



# HOAC FOODS INDIA LIMITED

CHOICE FOR QUALITY AND PURITY

(FORMERLY KNOWN AS HOAC FOODS INDIA PVT LTD)

CIN: L15120DL2018PLC330739

GST NO. 07AAECH4665B1ZS



November 06, 2025

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

Company Symbol : HOACFOODS  
Company ISIN : INE0S6S01017

Dear Sir / Madam,

**Subject: Outcome of Board Meeting pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we are pleased to inform you Board of Directors of HOAC Foods India Limited at their meeting held on Thursday, 06<sup>th</sup> November, 2025 at the Registered office of the Company situated at -498, 1st Floor Palam Extension, Sector-7 Dwarka, Raj Nagar - II, South West Delhi, New Delhi, Delhi, India, 110077, inter-alia, considered the following matters:-

1. considered, approved and took on record the Standalone and Consolidated Un-Audited Financial Results, duly reviewed by the Audit Committee, along with Limited Review Report submitted by the Statutory Auditor of the Company for the half year ended on September 30, 2025.

In compliance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2024 the Unaudited Standalone and Consolidated Financial Results along with the Limited Review Report is annexed along with this letter as **Annexure I**.

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find herewith attached Certificate issued by the Statutory Auditors in respect of utilization of issue proceeds in terms of NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 **Annexure II**.

2. Appointment of Shivam Sharma, as the Internal Auditors of the Company as recommended by Audit Committee, for the Financial Year 2025-26 in terms of Section 138 of the Companies Act, 2013 for undertaking the Internal Audit of the Company.

The details as required in compliance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 are annexed as **Annexure III**.

The Board meeting commenced at 11:30 AM and concluded at 06:20 PM

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Contact No.: +91 97178 38568,  
Registered Office Address: D-498, 1<sup>st</sup> Floor, Palam Extension, Sector-7, Dwarka, New Delhi, 110077, India





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Also, pursuant to the Code of Conduct framed under the SEBI (Prohibition of Insider Trading) Regulations, 2015, Trading Window for all Directors, Key Managerial Personnel, Promoters, Connected Persons, Designated Persons and their immediate relatives of the Company, for trading in the shares of the Company will be opened after 48 hours of declaration of the un-audited financial results of the Company for the half year ended 30th September, 2025.

The above information is also available on the Company's website at <https://www.hoacfoodsindia.com/>.

You are kindly requested to take the same on record.

Thanking you.

Yours faithfully,  
For **HOAC Foods India Limited**  
(Formerly Known as "HOAC Foods India Private Limited")

**Rambabu Thakur**  
Managing Director  
DIN: 08084215

**Place: New Delhi**

**Encl.: As stated above**





**Krishan Rakesh & Co.**  
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

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

Annexure I

**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**  
D-498, 1st Floor Palam Extension,  
Sector-7, Dwarka,  
South West Delhi,  
New Delhi- 110077

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 30<sup>th</sup> September, 2025 ("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 read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").
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 Indian Accounting Standards (Ind AS) 34 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 (ICAI). 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 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 of unaudited standalone Financial Results for the half year ended on 30<sup>th</sup> September, 2025 prepared in accordance with applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 and SEBI Circular dated 5<sup>th</sup> July, 2016 including the manner in which it is to be disclosed, or that it may contains any material misstatement.



For KRISHAN RAKESH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGN. NO. 009088N

(K.K. GUPTA)  
PARTNER  
M.No. 87891

PLACE : DELHI  
DATED : 06-11-2025  
UDIN : 25087891BMIEII7631



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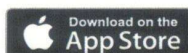
(Amount in Lakhs except share and per equity share data)

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE SIX MONTHS AND FINANCIAL YEAR ENDED ON 30.09.2025

