

OSIA HYPER RETAIL LIMITED

**Corporate Address : OSIA HYPERMART** 

4D Square, Basment - One,

Visat to Gandhinagar Highway, Motera,

Ahmedabad, Gujrat-380 005. Phone: 079-4008 4003

Email Us: mappleexim@gmail.com CIN: U52190GJ2013PLC077269

Date: 15-11-2019

NSE/27/2019-20

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

Dear Sir/Madam,

**SUBJECT** 

: ADDENDUM OF FINANCIAL RESULT SUBMITTED ON 14<sup>TH</sup> NOVEMBER 2019.

REF

: IN THE MATTER OF M/S. OSIA HYPER RETAIL LIMITED (SCRIP CODE: OSIAHYPER)

With reference to the abovementioned subject, we would like to take your kind attention that due to oversight, the statement of assets and liabilities was missed and statement of profit/Loss was attached twice in the financial result submitted on 14<sup>th</sup> November 2019 for the half year ended 30<sup>th</sup> September 2019.

We are submitting herewith the Unaudited financial results i.e. the statement of assets and liabilities and statement of profit/Loss along with the Limited Review Report for the half year ended September 30, 2019.

Request you to take the same on record and oblige.

Apologies for the inconveniencies caused.

Thanking You,

Yours faithfully,

For OSIA HYPER RETAIL LIMITED

[Formerly known as Mapple Exim Limited]

SANDEEP TAILOR

**CHIEF FINANCIAL OFFICER** 

**Encl: As above** 

Branch Office: 301, Videocon Arizona, Nr. Nav Gujarat College, Usmanpura to Ashram Road, Ahmedabad - 380 013, Gujarat. Tel.: +91 94290 68790, +91 94290 65250 E-mail: deoramaheshwari@gmail.com



### Limited Review Report of Osia Hyper Retail Limited

Review report
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 period ended 30<sup>th</sup> September, 2019. 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 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. 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.

RN: 123009W

DEORA MAHESHWARI & CO.

(FRN - 123009W)

CHARTERED ACCOUNTANTS

CA Pawan Bagrecha

Partner

M.No. 160085

Ahmedabad, 14<sup>th</sup> November, 2019

UDIN -19160085AAAAAT4055

### UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2019

		Rs. In Lakhs					
Particulars		AS AT	AS AT	AS AT	AS AT		
		30.09.2019	31.03.2019	30.09.2018	31.03.2018		
EQUITY AND LIABILITIES		UnAudited	Audited	UnAudited	Audited		
1 Shareholders' funds							
(a) Share capital		595.34	437.50	437.50	375.0		
(b) Reserves and surplus		6,647.69	2,427.39	1,921.12	779.4		
(c) Money received against share warrants	5	0.00	0.00	0.00	0.0		
Sub-total (1)		7,243.03	2,864.89	2,358.62	1,154.4		
2 Share application money pending allotme	ent	0.00	0.00	0.00	850.0		
3 Non-current liabilities				0.00	000.0		
(a) Long-term borrowings		583.95	2,108.92	1,654.54	1,248.2		
(b) Deferred tax liabilities (Net)		54.34	53.30	48.55	40.7		
(c) Other Long term liabilities		0.00	0.00	0.00	0.0		
(d) Long-term provisions		0.00	0.00	0.00	0.0		
Sub-total (2)		638.29	2,162.22	1,703.09	1,289.0		
4 Current liabilities		-	2,102.22	1,703.03	1,209.0		
(a) Short-term borrowings		1,848.34	1,958.74	1,140,43	000.0		
(b) Trade payables		7,479.21	5,811.57	4383.46	906.3		
(c) Other current liabilities		360.81	210.82		3,149.82		
(d) Short-term provisions		541.72	650.15	153.66 354.06	139.44		
Sub-total (3)		10,230.07	8,631.28	6,031.61	318.0		
	TOTAL	18,111.39	13,658.38		4,513.70		
ASSETS		10,111.00	13,030.30	10,093.32	7,807.17		
Non-current assets							
1 (a) Property, Plant & Equipments							
(i) Tangible assets		0.070.05					
(ii) Intangible assets		2,070.65	2,460.65	2,123.05	1,970.77		
(iii) Capital work-in-progress		0.00	0.00	0.92	0.00		
(iv) Intangible assets under developmen		0.00	3.02	155.73	148.64		
(iv) intangible assets under developmen	it.	0.92	0.92	0.00	0.92		
(b) Non-current investments		2,071.57	2,464.58	2,279.70	2,120.33		
		0.00	0.00	0.00	0.00		
(c) Deferred tax assets (net) (d) Long-term loans and advances	- 1	0.00	0.00	0.00	0.00		
		767.68	532.86	427.90	276.49		
(e) Other non-current assets	_	0.00	0.00	0.00	0.00		
Sub-total (1)		2,839.25	2,997.44	2,707.60	2,396.82		
Current assets							
(a) Current investments		0.00	0.00	0.00	0.00		
(b) Inventories		13,086.17	9,546.66	6,512.64	5,033.01		
(c) Trade receivables		243.74	178.58	26.76	45.12		
(d) Cash and cash equivalents		781.91	181.31	199.12	233.23		
(e) Short-term loans and advances		473.25	369.78	265.21	96.46		
(f) Other current assets		687.09	384.61	381.99	2.53		
Sub-total (2)		15,272.14	10,660.94	7,385.72	5,410.35		
	TOTAL	18,111.39	13,658.38	10,093.32	0,710.00		

