November 02, 2026

To,
National Stock Exchange of India Limited
Listing & Compliance Department
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra
Mumbai - 400051 India

Company Symbol : **HOACFOODS**
Company ISIN : **INE0S6S01017**

Subject: Outcome of Board Meeting held on November 02, 2026 – Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,
Pursuant to Regulation 30 read with Para A of Part A of Schedule III and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of HOAC Foods India Limited, at its meeting held today, Monday, November 02, 2026, commenced at 03:30 P.M. (IST) and concluded at 10:30 P.M. (IST), has considered and approved the following:

1. Taken on record the Limited Review Report of the Statutory Auditors on the said Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2026.
2. Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026, along with the Statement of Assets and Liabilities and the Cash Flow Statement.
3. Statement of Deviation or Variation in the utilisation of funds raised for the half year ended September 30, 2026, as reviewed by the Audit Committee, pursuant to Regulation 32 of the SEBI (LODR) Regulations, 2015.

Copies of the above are enclosed herewith.

The above information is also available on the website of the Company at https://hoacfoodsindia.com/investors/financial-results

Thanking you,
Yours faithfully,

For **HOAC Foods India Limited**

RAMBABU THAKUR
Digitally signed by RAMBABU THAKUR
Date: 2026.11.02 23:47:59 +05'30'

Rambabu Thakur
Managing Director
DIN: 08084215
Place: New Delhi

Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

LIMITED REVIEW REPORT OF INDEPENDENT AUDITOR ON THE HALF YEARLY UN-AUDITED CONSOLIDATED FINANCIAL RESULTS OF HOAC FOODS INDIA LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To,
HOAC Foods India Limited
G-126, 1st Floor Palam Extension,
Sector-7, Dwarka, South West Delhi,
New Delhi- 110045

1. We have reviewed the accompanying Statement of Un-audited Consolidated Financial Results of **HOAC Foods India Limited** ("the Holding Company") and its subsidiaries ("the Holding Company and its Subsidiaries together referred to as the "Group") for the Half Year ended 30th September, 2026 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards 25 for "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report and express a conclusion on these Financial Statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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.

4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

KRISHAN RAKESH & CO. Delhi Chartered Accountants

Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

The Statement includes the results of the following entities:

Sr.No.	Name of the Entity	Relation	Proportion of ownership interest
1	HOAC Exports Pvt. Ltd.	Subsidiary	75.00%
2	Rajdhara Foods Pvt Ltd	Subsidiary	51.00%

5. We have examined the financial data of M/s HOAC Exports Pvt Ltd, as stated in paragraph 4 above, included in the consolidated financial statement which shows the total revenue of Rs. 217.78 Lacs and total net profit of Rs. 17.74 Lacs for the Half Year ended September 30, 2026, as reflected in the consolidated unaudited financial results.

   We have not examined the financial data of M/s Rajdhara Foods Pvt Ltd, as stated in paragraph 4 above, included in the consolidated financial statement which shows the total revenue of NIL and total net profit of NIL for the Half Year ended September 30, 2026, as reflected in the consolidated unaudited financial results.

6. Based on our review conducted as stated in paragraph 3 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 principles laid down in the aforesaid accounting standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. The statement includes figures for the quarter ended September 30, 2025 being the balance figures between the unaudited half year ended for September 30, 2025 and unaudited unpublished figures for the quarter ended June 30, 2025 of the previous financial year, prepared by the management.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No.: 009088N

Shiva Nishad
(Partner)
M.No. : 560019

Place : Delhi
Date : 02-11-2026
UDIN : 26560019VWMBTW5216

HOAC FOODS INDIA LIMITED

Registered Office : G-126, Palam Extn. Dwarka Sector-7, New Delhi-110045

CIN : L15120DL2018PLC330739

Statement of Consolidated Unaudited Financial Results for the Quarter & Half Year ended on 30th Sep, 2026 — **Amount In Lakh's**

