



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
L521906J2013PLC077269

Date: 01-06-2022

NSE/17/2022-23

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 : Outcome of Meeting of the Board of Directors held on Monday, 30th May, 2022, Tuesday, 31st May, 2022 and continued today 01st June, 2022.

REF : Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 & General Update submitted on 30th May, 2022 with reference letter no. NSE/15/2022-23 and General Update submitted on 31st May, 2022 with reference letter no. NSE/16/2022-23

With reference to the captioned subject and pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, this is to inform you that the Meeting of the Board of directors was held on Monday, 30th May, 2022, Tuesday, 31st May, 2022 and continued today 01st June, 2022 at the registered office of company.

The outcomes of Board meeting are as under:

1. Approved the Audited Financial Statement for the period ended March 31, 2022 and the Audited Financial Results for the period ended March 31, 2022, as recommended by the Audit Committee. Further, Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:
 - (i) Statements showing the Audited Financial Results for the period ended March 31, 2022; and
 - (ii) Auditors' Reports with unmodified opinions on Audited Financials.
 - (iii) Declaration on unmodified opinions under Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 - (iv) Declaration under regulation 33 (2) (a) of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.
2. Appointment of M/s. SCS AND CO. LLP (LLPIN: AAV-1091) as Secretarial Auditor of the Company for the Financial Year 2022-23.

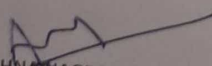
The Board Meeting Commenced at 02:00 PM on 30th May, 2022 and Concluded at 08:30 PM on 01st June, 2022.

You are requested to kindly take the above information on record.

Thanking You,

Yours faithfully,

For OSIA HYPER RETAIL LIMITED


ARCHANA NAGRANI
Director
DIN: 02545015



Encl: As above



INDEPENDENT AUDITOR'S REPORT

To the Members of **Osia Hyper Retail Limited**

Opinion

We have audited the financial statements of **Osia Hyper Retail Limited** ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2022, its profit/loss and its cash flows for the year ended on that date,

- a) In the case of the balance sheet, of the state of affairs of the company as at March 31, 2022
- b) In the case of the Profit and Loss Account, of the **profit** for the period ended on that date and
- c) In the case of cash flow statement, for the cash flows for the year ended on that date
- d) And the changes in equity for the year ended on that date

Basis for Opinion

We conducted our audit in accordance with the Accounting Standards (AS) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.



S. No.	Key Audit Matter	Auditor's Response
1.	<p>Inventory</p> <p>Inventory was considered as a key audit matter due to volume and value of the Inventory. According to the company's policy, inventories are valued at the lower of cost or net realizable value.</p> <p>Management adopts cyclical physical verification of inventory which is a complex exercise owing to the nature of the inventory and multiple locations covered by such cyclical counts.</p> <p>Considering the complexities involved in cyclical physical verification of inventory and specific management judgements and estimates required with respect to slow moving and obsolete inventory, allowances for inventory was determined to be a key audit matter.</p>	<p>Our audit included, but not limited to, the following audit procedures over Inventory allowances:</p> <ul style="list-style-type: none">- Understood the management process for physical counts and evaluated whether such processes are consistently followed.- Evaluated design and tested the operating effectiveness of controls implemented around above mentioned processes throughout the year.- Inspected the management's inventory count records and observed physical inventory verification for selected locations.- Tested the roll forward of the cyclical counts performed by the management for locations where such counts were performed before the year end.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the



Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (AS) specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has



adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.



2. As required by Section 143 (3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards (AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
- g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

**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

- iv. (a) The management has represented that, to the best of its knowledge and belief, **other than as disclosed in the notes to the accounts**, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management has represented, that, to the best of its knowledge and belief, **other than as disclosed in the notes to the accounts**, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- v. No dividend have been declared or paid during the year by the company.

**For SPJV & Co.
Chartered Accountants
Firm Regn No. 116884W**

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**CA Manoj Jain
Partner
M. no. 409062**