S.No	Particulars	Half Year Ended 30.09.2025	Half Year Ended 31.03.2025	Half Year Ended 30.09.2024	Year Ended 31.03.2025
		Unaudited	Audited	Unaudited	Audited
1	<b>Incomes</b>				
	(a) Income From Operations	1,998.47	1,545.01	1,102.65	2,647.66
	(b) Other Income	9.36	9.69	6.72	16.41
	<b>Total Income</b>	<b>2,007.83</b>	<b>1,554.70</b>	<b>1,109.37</b>	<b>2,664.07</b>
2	<b>Expenses</b>				
	(a) Purchases of stock-in-trade	1,968.63	1,092.62	712.14	1,804.76
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-641.81	-95.81	46.77	-49.04
	(c) Employee Benefit Expenses	100.20	112.89	89.03	201.92
	(d) Finance Costs	45.15	35.33	13.77	49.10
	(e) Depreciation and Amortisation Expenses	21.07	16.15	13.32	29.47
	(f) Other Expenses	238.39	179.41	99.94	279.35
	(g) CSR Expenditure	-	-	-	-
	<b>Total Expenses</b>	<b>1,731.63</b>	<b>1,340.59</b>	<b>974.97</b>	<b>2,315.56</b>
3	<b>Profit / (Loss) before tax and exceptional items (1-2)</b>	<b>276.20</b>	<b>214.11</b>	<b>134.40</b>	<b>348.51</b>
4	Exceptional Items	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>276.20</b>	<b>214.11</b>	<b>134.40</b>	<b>348.51</b>
6	<b>Tax Expenses</b>				
	(a) Current Tax	69.51	56.71	33.83	95.61
	(b) Deferred Tax	-	-	-	2.74
7	<b>Total Tax Expenses</b>	<b>69.51</b>	<b>56.71</b>	<b>33.83</b>	<b>98.35</b>
8	<b>Profit/ (Loss) for the period (5-7)</b>	<b>206.69</b>	<b>157.40</b>	<b>100.57</b>	<b>250.16</b>
9	Profit/ (Loss) for a period from dis -continuing operations	-	-	-	-
10	Tax Expenses of discontinued operations	-	-	-	-
11	<b>Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12	<b>Net Profit/(Loss) for the year</b>	<b>206.69</b>	<b>157.40</b>	<b>100.57</b>	<b>250.16</b>
13	Paid -up Equity Share Capital (Face Value of Rs. 10/- each)	434.05	384.32	384.32	384.32
	<b>Earning Per Share</b>				
	(a) Basic	5.06	3.93	2.86	6.79
	(b) Diluted	5.06	3.93	2.86	6.79

## Notes:

- The above results have been prepared as per Generally Accepted Accounting Principles in India, prescribed u/s section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in accordance with the recognition and measurement principles laid down in Accounting Standard, as applicable, specified in Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder or as specified by the Institute of Chartered Accountants of India, whichever is applicable.
- The above results for the half year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on (06.11.2025)
- The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- As the Company's business activity falls within a single primary business segment, the disclosure requirements as per AS 17 "Segment Reporting" are not applicable.
- The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share in accordance with the Accounting Standard 20.
- During the period ended September 30 2024, the Company came up with the public issue of 11,55,000 Equity shares of Face value of ₹ 10/- each ("equity shares") with the price of 48 through Fixed Price Method, IPO was open for subscription from Thursday, May 16, 2024 to Tuesday, May 21, 2024. The Company has allotted 1,55,000 equity shares of Face value of 10- each ("equity shares") for cash at a price of 48/- per equity share (including a share premium of 38/- per equity share) aggregating to 554.40 Lakhs on May 22, 2024. The equity shares of the Company got listed with Emerge platform of National Stock Exchange of India Limited on May 24, 2024. The issue was made in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. The Summary of the Initial Public Offer proceeds is summarised below

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Mob: 9717838568Registered office address : D - 498, 1<sup>st</sup> Floor, Palam Extension, Sector - 7,  
Dwarka, New Delhi - 110 075



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	Object of the Issue as per Prospectus	Nature	Utilisation Planned as per prospectus	Total Utilisation (As on 30th Sep, 2025)	Unutilised Amount (As on 30th Sep, 2025)
1	Meeting Working Capital Requirements	Issue Proceeds	350.00	350.00	NIL
2	General corporate purposes		145.50	145.50	
3	Issues Related expenses		58.90	58.90	
	Total		554.40	554.40	

