Vistar Amar Limited

Head Office: Survey No. 1943, Mangalkunj, Railway Station Road, Opp Balashram, Porbandar, Gujarat – 360575
Factory Address: Plot/ Phase No. 45/2, At Bhalpara GIDC, Tal. Veraval, Dist, Gir Somnath, Gujarat – 362266
Website: www.vistaramar.com, **CIN No.:** L05000GJ1983PLC149135,
Email ID: vistaramarltd@gmail.com, roc.shubhra@gmail.com **Mobile Nos.:** +91 87802 29519, +91 97231 02201

Date: 03/11/2026

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, 2026

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith following documents for the quarter and half year ended 30th September, 2026:

1. Un-audited Financial Results (Standalone)
2. Statement of Assets and Liabilities
3. Cash Flow Statement
4. Limited Review Report

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

Thanking you,

Yours Faithfully,
For Vistar Amar Limited

Poonam Punitkumar Mor
Digitally signed by Poonam Punitkumar Mor
Date: 2026.11.03 15:29:06 +05'30'

Poonam Mor
Company Secretary and Compliance Officer

VISTAR AMAR LIMITED

Reg. Off.: Survey No. 1943, Mangalkunj, Railway Station Road, Opp Balashram, Porbandar, Gujarat, India, 360575
Tel: +91 97231 02201
Email ID: roc.shubhra@gmail.com Website: www.vistaramar.com CIN No.: L05000GJ1983PLC149135

Statement of Unaudited Financial Results for the quarter & half year ended 30th Sep 2026

(Amount in Lacs)

	Particulars	Quarter Ended			Half Year Ended		Previous Accounting Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	2,712.35	6,336.69	1,128.25	9,049.04	3,861.47	15,846.78
II	Other Income	-	-	5.66	-	5.66	15.39
III	**Total Revenue (I + II)**	2,712.35	6,336.69	1,133.91	9,049.04	3,867.13	15,862.17
IV	**Expenses:**						
	Cost of materials consumed	2,778.19	4,021.94	972.74	6,800.13	2,174.48	11,848.64
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-824.97	1,122.07	-301.56	297.10	653.17	-167.33
	Employee benefits expense	170.93	147.78	173.28	318.71	235.91	602.29
	Finance costs	0.76	3.67	0.09	4.43	4.19	11.14
	Depreciation and amortization expense	69.37	66.56	126.87	135.92	188.46	361.25
	Purchase Of Fuel Wood	227.08	234.94	145.44	462.02	244.54	1,113.05
	Other expenses	168.03	207.09	42.10	375.12	234.99	834.14
	Total expenses	2,589.38	5,804.05	1,158.96	8,393.44	3,735.75	14,603.18
V	**Profit before exceptional and extraordinary items and tax (III - IV)**	122.97	532.63	(25.05)	655.60	131.38	1,259.00
VI	Exceptional items	-	-	-	-	-	-
VII	**Profit before extraordinary items and tax (V - VI)**	122.97	532.63	(25.05)	655.60	131.38	1,259.00
VIII	Extraordinary items	-	-	-	-	-	-
IX	**Profit before tax (VII- VIII)**	122.97	532.63	(25.05)	655.60	131.38	1,259.00
X	Tax expense:						
	(1) Tax for earlier Years	-	-	-		0.19	(3.90)
	(2) Current tax	40.81	140.00	0.00	180.81	42.65	354.78
	(3) Deferred tax	(1.08)	(13.22)	14.80	(14.30)	25.26	(26.61)
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	83.23	405.86	(39.86)	489.09	63.27	934.73
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)**	83.23	405.86	(39.86)	489.09	63.27	934.73
XVI	**Other Comprehensive Income**						
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	13.54
	(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	83.23	405.86	(39.86)	489.09	63.27	948.27
XVI	Paid-up equity share capital (Face Value Rs 10 per share)	576.00	576.00	576.00	576.00	576.00	576.00
XVII	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	NA	NA	NA	NA	NA	-
XVIII	Earnings Per Share (EPS)						
a)	Basic and diluted EPS before Extraordinary items (not annualised)	1.44	7.05	(0.69)	8.49	1.10	16.23
b)	Basic and diluted EPS after Extraordinary items (not annualised)	1.44	7.05	(0.69)	8.49	1.10	16.23

Notes:

1 The above results were reviewed by an Audit Committee and approved by the Board of Directors at its meeting held on 03/11/26. The Statutory auditors of the Company have conducted a "Limited Review" of the above Unaudited financial results.

2 The business of the Company falls under a single primary segment i.e. "Fish" for the purpose of Ind AS 108.

3 There were no investor complaints pending at the beginning of the quarter nor any complaints were received during the quarter.

5 Figures of the earlier period, wherever necessary, have been regrouped to confirm with those of the current period.

Place : Porbandar

Date 03/11/2026

By Order of Board

VISTAR AMAR LIMITED L05000GJ1983 PLC149135

Director : Rajeshkumar Panjri
DIN: 00261595
Managing Director

VISTAR AMAR LIMITED

Reg. Off.: Survey No. 1943, Mangalkunj, Railway Station Road, Opp Balashram, Porbandar, Gujarat, India, 360575

Tel: +91 97231 02201 Email ID: roc.shubhra@gmail.com

Website: www.vistaramar.com CIN No.: L05000GJ1983PLC149135

ANEXURE IX TO REGULATION 33

Statement of Assets and Liabilities for the half year ended 30th Sep 2026

(Amount in Lacs)

