



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
November 14, 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 NOVEMBER 14, 2024 AND SUBMISSION OF UNAUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE PERIOD ENDED ON SEPTEMBER 30, 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 November 08, 2024, we would like to inform you that the Board of Directors of the Company at their meeting held on November 14, 2024 have inter alia approved;

1. Unaudited Financial Results of the Company for the half year ended September 30, 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 half year ended September 30, 2024 from our Statutory Auditors.

The Board Meeting commenced at 05:00 PM and concluded at 11:30 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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UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER'2024

Particulars		Rs. In Lakhs	
		AS AT 30.09.2024	AS AT 31.03.2024
		UnAudited	Audited
I	ASSETS		
1	Non-current assets		
	(i) Property, Plant & Equipments	7,059.75	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	1,278.31	1,217.08
	Sub-total (1)	8,338.05	8,408.93
2	Current assets		
	(i) Inventories	34,225.94	28,196.14
	(ii) Financial Assets		
	(a) Investments	-	-
	(b) Trade receivables	7,992.51	6,777.09
	(c) Cash and cash equivalents	1,818.60	4,373.31
	(d) Bank Balances other than (c) above	-	-
	(e) Loans	7,148.28	5,404.62
	(iii) Other Current Tax Assets (Net)	-	-
	(iv) Other current assets	1,659.44	1,579.84
	Sub-total (2)	52,844.76	46,345.93
	TOTAL	61,182.82	54,754.87
II	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share capital	1,326.24	1,326.24
	(b) Other Equity	19,690.81	18,607.31
	Sub-total (1)	21,017.05	19,933.55
2	Non-current liabilities		
	a) Financial Liabilities		
	(i) Borrowings	4,909.24	2,298.12
	(ii) Trade Payables	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	185.53	185.53
	(c) Deferred tax liabilities (Net)	76.62	76.62



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	(d) Other Non Current liabilities	13,356.42	10,686.38
	Sub-total (2)	18,527.80	13,246.65
3	Current liabilities		
	a) Financial Liabilities		
	(i) Borrowings	9,880.09	9,193.33
	(ii) Trade payables	8,370.43	9,628.91
	(iii) Other Financial Liabilities	-	-
	b) Other current liabilities	1,771.34	1,657.06
	c) Provisions	-	0.00
	d) Current Tax Liabilities (Net)	1,616.11	1,080.44
	Sub-total (3)	21,637.96	21,574.67
	TOTAL EQUITY AND LIABILITIES	61,182.82	54,754.87

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

Dhirendra Gautamkumar Chopra
Managing Director
DIN: 06473774
Ahmedabad
14th November, 2024



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**Statement of Unaudited Financial Results for the Half Year ended
 September 30, 2024**

**Rs. In Lakhs
 Except for EPS
 data**

Particulars	Quarter Ended			6 Months Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Continuing Operations						
I. Revenue from operations	35,52	32,46	27,14	67,98	47,68	114,447.45
II. Other income	2.81	4.71	8.37	7.51	2.53	553.24
	131.6	106.3	86.77	237.9	202.7	
	5	0		5	6	
III. Total Revenue (I + II)	35,65	32,57	27,23	68,22	47,88	115,000.68
	4.46	1.01	5.14	5.46	5.29	
IV. Expenses:						
Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-Trade	37,72	27,41	23,17	65,13	39,50	97,243.09
	7.35	0.22	8.61	7.57	4.43	
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	648.9	-	-	-	-1,291.05
	6,678.	6	804.7	6,029.	1,075.	
	75		1	80	42	
Employee benefits expense	681.6	590.3	750.8	1,271.	1,521.	3,038.98
	0	4	4	94	57	
Finance costs	934.8	895.2	824.6	1,830.	1,446.	3,388.25
	1	2	3	03	22	
Depreciation and amortization expense	268.9	263.2	239.8	532.1	471.2	983.89
	3	0	7	3	2	
Other expenses	2,216.	1,734.	2,306.	3,950.	4,709.	8,731.11
	60	07	38	67	61	
Total expenses (IV)	35,15	31,54	26,49	66,69	46,57	112,094.27
	0.54	2.00	5.62	2.55	7.62	
V. Profit before exceptional and extraordinary items and tax (III-IV)	503.9	1,029.	739.5	1,532.	1,307.	2,906.41
	1	00	2	91	67	
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VI Profit before extraordinary items and tax (V - VI)	503.9	1,029.	739.5	1,532.	1,307.	2,906.41
	1	00	2	91	67	
VI. Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX. Profit before tax (VII- VIII)	503.9	1,029.	739.5	1,532.	1,307.	2,906.41
	1	00	2	91	67	