**Date : 01.06.2022
Place: Ahmedabad
UDIN : 22409062AKC0IZ1351**

Let's Grow Together

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



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STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2022		
Particulars	AS AT	Rs. In Lakhs
	31.03.2022	AS AT 31.03.2021
	Audited	Audited
I. EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	595.34	595.34
(b) Reserves and surplus	8,539.54	7,635.54
(c) Money received against share warrants	0.00	0.00
Sub-total (1)	9,134.88	8,230.88
2 Share application money pending allotment	0.00	0.00
3 Non-current liabilities		
(a) Long-term borrowings	3,941.16	610.67
(b) Deferred tax liabilities (Net)	77.30	49.88
(c) Other Long term liabilities	7,722.29	2,579.94
(d) Long-term provisions	0.00	0.00
Sub-total (2)	11,740.75	3,240.49
4 Current liabilities		
(a) Short-term borrowings	4,874.13	4,184.77
(b) Trade payables	12,372.63	9,255.79
(c) Other current liabilities	1,249.43	469.82
(d) Short-term provisions	703.39	768.89
Sub-total (3)	19,199.58	14,679.27
TOTAL	40,075.21	26,150.64
II. ASSETS		
Non-current assets		
1 (a) Property, Plant & Equipments		
(i) Tangible assets	5,362.10	3,478.45
(ii) Intangible assets	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00
(iv) Intangible assets under development	0.92	0.92
Sub-total (a)	5,363.02	3,479.37
(b) Non-current investments	0.00	0.00
(c) Deferred tax assets (net)	0.00	0.00
(d) Long-term loans and advances	966.09	919.07
(e) Other non-current assets	0.00	0.00
Sub-total (1)	6,329.11	4,398.44
2 Current assets		
(a) Current investments	0.00	0.00
(b) Inventories	23,733.42	16,614.66
(c) Trade receivables	4,121.86	2,739.52
(d) Cash and cash equivalents	1,891.82	381.54
(e) Short-term loans and advances	1,860.89	1,011.17
(f) Other current assets	2,138.11	1,005.32
Sub-total (2)	33,746.10	21,752.21
TOTAL	40,075.21	26,150.65

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

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Manoj Jain
Partner

MRN : 409062
Ahmedabad, 1ST June, 2022
UDIN : 22409062AKCOIZ1351

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

ARCHNA NAGRANI
Director

DIN: 02545015
Ahmedabad, 1ST June, 2022

STATEMENT OF PROFIT & LOSS FOR THE YEAR PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH, 2022					
					Rs. In Lakhs
Particulars	Half Year Ended			Year Ended	
	31.3.2022	30.09.2021	31.3.2021	31.03.2022	31.03.2021
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from operations	33,880.29	25,084.02	21,106.91	58,964.31	31,581.59
II. Other income	150.20	57.67	67.25	207.87	114.46
III. Total Revenue (I + II)	34,030.49	25,141.69	21,174.16	59,172.18	31,696.05
IV. Expenses:					
Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-Trade	29,779.02	24,219.36	18,529.51	53,998.38	26,264.82
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-2,864.27	-4,254.49	-1,781.96	-7,118.76	-1,774.01
Employee benefits expense	1,450.80	1,276.23	1,019.00	2,727.03	1,919.69
Finance costs	519.87	341.31	312.51	861.18	515.13
Depreciation and amortization expense	341.16	233.41	258.69	574.57	395.00
Other expenses	4,110.79	2,764.22	2,178.79	6,875.01	3,593.12
Total expenses (IV)	33,337.37	24,580.04	20,516.54	57,917.41	30,913.75
V. Profit before exceptional and extraordinary items and tax (III-IV)	693.12	561.65	657.62	1,254.77	782.30
VI. Exceptional items/Prior Period Exp	22.70	0.00	0.00	22.70	0.00
VII. Profit before extraordinary items and tax (V - VI)	670.42	561.65	657.62	1,232.07	782.30
VIII. Extraordinary Items	0.00	0.00	0.00	0.00	0.00
IX. Profit before tax (VII- VIII)	670.42	561.65	657.62	1,232.07	782.30
X. Tax expense:					
(1) Current tax	144.40	156.25	206.81	300.65	241.81
(2) Deferred tax	27.42	0.00	-0.02	27.42	-1.70
XI. Profit (Loss) for the period from continuing operations (VII-VIII)	498.60	405.40	450.83	904.00	542.19
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	0.00	0.00	0.00
XV. Profit (Loss) for the period (XI + XIV)	498.60	405.40	450.83	904.00	542.19
XVI. Earnings per equity share:					
(1) Basic.	8.37	6.81	7.58	15.18	9.11
(2) Diluted.	8.37	6.81	7.58	15.18	9.11


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

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by MANO JAIN
Date: 2022.06.01
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J JAIN

Manoj Jain
Partner
MRN : 409062
Ahmedabad, 1ST June, 2022
UDIN : 22409062AKCOIZ1351

