



OSIA HYPER RETAIL LIMITED

Corporate Address : OSIA HYPERMART

4D Square, Basement - One,

Visat to Gandhinagar Highway, Motera,
Ahmedabad, Gujarat-380 005.

Phone : 079-4008 4003

Email Us : mappleexim@gmail.com

CIN : L52190GJ2013PLC077269

Date: 06.08.2020

NSE/14/2020-21

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

Dear Sir,

**Subject: Submission of reply –Clarification on Financial Results with respect to your Email dated
06.08.2020 at 01:39 A.M.**

**REF: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 &
Submission of Audited Financial Results of the Company for the Period Ended on 31st March, 2020.**

This is with reference to the clarification sought for financial results adopted at the Board Meeting dated 30th July, 2020 regarding Financial Results submitted is not as per format prescribed by SEBI (Note stating that the figures of last quarter are the balancing figures as required under Regulation 33 (3) (e) of SEBI (LODR) 2015 not mentioned). In reply to the clarification sought please find attached with this letter notes to accounts (Point No. 7) which are inserted.

We request you to kindly take the same on your records and treat it as Compliance of submitting the financial statements under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and acknowledge the receipt of the same.

Thanking you.

Yours Faithfully

FOR, OSIA HYPER RETAIL LIMITED
[Formerly known as Mapple Exim Limited]



YUSUF MOIZBHAI RUPAWALA
COMPANY SECRETARY & COMPLIANCE OFFICER

Enclosure: Notes to Accounts



INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report (Unmodified Opinion) on Audited Standalone yearly Financial Results and Year to Date Result of the Company dated 31st March, 2020 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Osia Hyper Retail Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone yearly financial results of **Osia Hyper Retail Limited** (the company) for the year ended 31st March, 2020 and the year to date results for the period from 1st April, 2019 to 31st March, 2020, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the year ended 31st March, 2020 as well as the year to date results for the period from 1st April, 2019 to 31st March, 2020.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 results under the provisions of the Companies Act, 2013 and the Rules there under, 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.



Management's Responsibilities for the Standalone Financial Results

These yearly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'interim Financial Reporting' prescribed under section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results.

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone financial results.

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 standalone financial results, 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 procedures to design audit that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors, 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 results 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.
- Evacuate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

For Deora Maheshwari & Co.

Chartered Accountants

Firm's Registration Number: 123009W



Date: 30th July, 2020

Place: Ahmedabad

CA Pawankumar Bagrecha

Partner

Membership No.160085

UDIN: 20160085AAAAAG4833

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2020

Amount in Lakhs

Particulars	Half Year Ended			Year Ended	
	31.03.2020	30.09.2019	31.03.2019	31.03.2020	31.03.2019
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from operations	19,905.63	14,223.89	13,593.80	34,129.52	23,038.86
II. Other income	130.86	129.00	90.52	259.86	130.91
III. Total Revenue (I + II)	20,036.49	14,352.89	13,684.32	34,389.38	23,169.77
IV. Expenses:					
Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-Trade	17,014.72	14,458.79	13,179.38	31,473.51	21,949.82
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-1,754.50	-3,539.50	-3,034.02	-5,294.00	-4,513.64
Employee benefits expense	1,302.24	887.93	886.71	2,190.17	1,370.57
Finance costs	169.10	112.51	306.71	281.61	404.49
Depreciation and amortization expense	161.41	133.84	126.02	295.25	224.44
Other expenses	2,475.60	1,762.71	1,471.63	4,238.31	2,549.18
Total expenses (IV)	19,368.57	13,816.28	12,936.44	33,184.85	21,984.87
V. Profit before exceptional and extraordinary items and tax (III-IV)	667.92	536.61	747.89	1,204.53	1,184.90
VI. Exceptional items	0.00	0.00	0.00	0.00	23.93
VII. Profit before extraordinary items and tax (V - VI)	667.92	536.61	747.89	1,204.53	1,160.97
VIII. Extraordinary Items	0.00	0.00	0.00	0.00	0.00
IX. Profit before tax (VII- VIII)	667.92	536.61	747.89	1,204.53	1,160.97
X Tax expense:					
(1) Current tax	225.00	135.00	210.74	360.00	338.00
(2) Deferred tax	-2.76	1.04	6.94	-1.72	12.50
XI Profit (Loss) for the period from continuing operations (VII-VIII)	445.68	400.57	530.21	846.25	810.47
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)	445.68	400.57	530.21	846.25	810.47
XVI Earnings per equity share:					
(1) Basic.	7.48	6.73	12.12	14.21	19.90
(2) Diluted.	7.48	6.73	12.12	14.21	19.90

