

# OSIA HYPER RETAIL LIMITED

CIN: L52190GJ2013PLC077269

**Registered Office:** Basement Store 1, 4D Square, Opp. IIT Eng. College, Near D-Mart, Visat  
Gandhinagar Highway, Motera, Ahmedabad 380 005, Gujarat  
**Email:** cs2013.ohrl@gmail.com **Ph.** 6357971102 **Website:** [www.osiahypermart.com](http://www.osiahypermart.com)

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04<sup>th</sup> February, 2026

**To,**  
**Manager - Listing Compliance,**  
**National Stock Exchange of India Limited**  
**'Exchange Plaza', C-1, Block -G,**  
**Bandra Kurla Complex, Bandra (E),**  
**Mumbai - 400 051**

**Symbol: OSIAHYPER**

**Subject: Clarification for Financial Results submitted for the quarter and half year ended on 30<sup>th</sup> September, 2025**

**Reference: 1. Outcome of Board Meeting held on Friday, 14<sup>th</sup> November, 2025 filed with the Stock Exchange on 14<sup>th</sup> November, 2025**

**2. Revised outcome of Board Meeting held on Friday, 14<sup>th</sup> November, 2025 filed with the Stock Exchange on 17<sup>th</sup> November, 2025 as an Updates**

**Dear Sir/Madam,**

With reference to captioned subject matter, it is hereby clarified to the exchange that:

1. Machine Readable Form/Legible copy of Financial Results not submitted

**Reply:** Machine Readable and Legible copy of Financial Results attached herewith

2. Segment Details not submitted

**Reply:** In the original Outcome of Board Meeting filed with the exchange on 14<sup>th</sup> November, 2025 inadvertently omitted to attach Notes of Financial results. Hence, the company had filed revised outcome of Board Meeting on 17<sup>th</sup> November, 2025 as an 'Updates', to provide notes on financial results. Segment details provided in Note - Note No. 3. Further, also provided segment reporting in XBRL. Final legible copy of financial results along with required annexures attached to this letter.

3. Financial Results submitted in XBRL with discrepancies - mismatch in EPS amount

**Reply:** In the original Outcome of Board Meeting filed with the exchange on 14<sup>th</sup> November, 2025 by mistake wrong EPS was mentioned. Hence, the company had filed revised outcome of Board Meeting on 17<sup>th</sup> November, 2025 to provide correct and accurate EPS. Further, in XBRL the company had already provided correct EPS.

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Kindly take the same on your record.

Thanking You,

Yours faithfully,

**FOR, OSIA HYPER RETAIL LIMITED**

**Dhirendra Gautamkumar Chopra**  
Chairman & Managing Director  
[DIN: 06473774]

**OSIA HYPER RETAIL LIMITED**  
**CIN:LS2190GJ2013PLC077269**  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2025**