Particulars	As at Half Year ended 30/09/26	As at Previous Year ended 31/03/26
A. Assets		
1. Non - current Assets		
(a) Property, Plant & Equipment	1,598.30	1,648.97
(b) Intangible Assets	-	-
(b) Capital Work in Progress	233.87	-
(c) Non current Investments	-	-
(d) Deferred tax assets (net)	41.59	27.29
(e) Long term Loans and Advances	-	-
(f) Other non current financial assets	21.86	18.16
Sub-total - Non- Current Assets	**1,895.63**	**1,694.43**
2. Current Assets		
(a) Inventories	1,145.60	1,275.96
(b) Trade receivables	2,835.47	3,858.52
(d) Bank Balances	374.40	856.64
(e) Other Current Assets	7.37	763.65
Sub-total - Current Assets	**4,362.85**	**6,754.77**
Total Assets	**6,258.47**	**8,449.20**
B Equity and Liabilities		
1 Shareholder's Funds		
(a) Share Capital	576.00	576.00
(b) Reserves and Surplus	5,344.60	4,855.51
Sub-total - Shareholders funds	**5,920.60**	**5,431.51**
2. Non- current Liabilities		
(a) Long term Borrowings	28.29	30.27
(b) Other long term Liabilities	-	-
© Deffered Tax Liability (Net)	-	-
(d) Long term Provisions	9.68	18.47
Sub-total - Non Current Liabilities	**37.97**	**48.74**
3. Current Liabilities		
(a) Short term Borrowings	-	4.05
(b) Trade Payables	32.87	2,691.33
© Other Current Liabilities	180.35	174.62
(d) Short term Provisions	86.68	98.95
Sub-total - Current Liabilities	**299.90**	**2,968.95**
Total - Equity and Liabilities	**6,258.47**	**8,449.20**

Place : Porbandar

Date : 03/11/2026

VISTAR AMAR LIMITED L05000GJ1983 PLC149135

By Order of Board

Director : Rajeshkumar Panjri

DIN: 00261895

Cash Flow Statement for the period ended 30th September 2026

(Amounts in lacs)

		For six months ended 30 September 2026		For six months ended 30 September 2025	
A.	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net profit/(loss) before tax		655.60		131.38
	Adjustments for:				
	Depreciation	135.92		188.46	
	Interest Income	0.00		-5.66	
	Profit on sale of asset	0.00		0.00	
	Finance costs	4.43		4.19	
			140.36		186.99
	Operating profit/(loss) before working capital changes		**795.96**		**318.37**
	Change in Operating assets and liabilities				
	Decrease / (increase) in other financial asset-non-current	-3.70		4.09	
	Decrease / (increase) in Inventories	130.36		616.50	
	Decrease / (increase) in trade receivables	1,023.05		-833.88	
	Decrease / (increase) in other financial asset-current	0.00		0.00	
	Decrease / (increase) in other current assets	756.28		-233.68	
	Increase / (decrease) in trade and other payables	-2,669.83		-154.30	
			-763.83		-601.27
	Cash generated from/(used in) operations		**32.12**		**-282.90**
	Direct taxes paid		**-180.81**		**-60.00**
	Net cash generated from/(used in) operating activities		**-148.69**		**-342.90**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of Property, Plant & Equipment	-323.08		-267.46	
	Sale of Property, Plant & Equipment			2.60	
	Interest Income	0.00		5.66	
	Net cash used in investing activities		**-323.08**		**-259.20**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Increase in Long term borrowings	-1.98		0.00	
	Proceeds from Short Term Borrowings	-4.05		0.00	
	Interest and other finance charges paid	-4.43		-4.19	
	Net cash generated from financing activities		**-10.46**		**-4.19**
	Net increase / (decrease) in cash and cash equivalents (A+B+C)		**-482.23**		**-606.29**
D1	Cash and cash equivalents at the beginning of the year		856.64		790.15
D2	Cash and cash equivalents at the end of the year		374.40		183.86
			482.23		606.29

Place : Porbandar

Date : 03/11/2026

VISTAR AMAR LIMITED L05000GJ1383 PLC149135

By Order of Board

Director : Rajeshkumar Panjri

DIN: 00261895

SARA & ASSOCIATES
Chartered Accountants

Santosh Kumar Jain M.Com., F.C.A., DISA | Ramawatar Sharma B.Com., F.C.A. | Rajesh Agarwal B.Com., F.C.A. | Alok Bairagra B.Com., F.C.A. | Manoj Agarwal B.Com., F.C.A.
Rachana Kanoi B.Com., F.C.A., C.S. | Kamal Sharma B.Com., F.C.A. | Rakesh Joshi B.Com. F.C.A. | Aditya Tolsian B.Com. F.C.A. | Chirag Shah B.Com. F.C.A. | Yogesh Rawal B.Com. F.C.A

1015, The Summit Business Park, M.V. Road, Near WEH Metro Station, Andheri (East), Mumbai - 400 093. | Tel. No.: 022-4168 5500
E-mail: info@sara-india.in Website: www.sara-india.com

Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of
VISTAR AMAR LIMITED

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of VISTAR AMAR LIMITED ('the Company') for the quarter ended 30 September 2026 and the year to date results for the period 01 April 2026 to 30 September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Attention is drawn to the fact that the figures for the corresponding quarter and year-to-date period ended 30 September 2025 have been approved by the Company's Board of Directors, but have not been subjected to audit or review.

2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 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. A review of interim financial information 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 the Standards on Auditing specified under section 143(10) of the Act, 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 as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33

of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S A R A & Associates
Chartered Accountants
Firm Registration No.120927W

SARA & ASSOCIATES Firm Reg. No. 120927W MUMBAI Chartered Accountants

Alok Bairagra
Partner
Membership No. 105153
Place: Mumbai
Date: November 03, 2026
UDIN: 26105153PLCYUS2069