- 7) 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

	Object of the Issue as per Offer Documents	Nature	Utilisation Planned as per Offer Document	Total Utilisation (As on 30th Sep, 2025)	Unutilised Amount (As on 30th Sep, 2025)
1	Funding working capital requirements of our Company		785.00	275.00	510.00
2	General corporate purposes		137.77	137.77	NIL
	Total		922.77*	412.77	510.00

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

- 8) Previous period figures have been re-grouped and re-classified wherever necessary.  
9) There are no Investors Complaints pending as on 30th Sep, 2025.  
10) The results of the Company are also available for investors /www.hoacfoodsindia.com, and www.nseindia.com  
11) The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemption available to the Companies Listed with SME Exchange.

For and on behalf of the Board of  
HOAC FOODS INDIA LIMITED

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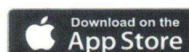


Director Name RAMBABU THAKUR  
DIN 8084215  
Designation MANAGING DIRECTOR

Date: 06.11.2025  
Place: New Delhi

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Mob: 9717838568

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STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2025

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(Amount in Lakhs)

		As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholder's Fund</b>		
	Share Capital	434.05	384.32
	Reserves and Surplus	1,911.92	755.48
	Money received against Share warrant	-	-
	<b>Total Shareholder's Fund</b>	<b>2,345.97</b>	<b>1,139.80</b>
<b>2</b>	<b>Non - Current Liabilities</b>		
	(a) Long-term Borrowings	139.46	69.06
	(b) Deferred Tax Liability (Net)	3.18	3.18
	(c) Long-Term Provisions	-	-
	<b>Total Non-Current Liabilities</b>	<b>142.64</b>	<b>72.24</b>
<b>3</b>	<b>Current Liabilities</b>		
	Short-Term Borrowings	-	-
	Trade Payables		
	i) Total outstanding dues of Micro & Small Enterprises	285.38	319.85
	ii) Total outstanding dues of Other than Micro & Small Enterprises	31.01	37.57
	Other Current Liabilities	601.50	447.48
	Short-Term Provisions	5.72	6.61
	<b>Total Current Liabilities</b>	<b>923.61</b>	<b>811.51</b>
	<b>Total Equity and Liabilities</b>	<b>3,412.22</b>	<b>2,023.55</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non - Current Assets</b>		
(i)	<b>Property, Plant and Equipments</b>		
	Tangible Assets	495.35	375.08
	Intangible assets	-	6.31
	Assets under development or work-in-progress	0.30	-
(ii)	Deferred Tax Assets (net)	-	-
(iii)	Other Non-Current Assets	-	-
(iv)	Investment	1.12	1.12
	<b>Total Non-Current Assets</b>	<b>496.77</b>	<b>382.51</b>
<b>2</b>	<b>Current Assets</b>		
	Inventories	1,029.49	387.68
	Trade receivables	959.37	845.31
	Cash and cash equivalents	599.75	330.57
	Short-term loans and advances	-	-
	Other current assets	326.84	77.48
	<b>Total Current Assets</b>	<b>2,915.45</b>	<b>1,641.04</b>
	<b>Total Assets</b>	<b>3,412.22</b>	<b>2,023.55</b>



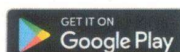
For and on behalf of the Board of  
**HOAC FOODS INDIA LIMITED**  
 (Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Mob: 9717838568

Place: New Delhi

Registered office address : D - 498, 1<sup>st</sup> Floor, Palam Extension, Sector - 7,

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GSTIN NO. 07AAECH4665B1ZS

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(Amount in Lakhs)

