



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 November, 2022

NSE/48/2022-23

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 NOVEMBER 2022 AND SUBMISSION OF UNAUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2022 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

Dear Sir/Madam,

With reference to the notice issued on November 4, 2022, we would like to inform you that the Board of Directors of the Company at their meeting held on November 14, 2022 have inter alia approved;

1. Unaudited Financial Results of the Company for the half year ended September 30, 2022. 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, 2022 from our Statutory Auditors.

The Board Meeting commenced at 02:00 PM and concluded at 03:15 PM

You are requested to kindly take above information on record.

Thanking you.

Yours Faithfully

FOR, OSIA HYPER RETAIL LIMITED

ARCHNA NAGRANI
DIRECTOR
DIN: 02545015



Encl: As Above



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 half year ended on 30th September'2022.

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
UDIN : 22409062BDAAVY9303
Ahmedabad, 14th Nov'22



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UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2022				
Particulars	AS AT	AS AT	AS AT	Rs. In Lakhs
	30.09.2022	31.03.2022	30.09.2021	AS AT
	UnAudited	Audited	UnAudited	Audited
I. EQUITY AND LIABILITIES				
1 Shareholders' funds				
(a) Share capital	1,031.24	595.34	595.34	595.34
(b) Reserves and surplus	9,860.68	8,539.54	8,040.93	7,635.54
(c) Money received against share warrants	0.00	0.00	0.00	0.00
Sub-total (1)	10,891.92	9,134.88	8,636.27	8,230.88
2 Share application money pending allotment	0.00	0.00	0.00	0.00
3 Non-current liabilities				
(a) Long-term borrowings	3,903.84	3,941.16	1,317.13	610.67
(b) Deferred tax liabilities (Net)	77.30	77.30	49.88	49.88
(c) Other Long term liabilities	10,972.61	7,722.29	4,747.21	2,579.94
(d) Long-term provisions	0.00	0.00	0.00	0.00
Sub-total (2)	14,953.75	11,740.75	6,114.22	3,240.49
4 Current liabilities				
(a) Short-term borrowings	4,839.73	4,874.13	4,037.05	4,184.77
(b) Trade payables	8,595.46	12,372.63	11,778.24	9,255.79
(c) Other current liabilities	1,099.27	1,249.43	383.45	469.82
(d) Short-term provisions	877.70	703.39	1,306.41	768.89
Sub-total (3)	15,412.16	19,199.58	17,505.15	14,679.27
TOTAL	41,257.82	40,075.21	32,255.64	26,150.64
II. ASSETS				
Non-current assets				
1 (a) Property, Plant & Equipments				
(i) Tangible assets	5,421.74	5,362.10	4,431.99	3,478.44
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00	0.00	0.00
(iv) Intangible assets under development	0.92	0.92	0.92	0.92
Sub-total (1)	5,422.66	5,363.02	4,432.91	3,479.36
(b) Non-current investments	0.00	0.00	0.00	0.00
(c) Deferred tax assets (net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	1,907.25	966.09	959.82	919.07
(e) Other non-current assets	0.00	0.00	0.00	0.00
Sub-total (1)	7,329.90	6,329.11	5,392.73	4,398.43
2 Current assets				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	24,221.28	23,733.42	20,869.16	16,614.66
(c) Trade receivables	5,512.31	4,121.86	3,332.46	2,739.52
(d) Cash and cash equivalents	336.98	1,891.82	359.53	381.54
(e) Short-term loans and advances	2,365.25	1,860.89	1,191.30	1,011.17
(f) Other current assets	1,492.10	2,138.11	1,110.46	1,005.32
Sub-total (2)	33,927.92	33,746.10	26,862.91	21,752.21
TOTAL	41,257.82	40,075.21	32,255.64	26,150.64

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

Manoj Jain
 Partner
 MRN : 409062
 Ahmedabad, 14th November, 2022
 UDIN :22409062BDBCIA4758

