

CIN: L52190GJ2013PLC077269

Date: 09<sup>th</sup> November, 2023

To,  
Listing Department,  
National Stock Exchange Limited  
Exchange Plaza, C-1, Block-G  
Bandra Kurla Complex,  
Bandra (E), Mumbai-400 051

**SUBJECT: OUTCOME OF THE BOARD OF DIRECTORS MEETING HELD ON 09<sup>th</sup> NOVEMBER 2023 AND SUBMISSION OF UNAUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED ON 30<sup>TH</sup> SEPTEMBER 2023 PURSUANT TO REGULATION 33 OF THE SEBI (LODR) REGULATION, 2015**

REF: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015  
(Scrip Symbol: OSIAHYPER)

Dear Sir/Madam,

With reference to the notice issued on November 02, 2023, we would like to inform you that the Board of Directors of the Company at their meeting held on November 09, 2023 have inter alia approved;

1. Unaudited Financial Results of the Company for the half year ended September 30, 2023. We are enclosing herewith the following:

- Unaudited financial results of the Company which have been approved and taken on record at a meeting of the Board of Directors of the Company held today.
- Limited Review Report pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015 for Unaudited Financial Results for the half year ended September 30, 2023 from our Statutory Auditors.

The Board Meeting commenced at 03.00 PM and concluded at 9:30 PM

You are requested to kindly take above information on record.

Thanking you.

Yours Faithfully

FOR, OSIA HYPER RETAIL LIMITED



ARCHNA NAGRANI  
MANAGING DIRECTOR  
DIN: 02545015

CIN: L52190GJ2013PLC077269

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2023

		Rs. In Lakhs	
Particulars		AS AT 30.09.2023	AS AT 31.03.2023
		Unaudited	Audited
<b>I</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(i) Property, Plant & Equipments	6,522.75	6,523.53
	(ii) Capital work-in-progress	-	0.00
	(iii) Other Intangible assets under development	-	0.00
	(iv) Financial Assets	-	
	(a) Investments	-	0.00
	(b) Trade Receivables	-	0.00
	(c) Others	-	0.00
	(v) Deferred tax assets (net)	-	0.00
	(vi) Other non-current assets	1,011.61	806.34
	<b>Sub-total (1)</b>	<b>7,534.36</b>	<b>7,329.87</b>
<b>2</b>	<b>Current assets</b>		
	(i) Inventories	27,980.51	26,905.09
	(ii) Financial Assets		
	(a) Investments	-	-
	(b) Trade receivables	11,231.58	4,311.17
	(c) Cash and cash equivalents	1,792.84	1,124.53
	(d) Bank Balances other than (iii) above	-	0.00
	(e) Loans	4,672.00	2,195.89
	(iii) Other Current Tax Assets (Net)	-	0.00
	(iv) Other current assets	2,048.86	1,682.55
	<b>Sub-total (2)</b>	<b>47,725.79</b>	<b>36,219.23</b>
	<b>TOTAL</b>	<b>55,260.15</b>	<b>43,549.10</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>EQUITY</b>		
	(a) Equity Share capital	1,181.24	1,031.24
	(b) Other Equity	15,272.02	10,258.80
	<b>Sub-total (1)</b>	<b>16,453.26</b>	<b>11,290.04</b>
<b>2</b>	<b>Non-current liabilities</b>		
	a) Financial Liabilities		
	(i) Borrowings	2,647.45	2,802.33
	(ii) Trade Payables	-	0.00
	(iii) Other Financial Liabilities	-	0.00
	(b) Provisions	96.49	96.49

CIN: L52190GJ2013PLC077269

(c) Deferred tax liabilities (Net)	85.93	85.93
(d) Other Non Current liabilities	9,722.32	10,963.16
<b>Sub-total (2)</b>	<b>12,552.19</b>	<b>13,947.91</b>
<b>3 Current liabilities</b>		
<b>a) Financial Liabilities</b>		
(i) Borrowings	9,253.03	8,812.73
(ii) Trade payables	15,249.28	8,183.47
(iii) Other Financial Liabilities	-	0.00
b) Other current liabilities	928.07	947.58
c) Provisions	824.32	367.37
d) Current Tax Liabilities (Net)	-	0.00
<b>Sub-total (3)</b>	<b>26,254.70</b>	<b>18,311.15</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>55,260.15</b>	<b>43,549.10</b>