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED ON SEPTEMBER 30, 2025

Particulars	Year Ended 30.09.2025	Year Ended 31.3.2025
	Unaudited	Audited
<b>A. Cash Flow from Operating Activities</b>		
Profit before tax	276.20	348.51
<b>Adjustments for reconcile profit/(loss) before tax to net Operating Cash Flows</b>		
Adjustments for finance costs	45.15	49.10
Adjustments for depreciation and amortisation expense	21.07	29.47
(Profit)/Loss-On Sale Of Fixed Assets (Net)	-	-0.23
Provision for Gratuity	-	2.92
	<b>342.42</b>	<b>429.77</b>
<b>Working Capital Adjustments</b>		
Adjustments for decrease (increase) in inventories	-641.81	-13.11
Adjustments for decrease (increase) in trade receivables	-114.06	-618.98
Adjustments for decrease (increase) in Short Term Loans & Advances	-	-
Adjustments for decrease (increase) in Other Current Assets	-249.36	-16.88
Adjustments for decrease (increase) in Non Current Assets	-	-
Adjustments for increase (decrease) in trade payables	-34.47	150.43
Adjustments for increase (decrease) in other current liabilities	-6.56	13.27
Adjustments for provisions	-	-
<b>Cash flows from/(used in) operations</b>	<b>-703.84</b>	<b>-55.50</b>
Income taxes paid (refund)	-	-63.92
<b>Net cash flows from (used in) operating activities</b>	<b>-703.84</b>	<b>-119.42</b>
<b>B Cash flows from used in investing activities</b>		
Investment in Foundation	-	-1.13
Purchase or constuction of fixed assets and capital advances	-135.33	-319.83
<b>Net cash flows from (used in) investing activities</b>	<b>-135.33</b>	<b>-320.96</b>
<b>C Cash flows from used in financing activities</b>		
Proceeds from issuance of share capital	49.73	-
Proceeds from borrowings	154.02	115.50
Proceeds from issuance of Shares Warrants	949.75	438.90
Proceed from of Short Term borrowings	-	244.00
Repayments of Borrowings	-	-22.10
Interest paid	-45.15	-49.10
<b>Net cash flows from (used in) financing activities</b>	<b>1,108.35</b>	<b>727.20</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>269.18</b>	<b>286.82</b>
Cash and cash equivalents cash flow statement at beginning of period	330.57	43.75
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>599.75</b>	<b>330.57</b>

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  
**HOAC FOODS INDIA LIMITED**

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Date: 06.11.2025  
Place: New Delhi



Director Name  
DIN  
Designation

RAMBABU THAKUR  
8084215  
MANAGING DIRECTOR

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Mob: 9717838568

Registered office address : D - 498, 1<sup>st</sup> Floor, Palam Extension, Sector - 7,  
Dwarka, New Delhi - 110 075







**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**  
D-498, 1st Floor Palam Extension,  
Sector-7, Dwarka,  
South West Delhi,  
New Delhi- 110077

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 30<sup>th</sup> September, 2025 ("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 read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").
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 Indian Accounting Standards 34 (Ind AS 34) 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 Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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.

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%

5. We have examined the financial data of subsidiaries as stated in paragraph 4 above, included in the consolidated financial statement which shows the total revenue of NIL and total net loss of Rs. 11.62 lacs for the Half Year ended September 30, 2025, 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.

For KRISHAN RAKESH & CO.  
CHARTERED ACCOUNTANTS  
Firm Regn. No. 009088N



PLACE : DELHI  
DATED : 06-11-2025  
UDIN : 25087891BMIEIJ7794

  
K.K. GUPTA  
(PARTNER)  
M.No. 87891



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Atta & Spices

(Amount in Lakhs except share and per equity share data)

**Consolidated STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE SIX MONTHS AND FINANCIAL YEAR ENDED ON 30.09.2025**