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



ARCHANA NAGRANI
 Director
 DIN: 02545015
 Ahmedabad, 14th November, 2022



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UNAUDITED STATEMENT OF PROFIT & LOSS FOR THE YEAR PERIOD FROM 1ST APRIL 2022 TO 30TH SEPTEMBER, 2022						
Particulars		Half Year Ended			Rs. In Lakhs	
		30.09.2022	31.03.2022	30.09.2021	31.03.2022	31.03.2021
		Unaudited	Unaudited	Unaudited	Audited	Audited
I.	Revenue from operations	34,425.51	33,880.29	25,084.02	58,964.31	31,581.59
II.	Other income	289.81	150.20	57.67	207.87	114.46
III.	Total Revenue (I + II)	34,715.32	34,030.49	25,141.69	59,172.18	31,696.05
IV.	Expenses:					
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	26,849.77	29,779.02	24,219.36	53,998.38	26,264.82
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-487.86	-2,864.27	-4,254.49	-7,118.76	-1,774.01
	Employee benefits expense	1,779.76	1,450.80	1,276.23	2,727.03	1,919.69
	Finance costs	889.22	519.87	341.31	861.18	515.13
	Depreciation and amortization expense	391.97	341.16	233.41	574.57	395.00
	Other expenses	4,554.75	4,110.79	2,764.22	6,875.01	3,593.12
	Total expenses (IV)	33,977.62	33,337.37	24,580.04	57,917.41	30,913.75
V.	Profit before exceptional and extraordinary items and tax (III-IV)	737.70	693.12	561.65	1,254.77	782.30
VI.	Exceptional items	0.00	22.70	0.00	22.70	0.00
VII.	Profit before extraordinary items and tax (V - VI)	737.70	670.42	561.65	1,232.07	782.30
VIII.	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
IX.	Profit before tax (VII- VIII)	737.70	670.42	561.65	1,232.07	782.30
X	Tax expense:					
	(1) Current tax	185.68	144.40	156.25	300.65	241.81
	(2) Deferred tax	0.00	27.42	0.00	27.42	-1.70
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	552.02	498.60	405.40	904.00	542.19
XII	Profit/(loss) from discontinuing operations	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
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV	Profit (Loss) for the period (XI + XIV)	552.02	498.60	405.40	904.00	542.19
XVI	Earnings per equity share:					
	(1) Basic.	6.47	8.37	6.81	15.18	9.11
	(2) Diluted.	6.47	8.37	6.81	15.18	9.11

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

ARCHNA NAGRANI
 Director
 DIN: 02545015
 Ahmedabad, 14th November, 2022



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CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET
FOR THE PERIOD FROM 1ST APRIL 2022- 30TH SEPTEMBER, 2022

