



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 14TH 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 14th November 2019 for the half year ended 30th 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



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 30th 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.

DEORA MAHESHWARI & CO.

(FRN – 123009W)

CHARTERED ACCOUNTANTS

CA Pawan Bagrecha

Partner

M.No. 160085

Ahmedabad, 14th 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
	UnAudited	Audited	UnAudited	Audited
I. EQUITY AND LIABILITIES				
1 Shareholders' funds				
(a) Share capital	595.34	437.50	437.50	375.00
(b) Reserves and surplus	6,647.69	2,427.39	1,921.12	779.42
(c) Money received against share warrants	0.00	0.00	0.00	0.00
Sub-total (1)	7,243.03	2,864.89	2,358.62	1,154.42
2 Share application money pending allotment	0.00	0.00	0.00	850.00
3 Non-current liabilities				
(a) Long-term borrowings	583.95	2,108.92	1,654.54	1,248.26
(b) Deferred tax liabilities (Net)	54.34	53.30	48.55	40.79
(c) Other Long term liabilities	0.00	0.00	0.00	0.00
(d) Long-term provisions	0.00	0.00	0.00	0.00
Sub-total (2)	638.29	2,162.22	1,703.09	1,289.05
4 Current liabilities				
(a) Short-term borrowings	1,848.34	1,958.74	1,140.43	906.37
(b) Trade payables	7,479.21	5,811.57	4383.46	3,149.82
(c) Other current liabilities	360.81	210.82	153.66	139.44
(d) Short-term provisions	541.72	650.15	354.06	318.07
Sub-total (3)	10,230.07	8,631.28	6,031.61	4,513.70
TOTAL	18,111.39	13,658.38	10,093.32	7,807.17
II. ASSETS				
Non-current assets				
1 (a) Property, Plant & Equipments				
(i) Tangible assets	2,070.65	2,460.65	2,123.05	1,970.77
(ii) Intangible assets	0.00	0.00	0.92	0.00
(iii) Capital work-in-progress	0.00	3.02	155.73	148.64
(iv) Intangible assets under development	0.92	0.92	0.00	0.92
	2,071.57	2,464.58	2,279.70	2,120.33
(b) Non-current investments	0.00	0.00	0.00	0.00
(c) Deferred tax assets (net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	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
2 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	7,807.17

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

For, Osia Hyper Retail Limited

Dhirendra Gautam Kumar Chopra
DHIRENDRA GAUTAMKUMAR CHOPRA

Managing Director

DIN: 06473774

Ahmedabad, 14th November, 2019

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

Rs. In Lakhs

Particulars	Half Year Ended			Year Ended	
	30.09.2019	31.03.2019	30.09.2018	31.03.2019	31.03.2018
	Unaudited	Unaudited	Unaudited	Audited	Audited
I. Revenue from operations	14,223.89	13,593.80	9,445.06	23,038.86	14,138.26
II. Other income	129.00	90.52	40.39	130.91	85.02
III. Total Revenue (I + II)	14,352.89	13,684.32	9,485.45	23,169.77	14,223.28
IV. Expenses:					
Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-Trade	14,458.79	13,179.38	8,770.44	21,949.82	12,720.25
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-3,539.50	-3,034.02	-1,479.63	-4,513.64	-1,948.29
Employee benefits expense	887.93	886.71	483.86	1,370.57	885.95
Finance costs	112.51	306.71	97.78	404.49	233.21
Depreciation and amortization expense	133.84	126.02	98.42	224.44	129.01
Other expenses	1,762.71	1,471.63	1,077.56	2,549.18	1,385.11
Total expenses (IV)	13,816.28	12,936.44	9,048.43	21,984.87	13,405.24
V. Profit before exceptional and extraordinary items and tax (III-IV)	536.61	747.89	437.01	1,184.90	818.03
VI. Exceptional items	0.00	0.00	0.00	23.93	0.00
VII. Profit before extraordinary items and tax (V - VI)	536.61	747.89	437.01	1,160.97	818.03
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	818.03
X Tax expense:					
(1) Current tax	135.00	210.74	127.26	338.00	225.00
(2) Deferred tax	1.04	6.94	5.56	12.50	31.89
XI Profit (Loss) for the period from continuing operations (VII-VIII)	400.57	530.21	304.19	810.47	561.13
XII Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIII Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		0.00	0.00		
XV Profit (Loss) for the period (XI + XIV)	400.57	530.21	304.19	810.47	561.13
XVI Earnings per equity share:					
(1) Basic.	6.73	12.12	6.95	19.90	14.96
(2) Diluted.	6.73	12.12	6.95	19.90	14.96

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

For, Osia Hyper Retail Limited

Dhirendra Gautamkumar Chopra
DHIRENDRA GAUTAMKUMAR CHOPRA
Managing Director

DIN: 06473774

Ahmedabad, 14th November, 2019

**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:				
Net profit before tax as per P & L Statement.	536.62	437.01	1,184.90	818.03
<u>Adjusted for:</u>				
Depreciation	133.84	98.42	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
<u>Adjusted for:</u>				
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
	-2,412.21	-573.76	-1,185.72	-628.47
Cash Generated from Operations	-1,647.02	59.46	628.12	551.78
Less:- Adjustments for Extraordinary Items	0.00	0.00	-23.93	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
	42.14	-311.70	-825.05	-947.05
Net Cash Used in Investment Activities:	42.14	-311.70	-825.05	-947.05
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
	2,340.08	358.50	506.16	707.50
Net Cash Used in Financing Activities:	2,340.08	358.50	506.16	707.50
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

1. 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.

2. 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.

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

For, Osia Hyper Retail Limited

(Signature)
DHIRENDRA GAUTAMKUMAR CHOPRA
Managing Director

DIN: 06473774

Director

Ahmedabad, 14th November, 2019

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 14th 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 30th 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 Retail Limited



Director

DHIRENDRA GAUTAMKUMAR CHOPRA

(Managing Director)

DIN: 06473774

Ahmedabad, 14th November, 2019