	Consolidated					
	Quarter ended			Half Year ended		Year ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Particular	**Sept 30, 2026**	**June 30, 2026**	**Sept 30, 2025**	**Sept 30, 2026**	**Sept 30, 2025**	**March 31, 2026**
(I) Revenue from operations (gross)	2,314.04	2,004.74	1,330.89	4,318.78	2,172.52	5,011.00
(II) Other Income	11.16	7.23	10.53	18.39	11.46	38.15
(III) Total Income (I+II)	**2,325.21**	**2,011.97**	**1,341.41**	**4,337.18**	**2,183.98**	**5,049.15**
(IV) Expenses	-	-	-	-	-	-
(a) Cost of materials consumed	2,646.29	1,163.50	1,123.42	3,809.79	2,100.35	3,774.31
(b) Purchase of Stock in Trade	35.25	124.15	-57.61	159.40	-	231.64
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,029.34	136.77	-201.21	-892.57	-648.84	-556.44
(d) Employee benefits expenses	81.51	82.07	67.09	163.58	122.34	283.90
(e) Finance costs	21.86	15.52	30.88	37.39	45.15	81.56
(f) Depreciation and amortisation expenses	12.45	11.79	10.91	24.24	21.54	43.96
(g) Other expenses	246.38	189.22	174.39	435.60	278.86	584.64
Total Expenses	**2,014.40**	**1,723.02**	**1,147.88**	**3,737.42**	**1,919.40**	**4,443.55**
(V) Profit before exceptional and extraordinary item and tax	310.81	288.95	193.53	599.76	264.58	605.60
(VI) Exceptional Items	-	-	-	-	-	-
(VII) Profit before extraordinary item and tax	-	-	-	-	-	-
(VIII) Extraordinary Items	-	-	-	-	-	-
(IX) Profit before Tax	310.81	288.95	193.53	599.76	264.58	605.60
(X) Tax Expense:	-	-	-	-	-	-
(a) Current tax expense	71.02	79.89	54.51	150.91	69.51	162.19
(b) Deferred tax	10.72	0.16	-	10.89	-	2.71
(XI) Profit / (Loss) for the period from continuing operations	-	-	-	-	-	-
(XII) Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
(XIII) Tax from discontinuing operations	-	-	-	-	-	-
(XIV) Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
(XV) Profit after tax	**229.07**	**208.89**	**139.02**	**437.96**	**195.07**	**440.70**
(XVI) Minority Interest	**1.78**	**4.44**	**0.75**	**6.22**	**-0.38**	**0.07**
(XVII) Profit attributable to the equity shareholders of the company	**227.28**	**204.46**	**138.28**	**431.74**	**195.45**	**440.63**
(XVIII) Earning Per Equity Share of face value of Rs. 10 Each						
(a) Basic	5.24	4.71	3.22	9.95	4.80	10.46
(b) Diluted	5.24	4.71	3.22	9.95	4.80	10.46

For and on behalf of the board of the director of
HOAC FOODS INDIA LIMITED

HOAC FOODS INDIA LIMITED

Director

Rambabu Thakur
Managing Director
DIN : 08084215

Place: New Delhi,
Date 02.11.2026

1. The above financial results have been prepared in accordance with the Generally Accepted Accounting Principles in India, including the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Accounting Standards) Rules, 2021, as amended, and other relevant provisions of the Companies Act, 2013, to the extent applicable. These financial results have also been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25 – Interim Financial Reporting.

2. The above unaudited standalone financial results of the Company for the quarter and half year ended September 30, 2026, have been reviewed and recommended by the Audit Committee and subsequently approved and taken on record by the Board of Directors at their respective meetings held on November 02, 2026. The statutory auditors of the Company have carried out a

3. The Company incorporated a subsidiary company under the name and style of HOAC Foods India Limited on January 21, 2025, in which the Company holds 75% of the equity share capital & a Subsidiary with name of Rajdhara Foods Private limited on February 25, 2026 with holding 51% .

4. The financial results have been prepared in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

5. The Company has received confirmations from its suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006. Accordingly, disclosures relating to amounts due to Micro and Small Enterprises, including interest payable thereon, wherever applicable, have been made in the financial results as at September 30, 2026.

6. The financial results for the corresponding quarter and half year ended September 30, 2025, have been considered as comparative figures in the current financial results.

7. The financial results for the corresponding quarter and half year ended September 30, 2025, have been considered as comparative figures in the current financial results.

8. The figures for the quarter ended September 30, 2026, represent the difference between the half-year figures for the period ended September 30, 2026, and the figures reported for the quarter ended June 30, 2026.

9. Earnings per share (EPS) has been calculated in accordance with Accounting Standard (AS) 20 – Earnings Per Share. The basic and diluted EPS for the quarter and half year ended September 30, 2026, and the corresponding comparative periods have not been annualized. The weighted average number of equity shares outstanding during the respective periods has been considered for calculating basic and diluted EPS.