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X	Tax expense:	176.0	359.5	258.4	535.6	456.9	1,085.97
	(1) Current tax	9	7	2	6	5	
	(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)	327.8	669.4	481.1	997.2	850.7	1,829.76
		3	3	0	5	2	
XII	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XII		0.00	0.00	0.00	0.00	0.00	0.00
I	Tax expense of discontinuing operations						
XI	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
V	Profit (Loss) for the period (XI + XIV)	327.8	669.4	481.1	997.2	850.7	1,829.76
		3	3	0	5	2	
XV	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the Period	327.8	669.4	481.1	997.2	850.7	1,829.76
		3	3	0	5	2	
XV	Earnings per equity share (For Continuing Operation):						
	(1) Basic.	0.29	0.50	0.41	0.87	0.78	1.60
	(2) Diluted.	0.29	0.50	0.38	0.87	0.68	1.42
XI	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.	0.29	0.50	0.41	0.87	0.78	1.60
	(2) Diluted.	0.29	0.50	0.38	0.87	0.68	1.42

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

**Dhirendra Gautamkumar Chopra
 Managing Director
 DIN:
 06473774
 Ahmedabad
 14th November, 2024**



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**CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET
 FOR THE PERIOD FROM 1ST APRIL 2024- 30TH SEPTEMBER, 2024**

Particulars	Year Ended	Year Ended
	30.09.2024	31.03.2024
	Unaudited	Audited
A: CASH FLOW FROM OPERATING ACTIVITIES:		
Net profit before tax as per P & L Statement.	1,532.91	2,906.41
<u>Adjusted for:</u>	-	-
Depreciation	532.13	983.89
Gain or loss of fixed Assets	0.00	0.00
financial cost	1,830.03	3,388.25
Profit/Loss on sale of assets	0.00	0.00
	3,895.07	7,278.55
Operating Profit before working capital changes	3,895.07	7,278.55
<u>Adjusted for:</u>	-	-
Long Term Loans & Advances	(61.23)	(410.74)
Inventories	(6,029.80)	(1,291.05)
Trade Receivables.	(1,215.42)	(2,480.85)
Short Term Loans & Advances	(1,743.65)	(3,208.74)
Long-term provisions	-	89.04
Other Current Assets	(79.61)	(502.56)
Trade Payables	(1,258.47)	1,460.37
Other Current Liabilities	114.28	709.49
Provision	535.66	713.08
	-9,738.24	-4,921.97
Cash Generated from Operations	-5,843.17	2,356.58
Less:- Adjustments for Extraordinary Items	0	0
Less: Income-Tax paid.	-535.66	-1,085.97
Net Cash from Operating Activities:	-6,378.83	1,270.61
B: CASH FLOW FROM INVESTMENT ACTIVITIES:		
Purchase of Fixed Assets	(400.02)	(1,652.22)



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Sales of Fixed Assets	-	-
Other Cashinflow/ Outflow of Cash	0.00	0.00
	(400.02)	-1,652.22
Net Cash Used in Investment Activities:	(400.02)	-1,652.22
C: CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Share Capital Issued.	0.00	295.00
Proceeds from Other Equity	86.25	6,518.75
Proceeds from Long Term Borrowings	2,611.12	-504.20
Proceeds from other Long Term Liabilities	2,670.04	-276.78
Proceeds from Short Term Borrowings	686.76	380.60
Dividend Paid.	0.00	0.00
Dividend Tax paid.	0.00	0.00
Interest paid.	-1,830.03	-3,388.25
	4,224.14	3,025.11
Net Cash Used in Financing Activities:	4,224.14	3,025.11
Net Increase/(Decrease) in Cash and Cash Equivalents	-2,554.71	2,643.51
Opening Balance of Cash and Cash Equivalents	4,373.31	1,729.80
Closing Balance of Cash and Cash Equivalents	1,818.60	4,373.31
Total:	-2,554.71	2,643.51

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

Dhirendra Gautamkumar Chopra
Managing Director
DIN:
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Ahmedabad
14th November, 2024



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Notes:

1. The standalone financial statements for quarter/half year ended on September 30, 2024 have been reviewed and recommended by the audit committee at its meeting held on November 14, 2024 and approved by the board of directors at its meeting held on Thursday, 14th November, 2024.
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 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.
4. In accordance with regulation 33 of SEBI (LODR) regulation 2015, the statutory auditors of the company carried out limited review for the three months ended financials.
5. Figures, wherever required, are regrouped / rearranged. There are no material results adjustments made in the results of the earlier periods.
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 Board of Directors
OSIA HYPER RETAIL LIMITED**

Dhirendra Gautamkumar Chopra
Managing Director
DIN:
06473774
Ahmedabad
14th November, 2024



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/six months ended on 30th September'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
(Partner)

SPJV & CO.

FRN: 116884W


M.No: 400962

Date: 14th November, 2024

Place: Ahmedabad

UDIN: 24409062BKFWAJ5359

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