Particulars	Quarter Ended			6 Months Ended		Year Ended Rs. In Lakhs Except for EPS data
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
<b>Continuing Operations</b>						
I. Revenue from operations	37,304.10	32,648.24	35,522.81	69,952.34	67,987.51	1,42,712.67
II. Other income	139.37	113.24	131.65	252.61	237.95	562.45
<b>III. Total Revenue (I + II)</b>	<b>37,443.47</b>	<b>32,761.48</b>	<b>35,654.46</b>	<b>70,204.95</b>	<b>68,225.46</b>	<b>1,43,275.12</b>
<b>IV. Expenses:</b>						
Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-Trade	34,488.39	28,070.50	37,727.35	62,558.89	65,137.57	143015.58
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-1,704.93	264.79	-6,678.75	-1,440.14	-6,029.80	-18,912.63
Employee benefits expense	723.67	676.47	681.60	1,400.14	1,271.94	2,829.88
Finance costs	521.29	616.37	934.81	1,137.66	1,830.03	4,107.30
Depreciation and amortization expense	286.03	286.10	268.93	572.13	532.13	1,092.51
Other expenses	2,447.46	1,773.39	2,216.60	4,220.85	3,950.67	8,580.24
<b>Total expenses (IV)</b>	<b>36,761.91</b>	<b>31,687.62</b>	<b>35,150.54</b>	<b>68,449.53</b>	<b>66,692.54</b>	<b>1,40,712.88</b>
<b>V. Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>681.56</b>	<b>1,073.86</b>	<b>503.92</b>	<b>1,755.42</b>	<b>1,532.92</b>	<b>2,562.24</b>
<b>VI. Exceptional items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>VII. Profit before extraordinary items and tax (V - VI)</b>	<b>681.56</b>	<b>1,073.86</b>	<b>503.92</b>	<b>1,755.42</b>	<b>1,532.92</b>	<b>2,562.24</b>
<b>VIII. Extraordinary Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>IX. Profit before tax (VII- VIII)</b>	<b>681.56</b>	<b>1,073.86</b>	<b>503.92</b>	<b>1,755.42</b>	<b>1,532.92</b>	<b>2,562.24</b>
X Tax expense:						
(1) Current tax	171.53	270.27	176.09	441.80	535.66	646.88
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	-36.18
<b>XI Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>510.03</b>	<b>803.60</b>	<b>327.83</b>	<b>1,313.62</b>	<b>997.26</b>	<b>1,951.54</b>
<b>XII Profit/(loss) from discontinuing operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XIII Tax expense of discontinuing operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV Profit (Loss) for the period (XI + XIV)</b>	<b>510.03</b>	<b>803.60</b>	<b>327.83</b>	<b>1,313.62</b>	<b>997.26</b>	<b>1,951.54</b>
<b>XVI Other Comprehensive Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XVII Total Comprehensive Income for the Period</b>	<b>510.03</b>	<b>803.60</b>	<b>327.83</b>	<b>1,313.62</b>	<b>997.26</b>	<b>1,951.54</b>
<b>XVIII Earnings per equity share (For Continuing Operation):</b>						
(1) Basic.	0.29	0.46	0.29	0.78	0.87	1.46
(2) Diluted.	0.29	0.46	0.29	0.78	0.87	1.46
<b>XIX Earnings per equity share (For discontinuing operation):</b>						
(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
<b>XX Earnings per equity share (For continuing and discontinuing operation):</b>						
(1) Basic.	0.29	0.46	0.29	0.78	0.87	1.46
(2) Diluted.	0.29	0.46	0.29	0.78	0.87	1.46

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



Dhirendra Gautamkumar Chopra  
 Managing Director  
 DIN: 06473774  
 Ahmedabad, 14th November, 2025



UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER'2025

Rs. In Lakhs

Particulars		AS AT 30.09.2025	AS AT 31.03.2025
		UnAudited	Audited
<b>I</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
(a)	Property, Plant & Equipments	6,296.39	6,844.39
(b)	Capital work-in-progress	-	-
(c)	Right to Use Assets	-	-
(d)	Intangible Assets	-	-
(e)	Long Term Loan and Advances	1,269.14	1,329.49
(v)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Others Non Current Assets	-	-
(vi)	Income Tax Assets	-	-
(vii)	Other non-current assets	-	0.00
	Sub-total (1)	7,565.53	8,173.88
<b>2</b>	<b>Current assets</b>		
(a)	Inventories	48,548.91	47,108.77
(b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	18,071.11	15,735.12
(iii)	Cash and cash equivalents	489.43	686.80
(iv)	Bank Balances other than cash and Cash Equivelant	-	-
(v)	Other Current Financial Assets	10,853.45	10,493.20
(c)	Other Current Assets	1,706.81	1,711.80
	Sub-total (2)	79,669.71	75,735.69
	TOTAL	87,235.24	83,909.57
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>EQUITY</b>		
(a)	Equity Share capital	1,769.59	1,645.74
(b)	Other Equity	41,397.23	37,607.35
	Sub-total (1)	43,166.82	39,253.09
<b>2</b>	<b>Non-current liabilities</b>		
a)	Financial Liabilities		
(i)	Long Term Borrowings	7,415.17	8,278.39
(ii)	Lease Liability	-	-
(iii)	Other Non Current Financial Liabilities	-	-
(b)	Long Term Provisions	211.16	211.16
(c)	Deferred tax liabilities (Net)	40.44	40.44
(d)	Other Non Curmet liabilities	14,019.37	14,230.34
	Sub-total (2)	21,686.14	22,760.33
<b>3</b>	<b>Current liabilities</b>		
a)	Financial Liabilities		
(i)	Short Term Borrowings	9,636.33	9,907.02
(ii)	Lease Liability	-	-
(iii)	Trade Payables	8,418.58	8,397.92
(iv)	Other Financial Liabilities	-	-
b)	Other Current Liabilities	2,156.50	1,863.89
c)	Provisions	-	-
d)	Current Tax Liabilities (Net)	2,170.87	1,727.32
	Sub-total (3)	22,382.28	21,396.15
	TOTAL EQUITY AND LIABILITIES	87,235.24	83,909.57

