

INVESTOR PRESENTATION OSIA HYPER RETAIL LIMITED

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THE ENTIRE
FAMILY...**



osia 
HYPERMART

Osia Hyper Retail Limited



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Company Overview – Osia Hyper Retail



- Company was originally incorporated in Ahmedabad as Mapple Exim Private Limited on October 2013. Later it was converted into a Public Limited Company and the name was changed to Mapple Exim Limited.
- Mapple Exim Limited was renamed as Osia Hyper Retail Limited from September 2017.
- Company is currently being promoted by Mr. Dharendra Gautam Chopra and Mrs. Kavita Dharendra Chopra with their rich experience of more than 15 years and 10 Years respectively.
- Osia opened its first store in Ahmedabad, Gujarat in 2014, in the name of “**Osia Hypermart**”. As on date, Osia operates 11 stores (2,69,000 sq ft retail space) with business spread across Ahmedabad, Vadodara, Gandhinagar, Gandhidham and Dehgam and one distribution center located at Rakhial, Ahmedabad.
- Osia offers thousands of products under a single roof which caters to every need of a family and making Osia Hypermart public's favourite shopping destination with a modern ambience and feel of a large retail mall. These incorporate Menswear, Women's wear, Kid's wear, Footwear, Cosmetics, Perfumes and Handbags, Household Accessories, lingerie, Gifts, FMCG, crockery, Handicrafts, utensils, handlooms, etc.
- Osia Ltd came out with a SME IPO in March 19 and raised Rs.39 crs (16 lacs shares issued @ Rs.252 per share) for further expansion to newer geographies for next level of growth. Promoter currently holds 63% stake in the company.

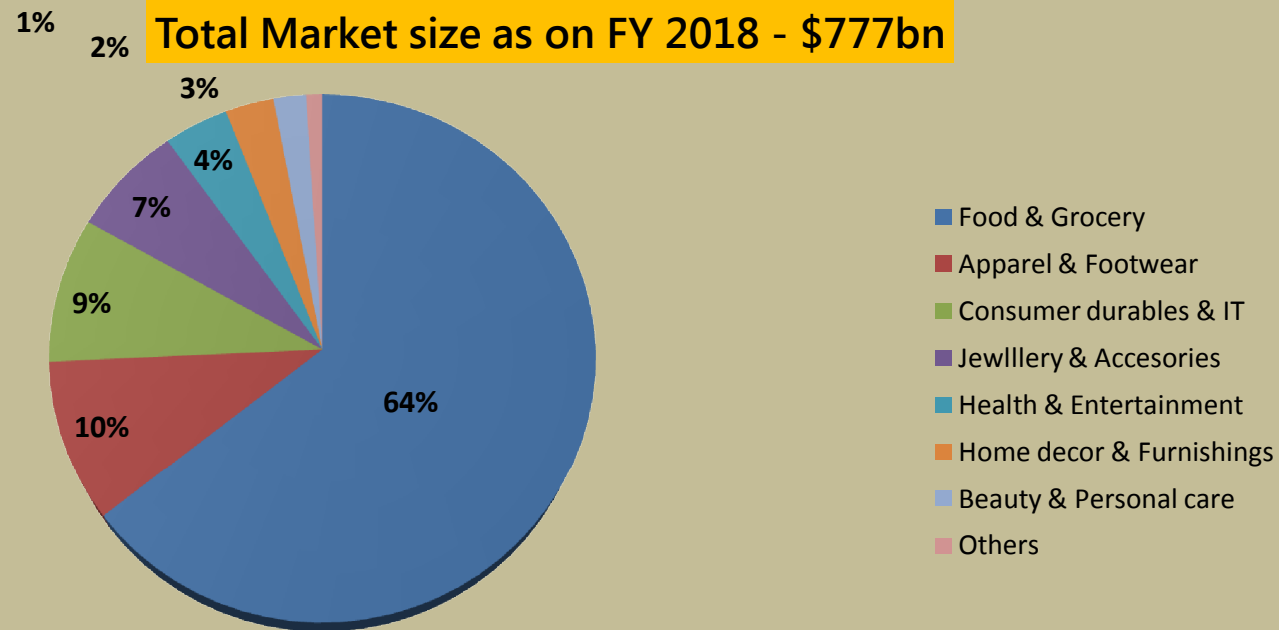
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Tier III & IV (Organised Retail – Growing Gun) - Target Market of Osia Hyper Retail Ltd



- India's potential lies in the growth of smaller cities that have been witnessing transformation over the years. Almost a third of new development will happen in the tier-II and -III cities. Even stand-alone stores opt for greater emphasis on visual displays, staff training and modern ambiance with their entry into even smaller towns.
- Availability and cost of retail space is another major consideration in the development of organised retailing. Prime locations in tier-II and -III cities are 30 per cent cheaper than their counterparts in the metros. Average rental values for ground floor space are much lower when compared against bigger cities.
- In 2018, supermarkets grew 25%, while hypermarkets grew by 15%.
- Nielsen said that in the last two years, towns with a population of less than a lakh contributed about 58 per cent of FMCG sales through modern stores.
- The major factors leading to the growth of modern retail in small towns are the rural growth impetus given by increased minimum support price for various crops that has led to a jump in the average household income.
- Small and large organized stores in cities with a population of 100,000 to 500,000 grew three times compared with those in metros. In smaller towns, it is more the case of small mom-pop stores trying to reinvent themselves.
- Demonetisation has given a huge boost to the plastic money in the smaller towns that was largely a cash-driven economy. The reduction of GST rates on certain branded commodities has also boosted sales, with the narrowing in the price gap between branded and unbranded commodities.