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

For, Osia Hyper Retail Limited

DHIRENDRA GAUTAMKUMAR CHOPRECTOR

Managing Director DIN: 06473774

# UNAUDITED STATEMENT OF PROFIT & LOSS FOR THE YEAR PERIOD FROM 1ST APRIL 2019 TO 30TH SEPTEMBER, 2019

Rs. In Lakhs

31.03.2019   31.	Particulars		ŀ	lalf Year Ended	Year Ended		
Unaudited   Unaudited   Unaudited   Audited   Audited   Audited   Audited   Audited   II.			30.09.2019 31.03.2019		30.09.2018		31.03.2018
Revenue from operations   14,223.89   13,593.80   9,445.06   23,038.86   14,13   129.00   90.52   40,39   130,91   8   129.00   90.52   40,39   130,91   8   14,13   129.00   90.52   40,39   130,91   8   14,13   129.00   90.52   40,39   130,91   8   14,13   129.00   90.52   40,39   130,91   8   14,13   129.00   90.52   40,39   130,91   8   14,13   129.00   90.52   40,39   130,91   18   129.00   130,91   18   129.00   90.52   40,39   130,91   18   129.00   130,91   18   129.00   130,91   18   129.00   130,91   18   129.00   130,91   14,452.89   13,684.32   9,485.45   23,169.77   14,22   12,72   14,471.93   13,770.44   21,949.82   12,72   12,73   13,79.38   13,70.44   21,949.82   12,73   12,73   12,79.83   13,70.57   18   12,73   13,84   126.02   93.42   224.44   12   12,23   12,2			Unaudited	Unaudited	Unaudited	Audited	Audited
129.00   90.52   40.39   130.91   8	1.	Revenue from operations	14,223.89	13,593.80	9,445.06		14,138,26
III.   Total Revenue (I + II)	II.	Other income	129.00	90.52	40.39		85.02
Cost of materials consumed Purchases of Stock-in-Trade Changes in inventories of finished goods work-in- progress and Stock-in-Trade Employee benefits expense Finance costs Depreciation and amortization expense Total expenses (IV)  Profit before exceptional and extraordinary items and tax (V - VI)  VI. Exceptional items VIII. Profit before extraordinary items and tax (V - VI)  Tax expenses:  (1) Current tax (2) Deferred tax XI. Profit (Loss) for the period (XI + XIV) XVI Excepts of the period (XI + XIV) XVI Excepts of the period (XI + XIV) XVI Earnings per equity share: (1) Basic.  Cost of materials consumed D.0.00 D.	III.	Total Revenue (I + II)	14,352.89	13,684.32	9,485.45	70.00.00.00.00.00	14,223.28
Purchases of Stock-in-Trade Changes in inventories of finished goods work-in-progress and Stock-in-Trade Employee benefits expense Finance costs Depreciation and amortization expense Other expenses (IV)  V. Profit before exceptional and extraordinary items and tax (III-IV) VI. Exceptional items VIII. Profit before tax (VII- VIII)  Extraordinary items IX. Profit (Loss) for the period from continuing operations VIII Profit (Loss) from discontinuing operations VIII Profit (Loss) from Discontinuing operations VIII Profit (Loss) for the period (XI + XIV) V. Profit (Loss) for the per	IV.	Expenses:					
Purchases of Stock-in-Trade		Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
Changes in inventories of finished goods work-in-progress and Stock-in-Trade Employee benefits expense Finance costs Depreciation and amortization expense Other expenses Total expenses (IV)  Profit before exceptional and extraordinary items and tax (II-IV)  VI. Exceptional items VIII. Extraordinary Items To Tax expenses (1) Current tax (2) Deferred tax To Tax expenses (1) Current tax (2) Deferred tax Profit (Loss) for the period from continuing operations XIV Profit(Ioss) from discontinuing operations XIV Profit (Loss) for the period (XI + XIV) XV Profit (Loss) for the period (XI + XIV) XV Profit (Loss) for the period (XI + XIV) XV Profit (Loss) for the period (XI + XIV) XV Profit (Loss) for the period (XI + XIV) XV Profit (Loss) for the period (XI + XIV) XV Profit (Loss) for the period (XI + XIV) XV Profit (Loss) for the period (XI + XIV) XV Profit (Loss) for the period (XI + XIV) XV Profit (Loss) for the period (XI + XIV) XV Earnings per equity share: (1) Basic.  -3,539.50 -3,034.02 -1,479.63 -4,513.64 -1,96 -1,479.63 -1,4		Purchases of Stock-in-Trade	14,458,79	13,179,38	100,000		12,720.25