10. During the quarter ended September 30, 2025, the Company raised funds through a Qualified Institutions Placement (QIP) and allotted 4,97,250 equity shares of face value ₹10 each to eligible Qualified Institutional Buyers (QIBs) at an issue price of ₹201 per equity share, including a premium of ₹191 per equity share, on July 03, 2025. The issue price included a discount of ₹9.64 per equity share, being 4.58% of the floor price, determined in accordance with the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. The total amount raised through the QIP aggregated to ₹999.47 lakh.

(Rs In Lakh)

Object as Disclosed in the Offer Document		**Amount Disclosed in the Offer Document (Rs in Lakh.)**	**Actual Utlised Amount (As on 30th Sep, 2026)**	**Unutlised Amount (As 30th Sep, 2026)**	**Remark**
To Meet Out the working Capital Requirement of the Company		350.00	350.00	-	-
To Meet Out the General Corporate Purpose		145.50	145.50	-	-
Issue Related Expenses		58.90	58.90	-	-
Total		**554.40**	**554.40**	**-**	**-**

(Rs. In Lakhs)

Object of the Issue as per Prospectus			**Utilisation Planned as per prospectus**	**Total Utilisation upto September 30, 2026**	**Amount Pending For Utilisation**
Meeting Working Capital Requirements			785.00	785.00	-
General corporate purposes			137.77	137.77	-
Total			**922.77**	**922.77**	**-**
*The Unutilised proceeds are in Company's Current Account.					

11. Previous period figures have been regrouped and reclassified wherever necessary to conform to the presentation of the current period.

12. There were no investor complaints pending at the beginning of the quarter. During the quarter ended September 30, 2026, no investor complaints were received, and consequently, no investor complaints were pending at the end of the quarter.

HOAC FOODS INDIA LIMITED

Director

For and on behalf of the board of the director of
HOAC FOODS INDIA LIMITED
(Formerly Known as "HOAC FOODS INDIA PVT LTD")

Rambabu Thakur
Managing Director
DIN : 08084215

Place: New Delhi,
Date 02.11.2026

STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES AS AT 30.09.2026

Sr . No.	Particulars	Amount in Lakh's CONSOLIDATED As at 30.09.2026 (Unaudited)	CONSOLIDATED As at 31.03.2026 (Audited)
A	**EQUITY AND LIABILITIES**		
1	**Shareholder's Fund**		
	Share Capital	434.05	434.05
	Reserves and Surplus	2,509.24	2,077.50
	Total Shareholder's Fund	**2,943.29**	**2,511.55**
2	**Minority Interest**	**6.77**	**0.56**
3	**Non - Current Liabilities**		
	(a) Long-term Borrowings	366.57	173.00
	(b) Deffered Tax Liability (Net)	16.78	5.89
	(c) Long-Term Provisions	3.80	5.63
	Total Non-Current Liabilities	**387.15**	**184.52**
4	**Current Liabilities**		
	Short-term borrowings	1,109.20	436.67
	Trade Payables	433.78	189.45
	(A) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(A) Total outstanding dues of MSME creditors	-	-
	Other current liabilities	140.53	82.47
	Short-term provisions	300.66	151.78
	Total Current Liabilities	**1,984.17**	**860.36**
	Total equity and liabilities	**5,321.38**	**3,556.99**
B	**ASSETS**		
1	**Non - Current Assets**		
(i)	**Property, Plant & Equipments**		
	Tangible Assets	483.84	434.15
	Intangible assets	5.77	5.30
	Capital Work in Progress	461.05	167.13
	Total Property, Plant & Equipments	950.65	606.58
(ii)	Non-current investments	-	-
(iii)	Other non-current assets	431.55	23.91
	Total Non-Current Assets	**431.55**	**23.91**
2	**Current Assets**		
	Inventories	2,062.64	1,360.41
	Trade receivables	1,370.40	801.18
	Cash and cash equivalents	291.25	653.24
	Short-term loans and advances	214.90	111.66
	Total Current Assets	**3,939.19**	**2,926.49**
	Total Assets	**5,321.38**	**3,556.99**
	Disclosure of notes on assets and liabilities	-	-

For and on behalf of the board of the director of
HOAC FOODS INDIA LIMITED

HOAC FOODS INDIA LIMITED

Director

Rambabu Thakur
Managing Director
DIN : 08084215

Place: New Delhi,
Date: 02.11.2026

STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOW FOR THE HALF YEAR ENDED ON 30TH SEP 2026