S.No	Particulars	Half Year Ended 30.09.2025	Half Year Ended 31.03.2025	Half Year Ended 30.09.2024	Year Ended 31.03.2025
		Unaudited	Audited	Unaudited	Audited
1	<b>Incomes</b>				
	(a) Income From Operations	2,172.52	1,545.01	1,102.65	2,647.66
	(b) Other Income	11.46	9.69	6.72	16.41
	<b>Total Income</b>	<b>2,183.98</b>	<b>1,554.70</b>	<b>1,109.37</b>	<b>2,664.07</b>
2	<b>Expenses</b>				
	(a) Purchases of stock-in-trade	2,100.35	1,092.62	712.14	1,804.76
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-648.84	-95.81	46.77	-49.04
	(c) Employee Benefit Expenses	122.34	114.19	89.03	203.22
	(d) Finance Costs	45.15	35.33	13.77	49.10
	(e) Depreciation and Amortisation Expenses	21.54	16.15	13.32	29.47
	(f) Other Expenses	278.86	179.91	99.94	279.85
	(g) CSR Expenditure				
	<b>Total Expenses</b>	<b>1,919.40</b>	<b>1,342.39</b>	<b>974.97</b>	<b>2,317.36</b>
3	<b>Profit / (Loss) before tax and exceptional items (1-2)</b>	<b>264.58</b>	<b>212.31</b>	<b>134.40</b>	<b>346.71</b>
4	Exceptional Items	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>264.58</b>	<b>212.31</b>	<b>134.40</b>	<b>346.71</b>
6	<b>Tax Expenses</b>				
	(a) Current Tax	69.51	61.78	33.83	95.61
	(b) Deferred Tax	-	2.74	-	2.74
	<b>Total Tax Expenses</b>	<b>69.51</b>	<b>64.52</b>	<b>33.83</b>	<b>98.35</b>
7	<b>Profit/ (Loss) for the period (5-7)</b>	<b>195.07</b>	<b>147.79</b>	<b>100.57</b>	<b>248.36</b>
8	Profit/ (Loss) for a period from dis -continuing operations	-	-	-	-
9	Minority Share	0.38	0.37	-	0.37
10	Tax Expenses of discontinued operations	-	-	-	-
11	<b>Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12	<b>Net Profit/(Loss) for the year</b>	<b>195.45</b>	<b>148.16</b>	<b>100.57</b>	<b>248.73</b>
13	Paid -up Equity Share Capital (Face Value of Rs. 10/- each)	434.05	384.32	384.32	384.32
14	<b>Earning Per Share</b>				
	(a) Basic	4.78	3.90	2.86	6.76
	(b) Diluted	4.78	3.90	2.86	6.76

**Notes:**

- The above results have been prepared as per Generally Accepted Accounting Principles in India, prescribed u/s section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in accordance with the recognition and measurement principles laid down in Accounting Standard, as applicable, specified in Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder or as specified by the Institute of Chartered Accountants of India, whichever is applicable.
- The above results for the half year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on (06.11.2025)
- The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- As the Company's business activity falls within a single primary business segment, the disclosure requirements as per AS 17 "Segment Reporting" are not applicable.
- The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share in accordance with the Accounting Standard 20.
- During the period ended September 30 2024, the Company came up with the public issue of 11,55,000 Equity shares of Face value of ₹ 10/- each ("equity shares") with the

**Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Mob: 9717838568****Registered office address : D - 498, 1<sup>st</sup> Floor, Palam Extension, Sector - 7,  
Dwarka, New Delhi - 110 075**



**HOAC**

Since : 2009

**HOAC FOODS INDIA LIMITED**CHOICE FOR QUALITY AND PURITY  
(FORMERLY KNOWN AS HOAC FOODS INDIA PVT LTD)

CIN: L15120DL2018PLC330739

GSTIN NO. 07AAECH4665B1ZS

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	Object of the Issue as per Prospectus	Nature	Utilisation Planned as per prospectus	Total Utilisation (As on 30th Sep, 2025)	Unutilised Amount (As on 30th Sep, 2025)
1	Meeting Working Capital Requirements	Issue Proceeds	350.00	350.00	NIL
2	General corporate purposes		145.50	145.50	
3	Issues Related expesese		58.90	58.90	
	Total		554.40	554.40	
7)	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				
	Object of the Issue as per Offer Documents	Nature	Utilisation Planned as per Offer Document	Total Utilisation (As on 30th Sep, 2025)	Unutilised Amount (As on 30th Sep, 2025)
1	Funding working capital requirements of our Company		785.00	275.00	510.00
2	General corporate purposes		137.77	137.77	NIL
	Total		922.77*	412.77	510.00

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

- 8) Previous period figures have been re-grouped and re-classified wherever necessary.
- 9) There are no Investors Complaints pending as on 30th Sep,2025.
- 10) The results of the Company are also available for investors /www.hoacfoodsindia.com, and www.nseindia.com
- 11) The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemption available to the Companies Listed with SME Exchange.

