

# 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.osiahypertmart.com](http://www.osiahypertmart.com)

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12<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: Outcome of Board Meeting held on Thursday, 12<sup>th</sup> 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, 12<sup>th</sup> February, 2026 and transacted the following:

1. Considered and Approved Standalone Unaudited Financial Results for the quarter and nine months ended on 31<sup>st</sup> 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 31<sup>st</sup> 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
<b>Continuing Operations</b>						
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
<b>III. Total Revenue (I + II)</b>	<b>38,357.74</b>	<b>37,443.47</b>	<b>40,843.49</b>	<b>1,08,562.69</b>	<b>1,09,068.95</b>	<b>1,43,275.12</b>
<b>IV. Expenses:</b>						
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
<b>Total expenses (IV)</b>	<b>37,780.97</b>	<b>36,761.91</b>	<b>39,839.19</b>	<b>1,06,230.50</b>	<b>1,06,531.73</b>	<b>1,40,712.88</b>
<b>V. Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>576.77</b>	<b>681.56</b>	<b>1,004.30</b>	<b>2,332.19</b>	<b>2,537.22</b>	<b>2,562.24</b>
<b>VI. Exceptional items</b>	-	-	-	-	-	-
<b>VII. Profit before extraordinary items and tax (V - VI)</b>	<b>576.77</b>	<b>681.56</b>	<b>1,004.30</b>	<b>2,332.19</b>	<b>2,537.22</b>	<b>2,562.24</b>
<b>VIII. Extraordinary Items</b>	-	-	-	-	-	-
<b>IX. Profit before tax (VII- VIII)</b>	<b>576.77</b>	<b>681.56</b>	<b>1,004.30</b>	<b>2,332.19</b>	<b>2,537.22</b>	<b>2,562.24</b>
X Tax expense:						
(1) Current tax	145.17	171.53	102.91	586.97	638.57	646.88
(2) Deferred tax	-	-	-	-	-	(36.18)
<b>XI Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>431.60</b>	<b>510.03</b>	<b>901.39</b>	<b>1,745.23</b>	<b>1,898.65</b>	<b>1,951.54</b>
<b>XII Profit/(loss) from discontinuing operations</b>	-	-	-	-	-	-
<b>XIII Tax expense of discontinuing operations</b>	-	-	-	-	-	-
<b>XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>	-	-	-	-	-	-
<b>XV Profit (Loss) for the period (XI + XIV)</b>	<b>431.60</b>	<b>510.03</b>	<b>901.39</b>	<b>1,745.23</b>	<b>1,898.65</b>	<b>1,951.54</b>
<b>XVI Other Comprehensive Income</b>	-	-	-	-	-	-
<b>XVII Total Comprehensive Income for the Period</b>	<b>431.60</b>	<b>510.03</b>	<b>901.39</b>	<b>1,745.23</b>	<b>1,898.65</b>	<b>1,951.54</b>
<b>XVIII Earnings per equity share (For Continuing Operation):</b>						
(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
<b>XIX Earnings per equity share (For discontinuing operation):</b>						
(1) Basic.	-	-	-	-	-	-
(2) Diluted.	-	-	-	-	-	-
<b>XX Earnings per equity share (For continuing and discontinuing operation):</b>						
(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 # 116284W

  
CA Manoj Jain  
Partner  
MRN : 409062  
Bhopal, 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

**Note:-**

1. The standalone financial statements for quarter/ 9 month ended on December 31<sup>st</sup>, 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 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 SPJV & Co.**  
**Chartered Accountants**  
**Firm Regn No. 116884W**



**CA Manoj Jain**  
**Partner**  
**Ahmedabad, 12th February, 2026**  
**UDIN: 26409062FIHNU6495**

**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.



## 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**