	Particulars	Half Year ended 31.03.2026 Unaudited	Year Ended 31.03.2026 Audited
A.	**Cash Flow from Operationg Activities**	-	-
	Profit before tax	599.76	605.60
	Adjustments for reconcile profit/(loss) before tax to net Operating Cash Flows	-	-
	Adjustments for finance costs	37.39	81.56
	Provision for Gratuity	1.40	0.05
	Adjustments for depreciation and amortisation expense	24.24	43.96
	Fixed Assets Woff	-	0.84
	Profit on Sale of Fixed assets	-	-0.00
		662.78	**732.00**
	Working Capital Adjustments	-	-
	Adjustments for decrease (increase) in inventories	-702.23	-972.73
	Adjustments for decrease (increase) in trade receivables	-569.22	44.14
	Adjustments for decrease (increase) in Short Term Loans & Advances	-103.24	-51.40
	Adjustments for decrease (increase) in Other Non Current Assets	-407.64	-6.71
	Adjustments for increase (decrease) in trade payables	244.34	-130.40
	Adjustments for increase (decrease) in other current liabilities	58.06	43.88
	Adjustments for provisions	-2.13	-
	Cash flows from/(used in) operations	**-819.28**	**-341.22**
	Income taxes paid (refund)	-3.13	-80.50
	Net cash flows from (used in) operating activities	**-822.41**	**-421.73**
B	**Cash flows from used in investing activities**	-	-
	Purchase of tangible / Intangiable assets	-74.39	-102.97
	Payments for CWIP	-293.92	-167.13
	Investment in	-	-
	Sale/Adjustment of Fixed Assets	-	0.12
	Net cash flows from (used in) investing activities	**-368.31**	**-269.98**
C	**Cash flows from used in financing activities**	-	-
	Proceeds from issuing shares	-	49.73
	Minority Interest	-	0.49
	Proceeds from Share Premium	-	949.75
	Proceeds from of Long Term borrowings	193.58	116.63
	Proceed from of Short Term borrowings	672.53	45.56
	Expenses of QIP	-	-66.94
	Interest paid	-37.39	-81.56
	Net cash flows from (used in) financing activities	**828.72**	**1,013.65**
	Net increase (decrease) in cash and cash equivalents	**-361.99**	**321.95**
	Cash and cash equivalents cash flow statement at beginning of period	653.24	331.29
	Cash and cash equivalents cash flow statement at end of period	**291.25**	**653.24**

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

For and on behalf of the board of the director of
HOAC FOODS INDIA LIMITED
(Formerly Known as "HOAC FOODS INDIA PVT LTD")

HOAC FOODS INDIA LIMITED
Director

Rambabu Thakur
Managing Director
DIN : 08084215

Place: New Delhi,
Date: 02.11.2026

Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

To,

The Board of Directors
HOAC Foods India Limited
G-126, 1st Floor Palam Extension,
Sector-7, Dwarka, South West Delhi,
New Delhi- 110045

Subject: Certificate on Utilization of Funds Raised Through Issue Proceeds

We, the Statutory Auditors of **HOAC Foods India Limited Formerly Known as "HOAC Foods India Private Limited"** ("the Company"), have verified the books of accounts and other relevant records and documents maintained by the Company for the purpose of certifying the utilization of net proceeds as on **September 30, 2026**, arising from the issue of shares as per the respective offer documents.

Based on our verification and the information and explanations provided to us, we report as under:

Qualified Institutions Placement (QIP):

The original allocation of funds in relation to the proceeds and the actual utilization of funds towards the stated objects of the issue for the period ended September 30, 2026, are detailed in Annexure A.

This certificate has been issued at the request of the Company for submission to the concerned authorities and/or for other specific purposes as required. Our verification has been carried out based on the information, explanations, and records made available to us by the Company, and we have not performed an audit or review beyond the scope stated herein

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. 009088N

KRISHAN RAKESH & CO. Delhi Chartered Accountants

Shiva Nishad
(Partner)
M.No.: 560019

Place : Delhi
Date : 02-11-2026
UDIN : 26560019LNUBMW6254

Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

Annexure-A

In accordance with NSE Circular No. NSF/CMI/2024/23 dated September 05, 2024

Objects for which funds have been raised and where there has been utilized in the following table

Utilization of fund (Net Proceeds)

(₹ in Lakhs)

Sl. No.	Object as Disclosed in the Offer Document	Amount disclosed in the Offer Document of QIP dated 03.07.2025	Actual amount received	Actual Utilised amount (As on 30th Sep. 2026)	Unutilized Amount (As on 30th Sep. 2026)	Remark
1	Funding working capital requirements of our Company	785.00	785.00	785.00	0.00	Refer Notes
2	General corporate purposes	137.77	137.77	137.77	0.00	
	Total	**922.77***	**922.77*****	**922.77**	**0.00****	