By order of the Board of Directors
Osia Hyper Retail Limited

Dhirendra G Chopra
Managing Director
(DIN : 06473774)

Date: 30.07.2020
Place: Ahmedabad

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2020

		Amount in Lakhs	
Particulars		AS AT 31.03.2020	AS AT 31.03.2019
		Audited	Audited
I.	EQUITY AND LIABILITIES		
1	Shareholders' funds		
(a)	Share capital	595.34	437.50
(b)	Reserves and surplus	7,093.35	2,427.39
(c)	Money received against share warrants	0.00	0.00
	Sub-total (1)	7,688.69	2,864.89
2	Share application money pending allotment	0.00	0.00
3	Non-current liabilities		
(a)	Long-term borrowings	615.91	2,108.92
(b)	Deferred tax liabilities (Net)	51.58	53.30
(c)	Other Long term liabilities	0.00	0.00
(d)	Long-term provisions	0.00	0.00
	Sub-total (2)	667.49	2,162.22
4	Current liabilities		
(a)	Short-term borrowings	2,811.75	1,958.74
(b)	Trade payables	8,244.95	5,811.57
(c)	Other current liabilities	160.83	210.82
(d)	Short-term provisions	833.10	650.15
	Sub-total (3)	12,050.63	8,631.28
	TOTAL	20,406.81	13,658.38
II.	ASSETS		
	Non-current assets		
1	(a) Property, Plant & Equipments		
(i)	Tangible assets	2,459.17	2,460.65
(ii)	Intangible assets	0.00	0.00
(iii)	Capital work-in-progress	0.00	3.02
(iv)	Intangible assets under development	0.92	0.92
		2,460.09	2,464.58
(b)	Non-current investments	0.00	0.00
(c)	Deferred tax assets (net)	0.00	0.00
(d)	Long-term loans and advances	865.61	532.86
(e)	Other non-current assets	0.00	0.00
	Sub-total (1)	3,325.70	2,997.44
2	Current assets		
(a)	Current investments	0.00	0.00
(b)	Inventories	14,840.65	9,546.66
(c)	Trade receivables	230.19	178.58
(d)	Cash and cash equivalents	521.81	181.31
(e)	Short-term loans and advances	683.89	369.78
(f)	Other current assets	804.57	384.61
	Sub-total (2)	17,081.11	10,660.94
	TOTAL	20,406.81	13,658.38

By order of the Board of Directors
Osia Hyper Retail Limited

Dhirendra G Chopra
Managing Director
(DIN : 06473774)

Date: 30.07.2020
Place: Ahmedabad

Amount in Lakhs

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2020		
Particulars	Year Ended	
	31.03.2020	31.03.2019
	Audited	Audited
A: CASH FLOW FROM OPERATING ACTIVITIES:		
Net profit before tax as per P & L Statement.	1,204.51	1,184.90
<u>Adjusted for:</u>		
Depreciation	295.25	224.45
Gain or loss of fixed Assets	-17.78	0.00
financial cost	281.61	404.49
Rent, Interest & Dividend Income	0.00	0.00
Profit/Loss on sale of assets	0.00	0.00
	1,763.59	1,813.84
Operating Profit before working capital changes	1,763.59	1,813.84
<u>Adjusted for:</u>		
Long Term Loans & Advances	0.00	0.00
Inventories	-5,294.00	-4,513.64
Trade Receivables.	-51.61	-133.45
Short Term Loans & Advances	0.00	0.00
Long-term provisions	0.00	0.00
Other Current Assets	-734.06	-655.40
Trade Payables	2,433.38	2,661.75
Other Current Liabilities	803.02	1,122.95
Provision	182.95	332.07
	-2,660.32	-1,185.72
Cash Generated from Operations	-896.73	628.12
Less:- Adjustments for Extraordinary Items	0.00	-23.93
Less: Income-Tax paid.	-360.00	-338.00
	-1,256.73	266.19
Net Cash from Operating Activities:		
B: CASH FLOW FROM INVESTMENT ACTIVITIES:		
Purchase of Fixed Assets	-985.99	-568.69
Sales of Fixed Assets	0.00	0.00
Other Cashinflow/ Outflow of Cash	-432.33	-256.36
	-1,418.32	-825.05
Net Cash Used in Investment Activities:	-1,418.32	-825.05
C: CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Share Capital Issued.	157.84	-787.50
Security Premium	3,819.73	837.50
Proceeds from Long Term Borrowings	-1,493.01	860.65
Repayment of Long Term Borrowings	0.00	0.00
Repayment of Short Term Borrowings	0.00	0.00
Dividend Paid.	0.00	0.00
Dividend Tax paid.	0.00	0.00
Interest paid.	-281.61	-404.49
	2,202.95	506.16
Net Cash Used in Financing Activities:	2,202.95	506.16
Net Increase/(Decrease) in Cash and Cash Equivalents	-472.10	-52.70
Opening Balance of Cash and Cash Equivalents	167.41	220.12
Closing Balance of Cash and Cash Equivalents	405.31	167.41
Total:	237.90	-52.71

