

SPJV & CO.
CHARTERED ACCOUNTANTS

A-131, Ground Floor, Aarav Villa
Shahpura, Near Manisha Market,
Bhopal, M.P. - 462039

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

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

**INDEPENDENT AUDITORS' REPORT on Standalone Annual Financial Results of OSIA HYPER
RETAIL LIMITED Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015 (as amended)**

To,
The Board of Directors,
Osia Hyper Retail Limited,

We have audited the accompanying standalone annual financial results of OSIA HYPER RETAIL LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations') including relevant circulars issued by the Securities and Exchange Board of India (SEBI) from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the statement:


- i.) Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii.) Gives a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31st March 2025, its profit (including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

Basis for Qualified Opinion:

We conducted our audit of the standalone Ind AS financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Our responsibility under those Standards is further described in Auditor's Responsibility for the Audit of the standalone financial statements section of our report. We are independent of the company in accordance of with code of ethics issued by ICAI together with the independence requirement that are relevant to our audit of standalone financial statement under the provisions of the Act and the rule made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

It has been observed that the management delayed in payment to a Non-Banking Financial Company (NBFC) in respect of some vendor financing arrangements that were contractually due on the specified payment date. Upon verification, it was noted that there was a delay in the settlement of dues payable to the said NBFC.

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Management's and Those Charged with Governance Responsibilities for the Statement

This Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit / loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS 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 including SEBI Circular. 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is 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 is also responsible for overseeing the Company's financial reporting process.


Auditor's Responsibility:

Our objectives are to obtain reasonable assurance about whether standalone financial statements 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 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 aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these standalone financial statements.

As a 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 risk of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedure responsive to those risk, and obtain evidence that us sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud for one resulting from error, as fraud may involve collusion, forgery, intentional, omission, misrepresentation, or the override of internal control.

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- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedure that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial control system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's 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 standalone financial statements 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.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements 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.

The Statement includes the financial results for the quarter ended 31st March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published audited year-to-date figures up to the third quarter of the current financial year, which were subject to audit by us

Thanks & Regards,

CA Manoj Jain
(Partner)
SPJV & CO.
FRN: 116884W
M.No: 400962
UDIN : 25409062BMNRHZ3648
Ahmedabad, 30th May'2025

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May 30, 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 May 30, 2025 AND SUBMISSION OF AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE PERIOD ENDED ON March 31, 2025 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,

we would like to inform you that the Board of Directors of the Company at their meeting held on May 30, 2025 have inter alia approved;

1. audited Financial Results of the Company for the year ended March 31, 2025. We are enclosing herewith the following:

- audited 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.
- Audit Report pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015 for audited Financial Results for the year ended March 31, 2025 from our Statutory Auditors.

The Board Meeting commenced at 02:00 PM and concluded at 09:55 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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AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31st March, 2025

Rs. In Lakhs

Particulars		AS AT 31/03/2025	AS AT 31/03/2024
		Audited	Audited
I	ASSETS		
1	Non-current assets		
	(i) Property, Plant & Equipments	6,844.39	7,191.86
	(ii) Capital work-in-progress	-	-
	(iii) Other Intangible assets under development	-	-
	(iv) Financial Assets	-	-
	(a) Investments	-	-
	(b) Trade Receivables	-	-
	(c) Others	-	-
	(v) Deferred tax assets (net)	-	-
	(vi) Other non-current assets	1,329.49	1,217.08
	Sub-total (1)	8,173.88	8,408.93
2	Current assets		
	(i) Inventories	47,108.77	28,196.14
	(ii) Financial Assets		
	(a) Investments	-	-
	(b) Trade receivables	15,735.12	6,777.09
	(c) Cash and cash equivalents	686.80	4,373.31
	(d) Bank Balances other than (c) above	-	-
	(e) Loans	10,493.00	5,404.62
	(iii) Other Current Tax Assets (Net)	-	-
	(iv) Other current assets	1,712.00	1,579.84
	Sub-total (2)	75,735.69	46,345.93
	TOTAL	83,909.57	54,754.87
II	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share capital	1,645.74	1,326.24
	(b) Other Equity	37,607.35	18,607.31
	Sub-total (1)	39,253.09	19,933.55
2	Non-current liabilities		
	a) Financial Liabilities		
	(i) Borrowings	8,278.39	2,298.12
	(ii) Trade Payables	-	-
	(iii) Other Financial Liabilities	-	-



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(b) Provisions	211.16	185.53
(c) Deferred tax liabilities (Net)	40.44	76.62
(d) Other Non Current liabilities	14,230.34	10,686.38
Sub-total (2)	22,760.33	13,246.65
3 Current liabilities		
a) Financial Liabilities		
(i) Borrowings	9,907.02	9,193.33
(ii) Trade payables	8,397.92	9,628.91
(iii) Other Financial Liabilities	-	-
b) Other current liabilities	1,863.89	1,657.06
c) Provisions	-	0.00
d) Current Tax Liabilities (Net)	1,727.32	1,080.44
Sub-total (3)	21,896.15	21,574.67
TOTAL EQUITY AND LIABILITIES	83,909.57	54,754.87

FOR, OSIA HYPER RETAIL LIMITED

DHIRENDRA GAUTAMKUMAR CHOPRA
Chairman cum Managing Director
DIN: 06473774



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OSIA HYPER RETAIL LIMITED
CIN:L52190GJ2013PLC077269
AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