Note:

1. *During the half-year ended September 30, 2025, the Company has raised money by the way of Qualified Institutions Placement ("QIP") and allotted 4,97,250 equity shares of face value INR 10 each to the eligible qualified institutional buyers (QIB) at a price of INR at the issue price of ₹ 201 per equity share, at a premium of ₹ 191 per equity share (which includes a discount of ₹ 9.64 per equity share i.e. 4.58% of the floor price, as determined in terms of the SEBI ICDR Regulations), aggregating to ₹ 999.47 lakhs on 03.07.2025. The issue was made in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended.

2. **Pending actual utilization of funds raised through QIP issue, unutilised funds have been temporarily parked in Fixed Deposit.

3. ***Difference between Amount Raised and Actual Amount Received is on account of issue related expenses of Rs. 76.7 lakhs.

4. Cumulative fund utilized as on September 30, 2026 is Rs 922.77 lakhs. The Unutilized fund as on September 30, 2026 is NIL.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. 009088N

KRISHAN RAKESH & CO. ★ Delhi ★ Chartered Accountants

Shiva Nishad
(Partner)
M.No.: 560019

Place : Delhi
Date : 02-11-2026
UDIN : 26560019LNUBMW6254

Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

Limited Review Report of Independent Auditor on Standalone Un-audited Half Yearly Financial Results of HOAC FOODS INDIA LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
HOAC Foods India Limited
G-126, 1st Floor Palam Extension,
Sector-7, Dwarka, South West Delhi,
New Delhi- 110045

1. We have reviewed the accompanying Statement of Un-audited Standalone Financial Results of **HOAC Foods India Limited** ("the Company") for the half year ended on 30th September,2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard (AS) 25 for "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report and express a conclusion on these Financial Statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in AS 25 prescribed under Section 133 of the Companies Act, 2013 read with read with the Companies (Accounting Standards) Rules, 2021 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 Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it may contains any material misstatement.

KRISHAN RAKESH & CO. Delhi Chartered Accountants

Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

5. The statement includes figures for the quarter ended September 30, 2025 being the balance figures between the unaudited half year ended for September 30, 2025 and unaudited unpublished figures for the quarter ended June 30, 2025 of the previous financial year, prepared by the management.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No.: 009088N



Shiva Nishad
(Partner)
M.No. : 560019

Place : Delhi
Date : 02-11-2026
UDIN : 26560019BZPXJT8941

HOAC FOODS INDIA LIMITED

Registered Office : G-126, Palam Extn. Dwarka Sector-7, New Delhi-110045

CIN : L15120DL2018PLC330739

Statement Of Standalone Unaudited Financial Results for the Quarter & Half Year ended on 30th September, 2026

Figure's in Lakhs

Particular	Unaudited Quarter Sept. 30, 2026	Unaudited Quarter June 30, 2026	Unaudited Quarter Sept. 30, 2025	Unaudited Half year Sept. 30, 2026	Unaudited Half year Sept. 30, 2025	Audited Year ended March 31, 2026
(I) Revenue from operations (gross)	2,326.15	1,848.15	1,219.69	4,174.30	1,998.47	4,875.05
(II) Other Income	11.31	7.79	8.43	19.10	9.36	36.28
(III) Total Income (I+II)	**2,337.46**	**1,855.94**	**1,228.12**	**4,193.40**	**2,007.83**	**4,911.33**
(IV) Expenses	-	-	-	-	-	-
(a) Cost of materials consumed	2,646.29	1,165.28	991.47	3,811.57	1,968.63	3,777.85
(b) Purchase of Stock in Trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-883.87	170.65	-210.36	-713.22	-641.81	-346.92
(d) Employee benefits expenses	66.48	70.05	54.24	136.52	100.20	242.53
(e) Finance costs	20.24	15.52	30.88	35.76	45.15	81.56
(f) Depreciation and amortisation expenses	12.28	11.67	10.54	23.96	21.07	43.60
(g) Other expenses	174.75	157.55	153.54	332.30	238.39	507.96
Total Expenses	**2,036.17**	**1,590.72**	**1,030.30**	**3,626.89**	**1,731.63**	**4,306.58**
(V) Profit before exceptional and extraordinary item and tax	301.29	265.22	197.81	566.51	276.20	604.75
(VI) Exceptional Items	-	-	-	-	-	-
(VII) Profit before extraordinary item and tax	-	-	-	-	-	-
(VIII) Extraordinary Items	-	-	-	-	-	-
(IX) Profit before Tax	301.29	265.22	197.81	566.51	276.20	604.75
(X) Tax Expense:	-	-	-	-	-	-
(a) Current tax expense	68.73	73.93	54.51	142.66	69.51	162.19
(b) Deferred tax	10.62	0.15	-	10.77	-	2.58
(XI) Profit / (Loss) for the period from continuing operations	-	-	-	-	-	-
(XII) Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
(XIII) Tax from discontinuing operations	-	-	-	-	-	-
(XIV) Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
(XV) Profit for the Period	**221.93**	**191.15**	**143.30**	**413.08**	**206.69**	**439.98**
(a) Basic	**5.11**	**4.40**	**3.33**	**9.52**	**5.06**	**10.44**
(b) Diluted	**5.11**	**4.40**	**3.33**	**9.52**	**5.06**	**10.44**