Indian Retail Industry



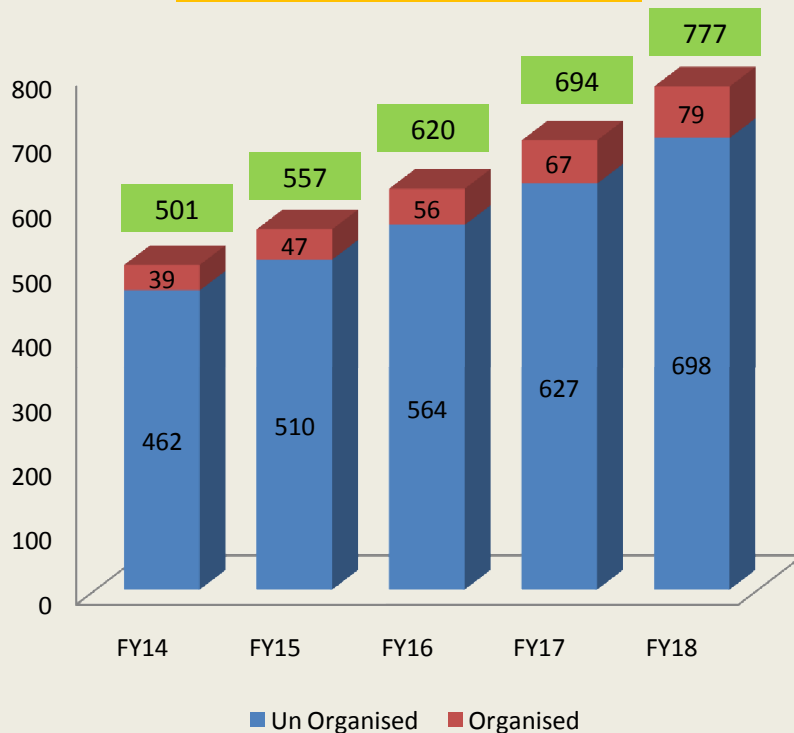
- Indian Retail industry is expected to touch \$1.2 tn in FY 21 and \$1.8 tn by FY 26 @ CAGR of 15%.
- The retail sector is experiencing exponential growth, with retail development taking place not just in major cities and metros, but also in Tier-II and Tier-III cities. According to a recent report by India Brand Equity Foundation (IBEF), India is expected to become the World's third largest consumer economy . At Present, India leads in terms of per capita retail store availability making it a favourable market for retailers.
- India is Asia's third largest retail market and the world's fourth largest after the US, China, and Japan. It is one of the fastest growing major economies in the world, in turn leading to high growth in consumer and retail markets, thus presenting massive investment and business opportunities.

Indian Retail Industry

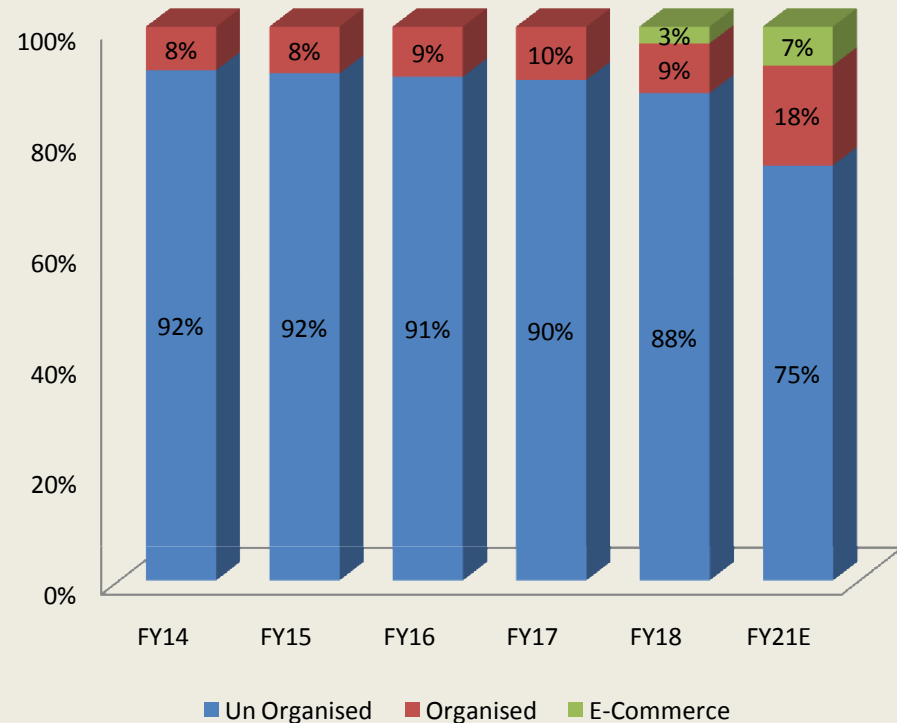


Retail Industry in India

(in billion \$)