Rs. In Lakhs Except for EPS data

Particulars	Quarter Ended			Year Ended on	
	31-03-25	31-12-24	31-03-24	31-03-25	31-03-24
	Audited	Unaudited	Audited	Audited	Audited
Continuing Operations					
I.					
Revenue from operations	34,029.58	40,695.58	31,272.92	142,712.67	114,447.45
II.					
Other income	176.59	147.91	187.24	562.45	553.24
III.					
Total Revenue (I + II)	34,206.17	40,843.49	31,460.16	143,275.12	115,000.68
IV.					
Expenses:					
Cost of materials consumed	-	-	-	-	-
Purchases of Stock-in-Trade	42,311.31	35,566.70	27,115.76	143,015.58	97,243.09
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(13,238.09)	355.26	(361.96)	(18,912.63)	(1,291.05)
Employee benefits expense	812.86	745.08	762.22	2,829.88	3,038.98
Finance costs	1,093.85	1,183.42	1,072.95	4,107.30	3,388.25
Depreciation and amortization expense	284.78	275.60	256.91	1,092.51	983.89
Other expenses	2,916.44	1,713.13	1,799.50	8,580.24	8,731.11
Total expenses (IV)	34,181.16	39,839.19	30,645.37	140,712.89	112,094.27
V.					
Profit before exceptional and extraordinary items and tax (III-IV)	25.01	1,004.30	814.79	2,562.23	2,906.41
VI.					
Exceptional items	-	-	-	-	-
VII					
Profit before extraordinary items and tax (V - VI)	25.01	1,004.30	814.79	2,562.23	2,906.41



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VIII	Extraordinary Items	-	-	-	-	-
IX.	Profit before tax (VII- VIII)	25.01	1,004.30	814.79	2,562.23	2,906.41
X	Tax expense:					
	(1) Current tax	8.31	102.91	355.08	646.88	1,085.97
	(2) Deferred tax	(36.18)	-	(9.32)	(36.18)	(9.32)
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	52.88	901.39	469.03	1,951.53	1,829.76
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XI V	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	52.88	901.39	469.03	1,951.53	1,829.76
XVI	Other Comprehensive Income	-	-	-	-	-
XVI I	Total Comprehensive Income for the Period	52.88	901.39	469.03	1,951.53	1,829.76
XVI II	Earnings per equity share (For Continuing Operation):					
	(1) Basic.	0.04	0.68	0.39	1.46	1.60
	(2) Diluted.	0.04	0.68	0.39	1.46	1.42
XIX	Earnings per equity share (For discontinuing operation):					
	(1) Basic.	-	-	-	1.46	-
	(2) Diluted.	-	-	-	1.46	-
XX	Earnings per equity share (For continuing and discontinuing operation):					
	(1) Basic.	0.04	0.68	0.39	1.46	1.60
	(2) Diluted.	0.04	0.68	0.39	1.46	1.42



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Cash Flow Statement as on 31st March, 2025

(Amount in Lacs (INR))

Sr. No	PARTICULARS	(Amount in Lacs (INR))	
		As at 31st March 2025	As at 31st March 2024
A)	Cash Flow from Operating Activities		
	Net Profit/(Loss) after extra ordinary items but before tax	2,562.23	2,906.42
	Add: Depreciation	1,092.51	983.89
	Less:- Interest Income	(152.02)	(60.88)
	Add:- Financial Exps	4,107.30	3,388.25
	Add: - Loss on sale of assets	-	-
	Operating profit/(Loss) before working capital Change	7,610.03	7,217.67
	Decrease/ (Increase) in Trade Recivables	(8,943.10)	(2,480.85)
	Decrease/ (Increase) in Other Financial Assets	(5,220.54)	(3,711.30)
	Decrease/ (Increase) in Inventory	(18,912.63)	(1,291.05)
	Decrease/ (Increase) in Long Term Loans and Advances	(112.41)	(410.74)
	Increase/ (Decrease) in Other Non-Financial Liabilities/Provisions	25.63	89.04
	Increase/ (Decrease) in Other Financial Liabilities	3,750.79	432.70
	Increase/ (Decrease) in Trade Payables	(1,245.92)	1,460.37
	Cash Generate from operations	(23,048.15)	1,305.85
	Direct Tax/FBT Paid (net of refund)	0.00	(372.90)



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	Net Cash Outflow from Operating Activities	(23,048.15)	932.95
B)	Cash Flow from Investing Activities etc		
	Purchase of Investment Property	-	-
	Purchase in Fixed Assets	(745.05)	(1,652.22)
	(Increase)/ Decrease of Investments	-	-
	Net Cash Inflow from Investing activities	(745.05)	(1,652.22)
C)	Cash Flow from Financing Activities		
	Repayments of Long Term Secured Loans	5,980.27	(504.21)
	Interest Received	152.02	60.88
	Proceeds Received in Long/Short Term Borrowings	713.69	380.60
	Interest Paid	(4,107.30)	(3,388.25)
	Proceeds from Issue of Share/Warrants	17,368.00	6,813.75
	Net Cash Outflow from Financing Activities	20,106.68	3,362.78
	Net Increase in cash and cash equivalents	(3,686.52)	2,643.51
	Cash & Cash Equivalents		
	- Opening	4,373.31	1,729.80
	- Closing	686.80	4,373.31

FOR, OSIA HYPER RETAIL LIMITED

 DHIRENDRA GAUTAMKUMAR CHOPRA
 Chairman cum Managing Director
 DIN: 06473774