HOAC FOODS INDIA LIMITED

Director

For and on behalf of the board of the director of
HOAC FOODS INDIA LIMITED

Rambabu Thakur
Managing Director
DIN : 08084215

Place: New Delhi,
Date 02.11.2026

1. The above financial results have been prepared in accordance with the Generally Accepted Accounting Principles in India, including the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Accounting Standards) Rules, 2021, as amended, and other relevant provisions of the Companies Act, 2013, to the extent applicable. These financial results have also been prepared in accordance with the recognition and measurement principles laid down in

2. The above unaudited standalone financial results of the Company for the quarter and half year ended September 30, 2026, have been reviewed and recommended by the Audit Committee and subsequently approved and taken on record by the Board of Directors at their respective meetings held on November 02, 2026. The statutory

3. The Company incorporated a subsidiary company under the name and style of HOAC Foods India Limited on January 21, 2025, in which the Company holds 75% of the equity share capital & a Subsidiary with name of Rajdhara Foods Private limited on February 25, 2026 with holding 51% .

4. The financial results have been prepared in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

5. The Company has received confirmations from its suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006.

6. The financial results for the corresponding quarter and half year ended September 30, 2025, have been considered as comparative figures in the current financial results.

7. The financial results for the corresponding quarter and half year ended September 30, 2025, have been considered as comparative figures in the current financial results.

8. The figures for the quarter ended September 30, 2026, represent the difference between the half-year figures for the period ended September 30, 2026, and the figures reported for the quarter ended June 30, 2026.

9. Earnings per share (EPS) has been calculated in accordance with Accounting Standard (AS) 20 – Earnings Per Share. The basic and diluted EPS for the quarter and half year ended September 30, 2026, and the corresponding comparative periods have not been annualized. The weighted average number of equity shares outstanding during the respective periods has been considered for calculating basic and diluted EPS.

10. During the quarter ended September 30, 2025, the Company raised funds through a Qualified Institutions Placement (QIP) and allotted 4,97,250 equity shares of face value ₹10 each to eligible Qualified Institutional Buyers (QIBs) at an issue price of ₹201 per equity share, including a premium of ₹191 per equity share, on July 03, 2025. The issue price included a discount of ₹9.64 per equity share, being 4.58% of the floor price, determined in accordance with the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. The total amount raised through the QIP aggregated to ₹999.47 lakh.

(Rs In Lakh)

Object as Disclosed in the Offer Document		**Amount Disclosed in the Offer Document (Rs in Lakh.)**	**Actual Utlised Amount (As on 30th Sep, 2026)**	**Unutlised Amount (As 30th Sep, 2026)**	**Remark**
To Meet Out the working Capital Requirement of the Company		350.00	350.00	-	-
To Meet Out the General Corporate Purpose		145.50	145.50	-	-
Issue Related Expenses		58.90	58.90	-	-
Total		554.40	554.40	-	-

(Rs. In Lakhs)

Object of the Issue as per Prospectus			**Utilisation Planned as per prospectus**	**Total Utilisation upto September 30, 2026**	**Amount Pending For Utilisation**
Meeting Working Capital Requirements			785.00	785.00	-
General corporate purposes			137.77	137.77	-
Total			**922.77**	**922.77**	**-**
*The Unutilised proceeds are in Company's Current					

11. Previous period figures have been regrouped and reclassified wherever necessary to conform to the presentation of the current period.