Finance costs     Depreciation and amortization expense     Other expenses     Other expenses (IV)  V. Profit before exceptional and extraordinary items and tax (III-IV)  VI. Exceptional items VIII. Profit before extraordinary items and tax (V - VI)  VII. Extraordinary items XI Profit before extraordinary items XI Profit (Loss) for the period from continuing operations XII Profit (Loss) from discontinuing operations XIV Profit (Loss) for the period (XI + XIV)  XVI Exceptional items  VIII. Profit (Loss) for the period (XI + XIV)  XVI Extraordinary items  XIVI Profit (Loss) for the period (XI + XIV)  XVI Earnings per equity share: (1) Basic.  400.4.49  230.6.71  97.78  404.49  23.66.71  97.78  404.49  23.66.71  97.78  404.49  23.66.71  97.78  404.49  23.66.71  97.78  404.49  23.66.71  97.78  404.49  23.66.71  1,747.63  1,077.56  2,549.18  1,384  21,984.87  13,40  21,984.87  13,40  24,984.87  13,40  24,984.87  13,40  24,984.87  13,40  24,74.69  437.01  1,184.90  81  437.01  1,184.90  81  447.89  437.01  1,160.97  81  437.			-3,539.50		The second of the second of	The state of the s	-1,948.29
Finance costs     Depreciation and amortization expense     Other expenses     Other expenses     Total expenses (IV)      Profit before exceptional and extraordinary items and tax (III-IV)  VI. Exceptional items  VIII. Profit before extraordinary items and tax (V - VI)  VIII. Extraordinary items  XI Profit before tax (VII-VIII)  XI Profit (Loss) for the period from continuing operations  XII Profit (loss) from discontinuing operations  XIV Profit (Loss) for the period (XI + XIV)  XVI Profit (Loss) for the period (XI + XIV)  XVI Earnings per equity share:  (1) Basic.  112.51  306.71  97.78  404.49  23  404.49  23  404.49  23  404.49  23  404.49  23  404.49  23  404.49  23  404.49  23  404.49  23  404.49  23  404.49  23  404.49  23  404.49  23  404.49  23  404.49  23  404.49  28  404.49  404.49  28  404.49  404.49  400.57  400.00  0.00		Employee benefits expense	887.93	886.71	483.86	1 370 57	885.95
Depreciation and amortization expense Other expenses   133.84   126.02   98.42   224.44   126.02   1,762.71   1,471.63   1,077.56   2,549.18   1,3816.28   12,936.44   9,048.43   21,984.87   13,401   1,184.90   81   13,816.28   12,936.44   9,048.43   21,984.87   13,401   1,184.90   81   13,816.28   12,936.44   9,048.43   21,984.87   13,401   1,184.90   81   13,816.28   12,936.44   9,048.43   21,984.87   13,401   1,184.90   81   13,816.28   12,936.44   9,048.43   21,984.87   13,401   1,184.90   81   13,816.28   12,936.44   9,048.43   21,984.87   13,401   1,184.90   81   13,816.28   12,936.44   9,048.43   21,984.87   13,401   1,184.90   81   13,816.28   12,936.44   9,048.43   21,984.87   13,401   1,184.90   81   13,816.28   12,936.44   9,048.43   21,984.87   13,401   1,184.90   81   13,816.28   12,936.44   9,048.43   21,984.87   13,401   1,184.90   81   13,816.28   12,936.44   9,048.43   21,984.87   13,401   1,184.90   81   13,816.28   12,936.44   9,048.43   21,984.87   13,816.28   12,936.44   9,048.43   21,984.87   13,816.28   12,936.44   9,048.43   21,984.87   13,816.28   12,936.44   9,048.43   21,984.87   13,816.28   12,936.44   9,048.43   21,984.87   13,816.28   12,936.44   9,048.43   21,984.87   13,816.28   12,936.44   9,048.43   21,984.87   13,816.28   12,936.44   9,048.43   21,984.87   13,816.28   12,936.44   9,048.43   21,984.87   13,816.28   12,936.44   9,048.43   21,984.87   13,816.28   12,936.44   9,048.43   21,984.87   13,816.28   12,936.44   9,048.43   21,984.87   13,816.28   12,936.44   9,048.43   13,816.28   12,936.44   9,048.43   13,816.28   12,936.44   9,048.43   13,816.28   12,936.44   12,936.4		Finance costs	Sec. 2011 101 101 101				233.21
Other expenses   1,762.71   1,471.63   1,077.56   2,549.18   1,38		Depreciation and amortization expense		0.0000000000000000000000000000000000000	Carrier Grant Comment		129.01