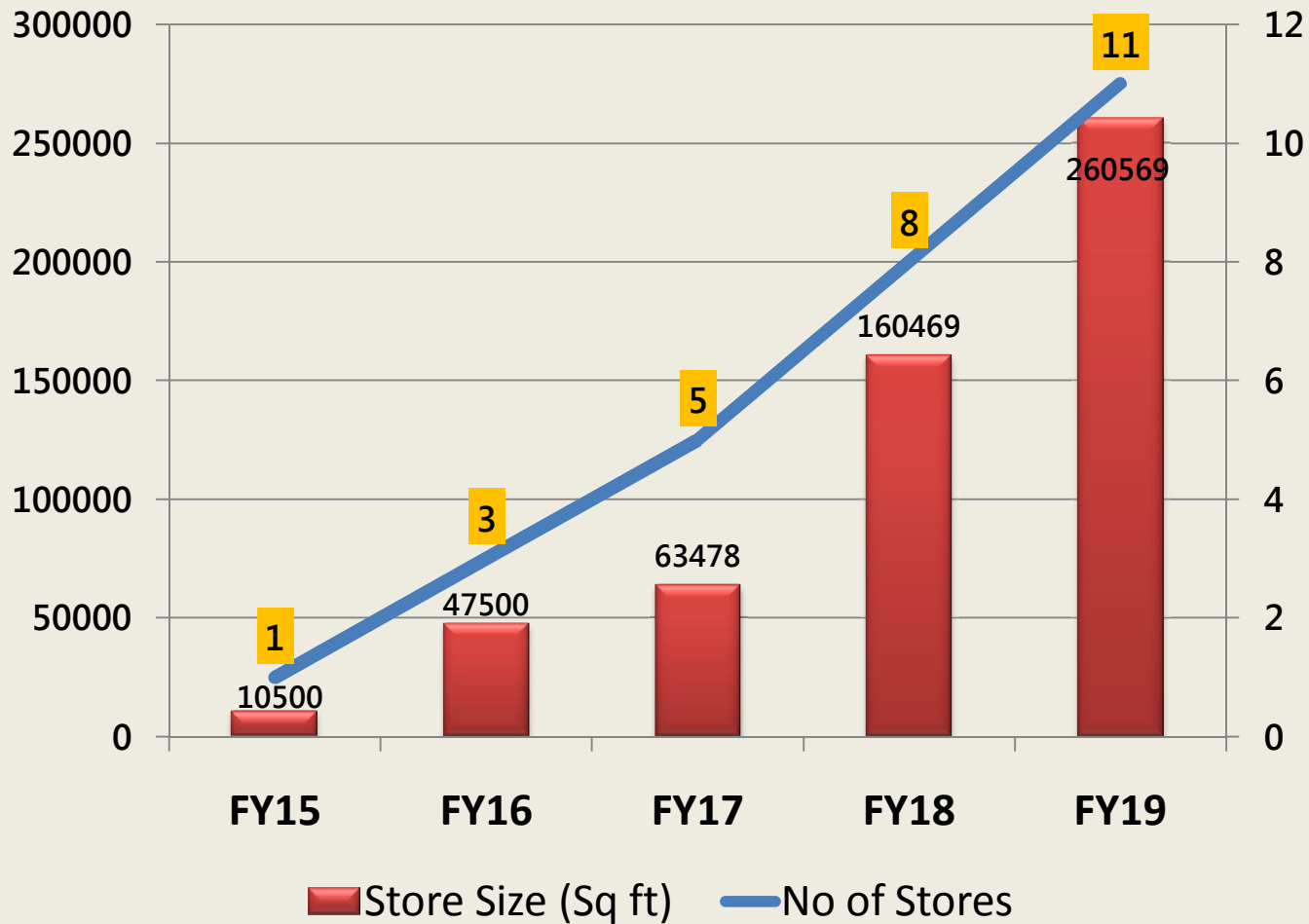
Market Share



Unorganized retail market in India growing ~ 11% whereas the organized market has been growing consistently ~19% every year in last 4 years.

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Osia Hyper Retail Ltd.– Journey So far