12. There were no investor complaints pending at the beginning of the quarter. During the quarter ended September 30, 2026, no investor complaints were received, and consequently, no investor complaints were pending at the end of the quarter.

For and on behalf of the board of the director of
HOAC FOODS INDIA LIMITED

HOAC FOODS INDIA LIMITED
Director

Rambabu Thakur
Managing Director
DIN : 08084215

Place: New Delhi,
Date 02.11.2026

STATEMENT OF STANDALONE ASSETS & LIABILITIES AS AT 30.09.2026

Sr.No.	Particulars	(Amount in Lakh's) STANDALONE As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	**EQUITY AND LIABILITIES**	-	-
1	**Shareholder's Fund**	-	-
	Share Capital	434.05	434.05
	Reserves and Surplus	2,491.36	2,078.27
		-	-
	Total Shareholder's Fund	**2,925.40**	**2,512.32**
2	**Non - Current Liabilities**	-	-
	(a) Long-term Borrowings	333.17	173.00
	(b) Deffered Tax Liability (Net)	16.53	5.77
	(c) Long-Term Provisions	3.80	5.63
		-	-
	Total Non-Current Liabilities	**353.50**	**184.40**
3	**Current Liabilities**	-	-
	Short-term borrowings	1,015.15	436.67
	Trade Payables	392.01	182.67
	(A) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(A) Total outstanding dues of MSME creditors	-	-
	Other current liabilities	116.43	76.61
	Short-term provisions	292.41	151.78
	Total Current Liabilities	**1,816.00**	**847.73**
	Total equity and liabilities	**5,094.91**	**3,544.44**
B	**ASSETS**	-	-
1	**Non - Current Assets**	-	-
(i)	**Property, Plant & Equipments**	-	-
	Tangible Assets	471.29	429.22
	Intangible assets	5.77	5.30
	Capital Work in Progress	461.05	167.13
	Total Property, Plant & Equipments	**938.10**	**601.66**
(ii)	Non-current investments	1.64	1.64
(iii)	Other non-current assets	431.55	23.21
	Total Non-Current Assets	**433.18**	**24.85**
2	**Current Assets**	-	-
	Inventories	1,673.76	1,150.89
	Trade receivables	1,404.73	848.18
	Cash and cash equivalents	289.73	647.10
	Short-term loans and advances	355.40	271.77
	Other current assets	-	-
	Total Current Assets	**3,723.63**	**2,917.94**
	Total Assets	**5,094.91**	**3,544.44**
	Disclosure of notes on assets and liabilities	-	-

For and on behalf of the board of the director of
HOAC FOODS INDIA LIMITED
(Formerly Known as "HOAC FOODS INDIA PVT LTD")

HOAC FOODS INDIA LIMITED
Director

Rambabu Thakur

Date: 02.11.2026

DIN : 08084215

STATEMENT OF UNAUDITED STANDALONE CASH FLOW FOR THE HALF YEAR ENDED ON 30TH SEP 2026

	Particulars	Amount In Lakh's Half year ended 30.09.2026 Unaudited	 Year Ended 31.03.2026 Audited
A.	**Cash Flow from Operationg Activities**		
	Profit before tax	566.51	604.75
	Adjustments for reconcile profit/(loss) before tax to net Operating Cash Flows	-	-
	Adjustments for finance costs	35.76	81.56
	Provision for Gratuity	1.40	0.05
	Adjustments for depreciation and amortisation expense	23.96	43.60
	Profit on Sale of Fixed assets	-	0.83
		627.63	**730.79**
	Working Capital Adjustments	-	-
	Adjustments for decrease (increase) in inventories	-522.87	-763.21
	Adjustments for decrease (increase) in trade receivables	-556.55	-2.86
	Adjustments for decrease (increase) in Short Term Loans & Advances	-83.63	-211.50
	Adjustments for decrease (increase) in Other Current Assets	-	-
	Adjustments for decrease (increase) in Other Non Current Assets	-408.34	-6.01
	Adjustments for increase (decrease) in trade payables	209.34	-137.17
	Adjustments for increase (decrease) in other current liabilities	39.82	39.04
	Adjustments for provisions	-2.13	-
	Cash flows from/(used in) operations	**-696.74**	**-350.92**
	Income taxes paid (refund)	-3.13	-80.50
	Net cash flows from (used in) operating activities	**-699.87**	**-431.43**
B	**Cash flows from used in investing activities**	-	-
	Purchase of tangible / Intangiable assets	-66.48	-97.68
	Payments for CWIP	-293.92	-167.13
	Investment in	-	-0.51
	Sale/Adjustment of Fixed Assets	-	0.12
	Net cash flows from (used in) investing activities	**-360.40**	**-265.20**
C	**Cash flows from used in financing activities**	-	-
	Proceeds from issuing shares	-	49.73
	Proceeds from Share Premium	-	949.75
	Proceeds from of Long Term borrowings	160.18	116.63
	Proceed from of Short Term borrowings	578.48	45.56
	Expenses of QIP	-	-66.94
	Interest paid	-35.76	-81.56
	Net cash flows from (used in) financing activities	**702.90**	**1,013.16**
	Net increase (decrease) in cash and cash equivalents	**-357.37**	**316.54**
	Cash and cash equivalents cash flow statement at beginning of period	647.10	330.57
	Cash and cash equivalents cash flow statement at end of period	**289.73**	**647.10**