Total expenses (IV)  13,816.28 12,936.44 9,048.43 21,984.87 13,40  V. Profit before exceptional and extraordinary items and tax (III-IV)  VI. Exceptional items  VIII. Extraordinary items and tax (V - VI)  536.61 747.89 437.01 1,160.97 81  VIII. Extraordinary items  IX. Profit before extraordinary items and tax (V - VI)  X Tax expense:  (1) Current tax (2) Deferred tax (2) Deferred tax Profit (Loss) for the period from continuing operations (VII-VIII)  XII Profit/(loss) from discontinuing operations XIV Profit/(loss) from Discontinuing operations XIV Profit (Loss) for the period (XI + XIV)  XV Profit (Loss) for the period (XI + XIV)  XVI Earnings per equity share:  (1) Basic.  13,816.28 12,936.44 9,048.43 21,984.87 13,40  10,40.84.39 21,984.87 13,40  10,40.90 0.00 0.00 0.00 0.00  10,00 0.00 0.00 0.00  10,00 0.00 0.00  10,00 0.00 0.00  10,00 0.00 0.00  10,00 0							1,385.11
And tax (III-IV)   Exceptional items   0.00   0.00   0.00   0.00   23.93		Total expenses (IV)					13,405.24
VII.         Profit before extraordinary items and tax (V - VI)         536.61         747.89         437.01         1,160.97         81           VIII.         Extraordinary items         0.00         0.00         0.00         0.00         0.00           IX.         Profit before tax (VII- VIII)         536.61         747.89         437.01         1,160.97         81           X         Tax expense:         (1) Current tax         135.00         210.74         127.26         338.00         22           (2) Deferred tax         1.04         6.94         5.56         12.50         3           XI.         Profit (Loss) for the period from continuing operations (VII-VIII)         400.57         530.21         304.19         810.47         56           XII.         Profit/(loss) from discontinuing operations (after tax) (XII-XIII)         0.00	V.		536.61	747.89	437.01	1,184.90	818.03
VII.         Profit before extraordinary items and tax (V - VI)         536.61         747.89         437.01         1,160.97         81           VIII.         Extraordinary items         0.00         0.00         0.00         0.00         0.00           IX.         Profit before tax (VII- VIII)         536.61         747.89         437.01         1,160.97         81           X         Tax expense:         (1) Current tax         210.74         127.26         338.00         22           (2) Deferred tax         1.04         6.94         5.56         12.50         3           XI         Profit (Loss) for the period from continuing operations (VII-VIII)         400.57         530.21         304.19         810.47         56           XII         Profit/(loss) from discontinuing operations (after tax) (XII-XIII)         0.00	VI.	Exceptional items	0.00	0.00	0.00	23 93	0.00
IX.   Profit before tax (VII- VIII)   536.61   747.89   437.01   1,160.97   81     X   Tax expense:	VII.	Profit before extraordinary items and tax (V - VI)					818.03
IX.   Profit before tax (VII-VIII)   536.61   747.89   437.01   1,160.97   81     X   Tax expense:	VIII.	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
(1) Current tax (2) Deferred tax 135.00 210.74 127.26 338.00 22 (2) Deferred tax 1.04 6.94 5.56 12.50 3 3 81.04 6.94 5.56 12.50 3 3 81.04 6.94 5.56 12.50 3 3 81.04 6.94 5.56 12.50 3 3 81.04 6.94 5.56 12.50 3 3 81.047 56 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9		, ,	536.61	747.89	437.01		818.03
2	X						
XI   Profit (Loss) for the period from continuing operations (VII-VIII)   400.57   530.21   304.19   810.47   56     XII   Profit/(loss) from discontinuing operations   0.00   0.00   0.00   0.00     XIII   Tax expense of discontinuing operations   0.00   0.00   0.00   0.00     XIV   Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		Conf. Dec. British and Dec. British			The second secon	A CONTRACTOR	225.00
operations (VII-VIII)  XII						12.50	31.89
XIII   Tax expense of discontinuing operations   0.00   0.00   0.00   0.00	ΧI		400.57	530.21	304.19	810.47	561.13
XIII   Tax expense of discontinuing operations   0.00   0.00   0.00   0.00	XII	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
No.00   No.0	XIII		16,000				0.00
XVI Earnings per equity share: (1) Basic. (2) 6.95 19.90 1	XIV	Profit/(loss) from Discontinuing operations (after				0.00	0.00
(1) Basic. 6.73 12.12 6.95 19.90 1		Profit (Loss) for the period (XI + XIV)	400.57	530.21	304.19	810.47	561.13
10.00	XVI		6.73	12 12	6.95	19.90	14.96
(2) Diluted. 6.73 12.12 6.95 19.90 1		(2) Diluted.	6.73	12.12	6.95	0.0000000000000000000000000000000000000	14.96