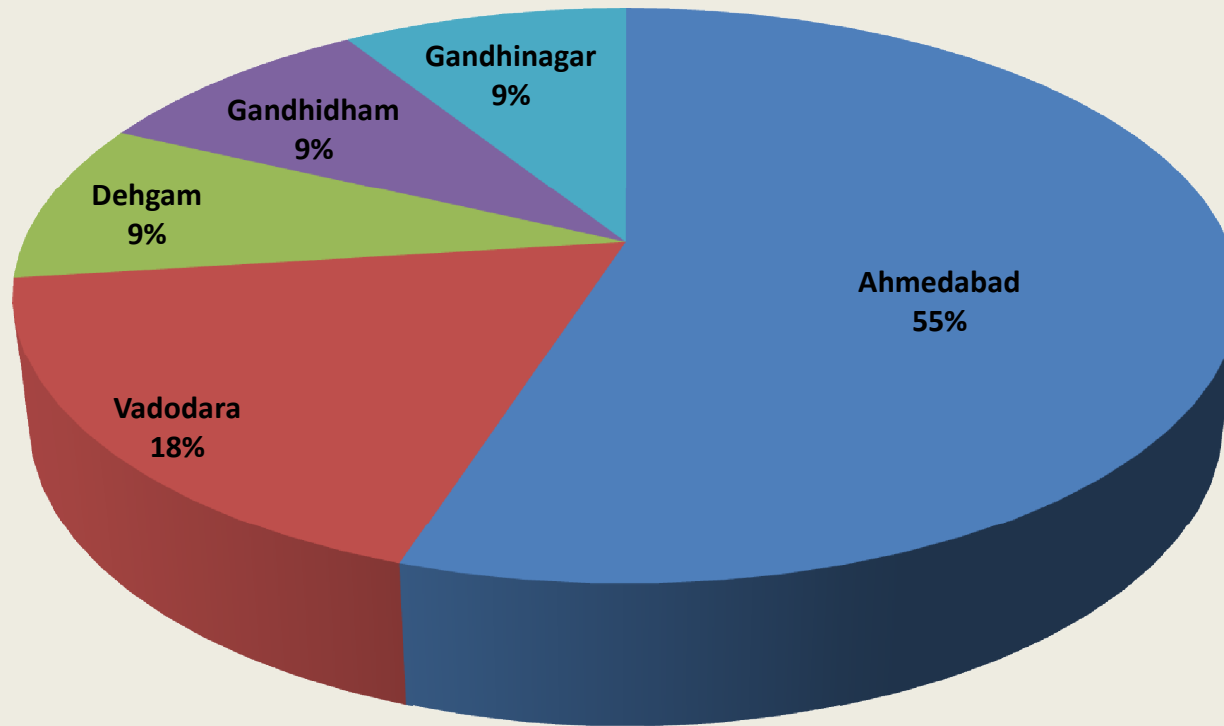


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Geographical Presence



Geographical Break up of 11 Stores

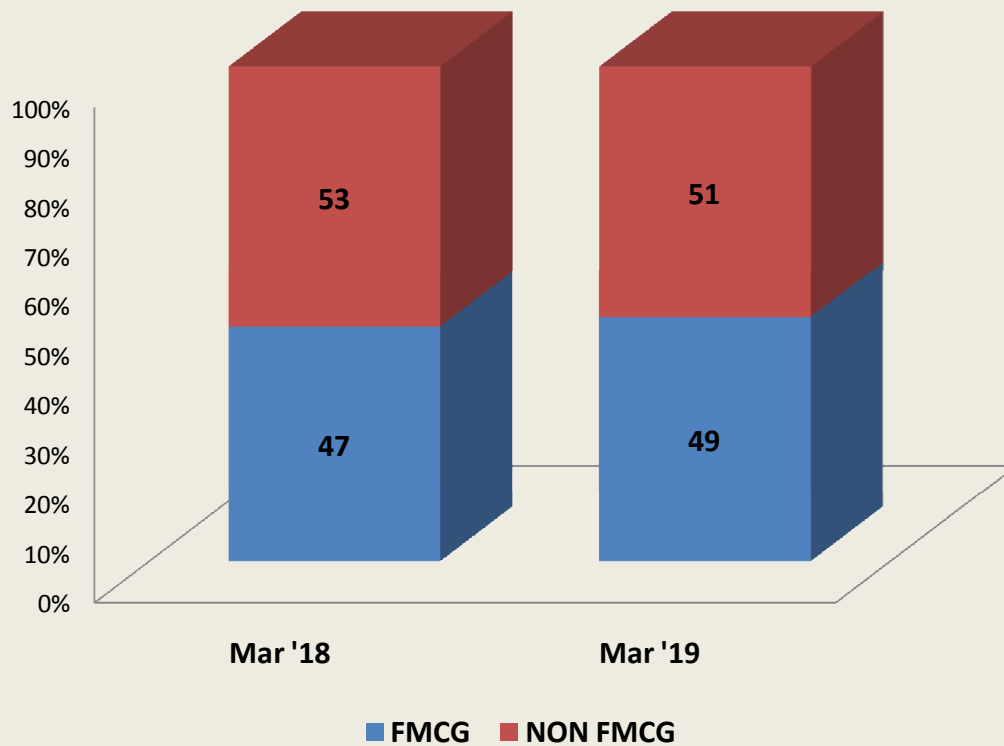


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Operational Parameters : FY19 Vs FY18



Sales Mix (%)



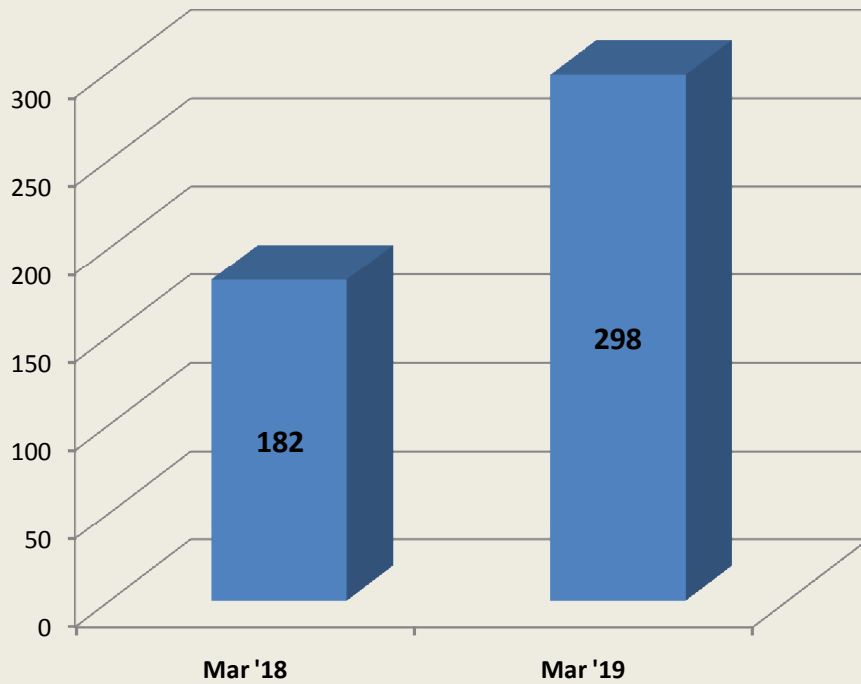
| Particulars | No. of SKUs |
|-------------|-------------|
| FMCG | 21,918 |
| NON-FMCG | 159,634 |
| TOTAL SKUs | 181,552 |