By order of the Board of Directors
Osia Hyper Retail Limited

Dhirendra G Chopra
Managing Director
(DIN : 06473774)

Date: 30.07.2020
Place: Ahmedabad

1. The standalone financial statements for half year and year ended on March 31, 2020 have been reviewed and recommended by the audit committee at its meeting held on July 30, 2020 and approved by the board of directors at its meeting held on July 30, 2020.
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 under one 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.
7. The figures of the half year ended 31st March, 2020 are the balancing figures between the figures for the year ended 31st March, 2020 and the figures for the six months ended 30th September, 2019.
8. Statement of standalone assets and liabilities and cash flow statement as on March 31, 2020 is enclosed herewith.
9. The statement on the impact of COVID 19 on its business operations is attached as annexure A.
10. The Company is not having any subsidiary or holding company.

Date: 30.07.2020
Place: Ahmedabad



By order of the Board of Directors
Osia Hyper Retail Limited

[Signature]
Dhirendra G Chopra
Managing Director
(DIN : 06473774)

Annexure A

**Update on COVID-19 situation for Osia Hyper Retail Limited
("Osia Hyper Retail"/ "the Company")**

I. Overall Status:

1. As the country was struck by the COVID-19 pandemic from early March, leading to movement restrictions and heightened sense of insecurity among people, consumers started to stay away from all non-essential shopping, leading to a steep decline in sales from the third week of March. Eventually, the Company had to shut down its entire retail network through the month in line with the nationwide lockdown announced by the Government of India and restriction imposed by local authorities.
2. During this period, the Company took every possible precaution to ensure safety of its staff across the country. The Company has started to slowly resume its operations across the country in line with guidance issued by Ministry of Home Affairs (MHA) and local authorities. Each store is being opened with utmost precautions, implementing the highest standards and protocols on safety and hygiene to make them absolutely safe for employees and consumers.

II. Impact on the Business:

1. The Company's operations were hit substantially from mid of March 2020 till now. As during this period, stores were fully closed for some days. After some days, the Company started operations with some restrictions by government and local authorities. Even the Company started operations, the company is allowed to operate for few hours in a day and only essential goods were being sold.
2. As of today, out of a total network of 17 stores, almost all stores have started operations. Although, we have started operations at our stores, we have not been able to achieve the optimum level of operation considering the conditional lockdown relaxation and lack of consumer demand for non-essential items. As such, there will be significant revenue loss for the Company as compared to corresponding period of previous financial year. The Company continues to incur expenditure towards fixed/ indirect cost (though rationalized to the extent possible), as a result of which there will be adverse impact on the profitability of the Company.

III. Ability to maintain operations:

1. The Company has sufficient liquid assets / cash and bank balance and unutilized working capital facilities to meet its operation requirement on a sustained basis.
2. The entire management team, senior management team and departmental heads continue to remain actively engage on day to day basis through various communication facilities, attending to internal operation matters as well with vendors and other stakeholders.



IV. Commencement of Operations:

1. With Central Government relaxing the lockdown conditions and based on guidelines from various states/district authorities, we have started re-opening our stores. As of date, we have reopened almost all stores. We are witnessing gradual increase in footfall.