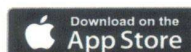
For and on behalf of the Board of  
**HOAC FOODS INDIA LIMITED**  
(Formerly Known as HOAC FOODS INDIA PRIVATE LIMITED)

Director Name RAMBABU THAKUR  
DIN 8084215  
Designation MANAGING DIRECTOR

Date: 06.11.2025  
Place: New Delhi

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Mob: 9717838568

Registered office address : D - 498, 1<sup>st</sup> Floor, Palam Extension, Sector - 7,  
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**HOAC**

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**HOAC FOODS INDIA LIMITED**CHOICE FOR QUALITY AND PURITY  
(FORMERLY KNOWN AS HOAC FOODS INDIA PVT LTD)**Hariom**

Atta &amp; Spices

CIN: L15120DL2018PLC330739

GSTIN NO. 07AAECH4665B1Z6 (Amount in Lakhs)

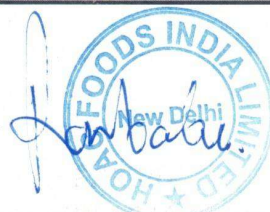
Consolidated STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2025

		As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholder's Fund</b>		
	Share Capital	434.05	384.32
	Reserves and Surplus	1,898.87	754.06
	Money received against Share warrant		
	<b>Total Shareholder's Fund</b>	<b>2,332.92</b>	<b>1,138.38</b>
<b>2</b>	<b>Non - Current Liabilities</b>		
	(a) Long-term Borrowings		
	(b) Deferred Tax Liability (Net)	3.18	3.18
	(c) Long-Term Provisions		
	<b>Total Non-Current Liabilities</b>	<b>3.18</b>	<b>3.18</b>
<b>3</b>	<b>Current Liabilities</b>		
	Short-Term Borrowings	139.46	69.95
	Trade Payables		
	i) Total outstanding dues of Micro & Small Enterprises	-	75.82
	ii) Total outstanding dues of Other than Micro & Small Enterprises	342.15	282.61
	Other Current Liabilities	601.50	447.48
	Short-Term Provisions	5.72	5.72
	<b>Total Current Liabilities</b>	<b>1,088.84</b>	<b>881.58</b>
	<b>Total Equity and Liabilities</b>	<b>3,424.94</b>	<b>2,023.14</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non - Current Assets</b>		
(i)	<b>Property, Plant and Equipments</b>		
	Tangible Assets	500.09	375.09
	Intangible assets		
	Assets under development or work-in-progress	0.30	23.51
(ii)	Deferred Tax Assets (net)		
(iii)	Other Non-Current Assets		
(iv)	Investment In Cellector Foundation		
	<b>Total Non-Current Assets</b>	<b>500.39</b>	<b>398.60</b>
<b>2</b>	<b>Current Assets</b>		
	Inventories	1,036.52	387.68
	Trade receivables	950.21	845.31
	Cash and cash equivalents	599.78	331.29
	Short-term loans and advances	-	-
	Other current assets	338.04	60.26
	<b>Total Current Assets</b>	<b>2,924.55</b>	<b>1,624.54</b>
	<b>Total Assets</b>	<b>3,424.94</b>	<b>2,023.14</b>

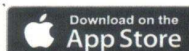
For and on behalf of the Board of  
HOAC FOODS INDIA LIMITED