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

For, Osia Myper Ret 1

DHIRENDRA GAUTAMKUMAR CHOPRA Managing Director

DIN: 06473774

# CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET FOR THE PERIOD FROM 1ST APRIL 2019- 30TH SEPTEMBER, 2019

Rs. In Lakhs

Particulars	Half Year	Ended	Year Ended		
	30.09.2019 30.09.2018		31.03.2019	31.03.2018	
	Unaudited	Unaudited	Audited	Audited	
A: CASH FLOW FROM OPERATING ACTIVITIES:	Ollaudited	Ollaudited	Addited	Addited	
Net profit before tax as per P & L Statement.	536.62	437.01	1,184.90	818.03	
CONTRACTOR OF THE PROPERTY AND ADDRESS OF THE PROPERTY OF THE	536.62	437.01	1,104.90	010.03	
Adjusted for:	100.01	98.42	004.45	100.01	
Depreciation	133.84		224.45	129.01	
Gain or loss of fixed Assets	-17.78	0.00	0.00	0.00	
financial cost	112.51	97.78	404.49	233.21	
Rent, Interest & Dividend Income	0.00	0.00	0.00	0.00	
Profit/Loss on sale of assets	0.00	0.00	0.00	0.00	
	765.19	633.22	1,813.84	1,180.25	
Operating Profit before working capital changes	765.19	633.22	1,813.84	1,180.25	
Adjusted for:					
Long Term Loans & Advances	0.00	0.00	0.00	0.00	
Inventories	-3,539.51	-1,479.63	-4,513.64	-1,948.29	
Trade Receivables.	-65.15	18.36	-133.45	1.55	
Short Term Loans & Advances	0.00	0.00	0.00	0.00	
Long-term provisions	0.00	0.00	0.00	0.00	
Other Current Assets	-405.94	-548.21	-655.40	13.35	
Trade Payables	1.667.64	1.233.64	2.661.75	968.02	
Other Current Liabilities	39.19	166.09	1,122.95	145.52	
Provision	-108.44	35.99	332.07	191.38	
TOVISION	-2,412.21	-573.76	-1,185.72	-628.47	
Cash Generated from Operations	-1,647.02	59.46	628.12	551.78	
The state of the s		0.00	-23.93	0.00	
Less:- Adjustments for Extraordinary Items	0.00				
Less: Income-Tax paid.	-135.00	-127.26	-338.00	-225.00	
Net Cash from Operating Activities:	-1,782.02	-67.80	266.19	326.78	
B: CASH FLOW FROM INVESTMENT ACTIVITIES:					
Purchase of Fixed Assets	-436.06	-160.29	-568.69	-722.02	
Sales of Fixed Assets	710.00	0.00	0.00	0.00	
Other Cashinflow/ Outflow of Cash	-231.80	-151.41	-256.36	-225.03	
Cuter cashirmow/ outnow or cash	42.14	-311.70	-825.05	-947.05	
Net Cash Used in Investment Activities:	42.14	-311.70	-825.05	-947.05	
Net dash daed in investment Activities.	42.14	-511.70	-023.03	-541.00	
C: CASH FLOW FROM FINANCING ACTIVITIES:					
Proceeds from Share Capital Issued.	157.83	-787.50	-787.50	850.00	
Security Premium	3,819.73	837.50	837.50	0.00	
Proceeds from Long Term Borrowings	-1,524.97	406.28	860.65	90.71	
Repayment of Long Term Borrowings	0.00	0.00	0.00	0.00	
Repayment of Short Term Borrowings	0.00	0.00	0.00	0.00	
Dividend Paid.	0.00	0.00	0.00	0.00	
Dividend Tax paid.	0.00	0.00	0.00	0.00	