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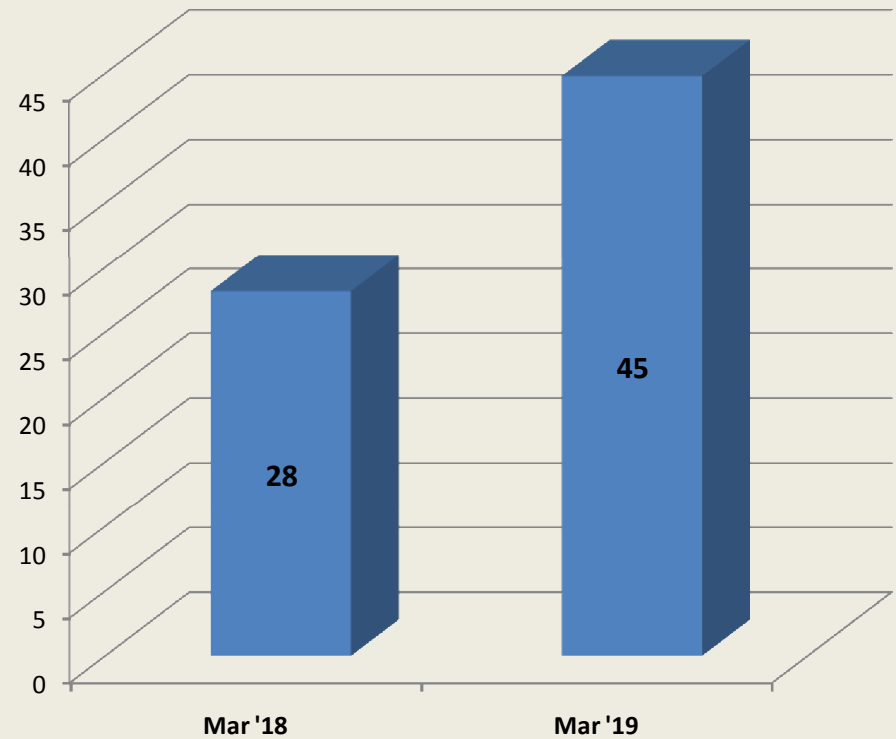
Operational Parameters : FY19 Vs FY18



Total Sales Volume Unit (in lakhs)



Footfall (In lakhs)

