



Osia Hyper Retail Limited
Corporate Add: Osia hypermart
4d Square Basment-one,
Visat To Gandhinagar Highway, Motera,
Ahmedabad, Gujarat-380 005.
Mob : 7096036838
Email Us : osiahyper01@gmail.com

Date: 14" February, 2024

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

Dear Sir/Madam,

Subject: Financial Result as per format prescribed under regulation 33 of SEBI (Listing obligation and Disclosures Requirements) Regulation 2015.

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

In continuation to the outcome submitted today i.e. 14th February 2024, we are enclosing herewith financial results for the quarter and nine months ended 31st December 2023 as per format prescribed under regulation 33 of SEBI (Listing obligation and Disclosures Requirements) Regulation 2015 along with limited review report.

Further we request you to take a note that there is no change in any figure or notes for the current reporting period of financial results submitted with outcome of board meeting today for the quarter and nine months ended 31st December 2023.

You are requested to kindly take above information on record.

Thanking you.

Yours Faithfully

For, OSIA HYPER RETAIL LIMITED


ARCHANA NAGRANI
DIRECTOR
DIN: 02545015





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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST DECEMBER, 2023

Rs. In
 Lakhs
 Except for
 EPS data

Particulars	Quarter Ended			9 Month Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Continuing Operations						
I. Revenue from operations	35,491.99	27,148.37	20,663.31	83,174.53	55,088.82	73,881.67
II. Other income	163.24	86.77	172.20	366.00	462.01	469.44
III. Total Revenue (I + II)	35,655.23	27,235.14	20,835.51	83,540.52	55,550.82	74,351.11
IV. Expenses:						
Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-Trade	30,622.91	23,178.61	17,400.70	70,127.34	44,250.48	60,059.43
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	146.33	-804.71	-731.20	-929.09	-1,219.06	-3,171.67
Employee benefits expense	755.20	750.84	955.88	2,276.76	2,735.64	3,510.72
Finance costs	869.08	824.63	571.29	2,315.30	1,460.51	2,203.36
Depreciation and amortization expense	255.76	239.87	211.34	726.98	603.31	825.91
Other expenses	2,222.00	2,306.38	2,028.09	6,931.61	6,582.84	9,576.58
Total expenses (IV)	34,871.28	26,495.62	20,436.11	81,448.90	54,413.72	73,004.33
V. Profit before exceptional and extraordinary items and tax (III-IV)	783.95	739.52	399.40	2,091.62	1,137.10	1,346.78
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	14.96
VII Profit before extraordinary items and tax (V - VI)	783.95	739.52	399.40	2,091.62	1,137.10	1,331.82
VII Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX. Profit before tax (VII- VIII)	783.95	739.52	399.40	2,091.62	1,137.10	1,331.82
X Tax expense:						
(1) Current tax	273.94	258.42	100.53	730.90	286.21	373.05
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	8.63
XI Profit (Loss) for the period from continuing operations (VII-VIII)	510.01	481.10	298.87	1,360.72	850.89	950.14





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XII	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit (Loss) for the period (XI + XIV)	510.01	481.10	298.87	1,360.72	850.89	950.14
XVI	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income for the Period	510.01	481.10	298.87	1,360.72	850.89	950.14
XVIII	Earnings per equity share (For Continuing Operation):						
	(1) Basic.	0.43	0.41	8.69	1.24	9.32	0.92
	(2) Diluted.	0.38	0.38	8.69	1.07	9.32	0.92
XIX	Earnings per equity share (For discontinuing operation):						
	(1) Basic.	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted.	0.00	0.00	0.00	0.00	0.00	0.00
XX	Earnings per equity share (For continuing and discontinuing operation):						
	(1) Basic.	0.43	0.41	8.69	1.24	9.32	0.92
	(2) Diluted.	0.38	0.38	8.69	1.07	9.32	0.92





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Notes: -
1. The above Unaudited Financial Results for the quarter ended on 31 st December, 2023 have been reviewed by the Statutory Auditors, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on February 14, 2024.
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. The above financial results have been prepared in accordance with the companies (Indian Accounting Standard) Rules 2015 (IND AS) as amended, prescribed under section 133 of Companies Act, 2013 read with relevant rules issued thereunder.
4. Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.
5. The Company is primarily engaged in Retail Business, which constitute single business segment in terms of Ind AS 108 on Segment Reporting. Accordingly, there are no other business segments to be reported under Ind AS 108.
6. The Company does not have any subsidiary, associates or joint venture as on 31 st December, 2023; therefore, it has prepared only standalone results as consolidation requirement is not applicable to the Company.
7. The Status of investor's complaints received by the Company are as follows: I. Received during the period from 1 st October, 2023 to 31 st December, 2023: 1 II. Disposed during the period from 1 st October, 2023 to 31 st December, 2023: NIL III. Pending as on 31 st December, 2023: NIL IV. Withdrawn as on 31 st December, 2023: 1

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



ARCHNA NAGRAN
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
email: info.spjvbpl@gmail.com
Tel (0755)-4933291

ICAI Reg -116884W | RBI Reg.-213772 | C&AG-WR0709 Estb : 27/05/1997

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/nine months ended on 31st December'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: 14th February, 2024

Place: Ahmedabad

UDIN: 24409062BKFVUV5470

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Branches BHOPAL + PUNE + REWA + JABALPUR + RAIPUR + DURG