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




ARCHANA NAGRANI
Director
DIN: 02545015
Ahmedabad, 1ST June, 2022



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CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET FOR THE PERIOD FROM 1ST APRIL 2021- 31ST MARCH, 2022		
Particulars	Rs. in Lakhs	
	Year Ended	
	31.03.2022 Audited	31.03.2021 Audited
A: CASH FLOW FROM OPERATING ACTIVITIES:		
Net profit before tax as per P & L Statement.	1,232.07	782.29
<u>Adjusted for:</u>		
Depreciation	574.57	395.00
Gain or loss of fixed Assets	35.38	0.00
financial cost	861.18	515.13
Rent, Interest & Dividend Income	0.00	0.00
Profit/loss on sale of assets	0.00	0.00
	2,703.20	1,692.42
Operating Profit before working capital changes	2,703.20	1,692.42
<u>Adjusted for:</u>		
Long Term Loans & Advances	-47.02	0.00
Inventories	-7,118.76	-1,774.01
Trade Receivables.	-1,382.34	-2,509.33
Short Term Loans & Advances	-849.72	0.00
Long-term provisions	0.00	0.00
Other Current Assets	-1,132.79	-528.03
Trade Payables	3,116.84	1,010.85
Other Current Liabilities	779.61	1,682.01
Provision	-65.50	-64.21
	-6,699.68	-2,182.72
Cash Generated from Operations	-3,996.48	-490.30
Less: Adjustments for Extraordinary Items	0.00	0.00
Less: Income Tax paid.	-300.65	-241.81
Net Cash from Operating Activities:	-4,297.13	-732.11
B: CASH FLOW FROM INVESTMENT ACTIVITIES:		
Purchase of Fixed Assets	-2,517.35	-1,414.27
Sales of Fixed Assets	18.00	0.00
Other Cashinflow/ Outflow of Cash	5.74	59.61
	-2,493.61	-1,354.66
Net Cash Used in Investment Activities:	-2,493.61	-1,354.66
C: CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Share Capital Issued.	0.00	0.00
Security Premium	0.00	0.00
Proceeds from Long Term Borrowings	3,330.49	-1.81
Proceeds from other Long Term Liabilities	5,142.35	2,579.94
Proceeds from Short Term Borrowings	689.36	0.00
Dividend Paid	0.00	0.00
Dividend Tax paid	0.00	0.00
Interest paid	861.18	-515.13
	8,301.02	2,063.00
Net Cash Used in Financing Activities:	8,301.02	2,063.00
Net Increase/(Decrease) in Cash and Cash Equivalents	1,510.28	-23.77
Opening Balance of Cash and Cash Equivalents	381.54	405.31
Closing Balance of Cash and Cash Equivalents	1,891.82	381.54
Total:	1,510.28	-23.77

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





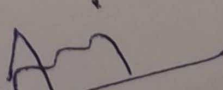
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1. The standalone financial statements for half year and year ended on March 31, 2022 have been reviewed and recommended by the audit committee at its meeting held on May 30, 2022 and approved by the board of directors at its meeting held on Monday, 30th May, 2022, Tuesday, 31st May, 2022 and continued today 01st June, 2022.
2. The standalone financial statements are prepared in accordance with the accounting standards as issued by the Institute of Chartered Accountants of India and as specified in the Section 133 of the companies Act, 2013 and the relevant rules thereof.
3. The Company is operating only in one segment; hence the results are reported undergone segment as per the Accounting Standard -17.
4. In accordance with regulation 33 of SEBI (LODR) regulation 2015, the statutory auditors of the company carried out audit for the half year and year ended financials.
5. As per MCA Notification dated 16th February, 2015 Companies whose Shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
6. Figures, wherever required, are regrouped / rearranged. There are no material adjustments made in the results of the earlier periods.
7. The figures of the half year ended 31st March, 2022 are the balancing figures between the figures for the year ended 31st March, 2022 and the figures for the six months ended 30th September, 2021.
8. Statement of standalone assets and liabilities and cash flow statement as on March 31, 2022 is enclosed herewith.
9. The above financials are available on the Company's website.
10. The Company is not having any subsidiary or holding company.
11. The Code on Social Security 2020 has been notified in the Official Gazette on 29th Sep 2020, which could impact the contributions by the company towards certain employment benefits. The effective date from which the changes are applicable is yet to be notified and the rules are yet to be framed. Impact if any of the change will be assessed and accounted in period of notification of the relevant provisions.