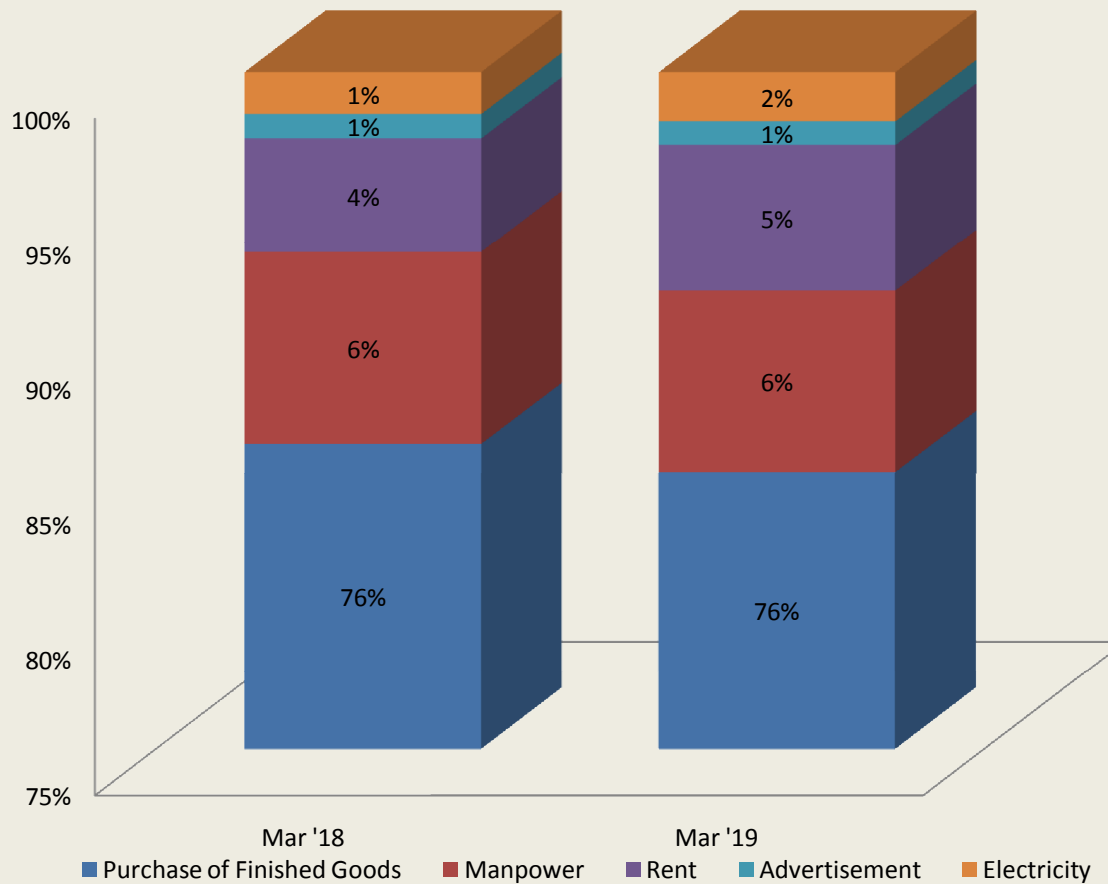


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Operational Parameters : FY19 Vs FY18



Expenses (% of sales)

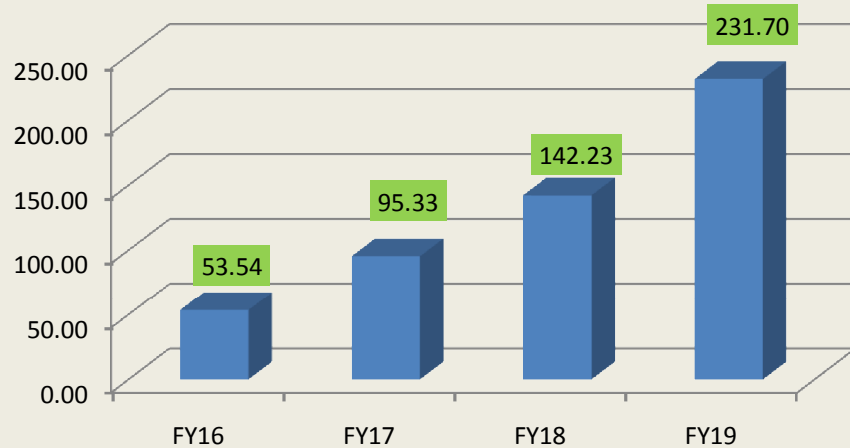


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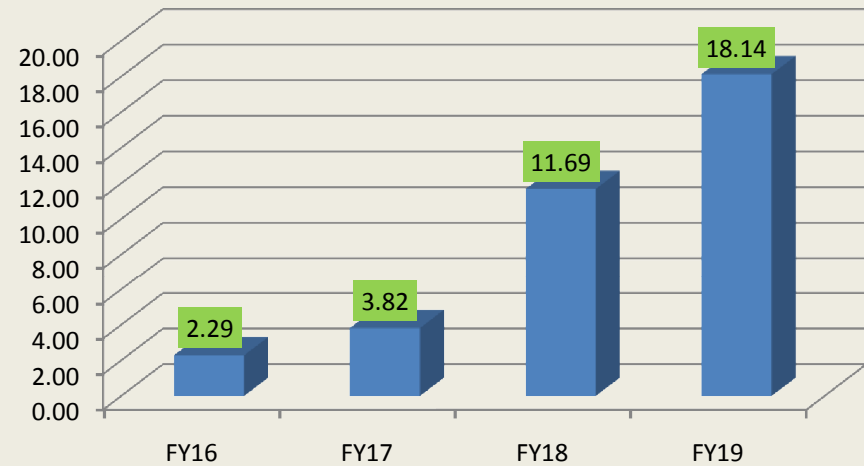
Financial Overview



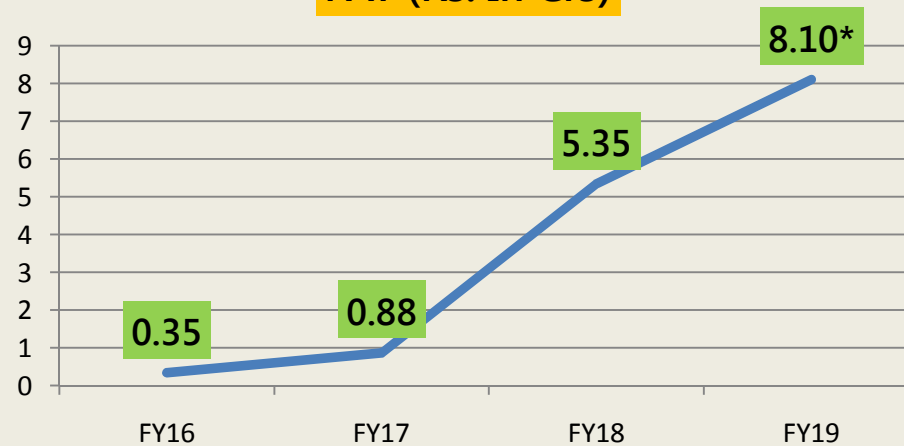
Sales (Rs. In Crs)



EBIDTA (Rs. In Crs)



PAT (Rs. In Crs)



*Net of one time exceptional charge of Rs.24 lakhs of gratuity provision of prior periods.