For and on behalf of  
SPJV & Co.  
Chartered Accountants  
FRN: 116884WManoj Jain  
Partner  
MRN: 409062  
Ahmedabad, 09th November 2023  
UDIN:23409062BGQMTY3553For and on behalf of Board of Directors  
OSIA HYPER RETAIL LIMITEDARCHNA NAGRANI  
Director  
DIN: 02545015  
Ahmedabad, 09th November 2023

CIN: L52190GJ2013PLC077269

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023**

**Rs. In Lakhs Except for EPS data**

Particulars	Quarter Ended		6 Month Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Continuing Operations</b>					
I. Revenue from operations	27,148.37	20,534.17	47,682.53	34,425.51	73,881.67
II. Other income	86.77	115.99	202.76	289.81	469.44
<b>III. Total Revenue (I + II)</b>	<b>27,235.14</b>	<b>20,650.15</b>	<b>47,885.29</b>	<b>34,715.32</b>	<b>74,351.11</b>
IV. <b>Expenses:</b>					
Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-Trade	23,178.61	16,325.82	39,504.43	26,849.77	60,059.43
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-
Employee benefits expense	804.71	270.71	1,075.42	487.86	3,171.67
Finance costs	750.84	770.72	1,521.57	1,779.76	3,510.72
Depreciation and amortization expense	824.63	621.59	1,446.22	889.22	2,203.36
Other expenses	239.87	231.35	471.22	391.97	825.91
	2,306.38	2,403.23	4,709.61	4,554.75	9,576.58
<b>Total expenses (IV)</b>	<b>26,495.62</b>	<b>20,082.00</b>	<b>46,577.62</b>	<b>33,977.62</b>	<b>73,004.33</b>
<b>V. Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>739.52</b>	<b>568.15</b>	<b>1,307.67</b>	<b>737.70</b>	<b>1,346.78</b>
VI. Exceptional items	0.00	0.00	0.00	0.00	14.96
<b>VII Profit before extraordinary items and tax (V - VI)</b>	<b>739.52</b>	<b>568.15</b>	<b>1,307.67</b>	<b>737.70</b>	<b>1,331.82</b>
VII I. Extraordinary Items	0.00	0.00	0.00	0.00	0.00
<b>IX. Profit before tax (VII- VIII)</b>	<b>739.52</b>	<b>568.15</b>	<b>1,307.67</b>	<b>737.70</b>	<b>1,331.82</b>
X Tax expense:					
(1) Current tax	258.42	198.53	456.95	185.68	373.05
(2) Deferred tax	0.00	0.00	0.00	0.00	8.63
<b>XI Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>481.10</b>	<b>369.62</b>	<b>850.72</b>	<b>552.02</b>	<b>950.14</b>
XII Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00

CIN: L52190GJ2013PLC077269

XII		0.00	0.00	0.00	0.00	0.00
I	Tax expense of discontinuing operations					
<b>XI</b>	<b>Profit/(loss) from Discontinuing operations</b>	0.00	0.00	0.00	0.00	0.00
<b>V</b>	<b>(after tax) (XII-XIII)</b>					
<b>XV</b>	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>481.10</b>	<b>369.62</b>	<b>850.72</b>	<b>552.02</b>	<b>950.14</b>
XV		0.00	0.00	0.00	0.00	0.00
I	Other Comprehensive Income					
XV		481.10	369.62	850.72	552.02	950.14
II	Total Comprehensive Income for the Period					
XV	Earnings per equity share (For Continuing					
III	Operation):					
	(1) Basic.	0.41	0.36	0.78	6.47	0.92
	(2) Diluted.	0.38	0.33	0.68	6.47	0.92
XI	Earnings per equity share (For discontinuing					
X	operation):					
	(1) Basic.	0.00	0.00	0.00	0.00	0.00
	(2) Diluted.	0.00	0.00	0.00	0.00	0.00
XX	Earnings per equity share (For continuing and					
	discontinuing operation):					
	(1) Basic.	0.41	0.36	0.78	6.47	0.92
	(2) Diluted.	0.38	0.33	0.68	6.47	0.92

**Notes: -**

1. The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on November 09, 2023
2. The Statutory Auditors of the Company have carried out the limited review of the above financial results of the Company and have expressed an unmodified opinion on these Results
3. There is one investor complaint pending as on November 09, 2023.
4. Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.
5. The above financial results have been prepared in accordance with the companies (Indian Accounting Standard) Rules2015 (IND AS) as amended ,prescribed under section 133 of Companies Act,2013 read with relevant rules issued thereunder.

