

CIN: L52190GJ2013PLC077269

Date: 14th February, 2024

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

SUBJECT: OUTCOME OF THE BOARD OF DIRECTORS MEETING HELD ON 14th FEBRUARY 2024 AND SUBMISSION OF UNAUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED ON 31ST DECEMBER 2023 PURSUANT TO REGULATION 33 OF THE SEBI (LODR) REGULATION, 2015

REF: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
(Scrip Symbol: OSIAHYPER)

Dear Sir/Madam,

With reference to the notice issued on February 05, 2024, we would like to inform you that the Board of Directors of the Company at their meeting held on February 14, 2024 have inter alia approved;

1. Unaudited Financial Results of the Company for the quarter ended December 31, 2023. We are enclosing herewith the following:

- Unaudited financial results of the Company which have been approved and taken on record at a meeting of the Board of Directors of the Company held today.
- Limited Review Report pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015 for Unaudited Financial Results for the quarter ended December 31, 2023 from our Statutory Auditors.

The Board Meeting commenced at 01.00 PM and concluded at 2:30 PM.

You are requested to kindly take above information on record.

Thanking you.

Yours Faithfully

FOR, OSIA HYPER RETAIL LIMITED



ARCHNA NAGRANI
MANAGING DIRECTOR
DIN: 02545015

CIN: L52190GJ2013PLC077269

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2023

Rs. In Lakhs Except for EPS data

Particulars	Quarter Ended		Year Ended
	30.12.2023	30.09.2023	31.03.2023
	Unaudited	Unaudited	Audited
Continuing Operations			
I. Revenue from operations	35,491.99	27,148.37	73,881.67
II. Other income	163.24	86.77	469.44
III. Total Revenue (I + II)	35,655.23	27,235.14	74,351.11
IV. Expenses:			
Cost of materials consumed	0.00	0.00	0.00
Purchases of Stock-in-Trade	30,622.91	23,178.61	60,059.43
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	146.33	-804.71	-3,171.67
Employee benefits expense	755.20	750.84	3,510.72
Finance costs	869.08	824.63	2,203.36
Depreciation and amortization expense	255.76	239.87	825.91
Other expenses	2,222.00	2,306.38	9,576.58
Total expenses (IV)	34,871.28	26,495.62	73,004.33
V. Profit before exceptional and extraordinary items and tax (III-IV)	783.95	739.52	1,346.78
VI. Exceptional items	0.00	0.00	14.96
VII. Profit before extraordinary items and tax (V - VI)	783.95	739.52	1,331.82
VIII. Extraordinary Items	0.00	0.00	0.00
IX. Profit before tax (VII- VIII)	783.95	739.52	1,331.82
X Tax expense:			
(1) Current tax	273.94	258.42	373.05
(2) Deferred tax	0.00	0.00	8.63
XI Profit (Loss) for the period from continuing operations (VII-VIII)	510.01	481.10	950.14
XII Profit/(loss) from discontinuing operations	0.00	0.00	0.00
XIII Tax expense of discontinuing operations	0.00	0.00	0.00
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00
XV Profit (Loss) for the period (XI + XIV)	510.01	481.10	950.14

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XVI	Other Comprehensive Income	0.00	0.00	0.00
XVI		510.01	481.10	950.14
I	Total Comprehensive Income for the Period			
XVI				
II	Earnings per equity share (For Continuing Operation):			
	(1) Basic.	0.43	0.41	0.92
	(2) Diluted.	0.38	0.38	0.92
XIX	Earnings per equity share (For discontinuing operation):			
	(1) Basic.	0.00	0.00	0.00
	(2) Diluted.	0.00	0.00	0.00
XX	Earnings per equity share (For continuing and discontinuing operation):			
	(1) Basic.	0.43	0.41	0.92
	(2) Diluted.	0.38	0.38	0.92

Notes: -

- The above Unaudited Financial Results for the quarter ended on 31st December, 2023 have been reviewed by the Statutory Auditors, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on February 14, 2024.
- The Statutory Auditors of the Company have carried out the limited review of the above financial results of the Company and have expressed an unmodified opinion on these Results.
- The above financial results have been prepared in accordance with the companies (Indian Accounting Standard) Rules 2015 (IND AS) as amended, prescribed under section 133 of Companies Act, 2013 read with relevant rules issued thereunder.
- Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.
- The Company is primarily engaged in Retail Business, which constitute single business segment in terms of Ind AS 108 on Segment Reporting. Accordingly, there are no other business segments to be reported under Ind AS 108.
- The Company does not have any subsidiary, associates or joint venture as on 31st December, 2023; therefore, it has prepared only standalone results as consolidation requirement is not applicable to the Company.
- The Status of investor's complaints received by the Company are as follows:
 - Received during the period from 1st October, 2023 to 31st December, 2023: 1
 - Disposed during the period from 1st October, 2023 to 31st December, 2023: NIL
 - Pending as on 31st December, 2023: NIL
 - Withdrawn as on 31st December, 2023: 1

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



Manoj Jain
Partner
MRN: 409062

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



ARCHNA NAGRANI
Director
DIN: 02545015

**SPJV & CO.
CHARTERED ACCOUNTANTS**

R-1, SBI Colony,
Near Chetak Bridge,
M.P. Nagar Zone-II, Bhopal -462011



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

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/nine months ended on 31st December'2023, 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,



Manoj Jain
(Partner)

SPJV & CO.

FRN: 116884W

M.No: 400962

Date: 14th February, 2024

Place: Ahmedabad

UDIN: 24409062BKFVUV5470

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