Future Expansions – Core Focus Market – Tier III



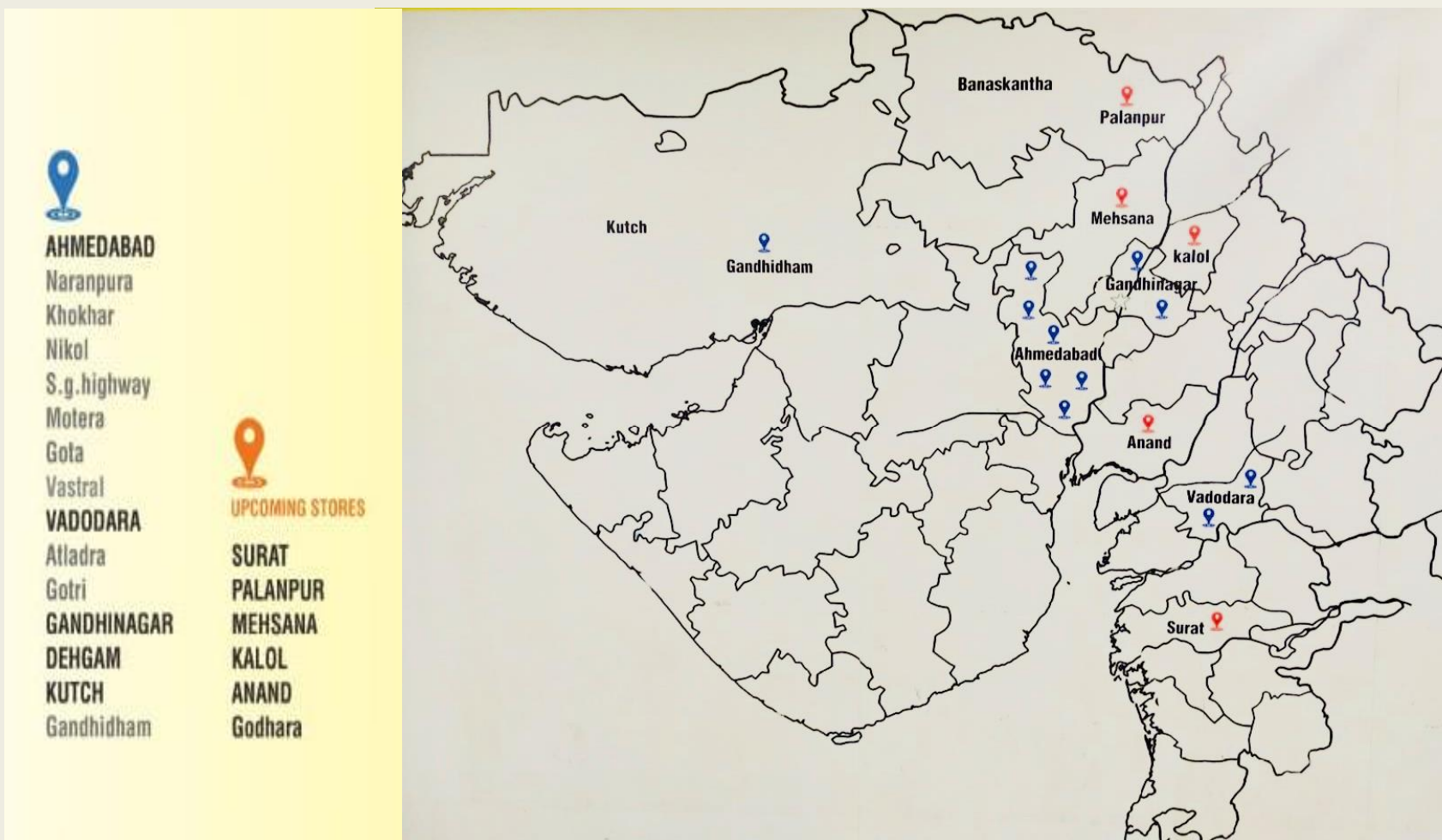
NEW STORES

| S NO. | Store Location | Area(Sq. Ft.) | Opening Period |
|-------|----------------|-----------------|----------------|
| 1 | PALANPUR | 37,000 | 2QFY20 |
| 2 | MEHSANA | 40,000 | 2QFY20 |
| 3 | KALOL | 40,000 | 2QFY20 |
| 4 | GODHARA | 27,000 | 2QFY20 |
| 5 | SURAT 1 | 22,000 | 2QFY20 |
| 6 | ANAND | 20,000 | 2QFY20 |
| 7 | SURAT 2 | 46,500 | 3QFY20 |
| 8 | VASTRAL | 17,000 | 3QFY20 |
| | Total | 2,49,500 | |

OSIA Hyper Retail Ltd. will open new stores ~2,50,000 sq. ft. in the next ~6 months equivalent to total stores area opened in last five years.