Interest paid.	-112.51	-97.78	-404.49	-233.21	
interest paid.	2,340.08	358.50	506.16	707.50	
Net Cash Used in Financing Activities:	2,340.08	358.50	506.16	707.50	
The Cash Cosa III I manoning Activities.		333.33			
Net Increase/(Decrease) in Cash and Cash Equivalen	600.20	-21.00	-52.70	87.23	
Opening Balance of Cash and Cash Equivalents	167.41	220.12	220.12	132.89	
Closing Balance of Cash and Cash Equivalents	767.61	199.12	167.41	220.12	
Total:	600.20	-21.00	-52.71	87.23	

Purchase of fixed assets are stated inclusive of movement of Capital Work in Progress and advance for capital goods between the commencement and end of the year and are considered as part of investing activity.

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

For, Osia, Hyper Retail Linuited

DHIRENDRA GAUTAMKUMAR CHOPRA

Managing Director

DIN: 06473774

<sup>2.</sup> The cash flow statement has been prepared under the "indirect method" as set out in Accounting Standard - 3 on Cash Flow Statement issued by the Institute of Chartered Accountants of India.

#### OSIA HYPER RETAIL LIMITED

#### **NOTES:**

- 1. The above financial results have been reviewed by the Statutory Auditors, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 14<sup>th</sup> November, 2019.
- 2. The Auditors has given their Limited Review Report on the unaudited financial results for the half year ended on September 30, 2019 which was also reviewed by Audit Committee and the Board.
- 3. Previous Year/Period figures are regrouped and rearranged, whenever found necessary.
- 4. The Company is primarily engaged in Retail Business, which constitute single business segment in terms of Accounting Standard 17 on Segment Reporting. Accordingly, there are no other business segments to be reported under Accounting Standard 17.
- 5. The Company does not have any subsidiary, associates or joint venture as on 30<sup>th</sup> September, 2019; therefore, it has prepared only standalone results as consolidation requirement is not applicable to the Company.
- 6. The Bank Balance is included in Cash and Cash Equivalents of the Company.
- 7. The above financials are available on the Company's website http://www.osiamart.com
- 8. The Status of investor's complaints received by the Company are as follows:
  - I. Received during the period from 1st April, 2019 to 30th September, 2019: NIL
  - II. Disposed during the period from 1st April, 2019 to 30th September, 2019: NIL
  - III. Pending as on 30th September, 2019: NIL

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

For, Osia Hyper Retall Limited

DHIRENDRA GAUTAMKUMAKCHOPRA

(Managing Director)

DIN: 06473774