9.11
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII- VIII)	27.92	27.50	5.38	85.43	7.03	9.11
X	Tax expense:						
	(1) Tax for earlier Years	0.09	(0.07)	0.03	0.02	0.03	0.03
	(2) Current tax	6.72	3.05	0.42	17.50	0.73	1.73
	(3) Deferred tax	2.10	3.70	0.15	5.79	0.58	1.00
	(4) Mat Credit Entitlement	-	-	-	-	(0.31)	(0.38)
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	19.01	20.83	4.77	62.12	6.00	6.72
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)	19.01	20.83	4.77	62.12	6.00	6.72
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	19.01	20.83	4.77	62.12	6.00	6.72
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	NA	(4.40)
XVIII	Earnings Per Share (EPS)						
a)	Basic and diluted EPS before Extraordinary items (not annualised)	0.59	0.65	0.15	1.94	0.19	0.21
b)	Basic and diluted EPS after Extraordinary items (not annualised)	0.59	0.65	0.15	1.94	0.19	0.21

Notes:

- The above results were reviewed by an Audit Committee and approved by the Board of Directors at its meeting held on Feb 10, 2020. 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 2 investor complaints pending at the beginning of the quarter & 1 investor complaint was received during the quarter. All 3 were resolved during 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 : 10-02-2020

Director : Ramesh Babulal Panji
DIN: 00300737

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 31st December 2019 and year to date results for the period from 1 April 2019 to 31st December 2019 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.

Mumbai
Date: 10th February 2020



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

S. P. Gupta

Shashikant Gupta
Partner

Membership No: 031899

UDIN No: 20031899AAAABD8068