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Stores Geographic Spread – After Expansion



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Financial – FY19 vs FY18



| PROFIT AND LOSS ACCOUNT | | |
|--|-----------------------------|-----------------------------|
| PARTICULARS | FOR THE YEAR ENDED | |
| | 31-03-2019 (Rs. In lacs) | 31-03-2018 (Rs. In lacs) |
| INCOME; | | |
| (a) Revenue from Operations | 23038.86 | 14138.26 |
| (b) Other Income | 130.91 | 85.02 |
| Total Revenue | 23169.77 | 14223.28 |
| EXPENSES: | | |
| (a) Cost of Raw Materials consumed | 0.00 | 0.00 |
| (b) Purchases of Stock in Trade | 21949.82 | 12720.25 |
| (c) Changes in Inventories | -4513.64 | -1948.29 |
| (e) Employees' Benefit Expenses | 1370.57 | 885.96 |
| (f) Financial Cost | 404.49 | 233.21 |
| (g) Depreciation & Amortization Expenses | 224.45 | 129.01 |
| (h) Other Expenses | 2549.18 | 1385.11 |
| Total Expenses | 21984.87 | 13405.25 |
| Profit Before Exceptional Items & Tax | 1184.90 | 818.03 |
| Exceptional Items | 23.93 | 0.00 |
| Profit Before Tax | 1160.97 | 818.03 |
| Tax Expense: | | |
| Current Tax | 338.00 | 225.00 |
| MAT Entitlement | 0.00 | 0.00 |
| Deferred Tax | 12.50 | 31.90 |
| Profit/(Loss) for the period | 810.47 | 561.13 |
| Earning per equity share: | | |
| Basic | 19.90 | 14.96 |
| Diluted | 19.90 | 14.96 |

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Financial – FY19 vs FY18



| Balance Sheet | | |
|--|-----------------------------|-----------------------------|
| PARTICULARS | AS AT | |
| | 31-03-2019 (Rs. In Lacs) | 31-03-2018 (Rs. In Lacs) |
| <u>EQUITY AND LIABILITIES</u> | | |
| Shareholder's Funds | | |
| (a) Share Capital | 437.50 | 375.00 |
| (b) Reserves & Surplus | 2427.39 | 779.42 |
| Share application money pending allotment | 0.00 | 850.00 |
| Non-Current Liabilities | | |
| (a) Long Term Borrowings | 2108.92 | 1248.26 |
| (b) Deferred Tax Liabilities (Net) | 53.30 | 40.80 |
| (c) Other Long Term Liabilities | 0.00 | 0.00 |
| (d) Long Term Provisions | 0.00 | 0.00 |
| Current Liabilities | | |
| (a) Short Term Borrowings | 1958.74 | 906.38 |
| (b) Trade Payables | 5811.57 | 3149.82 |
| (c) Other Current Liabilities | 210.82 | 139.46 |
| (d) Short Term Provisions | 650.15 | 318.08 |
| TOTAL | 13658.39 | 7807.22 |
| <u>ASSETS</u> | | |
| Non-current assets | | |
| (a) Fixed Assets | | |
| (i) Tangible assets | 2460.65 | 1970.78 |
| (ii) Intangible assets | 0.00 | 0.00 |
| (iii) Capital work-in-progress | 3.02 | 148.64 |
| (iv) Intangible assets under development | 0.92 | 0.92 |
| (b) Non Current investment | 0.00 | 0.00 |
| (c) Deferred Tax Assets(Net) | 0.00 | 0.00 |
| (d) Long Term Loans & Advances | 532.86 | 276.50 |
| (e) Other non current assets | 0.00 | 0.00 |
| Current assets | | |
| (a) Inventories | 9546.66 | 5033.01 |
| (b) Trade Receivables | 178.58 | 45.13 |
| (c) Cash & Bank Balances | 181.31 | 233.24 |
| (d) Short Term Loans & Advances | 369.78 | 96.46 |
| (e) Other Current Assets | 384.61 | 2.53 |
| TOTAL | 13658.39 | 7807.22 |

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Financial – FY19 vs FY18



| Cash Flow Statement for the year ended March 31, 2019 | | (Rs. in Lacs) | |
|---|--|----------------------------|----------------------------|
| | | Period ended 31/03/2019 | Period ended 31/03/2018 |
| A. | <u>Cash Flow From Operating Activities :</u> | | |
| | Net Profit before tax and extraordinary items | 1160.97 | 818.03 |
| | Adjustment for : | 628.94 | 362.22 |
| | Operating Profit Before Working Capital Changes | 1789.91 | 1180.25 |
| | Movements in Working Capital Change | | |
| | Adjustment for Increase/Decrease in Inventories | (1185.72) | (628.47) |
| | Cash Generated From Operations | 604.19 | 551.78 |
| | Income Tax Paid (Net of Refunds) | (338.00) | (225.00) |
| | Net Cash From Operating Activities | 266.19 | 326.78 |
| B. | <u>Cash Flow From Investing Activities :</u> | | |
| | Net Cash Used In Investing Activities | (825.05) | (947.05) |
| C. | <u>Cash Flow From Financing Activities :</u> | | |
| | Net Cash Surplus In Financing Activities | 506.16 | 707.50 |
| D. | Net Increase(Decrease) In Cash And Cash Equivalents | (52.70) | 87.23 |

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Osia Store Khokhra - Ahmedabad



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Osia Store – Dev Arc,S.G.Highway



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Osia Store – Gotri, Baroda



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Osia Store - Gandhidham



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Thank You

In case of Queries,pls contact :

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