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

For and on behalf of the board of the director of
HOAC FOODS INDIA LIMITED
(Formerly Known as "HOAC FOODS INDIA PVT LTD")

HOAC FOODS INDIA LIMITED
Rambabu.
Director

Rambabu Thakur
Managing Director
DIN : 08084215

Place: New Delhi,
Date: 02.11.2026

Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

To,

The Board of Directors
HOAC Foods India Limited
G-126, 1st Floor Palam Extension,
Sector-7, Dwarka, South West Delhi,
New Delhi- 110045

Subject: Certificate on Utilization of Funds Raised Through Issue Proceeds

We, the Statutory Auditors of **HOAC Foods India Limited Formerly Known as "HOAC Foods India Private Limited"** ("the Company"), have verified the books of accounts and other relevant records and documents maintained by the Company for the purpose of certifying the utilization of net proceeds as on **September 30, 2026**, arising from the issue of shares as per the respective offer documents.

Based on our verification and the information and explanations provided to us, we report as under:

Qualified Institutions Placement (QIP):

The original allocation of funds in relation to the proceeds and the actual utilization of funds towards the stated objects of the issue for the period ended September 30, 2026, are detailed in Annexure A.

This certificate has been issued at the request of the Company for submission to the concerned authorities and/or for other specific purposes as required. Our verification has been carried out based on the information, explanations, and records made available to us by the Company, and we have not performed an audit or review beyond the scope stated herein

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. 009088N

KRISHAN RAKESH & CO. Delhi Chartered Accountants

Shiva Nishad
(Partner)
M.No.: 560019

Place : Delhi
Date : 02-11-2026
UDIN : 26560019LNUBMW6254

Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

Annexure-A

In accordance with NSE Circular No. NSF/CMI/2024/23 dated September 05, 2024

Objects for which funds have been raised and where there has been utilized in the following table

Utilization of fund (Net Proceeds)

(₹ in Lakhs)

Sl. No.	Object as Disclosed in the Offer Document	Amount disclosed in the Offer Document of QIP dated 03.07.2025	Actual amount received	Actual Utilised amount (As on 30th Sep. 2026)	Unutilized Amount (As on 30th Sep. 2026)	Remark
1	Funding working capital requirements of our Company	785.00	785.00	785.00	0.00	Refer Notes
2	General corporate purposes	137.77	137.77	137.77	0.00	
	Total	**922.77***	**922.77*****	**922.77**	**0.00****	

Note:

1. *During the half-year ended September 30, 2025, the Company has raised money by the way of Qualified Institutions Placement ("QIP") and allotted 4,97,250 equity shares of face value INR 10 each to the eligible qualified institutional buyers (QIB) at a price of INR at the issue price of ₹ 201 per equity share, at a premium of ₹ 191 per equity share (which includes a discount of ₹ 9.64 per equity share i.e. 4.58% of the floor price, as determined in terms of the SEBI ICDR Regulations), aggregating to ₹ 999.47 lakhs on 03.07.2025. The issue was made in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended.

2. **Pending actual utilization of funds raised through QIP issue, unutilised funds have been temporarily parked in Fixed Deposit.

3. ***Difference between Amount Raised and Actual Amount Received is on account of issue related expenses of Rs. 76.7 lakhs.

4. Cumulative fund utilized as on September 30, 2026 is Rs 922.77 lakhs. The Unutilized fund as on September 30, 2026 is NIL.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. 009088N

KRISHAN RAKESH & CO. ★ Delhi ★ Chartered Accountants

Shiva Nishad
(Partner)
M.No.: 560019

Place : Delhi
Date : 02-11-2026
UDIN : 26560019LNUBMW6254