For and on behalf of  
**SPJV & Co.**  
**Chartered Accountants**  
**FRN: 116884W**



**Manoj Jain**  
**Partner**  
**MRN: 409062**

For and on behalf of Board of Directors  
**OSIA HYPER RETAIL LIMITED**



**ARCHNA NAGRANI**  
**Director**  
**DIN: 02545015**

CIN: L52190GJ2013PLC077269

**CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET  
FOR THE PERIOD FROM 1ST APRIL 2023- 30TH SEPTEMBER 2023**

Particulars	Half Year Ended	Year Ended
	30.09.2023	31.03.2023
	Unaudited	Audited
<b>A: CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net profit before tax as per P & L Statement.	1,307.67	1,331.82
<b><u>Adjusted for:</u></b>		
Depreciation	- 471.22	- 825.91
Gain or loss of fixed Assets	0.00	9.81
financial cost	1,446.22	2,203.36
Profit/Loss on sale of assets	0.00	0.00
	3,225.11	4,370.91
<b>Operating Profit before working capital changes</b>	<b>3,225.11</b>	<b>4,370.91</b>
<b><u>Adjusted for:</u></b>		
Long Term Loans & Advances	- 205.27	- 159.75
Inventories	-1,075.42	-3,171.67
Trade Receivables.	-6,920.41	-105.92
Short Term Loans & Advances	-2,476.11	-5.50
Long-term provisions	0.00	3.75
Other Current Assets	-366.31	-233.17
Trade Payables	7,065.81	-4,272.55
Other Current Liabilities	-19.50	57.38
Provision	456.95	-243.28
	<b>-3,540.26</b>	<b>-7,811.21</b>
<b>Cash Generated from Operations</b>	<b>-315.15</b>	<b>-3,440.30</b>
Less:- Adjustments for Extraordinary Items	0	0
Less: Income-Tax paid.	-456.95	-373.05
<b>Net Cash from Operating Activities:</b>	<b>-772.11</b>	<b>-3,813.34</b>
<b>B: CASH FLOW FROM INVESTMENT ACTIVITIES:</b>		
Purchase of Fixed Assets	(470.44)	(2,025.48)
Sales of Fixed Assets	-	27.11

CIN: L52190GJ2013PLC077269

Other Cash inflow/ Outflow of Cash	0.00	2.14
	-470.44	-1,996.23
<b>Net Cash Used in Investment Activities:</b>	<b>-470.44</b>	<b>-1,996.23</b>
<b>C: CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from Share Capital Issued.	150.00	49.18
Proceeds from Other Equity	4,162.50	1,155.83
Proceeds from Long Term Borrowings	-154.88	-1,138.84
Proceeds from other Long-Term Liabilities	-1,240.84	3,240.87
Proceeds from Short Term Borrowings	440.30	5,625.02
Dividend Paid.	0.00	0.00
Dividend Tax paid.	0.00	0.00
Interest paid.	-1,446.22	-2,203.36
	<b>1,910.86</b>	<b>6,728.71</b>
<b>Net Cash Used in Financing Activities:</b>	<b>1,910.86</b>	<b>6,728.71</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>668.31</b>	<b>919.13</b>
<b>Opening Balance of Cash and Cash Equivalents</b>	1,124.53	205.40
<b>Closing Balance of Cash and Cash Equivalents</b>	1,792.84	1,124.53
<b>Total:</b>	<b>668.31</b>	<b>919.13</b>

For and on behalf of  
 SPJV & Co.  
 Chartered Accountants  
 FRN: 116884W



**Manoj Jain**  
 Partner  
 MRN: 409062

For and on behalf of Board of Directors  
 OSIA HYPER RETAIL LIMITED



**ARCHNA NAGRANI**  
 Director  
 DIN: 02545015

**SPJV & CO.**  
**CHARTERED ACCOUNTANTS**

R-1, SBI Colony,  
Near Chetak Bridge,  
M. P. Nagar Zone-II, Bhopal -462011



Website: [www.spjvco.com](http://www.spjvco.com)  
email: [info.spjvbp@gmail.com](mailto:info.spjvbp@gmail.com)  
Tel (0755)-4933291

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**Limited Review Report of Osia Hyper Retail Limited**

To,

**The Board of Directors,**  
**Osia Hyper Retail Limited,**

We have reviewed the accompanying statement of unaudited financial results of Osia Hyper Retail Limited for the quarter/six months ended on 30<sup>th</sup> September'2023, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountant 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 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.

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 Disclosures Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Thanks & Regards,



Manoj Jain

(Partner)

SPJV & CO.

FRN: 116884W

M.No: 400962

Date: 09<sup>th</sup> November, 2023

Place: Ahmedabad

UDIN: 23409062BGQMTY3553

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