Date: 01.06.2022
Place: Ahmedabad



By order of the Board of Directors
Osia Hyper Retail Limited


Archana Nagrani
Director
(DIN : 02545015)



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Mob : 7096036838
Email Us : osiahyper01@gmail.com
L521904J2013PLC07A269

Date: 01st June, 2022

NSE/18/2022-23

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

Subject : Declaration/Disclosure regarding under Regulation 33 (2) (a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref : In the matter of M/s. Osia Hyper Retail Limited (Scrip Code: OSIAHYPER)

Dear Sir/Madam,

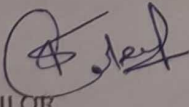
Pursuant to Regulation 33 (2) (a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read we do hereby confirm, declare and certify that the financial statements do not contain any false, misleading statements of figures and do not omit material fact which may make the statement or figures contained therein misleading.

You are therefore requested to take on record the aforesaid information for your reference.

Thanking You.

Yours Faithfully

For, OSIA HYPER RETAIL LIMITED


SANDEEP TAILOR
CHIEF FINANCIAL OFFICER





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
L521906J2013PL077269

Date: 01st June, 2022

NSE/19/2022-23

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

Subject : Declaration regarding Auditor's Report with Unmodified Opinion for the Financial Year ended 31st March, 2022 under Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref : In the matter of M/s. Osia Hyper Retail Limited (Scrip Code: OSIAHYPER)

Dear Sir/Madam,


Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read with SEBI's Circular No. SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare and confirm that Statutory Auditor of the Company M/s. SPJV & Co., Chartered Accountants (FRN: 116884W) have issued Audit Report in respect of Standalone Audited Financial Results for the Financial Year ended on 31st March, 2022 with unmodified and unqualified opinion.

Kindly take the same on your records

Thanking You.

Yours Faithfully

For, OSIA HYPER RETAIL LIMITED


ARCHNA NAGRANI
Director
DIN: 02545015



Date: 01-06-2022

NSE/21/2022-23

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 : Intimation of Appointment of M/s. SCS AND CO. LLP as the Secretarial Auditor of the Company.

REF : Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In compliance of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015, we wish to inform you that the Board of Directors at its Meeting held on Monday, 30th May, 2022, Tuesday, 31st May, 2022 and continued today 01st June, 2022 approved the:

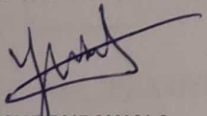
1) Appointment of M/s. SCS AND CO. LLP (LLPIN: AAV-1091) as the Secretarial Auditor of the Company for the Financial Year 2022-23 as per section 204 of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Brief Profile of M/s. SCS AND CO. LLP is enclosed herewith.

You are requested to kindly take note of this intimation.

Thanking you,

For OSIA HYPER RETAIL LIMITED


YUSUF RUPAWALA
COMPANY SECRETARY



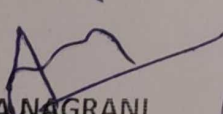
Encl: Brief Profile

BRIEF PROFILE OF M/S. SCS AND CO. LLP SECRETARIAL AUDITOR OF THE COMPANY

Disclosure as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), 2015

Sr. No.	Particulars	Disclosure/Information
1	Reason for Change viz, appointment, resignation, removal, death or otherwise	M/s. SCS AND CO. LLP (LLPIN: AAV-1091) as the Secretarial Auditor of the Company for the Financial Year 2022-23 as per section 204 of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014
2	Date of appointment/cessation (as applicable) & term of appointment	Date of Appointment 30 th May, 2022 for the Financial Year 2022-23.
3	Brief profile (in case of appointment)	<p>M/s. SCS AND CO. LLP (LLPIN: AAV-1091), is a Ahmedabad (India) based firm. The firm is a blend of experienced Practising Company Secretaries in different areas of practice.</p> <p>Mr. Abhishek Chhajer (Mem No.: FCS 11334 and COP No.: 15131), he is partner in M/s. SCS AND CO. LLP. He has professional experience of 6 years.</p> <p>His areas of practice are secretarial compliance applicable to Listed/Unlisted Company's pursuant to Company/Corporate Laws, SEBI Laws, SEBI (LODR)/Listing Regulations, SEBI ICDR Regulations, National Company Law Tribunal services RBI Laws, IBC, Valuation of securities under IBBI/Companies Act/Income Tax Act/ FEMA, IEC, Trademark/Intellectual Property and other allied professional services.</p> <p>He has major industry exposures i.e. Manufacturing, Textile, Infrastructure, Banking Services, Non-Banking finance companies, Broking Companies, Capital market intermediaries, EPC-Power/Energy Sector, Edible Oil, Constructions- Real Estate, Metal, Home appliances, IT and IT enables Companies etc.</p>
4	Disclosure of relationships between Directors (in case of appointment of a Director)	NIL

For, OSIA HYPER RETAIL LIMITED


ARCHANA AGRANI
Director
DIN: 02545015