V. Details of Impact of COVID19

- i. **Capital & Financial Resources:** The Company is well capitalized and having adequate financial resources.
- ii. **Profitability:** The revenue and profitability for the half year ended March 31, 2020 was adversely impacted. Also, revenue and profitability for the half year ended September 30, 2020 would be adversely impacted due to the continuation of nationwide lockdown, although partial relaxation was announced by the government. The Company is continuously working towards rationalizing its fixed cost as the same forms major part of our cost.
- iii. **Liquidity Positions:** We have focused on cash conservation, cost rationalization, discharging operational expenses and ensuring optimum availability of cash to ramp up our operations. Further, the Company has sufficient unutilized banking facilities to cover short term financial distortions caused due to COVID-19.
- iv. **Ability to Service Debt and other financing arrangements:** The Company has adequate liquidity. As such, we do not foresee any difficulties in meeting our debt and other financial commitments.
- v. **Assets:** The Company does not see material risk to recoverability of assets (Inventories and other current assets). Further the Company has adequate insurance policies for its fixed assets.
- vi. **Internal financial reporting and control:** We have effective internal financial reporting and control mechanism in place. Our robust IT systems help us in remotely monitor all the functions during the lock down. There was no impact of COVID-19 on internal financial reporting and control.
- vii. **Supply Chain:** There is minimum disruption in the supply chain as most of the vendors have re-started their production and are ready to provide required supplies depending on the demand and the existing inventory being liquidated. We have been continuously engaging with our vendors and they are keen to restart the supplies. We believe that our cordial relationship and payment track record will help us in restoring the supply chain.
- viii. **Demand for its products/ services:** Customer sentiment pointing at reduced spends on discretionary items due to various factors including short term reduction in purchasing power might impact demand for most of the Company's products in near term. The Company has also working on strategy to introduce various items that can be pushed in current situation.



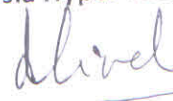
VI. Existing contracts / agreements where non-fulfillment of obligation by any party will have significant impact on the listed entity's business:

The Company is well positioned to fulfill its obligations and also does not foresee any significant impact on the business due to non-fulfillment of the obligations by any party.

The update is dynamic and subject to change due to factors beyond the Company's control. The Company will constantly monitor the situation and will keep you informed as and when any material developments take place having significant impact.

By order of the Board of
Directors

Osia Hyper Retail Limited



Dhirendra G Chopra
Managing Director
(DIN : 06473774)



Date: 30.07.2020
Place: Ahmedabad



OSIA HYPER RETAIL LIMITED

Corporate Address : OSIA HYPERMART

4D Square, Basement - One,

Visat to Gandhinagar Highway, Motera.

Ahmedabad, Gujarat-380 005.

Phone : 079-4008 4003

Email Us : mappleexim@gmail.com

CIN : L52190GJ2013PLC077269

Date: 30th July, 2020

NSE/08/2020-21

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

Subject : Declaration regarding Auditor's Report with Unmodified Opinion for the Financial Year ended 31st March, 2020 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. Deora Maheshwari & Co., Chartered Accountants (FRN: 123009W) have issued Audit Report in respect of Standalone Audited Financial Results for the Financial Year ended on 31st March, 2020 with unmodified and unqualified opinion.

Kindly take the same on your records

Thanking You.

Yours Faithfully

For OSIA HYPER RETAIL LIMITED
[Formerly known as Mapple Exim Limited]

DHIRENDRA G. CHOPRA
MANAGING DIRECTOR
(DIN: 06473774)





OSIA HYPER RETAIL LIMITED

Corporate Address : OSIA HYPERMART

4D Square, Basement - One,

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Ahmedabad, Gujrat-380 005.

Phone : 079-4008 4003

Email Us : mappleexim@gmail.com

CIN : L52190GJ2013PLC077269

Date: 30th July, 2020

NSE/09/2020-21

To,
Listing Department,
National Stock Exchange Limited
Exchange Plaza, C- 1, Block-G
Bandra Kundra 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,

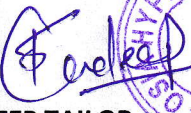
Pursuant to Regulation 33 (2) (a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read we do hereby confirm, declare and certify that the financial statements do not contain any false, misleading statements of figures and do not omit material fact 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
[Formerly known as Mapple Exim Limited]


SANDEEP TAILOR
CHIEF FINANCIAL OFFICER