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



  
Dhirendra Gautamkumar Chopra  
Managing Director  
DIN: 06473774

Ahmedabad, 14th November, 2025

CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET  
FOR THE PERIOD FROM 1ST APRIL 2025- 30TH SEPTEMBER, 2025

Particulars	Year Ended	Year Ended
	30.09.2025	31.03.2025
	Unaudited	Audited
<b>A: CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit/(Loss) after extra ordinary items but before tax	1,755.42	2,562.23
Add: Depreciation	572.13	1,092.51
Less:- Interest Income	-24.98	-152.02
Add:- Financial Exps	1,137.66	4,107.30
Add: - Loss on sale of assets	0.00	0.00
<b>Operating Profit before working capital changes</b>	<b>3,440.23</b>	<b>7,610.03</b>
Decrease/ (Increase) in Trade Receivables	(2,335.99)	(8,943.10)
Decrease/ (Increase) in Other Financial Assets	(355.26)	(5,220.54)
Decrease/ (Increase) in Inventory	(1,440.14)	(18,912.63)
Decrease/ (Increase) in Long Term Loans and Advances	60.35	(112.41)
Increase/ (Decrease) in Other Non-Financial Liabilities/Provisions	-	25.63
Increase/ (Decrease) in Other Financial Liabilities	81.64	3,750.79
Increase/ (Decrease) in Trade Payables	20.66	214.45
	<b>-3,968.74</b>	<b>-30,658.18</b>
<b>Cash Generated from Operations</b>	<b>-528.51</b>	<b>-23,048.15</b>
Less:- Adjustments for Extraordinary Items	0	0
Less: Income-Tax paid.	1.84	0.00
<b>Net Cash from Operating Activities:</b>	<b>-526.67</b>	<b>-23,048.15</b>
<b>B: CASH FLOW FROM INVESTMENT ACTIVITIES:</b>		
Purchase of Fixed Assets	(24.21)	(745.05)
Sales of Fixed Assets	-	-
	<b>(24.21)</b>	<b>-745.05</b>
<b>Net Cash Used in Investment Activities:</b>	<b>(24.21)</b>	<b>-745.05</b>
<b>C: CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Repayments of Long Term Secured Loans	-863.22	5,980.27
Interest Received	24.98	152.02
Proceeds Received in Long/Short Term Borrowings	-270.69	713.69
Interest Paid	-1,137.66	-4,107.30
Proceeds from Issue of Share/Warrants	2,600.11	17,368.00
	<b>353.52</b>	<b>20,106.68</b>
<b>Net Cash Used in Financing Activities:</b>	<b>353.52</b>	<b>20,106.68</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>-197.36</b>	<b>-3,686.53</b>
<b>Opening Balance of Cash and Cash Equivalents</b>	<b>686.79</b>	<b>4,373.31</b>
<b>Closing Balance of Cash and Cash Equivalents</b>	<b>489.43</b>	<b>686.79</b>



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

Dhirendra Gautamkumar Chopra

Managing Director

DIN: 06473774

Ahmedabad, 14th November, 2025

**Note:-**

1. The standalone financial statements for quarter/half year ended on September 30, 2025 have been reviewed and recommended by the audit committee at its meeting held on November 14, 2025 and approved by the board of directors at its meeting held on Friday, 14th November, 2025
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 primarily engaged in the business of retail trades through offline channels. There are no separate reportable segments as per IND AS 108- Operating Segments.
4. The Company has also sub-divided/split of Face Value of 1 Equity Share of the Face Value of Rs. 10/- per share into 1 Equity Shares of Face Value of Re. 1/- per share during FY 22- 23, the effect of same has been considered while calculating the EPS.
5. In accordance with regulation 33 of SEBI (LODR) regulation 2015, the statutory auditors of the company carried out limited review for the three month ended financials.
6. Figure, wherever required, are regrouped / rearranged. There are no material results adjustments made in the results of the earlier periods.
7. The Above financials are available on the company's website.
8. The company is not having any subsidiary or holding company.

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



A handwritten signature in black ink.

Dhirendra Gautamkumar Chopra  
Managing Director  
DIN: 06473774  
Ahmedabad, 14th November, 2025



## 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/Six months ended on 30th September, 2025, 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,



**CA Manoj Jain**  
**SPJV & CO.**  
FRN : 116884W  
M. No : 400962  
Date : 14th November, 2025  
Place : Ahmedabad  
UDIN : 25409062BMNRLS7809

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