Date: 06.11.2025

Place: New Delhi



Director Name RAMBABU THAKUR  
DIN 8084215  
Designation MANAGING DIRECTOR

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Mob: 9717838568Registered office address : D - 498, 1<sup>st</sup> Floor, Palam Extension, Sector - 7,  
Dwarka, New Delhi - 110 075



**HOAC**

Since : 2009

**HOAC FOODS INDIA LIMITED**CHOICE FOR QUALITY AND PURITY  
(FORMERLY KNOWN AS HOAC FOODS INDIA PVT LTD)

CIN: L15120DL2018PLC330739

GSTIN NO. 07AAECH4665B1ZS

**Hariom**  
Atta & Spices

(Amount in Lakhs)

**Consolidated STATEMENT OF CASH FLOW FOR THE YEAR ENDED ON SEPTEMBER 30, 2025**

Particulars	Year Ended 30.09.2025	Year Ended 31.3.2025
	Unaudited	Audited
<b>A. Cash Flow from Operating Activities</b>		
Profit before tax	264.58	346.71
<b>Adjustments for reconcile profit/(loss) before tax to net Operating Cash Flows</b>		
Adjustments for finance costs	45.15	49.10
Adjustments for depreciation and amortisation expense	21.54	29.46
(Profit)/Loss-On Sale Of Fixed Assets (Net)	-	-0.22
Provision for Gratuity	-	2.92
	<b>331.27</b>	<b>427.97</b>
<b>Working Capital Adjustments</b>		
Adjustments for decrease (increase) in inventories	-648.84	-13.11
Adjustments for decrease (increase) in trade receivables	-104.90	-618.97
Adjustments for decrease (increase) in Short Term Loans & Advances	-	-
Adjustments for decrease (increase) in Other Current Assets	-260.57	-16.88
Adjustments for decrease (increase) in Non Current Assets	-	-
Adjustments for increase (decrease) in trade payables	-22.56	151.44
Adjustments for increase (decrease) in other current liabilities	6.28	13.27
Adjustments for provisions	-	-
<b>Cash flows from/(used in) operations</b>	<b>-699.32</b>	<b>-56.28</b>
Income taxes paid (refund)	-	-63.93
<b>Net cash flows from (used in) operating activities</b>	<b>-699.32</b>	<b>-120.21</b>
<b>B Cash flows from used in investing activities</b>		
Investment in Foundation	-	-
Purchase or constuction of fixed assets and capital advances	-140.54	-319.83
<b>Net cash flows from (used in) investing activities</b>	<b>-140.54</b>	<b>-319.83</b>
<b>C Cash flows from used in financing activities</b>		
Proceeds from issuance of share capital	49.73	-
Minoroty Interest	-	0.38
Proceeds from borrowings	154.02	115.50
Proceeds from issuance of Shares Warrants	949.75	438.90
Proceed from of Short Term borrowings	-	244.00
Repayments of Borrowings	-	-22.10
Interest paid	-45.15	-49.10
<b>Net cash flows from (used in) financing activities</b>	<b>1,108.35</b>	<b>727.58</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>268.49</b>	<b>287.54</b>
Cash and cash equivalents cash flow statement at beginning of period	331.29	43.75
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>599.78</b>	<b>331.29</b>

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  
HOAC FOODS INDIA LIMITED

Date: 06.11.2025

Place: New Delhi

Director Name

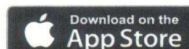
DIN

Designation

RAMBABU THAKUR

8084215

MANAGING DIRECTOR

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Mob: 9717838568Registered office address : D - 498, 1<sup>st</sup> Floor, Palam Extension, Sector - 7,  
Dwarka, New Delhi - 110 075





**Krishan Rakesh & Co.**  
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

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

Annexure II

November 06, 2025

To,  
The Board of Directors  
**HOAC Foods India Limited**  
D-498, 1st Floor Palam Extension, Sector-7 Dwarka,  
Raj Nagar - II, South West Delhi,  
**New Delhi - 110077**

**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, 2025**, 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:

**1. Initial Public Offering (IPO):**

The original allocation of funds as disclosed in the Prospectus and the actual utilization of funds towards the objects of the issue for the half year ended **September 30, 2025**, are detailed in **Annexure A**.

