



Osia Hyper Retail Limited
Corporate Add: Osia hypermart
4d Square Basment-one,
Visat To Gandhinagar Highway, Motera,
Ahmedabad, Gujarat-380 005.
Mob : 7096036838
Email Us : osiahyper01@gmail.com

CIN: L52190GJ2013PLC077269

Date: 14th February, 2025

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

Dear Sir/Madam,

Subject: Financial Result as per format prescribed under regulation 33 of SEBI (Listing obligation and Disclosures Requirements) Regulation 2015.

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

In continuation to the outcome submitted today i.e. 14th February 2025, we are enclosing herewith revised financial results for the quarter and nine months ended 31st December 2024 as per format prescribed under regulation 33 of SEBI (Listing obligation and Disclosures Requirements) Regulation 2015 along with limited review report.

Further we request you to take a note that there is change in figure of Purchases of Stock in trade for the current reporting period of financial results submitted with outcome of board meeting today for the quarter and nine months ended 31st December 2024.

You are requested to kindly take above information on record.

Thanking you.

Yours Faithfully

For, OSIA HYPER RETAIL LIMITED

Dhirendra Gautamkumar Chopra
Chairman Cum Managing Director
DIN: 06473774



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February 14, 2025

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 FEBRUARY 14, 2025 AND SUBMISSION OF UNAUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE PERIOD ENDED ON DECEMBER 31, 2024 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 (NSE SYMBOL: OSIAHYPER)

Dear Sir/Madam,

With reference to the notice issued on February 08, 2025, we would like to inform you that the Board of Directors of the Company at their meeting held on February 14, 2025 have inter alia approved;

1. Unaudited Financial Results of the Company for the quarter and nine months ended on December 31, 2024. 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 and nine months ended on December 31, 2024 from our Statutory Auditors.

The Board Meeting commenced at 12:00 PM and concluded at 01:15 PM.

You are requested to kindly take above information on record.

Thanking You,

Yours faithfully,

FOR, OSIA HYPER RETAIL LIMITED

DHIRENDRA GAUTAMKUMAR CHOPRA
Chairman cum Managing Director
DIN: 06473774



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**Statement of Unaudited Financial Results for the Quarter and Nine months
 ended on December 31, 2024**

Rs. In Lakhs
 Except for
 EPS data

| Particulars | Quarter Ended | | | 9 Months Ended | | Year Ended |
|--|------------------|------------------|------------------|--------------------|------------------|--------------------|
| | 31.12.2024 | 30.09.2024 | 31.12.2023 | 31.12.2024 | 31.12.2023 | 31.03.2024 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| Continuing Operations | | | | | | |
| I. Revenue from operations | 40,695.58 | 35,522.81 | 35,491.99 | 1,08,683.09 | 83,174.53 | 1,14,447.45 |
| II. Other income | 147.91 | 131.65 | 163.24 | 385.86 | 366.00 | 553.24 |
| III. Total Revenue (I + II) | 40,843.49 | 35,654.46 | 35,655.23 | 1,09,068.95 | 83,540.53 | 1,15,000.68 |
| IV. Expenses: | | | | | | |
| Cost of materials consumed | 35,566.70 | 37,727.35 | 30,622.91 | 1,00,704.27 | 70,127.34 | 97,243.09 |
| Purchases of Stock-in-Trade | | | | | | |
| Changes in inventories of finished goods work-in-progress and Stock-in-Trade | 355.26 | -6,678.75 | 146.33 | (5,674.54) | (929.09) | -1,291.05 |
| Employee benefits expense | 745.08 | 681.60 | 755.20 | 2,017.02 | 2,276.76 | 3,038.98 |
| Finance costs | 1,183.42 | 934.81 | 869.08 | 3,013.45 | 2,315.30 | 3,388.25 |
| Depreciation and amortization expense | 275.60 | 268.93 | 255.76 | 807.73 | 726.98 | 983.89 |
| Other expenses | 1,713.13 | 2,216.60 | 2,222.00 | 5,663.80 | 6,931.61 | 8,731.11 |
| Total expenses (IV) | 39,839.19 | 35,150.54 | 34,871.28 | 1,06,531.73 | 81,448.90 | 112,094.27 |
| V. Profit before exceptional and extraordinary items and tax (III-IV) | 1,004.30 | 503.91 | 783.95 | 2,537.22 | 2,091.63 | 2,906.41 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VI. Exceptional items | | | | | | |
| VII. Profit before extraordinary items and tax (V - VI) | 1,004.30 | 503.91 | 783.95 | 2,537.22 | 2,091.63 | 2,906.41 |
| VIII. Extraordinary Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| IX. Profit before tax (VII- VIII) | 1,004.30 | 503.91 | 783.95 | 2,537.22 | 2,091.63 | 2,906.41 |
| X. Tax expense: | | | | | | |
| (1) Current tax | 102.91 | 176.09 | 273.94 | 638.57 | 730.90 | 1,085.97 |
| (2) Deferred tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -9.32 |
| XI Profit (Loss) for the period from continuing operations (VII-VIII) | 901.39 | 327.83 | 510.01 | 1,898.65 | 1,360.73 | 1,829.76 |



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| | | | | | | | |
|--------|---|---------------|---------------|---------------|-----------------|-----------------|-----------------|
| XII | Profit/(loss) from discontinuing operations | 0.00 | 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 | 0.00 |
| XIV | Profit/(loss) from Discontinuing operations (after tax) (XII-XIII) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XV | Profit (Loss) for the period (XI + XIV) | 901.39 | 327.83 | 510.01 | 1,898.65 | 1,360.73 | 1,829.76 |
| XVI | Other Comprehensive Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XVII | Total Comprehensive Income for the Period | 901.39 | 327.83 | 510.01 | 1,898.65 | 1,360.73 | 1,829.76 |
| XVII I | Earnings per equity share (For Continuing Operation): | | | | | | |
| | (1) Basic. | 0.68 | 0.29 | 0.43 | 1.43 | 1.24 | 1.60 |
| | (2) Diluted. | 0.68 | 0.29 | 0.38 | 1.43 | 1.07 | 1.42 |
| XIX | Earnings per equity share (For discontinuing operation): | | | | | | |
| | (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 |
| XX | Earnings per equity share (For continuing and discontinuing operation): | | | | | | |
| | (1) Basic. | 0.68 | 0.29 | 0.43 | 1.43 | 1.24 | 1.60 |
| | (2) Diluted. | 0.68 | 0.29 | 0.38 | 1.43 | 1.07 | 1.42 |

Note:-

1. The standalone financial statements for quarter/half year ended on December 31, 2024 have been reviewed and recommended by the audit committee at its meeting held on February 14, 2025 and approved by the board of directors at its meeting held on Friday, 14th February, 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 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.
4. 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.
5. Figure, wherever required, are regrouped / rearranged. There are no material results adjustments made in the results of the earlier periods.



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6. The Above financials are available on the company's website.
7. The company is not having any subsidiary or holding company.

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



Manoj Jain
Partner
MRN : 409062
Ahmedabad, 14th February, 2025
UDIN : 25409062BMNRHE9038

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

Dhirendra Gautamkumar Chopra
Chairman Cum Managing Director
DIN: 06473774
Ahmedabad, 14th February, 2025

**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

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, 2024, 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
SPJV & CO.
FRN : 116884W
M. No : 400962
Date : 14th February, 2025
Place : Ahmedabad
UDIN : 25409062BMNRHE9038

Let's Grow Together

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