

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.** 63579 71102 **Website:** www.osiahypermart.com

12th 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: Outcome of Board Meeting held on Thursday, 12th February, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 read with Schedule III to SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we would like to inform you that the Meeting of Board of Directors of the company was held today i.e. Thursday, 12th February, 2026 and transacted the following:

1. Considered and Approved Standalone Unaudited Financial Results for the quarter and nine months ended on 31st December, 2025 along with the Limited Review Report thereon;

The said financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their meeting held today.

In this Connection pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Unaudited Financial Results for the quarter and nine months ended on 31st December, 2025 and Limited Review Report thereon

The Meeting was commenced at 04:00 PM and concluded at 06:30 PM.

Thanking You,

Yours faithfully,

FOR, OSIA HYPER RETAIL LIMITED

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

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31st DECEMBER, 2025

Rs. In Lakhs Except for EPS data

Particulars	Quarter Ended			9 Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Continuing Operations						
I. Revenue from operations	38,297.93	37,304.10	40,695.58	1,08,250.27	1,08,683.09	1,42,712.67
II. Other income	59.81	139.37	147.91	312.42	385.86	562.45
III. Total Revenue (I + II)	38,357.74	37,443.47	40,843.49	1,08,562.69	1,09,068.95	1,43,275.12
IV. Expenses:						
Cost of materials consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	33,694.80	34,488.39	35,566.70	96,253.69	1,00,704.27	1,43,015.58
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	537.74	(1,704.93)	355.26	(902.40)	(5,674.54)	(18,912.63)
Employee benefits expense	636.65	723.67	745.08	2,036.79	2,017.02	2,829.88
Finance costs	465.87	521.29	1,183.42	1,603.53	3,013.45	4,107.30
Depreciation and amortization expense	245.95	286.03	275.60	818.08	807.73	1,092.51
Other expenses	2,199.96	2,447.46	1,713.13	6,420.81	5,663.80	8,580.24
Total expenses (IV)	37,780.97	36,761.91	39,839.19	1,06,230.50	1,06,531.73	1,40,712.88
V. Profit before exceptional and extraordinary items and tax (III-IV)	576.77	681.56	1,004.30	2,332.19	2,537.22	2,562.24
VI. Exceptional items	-	-	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)	576.77	681.56	1,004.30	2,332.19	2,537.22	2,562.24
VIII. Extraordinary Items	-	-	-	-	-	-
IX. Profit before tax (VII- VIII)	576.77	681.56	1,004.30	2,332.19	2,537.22	2,562.24
X Tax expense:						
(1) Current tax	145.17	171.53	102.91	586.97	638.57	646.88
(2) Deferred tax	-	-	-	-	-	(36.18)
XI Profit (Loss) for the period from continuing operations (VII-VIII)	431.60	510.03	901.39	1,745.23	1,898.65	1,951.54
XII Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII Tax expense of discontinuing operations	-	-	-	-	-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV Profit (Loss) for the period (XI + XIV)	431.60	510.03	901.39	1,745.23	1,898.65	1,951.54
XVI Other Comprehensive Income	-	-	-	-	-	-
XVII Total Comprehensive Income for the Period	431.60	510.03	901.39	1,745.23	1,898.65	1,951.54
XVIII Earnings per equity share (For Continuing Operation):						
(1) Basic.	0.24	0.74	0.68	0.99	1.43	1.46
(2) Diluted.	0.24	0.74	0.68	0.99	1.43	1.46
XIX Earnings per equity share (For discontinuing operation):						
(1) Basic.	-	-	-	-	-	-
(2) Diluted.	-	-	-	-	-	-
XX Earnings per equity share (For continuing and discontinuing operation):						
(1) Basic.	0.24	0.74	0.68	0.99	1.43	1.46
(2) Diluted.	0.24	0.74	0.68	0.99	1.43	1.46

For and on behalf of
SPJV & Co.
Chartered Accountants
FRN P 116284W


CA Manoj Jain
Partner
MRN : 409062
Bhopal, 12th February 2026
UDIN:26409062FIHWNUG495

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


Dhirendra Gautamkumar Chopra
Managing Director
DIN: 06473774
Ahmedabad, 12th February, 2026

Note:-

1. The standalone financial statements for quarter/ 9 month ended on December 31st, 2025 have been reviewed and recommended by the audit committee at its meeting held on February 12, 2026 and approved by the board of directors at its meeting held on February 12, 2026.
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 | 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 SPJV & Co.
Chartered Accountants
Firm Regn No. 116884W



CA Manoj Jain
Partner
Ahmedabad, 12th February, 2026
UDIN: 26409062FIHWNU6495

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



Dhirendra Gautamkumar Chopra
Managing Director
DIN: 06473774
Ahmedabad, 12th February, 2026



Limited Review Report of Osia Hyper Retail Limited

To,
The Board of Directors,
Osia Hyper Retail Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Osia Hyper Retail Limited** for the quarter/period ended on **31st December, 2025**.

2. **Management's Responsibility**

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.

3. **Auditor's Responsibility**

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 Accountants 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.

4. **Basis for Qualified Opinion**

We draw attention to the following matters regarding non-compliance with statutory requirements and delayed in repayment of dues:

- **a) Non-payment of Statutory Dues:** The Company has delayed in the payment of statutory dues and remain unpaid as of the reporting date.
- **b) Delay in payment to NBFC:** The Company has delayed payments to Non-Banking Financial Companies (NBFCs) regarding vendor financing arrangements and purchase invoice discounting facilities. These payments were contractually due on specified dates but remained unsettled as at the reporting date.
- **c) Default in Credit Card Dues:** The Company has delayed in the payment of dues relating to the Corporate Credit Card facility.

5. **Management's Explanation**

The Management has explained that the above delays have occurred due to temporary liquidity constraints and is in active discussion with the respective authorities and lenders for regularisation of these dues.

**SPJV & CO.
CHARTERED ACCOUNTANTS**

A-131, Shahpura,
Near Manisha Market,
Bhopal (MP)



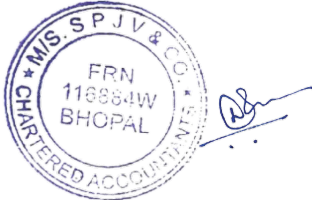
Website: www.spjvco.com
email: info.spjvbpl@gmail.com
Tel (0755)-4933291

ICAI Reg -116884W | RBI Reg.-213772 | C&AG-WR0709 Estb : 27/05/1997

6. Qualified Conclusion

Based on our review conducted as stated above, **except for the effects of the matters described in paragraph 4 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 : 12th February, 2026

Place : Bhopal

UDIN : 26409062FIHWNU6495

Let's Grow Together

Branches  BHOPAL + PUNE + REWA + JABALPUR + RAIPUR + JHABUA + BANDA