Particulars	Half Year Ended		Year Ended		Rs. In Lakhs
	30.09.2022	30.09.2021	31.03.2022	31.03.2021	
	Unaudited	Unaudited	Audited	Audited	
A: CASH FLOW FROM OPERATING ACTIVITIES:					
Net profit before tax as per P & L Statement.	737.70	561.64	1,232.07	782.29	
Adjusted for:					
Depreciation	391.97	233.41	574.57	395.00	
Gain or loss of fixed Assets	0.00	0.00	35.38	0.00	
financial cost	889.22	341.31	861.18	515.13	
Rent, Interest & Dividend Income	0.00	0.00	0.00	0.00	
Profit/Loss on sale of assets	0.00	0.00	0.00	0.00	
	2,018.89	1,136.36	2,703.20	1,692.42	
Operating Profit before working capital changes	2,018.89	1,136.36	2,703.20	1,692.42	
Adjusted for:					
Long Term Loans & Advances	0.00	0.00	-47.02	0.00	
Inventories	-487.86	-4,254.49	-7,118.76	-1,774.01	
Trade Receivables	-1,390.45	-592.94	-1,382.34	-2,509.33	
Short Term Loans & Advances	-504.36	0.00	-849.72	0.00	
Long-term provisions	0.00	0.00	0.00	0.00	
Other Current Assets	646.01	-285.27	-1,132.79	-528.03	
Trade Payables	-3,777.17	2,522.45	3,116.84	1,010.85	
Other Current Liabilities	-150.16	-234.08	779.61	1,682.01	
Provision	174.31	537.51	-65.50	-64.21	
	-5,489.68	-2,306.82	-6,699.68	-2,182.72	
Cash Generated from Operations	-3,470.80	-1,170.46	-3,996.48	-490.30	
Less:- Adjustments for Extraordinary Items	0.00	0.00	0.00	0.00	
Less: Income-Tax paid.	-185.68	-156.25	-300.65	-241.81	
Net Cash from Operating Activities:	-3,656.48	-1,326.71	-4,297.13	-732.11	
B: CASH FLOW FROM INVESTMENT ACTIVITIES:					
Purchase of Fixed Assets	-452.52	-1,180.30	-2,517.35	-1,414.27	
Sales of Fixed Assets	0.92	0.00	18.00	0.00	
Other Cashinflow/ Outflow of Cash	-941.16	-99.93	5.74	-59.61	
	-1,392.76	-1,280.23	-2,493.61	-1,473.88	
Net Cash Used in Investment Activities:	-1,392.76	-1,280.23	-2,493.61	-1,473.88	
C: CASH FLOW FROM FINANCING ACTIVITIES:					
Proceeds from Share Capital Issued.	435.90	0.00	0.00	0.00	
Security Premium	769.11	0.00	0.00	0.00	
Proceeds from Long Term Borrowings	-37.32	2873.72	3,330.49	-5.24	
Proceeds from Other Long Term Liabilities	3250.32	0.00	5,142.35	2,579.94	
Repayment of Long Term Borrowings	0.00	0.00	0.00	0.00	
Proceeds from Short Term Borrowings	-34.40	0.00	689.36	0.00	
Dividend Paid.	0.00	0.00	0.00	0.00	
Dividend Tax paid.	0.00	0.00	0.00	0.00	
Interest paid.	-889.22	-341.32	-861.18	-515.13	
	3,494.40	2,532.40	8,301.02	2,059.57	
Net Cash Used in Financing Activities:	3,494.40	2,532.40	8,301.02	2,059.57	
Net Increase/(Decrease) in Cash and Cash Equivalents	-1,554.84	-74.54	1,510.28	-146.42	
Opening Balance of Cash and Cash Equivalents	1,891.82	258.89	381.54	405.31	
Closing Balance of Cash and Cash Equivalents	336.98	184.35	1,891.82	258.89	
Total:	-1,554.84	-74.54	1,510.28	-146.42	

1. Purchase of fixed assets are stated inclusive of movement of Capital Work in Progress and advance for capital goods between the commencement and end of the year and are considered as part of investing activity.

2. The cash flow statement has been prepared under the "indirect method" as set out in Accounting Standard - 3 on Cash Flow Statement issued by the Institute of Chartered Accountants of India.





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NOTES:

1. The above financial results have been reviewed by the Statutory Auditors, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2022.
2. The Auditors has given their Limited Review Report on the unaudited financial results for the half year ended on September 30, 2022 which was also reviewed by Audit Committee and the Board.
3. Previous Year/Period figures are regrouped and rearranged, whenever found necessary.
4. The Company is primarily engaged in Retail Business, which constitute single business segment in terms of Accounting Standard 17 on Segment Reporting. Accordingly, there are no other business segments to be reported under Accounting Standard 17.
5. The Company does not have any subsidiary, associates or joint venture as on 30th September, 2022; therefore, it has prepared only standalone results as consolidation requirement is not applicable to the Company.
6. The Bank Balance is included in Cash and Cash Equivalents of the Company.
7. The above financials are available on the Company's website www.osiahypermart.com.
8. The Status of investor's complaints received by the Company are as follows:
 - I. Received during the period from 1st April, 2022 to 30th September, 2022: NIL
 - II. Disposed during the period from 1st April, 2022 to 30th September, 2022: NIL
 - III. Pending as on 30th September, 2022: NIL

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

ARCHNA NAGRANI
Director
DIN: 02545015
Ahmedabad, 14th November, 2022