**2. 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 half year ended **September 30, 2025**, are detailed in **Annexure B**.

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  
ICAI Firm Registration No.: 009088N

Partner: CA K.K. Gupta  
Membership No: 087891  
Date: 06-11-2025  
Place: New Delhi  
UDIN: 25087891BMIEIM8373



Encl: - Annexure-A and Annexure- B

**“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**

(₹ in Lakhs)

SI. No.	Object as Disclosed in the Offer Document	Amount disclosed in the Offer Document (Rs. In Lakhs)	Actual Utilised Amount (As on 30st September, 2025)	Unutilised Amount (As 31st September, 2025)	Remark
1	To Meet Out the Working Capital Requirement of the company	350.00	350.00	0.00	-
2	To Meet out the General Corporate Purpose	145.50	145.50	0.00	-
3	Issue Related Expenses	58.90	58.90	0.00	-
	<b>Total</b>	<b>554.40</b>	<b>554.40</b>	<b>0.00</b>	<b>-</b>

**Note-**

1. During the year ended March 31, 2025, the company has raised Funds of 554.40 lakh through IPO which was listed on NSE-Emerge on May 24th 2024 by issuing 11, 55,000 Equity Shares of Face Value of INR 10 each at a premium of INR 38 each.
2. Cumulative Fund utilized as on September 30, 2025 is **Rs 554.40 Lakhs**. The Un-utilized fund as on September 30, 2025 is " Nil".

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



Partner: CA K.K. Gupta  
Membership No: 087891  
Date: 06-11-2025  
Place: New Delhi  
UDIN: 25087891BMIEIM8373



**“Annexure B”**

**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 (As on 30th September 2025)	Actual Utilised amount (As on 30th September 2025)	Unutilised Amount (As on 30th September 2025)	Remark
1	Funding working capital requirements of our Company	785.00	785.00	275.00	510.00	Refer Notes
2	General corporate purposes	137.77	137.77	137.77	0.00	
	<b>Total</b>	922.77*	922.77***	412.77	510.00**	

**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 utilisation 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, 2025 is Rs 412.77 lakhs. The Unutilized fund as on September 30, 2025 is Rs. 510.00 lakhs.

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



Partner: CA K.K. Gupta  
Membership No: 087891  
Date: 06-11-2025  
Place: New Delhi  
UDIN: 25087891BMIEIM8373







# HOAC FOODS INDIA LIMITED

CHOICE FOR QUALITY AND PURITY

(FORMERLY KNOWN AS HOAC FOODS INDIA PVT LTD)

CIN: L15120DL2018PLC330739

GST NO. 07AAECH4665B1ZS



Atta & Spices

## Annexure III

Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr. no.	Particulars	Appointment of Internal Auditor
1.	Reason for change viz. appointment, <del>reappointment, resignation, removal, death or otherwise</del>	Appointment of the Internal Auditor
2.	Date of appointment / <del>reappointment</del> / <del>cessation (as applicable)</del>	Board Meeting held on 06th November, 2025 Appointed for FY 2025-26
3.	Term of Appointment / <del>reappointment</del>	1 Year
4.	Brief profile (in case of appointment)	Shivam Sharma is an Experienced professional with 3 years of experience as an Internal Auditor and prior experience working in a CA firm. Skilled in financial analysis, risk management, and compliance. Proven track record of driving internal audit processes and ensuring regulatory compliance.
5.	Disclosure of relationships between directors (in case of appointment of a Director)	Not Applicable
6.	Information as required pursuant to BSE Circular ref. no. LIST/COMP/14/ 2018- 19 and NSE ref. no. NSE/CML/2018/24, dated June 20, 2018.	Not Applicable

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Contact No.: +91 97178 38568,  
Registered Office Address: D-498, 1<sup>st</sup> Floor, Palam Extension, Sector-7, Dwarka, New Delhi, 110077, India

